



## Masters of Business Administration (MBA) – Semester - 3 Course Teaching Plan

**Course Title:** Human Resources Audit  
**Course Code:** 340039306  
**Course Credit:** 4

**1. Course Introduction:** Human Resources Audit course make students identify and review current human resources policies, procedures, documentation and systems, to understand the relevance of compliance with ever-changing rules and regulations.

**2. Course Objective:**

The course will enable the students to

- To understand the diverse HR compliance and its implications in local and global scenario.
- To examine organizational strategies, culture, structure, systems and competencies and its inference on Auditing .
- To understand issues and methodologies for assessing HR Audit and its impact on business development.

**3. Course Learning Outcome:**

- CLO1: Understand the relevance of ethical, legislation and compliance consent required for organizational performance.
- CLO 2: Understand the approaches to evaluate HR Functions and its impact on business improvement.
- CLO 3: Understand the concept and components of HRD Audit and its linkage with other systems and sub systems.
- CLO 4: Assess the impact of HRD Audit in regards to HRD strategies, culture, values and systems.
- CLO 5: Evaluate Audit methodologies and assess its impact on HRD Systems.
- CLO6: Understand business dimensions and assess its impact on establishing HRD Scorecard.
- CLO 7: Understand the valuation, measurement and reporting of Human Capital.

	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CLO1	2	3	2	2	1	3	3
CLO2	2	2	3	3	2	2	2
CLO3	3	2	3	3	2	2	2

CLO4	2	3	3	3	2	2	1
CLO5	3	2	1	1	2	2	3
CLO6	3	2	3	3	2	2	1
CLO7	3	2	3	1	1	2	1

**4. CLO –PO  
Mapping  
Matrix**

Correlation levels: 3= 'High', 2='Medium', 1='Low' and '-' = No correlation

**5. Course contents and Session Plan (40 Hours):**

Session No	Syllabus Content	Reading Material and Cases
<b>Unit I</b> <b>HR Practices and Audit alignment</b>		
1-4	HRD Audit : Basic Concepts Need, Benefits & Components	<b>HR Practices &amp; Audit :</b> Company-X, pre and postaudit analysis <b>Reading:</b> -Chapter-3, Human Resource Audit, T.VRao, Sage Publication; Latest Edition. <b>Case study :</b> “Dream merchant and ideal HR” <b>Research Article:</b> Essence of Conducting HumanResource Audits.
5-8	Approaches to Human Resource Audit, Process ofHR Audit	<b>HR Practices &amp; Audit :</b> Assessing HRD Approachesof Indian and World class Organisation <b>Reading:</b> - Chapter-3, Human Resource Audit, T.V Rao, Sage Publication; Latest Edition. <b>Case study :</b> “Dream merchant and ideal HR” <b>Research Article:</b> Role of HR audit in human resources management.
<b>Unit II</b> <b>Audit Approaches , systems, structure and strategies</b>		
9-10	HRD Audit structure	<b>HR Practices &amp; Audit :</b> creating HRD Audit program outline <b>Reading:</b> -Chapter-6, Human Resource Audit, T.VRao, Sage Publication; Latest Edition. <b>Case study :</b> Company-Z <b>Research Paper :</b> Human resource planning and audit—a case study of HEG limited.
11-12	HRD Culture & Values Audit	<b>HR Practices &amp; Audit :</b> Construction Industry and HRAudit <b>Reading:</b> -Chapter-5 , Human Resource Audit, T.VRao, Sage Publication; Latest Edition. <b>Research Article :</b> The twenty first century HR organization. Human Resource Management.
13-15	Audit HRD Strategies	<b>HR Practices &amp; Audit :</b> Preparing checklist & Documents for HR Audit <b>Reading:</b> -Chapter-4 , Human Resource Audit, T.VRao, Sage Publication; Latest Edition. <b>Research Article :</b> The strategic audit of HRD as achange intervention. .
<b>Unit III</b> <b>HRD Audit: Methodologies &amp; Compliance</b>		
	HR Audit Methodologies: <ul style="list-style-type: none"> <li>• Observations</li> <li>• Questionnaire</li> <li>• Interview</li> <li>• Workshop</li> </ul>	<b>Managing HR Audit :</b> TVLRLS-HRD-LOC-Inventories Model (about HR inventories), Annexure: HRD Audit Spreadsheet. <b>Reading:</b> -Chapter-9 to 12 , Human Resource Audit, T.V Rao, Sage Publication; Latest Edition.

