ASSIGNMENTS 4

1

Human Resource **Accounting**. Human Resource **Accounting** is the process of assigning, budgeting, and reporting the cost of human resources incurred in an organization, including wages and salaries and training indirect and direct expenses in employees.

2

Measuring **Human Resource costs** (**Human Resource costs**, also called **Human Resource** costing), is a key component of **Human Resource** accounting. ...  **cost** is a sacrifice incurred to obtain some anticipated benefit or service. This means that all **cost** has a “disbursement” and a “benefit”

3

**Human Resource** has these **basic** functions:

staffing

training and development

motivation and maintenance.

Staffing is the recruitment and selection of potential employees, done through interviewing, applications, networking,

4

**Human Resource Audit** is a comprehensive method of objective and systematic verification of current practices, documentation, policies and procedures prevalent in the **Human Resource** system of the organization. An effective **HR audit** helps in identifying the need for improvement and enhancement of the **Human Resource**function

**Human Resource** auditing **activities** include: 1) assessments of the effectiveness and efficiency of HR management processes, policies, practices, and procedures; 2) the reliability and accuracy of HR management reporting; and 3) the level of compliance with: laws and regulations; industry and professional standards; codes of conduct

5

Basic **difference between** the two, while the performance **review** focuses on efficiency measurements, **financial audit** focuses on the accuracy and correctness**of** accounts. ... **In financial audit**, attention is more on figures, **in** performance **scrutiny**, however, the attention is more on people, and other **resources**

6

· **Wage Related issues** – These include topics like how basic wage rates are determined, cost of-living adjustments, wage differentials, overtime rates, wage adjustments

· ***Supplementary economic benefits*** – These include issues as pension plans, paid vacations, paid holidays, health insurance plans, dismissal plans, supplementary unemployment benefits

· **Institutional Issues** – These consists of rights & duties of employers, employees & unions, including union security, check off procedures, quality of work-life program

· **Administrative Issues** – These include issues such as seniority, employee discipline and discharge procedure, employee health & safety, technological changes, work rules, job security and training, attendance, leave

. Grievances

. Disciplinary matters

Health and safety

· Insurance and benefits

· Union recognition

· Union activities / responsibilities

· Management rights Job Security

· Changes in technology

· Work tools, techniques and practices

· Staff transfers and promotions Wages and Working conditions

· Work norms · Incentive payments

8

There are 5 issues on productivity bargaining

. Wage system and pay grades

 . Realistic Calculation of relevant Cost

. Measurement of efficiency

. Communication System.

. Changes in Working Practices/Working Methods

(i) Wage system and pay grades:

Wage classification related more to the productivity should be familiarised. This will involve assessment of each job by such methods of the professionappraisal and work study. It will need the introduction of different pay grades employing workers in these appropriate to their role to the productivity or ability requirement. Attention should, be taken that such ratings should not be very few or large in number. There must be enough grades to maintain differentials in skill requirement. Many grades will result in classification and promotional disputes.

( ii) Realistic Calculation of relevant Cost:

The relevant cost of the higher wage/benefit due to settlements are attributable to the workers contribution towards higher productivity, it should be calculated on a very realistic basis. Gain of workers contribution may result from effective working methods, fuller utilization of capital equipment and machines, adaptation of new working methods, and multiple shift working.

(iii) Communication System.

Management must operate effective controls including the information which will make it possible to estimate the extent to which increases in efficiency are achieved. The progress or shortfall in achieving the targets must be communicated to the workers from time to time through communication. Care should also be taken to distinguish the contribution of works from other sources of efficient working, for example, quality of raw materials, automatized equipment, and so on.

(iv)Measurement of efficiency

Management should use and devise appropriate yardsticks for measuring the contribution of the workers towards achieving higher level of efficiency and develop a communication system to make use of the results. Work study standards should be applicable to as many manual operations as possible. Work measurement should also be applied to the wide range of clerical and non-manual work. It will be necessary to use more broadly, the productivity indices on individual or group basis.

