



SYMBIOSIS COLLEGE OF ARTS & COMMERCE

An Autonomous College | Under Savitribai Phule Pune University

Reaccredited 'A+' with 3.51 CGPA For Third Cycle By NAAC | College with Potential for Excellence

COURSE TITLE	Human Resource Accounting & Audit	
Paper Number (In case of Specialization)	VIII	
Course Learning Outcomes: On successful completion of the module students will be able to:		
1. To familiarize the students with the Human Resource Accounting Practices in India. 2. To familiarize the learners with the process and approaches of Human Resources Accounting and Audit. 3. To understand the significance of Human Resource Auditing as a Tool of Human Resource Valuation.		
Gist of this course in maximum 3 to 4 lines	HR is evolving, with the focus changing from the administrative tasks to the strategic input and A candidate with HR specialization can also work at the management level. This course will throw light on Human resource Accounting Basic Concepts ,Its Methods and HR Auditing.	
Detailed syllabus		
Unit	CONTENTS OF THE COURSE	No. of Lectures
1.	Human Resource Accounting: An Overview 1.1 Meaning, Need and Objectives of HR Accounting, 1.2 Advantages and Limitations of Human Resource Accounting, 1.3 Reporting of Human Resource Accounting at National Levels.	15
2.	Methods and Human Resource Accounting Practices in India Methods of Human Resource Accounting: 1. Cost of Production Approach i. Historical Cost Model ii. Replacement Cost Model iii. Opportunity Cost 2. Capitalized Earnings Approach i. Economic Value Model ii. Capitalization of Salary	12

2.	Human Resource Audit: An Overview 2.1 Human Resource Audit - Meaning, Features, Objectives of HR Audit Benefits and limitations of HR Audit 2.2 Need and Significance of HR Audit, Process of HR Audit, Approaches of HR Audit, 3.3 Principles of Effective HR Auditing, Role of HR Auditor, 3.4 Methods of conducting HR Audit – Interview, Workshop, Observation, Questionnaire., Components of HR Audit	13
4.	HR Audit for Legal Compliance and Safe Business Practices 4.1 Areas covered by HR Audit - Pre-employment Requirements, Hiring Process, New-hire Orientation Process, Workplace Policies and Practices 4.2 HR Audit as Intervention - Introduction, Effectiveness of Human Resource Development.	12
	Total Number of Lectures	54
Suggested Reference Books: 1.Rakesh Chandra Katiyar, Accounting For Human Resources , UK Publishing 2.M. Saeed, D.K. Kulsheshtha , Human Resource Accounting, Anmol Publications. 3.D. Prabakara Rao, Human Resource Accounting, Inter India Publications 4.Human Resource Management by Gary Dessler, Pearson Publications.		