19-21	Role of HR Auditor	<b>HR Audit in practice</b> : Assessing social, psychological and economic aspects of Audit . <b>Reading:</b> -Chapter-9, Human Resource Audit, T.VRao, Sage Publication; Latest Edition.. <b>Research Paper:</b> HR audit: in the context of innovative changes.
22-23	HR Audit for Legal Compliance and Safe Business Practices	<b>HR Audit in practice</b> : Recent important labour judgments. <b>Reading:</b> -Chapter-11, Human Resource Audit, T.VRao, Sage Publication; Latest Edition.. <b>Research Paper:</b> HR audit: in the context of innovative changes. Case study -From the Court room.
<b>Unit IV</b> <b>Instruments of HR Valuation &amp; Accounting</b>		
24-25	Human Resource Accounting and Human Resource Accounting Practices in India: An Overview	<b>HR Accounting in practice</b> : Human Resource Accounting: Prospects & Challenges. <b>Reading:</b> Chapter-1, Human Resource Accountancy– An Overview, Himalaya Publication; Latest Edition. <b>Case study</b> : “Bajaj Plant Chakan”.
26-30	HR Reporting	<b>HR Accounting in practice:</b> Value creation in physical to financial asset <b>Reading:</b> Chapter-2, Human Resource Accountancy– An Overview, Himalaya Publication; Latest Edition. <b>Research Papers</b> : Human Resource Accounting And Auditing.
<b>Unit V</b> <b>HR Eureka –Live Project</b>		
31-40	<p><b>HR Eureka</b></p> <ul style="list-style-type: none"> <li>● HR Eureka is a platform that provides the students an opportunity to interact with the corporate world and understand the linkage of theoretical concepts of Human Resource Management to their practical application.</li> </ul> <p>During the live project training under the HR Eureka program, the students will also need to work on their comprehensive projects thereby further developing the skills of survey, data collection and research methodology.</p> <ul style="list-style-type: none"> <li>● The Students will be asked to undertake training at the organizations allotted to them.</li> </ul> <p>Post training, students will be asked to submit a report on the work done at the organization and present the same to the HR faculty team.</p>	

## 6. Assessment Scheme:

Specific assessment method	% Weightage	CLO to be assessed							
		CLO 1	CLO 2	CLO3	CLO4	CLO5	CLO6	CLO7	CLO8
Unit Test /Viva	50%	✓	✓	✓	✓	✓	✓	✓	✓
Class Presentation	10%			✓	✓	✓			
Class Attendance & Class Participation	10%	✓	✓	✓	✓	✓	✓	✓	✓
Assignment	10 %	✓	✓	✓	✓	✓	✓	✓	✓
<b>HR Eureka</b>	20 %	✓	✓	✓	✓	✓	✓	✓	✓

### Continuous Assessment details (50%)

- **Case Analysis& Presentation:** Student in groups will be required to do the analysis of given case and make a presentation before the class.
- **HR Eureka project :** Students will be asked to submit a report on the work done at the organization and present the same to the HR faculty team
- **Assignments :** Students will be asked to assess HR-Audit-manual of organisations and prepare hand written assignment on the same ,Students will be asked to prepare checklist & Documents for HR Audit

