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Course Information

Course Title: Human Resources Guidebook #362819

Number of continuing education credit hours recommended for this course:

CPA: 20 (All states)

In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour.

National Registry of CPE Sponsors ID Number: 107615.

Sponsor numbers for states requiring sponsor registration

Florida Division of Certified Public Accountancy: 4761 (Ethics #11467)

Hawaii Board of Accountancy: 14003

New York State Board of Accountancy: 002146

Ohio State Board of Accountancy: M0021

Pennsylvania Board of Accountancy: PX178025

Texas State Board of Accountancy: 009349

Course Description

Attracting and retaining the best employees is a herculean task, perhaps the most demanding one for today's manager. The *Human Resources Guidebook* can be a valuable resource for the manager who needs a thorough knowledge of all issues relating to employees. The course describes how to plan for the appropriate staffing and skill levels, as well as how to design jobs and tailor recruiting campaigns to attract the correct types of candidates. There is extensive coverage of employee development, including career development, training programs, and succession planning. It also notes the many types of compensation and benefits, as well as their tax implications, and finishes with coverage of legal issues, including discrimination, related laws, and records management requirements. In essence, the *Human Resources Guidebook* is the one-stop source for anyone who wants to develop a more effective human resources capability.

Program Delivery Method: NASBA QAS Self-Study (interactive)

Subject Codes/Field of Study

NASBA (CPA): Personnel/HR

Course Level, Prerequisites, and Advance Preparation Requirements

Program level: Overview

Prerequisites: None

Advance Preparation: None

Course Content

Publication/Revision date: 1/3/2019.

Author: Steven M. Bragg, CPA.

Final exam (online): Ninety-five questions (multiple-choice).

Instructions for taking this course

You must complete this course within one year of the date of purchase (if you do not complete the course within one year, contact us to determine whether an updated edition of the course is available, in which case we will provide you with a PDF of the updated course and the online exam at no charge).

A passing grade of at least 70% is required on the final exam for this course. You may retake the exam if you do not pass it on the first attempt (no charge).

Complete the course by following the learning objectives listed on the following page, studying the text, and studying the review questions at the end of each major section (or at the end of the course). Once you have completed studying the course and you are confident that the learning objectives have been met, answer the final exam questions (online).

Instructions for Taking the Final Exam Online

- Login to your account online at www.bhfe.com.

Additional Information

- The exam may be started, stopped, then resumed at a later date.
- The exam is "open book," it is not timed, and it may be retaken if not passed on the first attempt (no charge).
- Results (correct, incorrect answers) and certificate appear immediately upon passing the exam.

Have a question? Call us at 800-588-7039 or email us at contact@bhfe.com.

Learning Objectives

- Cite the circumstances under which shared services can be used in human resources.
- Specify the uses to which job rotation can be put, as well as the best utilization system for dealing with top talent.
- Identify the uses of job descriptions, and how they are compiled.
- Specify the factors that must be incorporated into workforce planning.
- Recall the human resources planning response to a decline in sales.
- Cite the tools used to recruit for job candidates, as well as to avoid the need for recruiting.
- State the techniques used to locate those job applicants that are the best fit for a position.
- Recall the ways to avoid discrimination claims arising from an interview.
- Specify the effects that can skew an interviewer in favor of a particular candidate.
- Identify the methods available for rapidly assimilating new employees.
- Identify the techniques available for improving the work environment, as well as their advantages and disadvantages.
- Specify the content of a personal development plan.
- Cite the characteristics of a person on the leadership track.
- Specify the role of succession plan administration.
- Identify the techniques used to improve the effectiveness of training.
- Define the types of ranking systems used in performance evaluation.
- State the objectives associated with terminating employment.
- Recall the topics covered with an employee when he or she is terminated.
- Cite how compensation positioning is used to set compensation levels.
- Specify the compensation problems associated with the piece rate system.
- Recall the nature of the compensation issues for an exempt employee.
- Identify the tax issues associated with employee benefits.
- Identify the nature of a defined contribution retirement plan.
- Recall the characteristics of phantom stock.
- Specify the criteria for determining the status of a contractor.
- Recall the actions that can be taken to manage an unemployment experience rating.
- Specify the issues associated with a use it or lose it provision for earned vacation time.
- Identify the different types of working condition benefits.
- Specify the negative effects of cutting compensation and shifting benefits costs to employees.
- Specify the methods used to compile the various labor-related budgets, and the uses of each budget.
- Identify when certain payroll-related taxes are more likely to be recognized during a calendar year.
- State the reasons why employees might want to join a union, and the process flow of the union certification process.
- Specify the filing process for an unfair labor practice claim.
- Recall the management role for the industrial relations staff.
- Identify the protected classes under anti-discrimination laws.
- Cite the roles of the federal agencies tasked with monitoring discrimination and affirmative action issues.
- Identify the laws governing discrimination and the availability of insurance coverage for terminated employees.
- Specify the situations in which various human resources metrics should be used.

- Define the types of record keeping needed to document equal employment and other federal laws.
- Identify the types of documentation used for the different types of warnings.
- Recall the methods used to prevent unauthorized access to personnel records.
- Specify the methods available for destroying personnel records.

About the Author

Steven Bragg, CPA, has been the chief financial officer or controller of four companies, as well as a consulting manager at Ernst & Young. He received a master's degree in finance from Bentley College, an MBA from Babson College, and a Bachelor's degree in Economics from the University of Maine. He has been a two-time president of the Colorado Mountain Club, and is an avid alpine skier, mountain biker, and certified master diver. Mr. Bragg resides in Centennial, Colorado. He has written the following books:

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Preface

Having a productive workforce is a major goal of most organizations. This goal is most readily achieved through a variety of human resources activities. The *Human Resources Guidebook* describes the many topics that fall under the umbrella of human resources, revealing how to search for and select the most qualified job candidates, enhance relations with employees, provide career development advice and training, and control compensation and benefit costs. Other topics include dealing with labor unions, budgeting, discrimination, performance measurements, and records management.

In Chapters 1 through 4, we cover the planning components of human resources, which encompass strategy, workforce planning, and job analysis. Chapters 5 and 6 then address the ways in which job applicants are recruited, tested, evaluated, and offered positions. In Chapters 7 through 11, we describe ways to improve employees through assimilation practices, enhancements to the work environment, career development planning, training, and succession planning. Chapters 12 and 13 then cover the evaluation of employees, including the considerations involved in employee terminations. A major section is Chapters 14 through 17, where we delve into employee costs, including compensation, benefits, cost reduction concepts, and budgeting. Finally, the book addresses a number of legal and administrative subjects in Chapters 18 through 22, including labor unions, discrimination, metrics, and records management.

The answers to many questions about human resources can be found in the following chapters, including:

- What type of organizational structure should be applied to a business?
- How do I conduct a job analysis?
- How should I conduct an interview?
- What steps can be taken to assimilate new employees into the company?
- What are the key aspects of a mentoring relationship?
- How does succession planning work?
- What types of performance appraisal methods are available?
- What are the types of employee benefits?
- How can I reduce the cost of human resources?
- What types of discrimination issues should I be aware of?

The *Human Resources Guidebook* is designed for both professionals and students. Professionals can use it as a reference for managing human resources activities, while it provides students with an overview of the entire topic. Given its complete coverage of human resources, the *Human Resources Guidebook* may earn a permanent place on your book shelf.

Centennial, Colorado
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