(v) Changes in Working Practices/Working Methods

The objective of the productivity agreements is to make possible constant increase in efficiency. This will require close co-operation between the management and the workers to achieve and maintain higher standards in the use of both equipment’s and manpower. The agreements must specify major changes in working methods to which workers have agreed. Such changes must always be spelt out if there is any possibility of commitments in more general terms by unions/workers that will lead to difficulties in their implementations

9

10

**Leaders** with **internal** reliability have all those characteristics and more. They create a culture of trust within their teams, and consequently can gain the commitment of each team member to work toward common goals. These **leaders** listen to their employees' ideas and concerns. They lead by examples.

. Leaders with internal reliability are ideally suited for the multifaceted role of mentor, trusted adviser, and coach. Because they are consistently true to their ethically sound beliefs and principles, they make exemplary role models in the workplace. Interestingly, in research conducted by Dale Carnegie Training, it was determined that the biggest emotional trigger for employee motivation is trust. However, other research tells us that as many as more than 30% of employees don’t trust management. So, what’s the remedy? Leaders with internal reliability

.Who better than a leader with internal reliability to walk a team member through these steps? Employees are much more likely to respond to direction from someone who is confident, cooperative, optimistic, and supportive. Leaders with internal reliability have all of those characteristics and more. They create a culture of trust within their teams, and consequently are able to gain the commitment of each team member to work toward common goals. These leaders listen to their employees’ ideas and concerns. They lead by example. They are grateful for their employees. They learn from their mistakes and they take responsibility for them. In short? They are to their team what Aaron Rogers is to his — they’re the most valuable player. Every. Single. Time.

. It would serve organizations well to cultivate leaders with internal reliability. They’re the ones qualified for shaping the leaders of tomorrow. Trust begets trust.

. What then, exactly, is external reliability? In contrast to a leader with internal reliability (someone who is consistently true to his/her own principles and beliefs), leaders with external reliability are honest and trustworthy to others. While it’s important to hold firmly to personal values, leaders are less likely to accomplish goals without the trust of those around them.

11

The external environment S. Sudan political and economic systems are changing in a way that is having a negative impact on the New old generation status and influence. The traditional partners in the industrial relations system may not necessarily have altered their attitudes towards unionization in general. However, since the late eighties, fresh impediments have appeared in the organization’s external environment that threaten to undermine the modus vivendi formerly achieved.

***The government***. for the past few years, a big number of South Sudanese governments have advocated privatization and increased competition. This policy has been carried out more vigorously of late. Even in corporations still owned by the government, the threat of private ownership and competition dominate planning and policy making. Privatization has already been introduced to some degree in communications and banking. Plans to privatize the nation’s electric power company, public transport, seaports and many other activities are being discussed. Developments of this order always involve the reorganization of employment relations and changes in personnel, particularly under the banner of increased efficiency. According to the common assumption, efficient management involves flexibility in the use of resources, including human resources. Flexibility with respect to human resources has three main aspects: the number of workers, their skills, and labour allocation in terms of time. All three aspects can be considered as obstacles to the stable long-term employment of the same workers in the same occupations. Employer insistence on flexibility raises strong demands for reduced regulation of the labour market, a position opposed to that of the Arab traditional and firm demand for a stable working environment for its members. Moreover, this policy threatens to erode the possibility of long-term employment relationships, the traditional basis of union strength. Below are some of the main elements of current labour policy.

Technological change and the reorganization of production systems make it possible to introduce a variety of employment relationships, such as subcontracting, outsourcing and individual employment contracts. The need for flexibility is being used as an argument against the employment of permanent, tenured workers at all levels. Many employers have begun to use temporary employment agencies to provide employees for long-term positions, not just for temporary jobs. This provides maximum flexibility without, as a rule, incurring higher labour costs. Other modes of employment used to avoid collective agreements are subcontracting and individual contracts. As a result, SWA status and influence in the business sector has declined substantially. Like most trade unions, the traditional stronghold of the Union was large enterprises, with a stable body of employees in the same workplace at the same time. In such enterprises, employees have common interests and are relatively easy to reach and organize. The new employment practices are reducing this body of employees; hence, the source of union support has diminished.