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## **Course Information**

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**Course Title:** Human Resources Guidebook #3628

Number of continuing education credit hours recommended for this course:

CPA: 19 (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

Texas State Board of Accountancy: 009349

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

**Subject Codes/Field of Study:** Personnel/HR

### **Course Description**

Level: Overview

Prerequisites: None

Advance Preparation: None

The course describes how to plan for the appropriate staffing and skill levels in a business, 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. The course 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.

## Course Materials

Publication/Revision date: 8/3/2014.

Course book: *Human Resources Guidebook* by Steven M. Bragg, CPA.

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

## Instructions for taking this course

In order to receive CPE credit for this course, you must complete the course within one year of the date of purchase. This includes achieving a passing grade of at least 70% on the final exam. The exam may be retaken if not passed on first attempt (no charge).

Complete the course by following the learning assignments and objectives listed below and studying the review questions at the end of each chapter. Once you have completed each learning assignment and you are confident that the learning objectives have been met, answer the final exam questions (online).

## Instructions for Taking the Final Exam Online:

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# Learning Assignment & Objectives

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- Cite the circumstances under which shared services can be used in human resources.
- Note 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.
- Note the factors that must be incorporated into workforce planning.
- Cite the tools used to recruit for job candidates.
- State the techniques used to locate those job applicants that are the best fit for a position.
- 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.
- Note the content of a career development plan.
- Identify how training comprehension can be improved.
- Note the role of succession plan administration.
- Define the types of ranking systems used in performance evaluation.
- State the objectives associated with terminating employment.
- Cite how compensation positioning is used to set compensation levels.
- Identify the tax issues associated with employee benefits.
- Note the negative effects of cutting compensation and shifting benefits costs to employees.
- Note the methods used to compile the various labor-related budgets.
- State the reasons why employees might want to join a union, and the process flow of the union certification process.
- Cite the roles of the federal agencies tasked with monitoring discrimination and affirmative action issues.
- Identify the laws governing discrimination.
- Note the situations in which various human resources metrics should be used.
- Define the types of record keeping needed to document equal employment.

## 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:

Accountants' Guidebook	Credit & Collection Guidebook
Accounting Controls Guidebook	Financial Analysis
Accounting for Inventory	Fixed Asset Accounting
Accounting for Managers	GAAP Guidebook
Accounting Procedures Guidebook	Human Resources Guidebook
Budgeting	IFRS Guidebook
Business Ratios	Inventory Management
CFO Guidebook	Investor Relations Guidebook
Closing the Books	Lean Accounting Guidebook
Corporate Cash Management	Mergers & Acquisitions
Cost Accounting Fundamentals	New Controller Guidebook
Cost Management Guidebook	Payroll Management

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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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