## 7. Educational Resources

Educational Resources	Description
i. Text Book	<ul style="list-style-type: none"> <li>Human Resource Audit, by T.V Rao, Sage Publication; Latest Edition.</li> <li>Human Resource Accountancy An Overview by Shivram Shelke, Himalaya Publication.</li> </ul>
ii. Reference Book	<ul style="list-style-type: none"> <li>Human Resource Reporting: The Institute Of Chartered Accountants of India.</li> <li>HR Audit your most precious Resource by Sibram Nisonko</li> </ul>
iii. Journals/ Magazine/periodicals	<ul style="list-style-type: none"> <li>Harvard Business Review</li> <li>Human Capital</li> <li>Human Factor</li> <li>Forbes India</li> </ul> <p>Business Manager</p>
iv. Video lecture ( NPTEL, MOOC, you tube lecture)	<p><b>Video lecture :</b></p> <ul style="list-style-type: none"> <li><a href="https://www.youtube.com/watch?v=DXqwfyzrOJY">https://www.youtube.com/watch?v=DXqwfyzrOJY</a></li> <li><a href="https://www.youtube.com/watch?v=tjMTv4RXtg8">https://www.youtube.com/watch?v=tjMTv4RXtg8</a></li> <li><a href="https://www.youtube.com/watch?v=gh91Yf9sVIQ">https://www.youtube.com/watch?v=gh91Yf9sVIQ</a></li> </ul>
	<p><b>MOOC:</b></p> <ul style="list-style-type: none"> <li>Auditing : Conceptual Foundations of Auditing , Offered by University of Illinois at Urbana-Champaign.</li> <li>Managing Social and Human Capital Offered by University of Pennsylvania.</li> <li><b>NPTEL:</b> Principles of Human Resource Management- NPTEL</li> </ul>
v. `Course related important Weblinks	<ul style="list-style-type: none"> <li><a href="https://www.managementstudyguide.com/human-resource-audit.htm">https://www.managementstudyguide.com/human-resource-audit.htm</a></li> <li><a href="https://www.bamboohr.com/blog/guide-hr-best-practices/">https://www.bamboohr.com/blog/guide-hr-best-practices/</a></li> </ul> <p><a href="https://www.sevenmentor.com/hr-audit-course-in-pune.php">https://www.sevenmentor.com/hr-audit-course-in-pune.php</a></p>
vi. Course related blog, if any	<ul style="list-style-type: none"> <li><a href="https://www.bamboohr.com/blog/guide-hr-best-practices/">https://www.bamboohr.com/blog/guide-hr-best-practices/</a></li> <li><a href="https://www.aihr.com/blog/hr-audit/">https://www.aihr.com/blog/hr-audit/</a></li> </ul>

	<ul style="list-style-type: none"> <li>• <a href="https://www.vskills.in/certification/blog/how-do-i-prepare-for-an-hr-audit/">https://www.vskills.in/certification/blog/how-do-i-prepare-for-an-hr-audit/</a></li> <li>• <a href="http://blog.shrm.org">blog.shrm.org</a></li> </ul>
<p><b>vii. List of classic Research papers related to course</b></p>	<ul style="list-style-type: none"> <li>• Shiri, S. (2012). Strategic role of HR audit in organizational effectiveness. <i>Journal of management and public policy</i>, 3(2),39-45.</li> <li>• Curtice, J. (2004). The HR audit for legal compliance and safe business practices. <i>Employment Relations Today</i>, 31(2), 55-66.</li> <li>• Bieliaieva, N. (2019). International practice of the concepts use of “HR audit”, “staff audit”, “personnel audit”. <i>Economics. Ecology. Socium</i>, 3(3), 94-101.</li> <li>• Razvi, M., &amp; Roth, G. (2010). Non-governmental organizations and the socio-economic development of low-income women in India. <i>Human Resource Development International</i>, 13(1), 65- 81.</li> <li>• Kumar, P., JANAGAMA, S., KUMAR, A. A., &amp; Jahangir, Y. (2015). A Study on HR Audit in Organization Systems of BHELHyderabad. <i>International Journal of Business and General Management</i>, 4(5), 49-58.</li> <li>• Ratti, M. (2012). AN ANALYTICAL STUDY OF HUMANRESOURCE ACCOUNTING PRACTICES--AN INDIAN EXPERIENCE. <i>Integral Review: A Journal of Management</i>, 5(2). Souza, M. V. P. D., &amp; Rohit, B. THE IMPACT OF HUMAN RESOURCE ACCOUNTING ON THE FINANCIAL PERFORMANCE OF CONSUMER DURABLE COMPANIES LISTED ON NSE.</li> </ul>