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Course Information

Course Title: Understanding Organizational Behavior #370724

Number of continuing education credit hours recommended for this course:

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

CPA: 13 (All states)

National Registry of CPE Sponsors ID Number: 107615.

Sponsor numbers for states requiring sponsor registration

Florida Division of Certified Public Accountancy: 0004761 (Ethics #0011467)

Hawaii Board of Accountancy: 14003

New York State Board of Accountancy (for ethics): 002146

Ohio State Board of Accountancy: CPE.51 PSR

Pennsylvania Board of Accountancy: PX178025

Texas State Board of Accountancy: 009349

Course Description

A good way to improve the performance of a business is to learn more about how people interact within it – which is organizational behavior. In the *Understanding Organizational Behavior* course, we cover employee emotions, perceptions, personalities, and motivations, and how these factors impact how people behave within a business. These underlying issues drive how people make decisions, behave within groups, communicate, and lead. We also tie these concepts into the best ways to navigate through conflict management and change management. In short, this course is essential reading for those who want to learn more about why employees behave and how they interact with each other.

Course Content

Publication/Revision date: 2/15/2024.

Author: Steven M. Bragg, CPA.

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

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

Subject Codes/Field of Study

NASBA (CPA): Business Management and Organization

Course Level, Prerequisites, and Advance Preparation Requirements

Program level: Overview

Prerequisites: None; Advance Preparation: None

Instructions for Taking This Course

- **Log in to your secure account at www.bhfe.com. Go to "My Account."**
- **You must complete this course within one year** of purchase (If the course is "Expired," contact us and we will add the latest edition of the course to your account (no charge).
- **To retain the course-PDF after completion (for future reference) and to enable enhanced navigation:** From "My Account," Download and save the course-PDF to your computer. This will enable the search function (Menu: Edit>Find) and bookmarks (icon on left side of document window).
- **Complete the course by** following the learning objectives listed for the course, studying the text, and, if included, 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 Online Exam

- **Log in to your secure account at www.bhfe.com. Go to "My Account."**
- A passing grade of at least **70%** is required on the exam for this course.
- You will have three attempts to pass the exam (call or email us after three unsuccessful attempts for instructions).
- The exam is not timed, and it does not need to be completed in one session.
- For a printed copy of the exam questions, open the exam and press "Print Exam."
- Once you pass the exam, the results (correct/incorrect answers) and certificate of completion appear in "My Account." A confirmation email is also sent.
- CFP Board and IRS credit hours, if applicable, are reported on Tuesdays and at the end of the month.

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

Learning Objectives

Learning Objectives:

- Identify the issues impacting proper ethical behavior.
- Specify the inputs to the organizational behavior model.
- Describe the effects of discrimination in the workplace.
- Identify the classifications used for rating the abilities of employees.
- Specify the drivers of a person's attitude.
- Identify the triggers for cognitive dissonance.
- Recall which actions can improve job satisfaction.
- Specify what can trigger positive emotions.
- Describe the behavior of a narcissist.
- Specify how people can adjust their behavior to a situation.
- Specify the outcomes associated with the situation strength theory.
- Recall the underpinnings of attribution theory.
- Recall the different types of biases, and how they can impact goal achievement.
- Specify which cultural characteristics can be used to enhance a business.
- Identify intrinsic and extrinsic rewards, and state how they differ from each other.
- Recall the various techniques used to make jobs more interesting.
- Recall the requirements for empowerment to work.
- Specify the stages that a group goes through during its development.
- Identify the characteristics of a project using the punctuated-equilibrium model.
- Recall what norms are, and specify examples of them.
- Specify the factors that can alter the size of a group or its cohesiveness.
- Identify the essential components of a team.
- Recall the different types of teams and what they do.
- Specify the different types of positions on a team, and what each one is supposed to do.
- Identify the issues that can cause a team to be ineffective.
- Recall the characteristics of an ideal team member.
- Specify the characteristics of an effective team.
- Identify the different types of communication and when they are used.
- Recall the barriers to communication within a business.
- Specify the actions that can be taken to enhance the credibility of a leader.
- Identify the skills that a leader should have.
- Recall the specifics of the leader-member exchange theory.
- Specify the factors that support transformational leadership.
- Identify the characteristics of servant leadership.
- State the outcomes of a conflict spiral.
- Recall the options for dealing with conflicts, and the outcomes of each one.
- Specify the situations in which change initiatives are more likely or less likely.
- Identify the process for identifying change initiatives to enact.
- Recall how a vision statement should be tested to improve its odds of success.
- Specify how to lock in a change initiative for the long term.
- Identify the factors by which dependency can be used to gain power over others.
- Recall the actions associated with political behavior.
- Specify the actions that may be taken as part of impression management.
- Identify the indicators of the silo mentality.
- Recall where line and staff personnel are more likely to be located in a business.
- Specify the factors that influence a firm's span of control.
- Identify the actions that may be taken to perpetuate a firm's culture.
- Recall the actions that can be taken to enhance a company's organizational climate.

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 more than 250 books and courses, including *New Controller Guidebook*, *GAAP Guidebook*, and *Payroll Management*.

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