



Centre for ASEAN Studies



Centre for International Management
and Development Antwerp

Human Resource Management of Price Waterhouse Coopers, with special reference to Cambodia

Nhek Sokun¹

ASEAN Business Case Studies No 23

August 2004

¹ National University of Management, Phnom Penh, Cambodia.

1. Introduction

Human resource management is the part of the organization that is concerned with the “people” dimension. Human resource management (HRM) can be viewed in two ways: Firstly, HRM is a staff, or support, function in the organization. Its role is to provide assistance in HRM matters to line employees, or those directly involved in producing organization’s goods or services. Secondly, HRM is a function of every manager’s job. Whether or not one works in a formal HRM department, the fact remains that to effectively manage employees requires all managers to handle the activities related to human resource functions. Every organization is comprised of people.

Organizations are managed and staffed by people. Without people, organizations cannot exist. Indeed, the challenge, the opportunity, and also the frustration of creating and managing organizations frequently stems from the people-related problems that arise within them. People-related problems, in turn, frequently stem from the mistaken belief that people are all alike, that they can be treated identically. Nothing could be further from the truth. Like snowflakes, no two people are exactly alike, and everyone differs physically and psychologically from everyone else.

Even within any single physical category there will be enormous variability in psychological characteristics. Some will be outgoing, others reserved; some will be intelligent, others not so intelligent; some will prefer indoor activities, others outdoor activities. The point is that these differences demand attention so that each person can maximize his or her potential, so that organizations can maximize their effectiveness, and so that society as a whole can make the wisest use of its human resources.

Managing human resources is the vital role of managers in all organizations, both private and public, because of the changing world order has forced us to take a hard look at the ways we manage our people to be more effective and efficient. Research has shown time and again that Human Resource Management practices can make an important, practical difference in terms of three key organizational outcomes: productivity, quality of work life, and profit.

Acquiring their services, developing their skills, motivating them to high levels of performance, and ensuring that they continue to maintain their commitment to the organization, are essential to achieving organizational objectives. This is true regardless of the type of organization-government, business, education, health, recreation, or social action. Getting and keeping people with the right jobs, right skills and right knowledge is critical to the success of every organization.

The issues of managing human resources are the key roles that managers in every organization in the business world have to pay attention in order to make their companies more productive, effective and efficient and also gain competitive advantages over their competitors. That is how PriceWaterhouse-Coopers manages its human resources in order to gain more competitive advantages over its present and future competitors.

The present case study has the following objectives, so that it can be used to evaluate and better understand HRM in the business environment of Southeast Asia :

- To identify the sources of recruiting employees in PriceWaterhouseCoopers in Cambodia.
- To determine the procedures of the company in recruiting employees.
- To determine the procedures/processes of the company in selecting employees.
- To find out the types of tests/interviews that the company uses to select its employees.
- To find out the training programmes the company provides to its employees.
- To find out the training methods of the company used to train its employees.
- To search how the company appraises its employee's performance.
- To determine the appraisal methods that the company uses to appraise its employee's performance.
- To understand the reward systems that the company provides to its employees.

2. PriceWaterhouseCoopers

2.1 Background of PriceWaterhouseCoopers (PWC)

PriceWaterhouseCoopers (PWC) has established itself as one of the largest independent monitoring firms in Indochina. With more than 60 well-trained monitors across its four main offices in Indochina (Ho Chi Minh City, Hanoi, Phnom Penh and Vientiane) it has conducted hundreds of visits to factories as part of their social compliance monitoring services.

In addition to an in-depth knowledge of relevant local laws, they have extensive experience in working with shop floor management. Therefore they have the respect of factory management as well as being able to relate to workers. PWC has been assisting several multinational brands/retailers in the United States and Europe, who are increasingly sourcing their products in Indochina, in social compliance monitoring at their supplier's facilities. Why is social compliance important? Many of the largest brands/retailers in the world source their products from local manufacturers in developing countries. With this strategy they expect to maximize their profit, as labour costs are relatively low, but at the same time expect their suppliers to comply with local laws and social standards. The health, safety standards and working conditions of the factories are under scrutiny. Continuing media attention on working conditions and wages of labourers in factories has caused great concern for both the buyers and the manufacturers. PWC's social compliance services are:

- First, social compliance monitoring: PWC monitors visit the workplaces on a regular basis where they observe health and safety procedures, talk to a sample of workers and review payroll and personnel records. The procedures are designed to help the monitors to identify possible non-compliance and recommend corrective actions.
- Secondly, advising on various social compliance issues: normally, companies face social compliance issues but lack the resource and knowledge to solve them. With PWC's in-depth knowledge of local laws and experience, they can provide meaningful advice to help their clients solve the issues quickly.

- Finally, training services: PWC's training services include designing self implemented social compliance programmes that are based on the local laws and the company's Code of Conduct and delivering training to the company's social compliance team; providing basic training or update on local laws; and providing basic training in workplace health and safety.

2.2 The nature of business of PWC

PWC was created on 1 July 1998, combining the strengths of two firms: Coopers & Lybrand and Price Waterhouse, which had been expanding rapidly in Cambodia since 1995 and 1996. The merged firm of PWC now serves 150 clients in Cambodia, including many of the major international corporations in the country.

Since entering Cambodia, PWC has continually expanded the scope of its services and is now firmly established as the leading professional services firm in the country. PWC currently employs approximately 70 people, both Cambodian nationals and expatriates.

PWC's experience in Cambodia has given them a thorough understanding of the local market and enables them to provide their clients with a wide range of professional services. In particular PWC's position has allowed them to build up strong relationships with key ministries, financial institutions and both commercial and aid-funded organizations. They have a wide knowledge of policies and procedures covering investment, tax, accounting and consulting in Cambodia. The quality of their services is in line with the high standards set by the global firm. These global lines of service include:

- **Assurance and Business Advisory Services (ABAS)** offers a broad range of innovative and cost effective solutions to organizations's financial control, regulatory reporting, shareholder's value and technology issues such as controls and assurance services, transaction services, and statutory/regulatory audit.
- **Business and Technology Solutions (BTS)** offers assistance in planning for and managing transformations in order to deliver major business performance improvements by integrating five critical areas: corporate strategy, information technology, organization operations and change such as strategic change, package solutions, knowledge management solutions, and IT management solutions.
- **Taxation and Legal Services (TLS)** offers proactive and effective assistance to businesses operating in challenging regulatory environments by developing leading edge tax and legal solutions, implementing innovative tax planning, maintaining effective compliance and advising on tax policy formulation such as tax consulting, tax compliance, health check reviews, and legal services.
- **Human Resource Services (HRS)** offers assistance in implementing the right human resources strategies, designing an effective human resources management structure and all consulting services covering issues ranging from assessment/development testing to overall compensation and benefits consulting such as human resource consulting services, and executive search and selection.
- **Corporate Finance and Recovery (CFR)** offers comprehensive financial, economic and strategic advice to companies with complex business issues such as corporate finance and in-

vestment banking, project finance and privatization, business recovery services, and valuation and strategy.

PWC's Business Strategy

PWC is dedicated to building on their strong foundations in Indochina and maintaining their position as a premier professional services firm. They continue to commit significant resources to training their people so that they can ensure to the high standards of PriceWaterhouseCoopers globally.

PWC's Mission Statement

PriceWaterhouseCoopers' mission is to provide their clients with services which will add value to their operations and so enable them to gain a competitive edge in the market place.

PWC's Philosophy

"If we take good care of our people, they will take good care of their clients."

PWC's Vision

To be the leading global professional services organization solving complex business problems for top tier clients in global, national and local markets.

PWC's Values

"Excellence: We deliver what we promise and add value beyond what is expected."

"Teamwork: The best solutions come from working together with colleagues and clients."

"Leadership: Leadership means leading with clients, leading with people and thought leadership."

2.3 Human Resource Management of PWC

PriceWaterhouseCoopers has been implementing its human resource activities as follows.

2.3.1 Recruitment process

Each year they recruit young graduates for several of their departments. New university graduates may find that deciding on their career to develop from now on is not an easy task. They are invited to attend the events PriceWaterhouseCoopers organizes or participates in throughout the year, where they can meet PWC face to face and learn more about the company.

At job fairs - organized by various student associations (AIESEC, BEST) – interested graduates can attend PWC's company presentation, obtain booklets and discuss directly with members of their staff. PWC's annual company presentation has already become a tradition. It is an opportunity for PWC to meet candidates personally, introduce their firm, give an inside view on working with PriceWaterhouseCoopers and answer any particular questions.

PWC asks candidates to convince them of their motivation and personal preference in terms of function and domain in an application letter, and to send their CV and motivation letter to the human resource department of PWC. While recruiting employees, PWC always uses the following scoreboard:

- General business knowledge
- English skills (writing, speaking and reading)
- Innovation and creativity
- Flexibility and adaptability
- Ability to work under pressure
- The attitude to make a good team player
- A passion for success and a desire to be the best
- Strong communication and interpersonal skills
- Commitment to career development
- An outstanding academic track record

The company also adds the expected behaviour in the recruitment process such as:

- *Accountability*, which includes taking responsibility for clients, assignments and people; being open and direct in communication about objectives and performance; and giving and receiving feedback to enhance the willingness to learn from each other.
- *Entrepreneurship*, which includes taking the initiative oneself, being proactive; encouraging people to be entrepreneurial and empowered in all aspects of professional life: networking, looking for solutions, winning clients.
- *Sharing*, like sharing knowledge and information about ideas, clients, opportunities, performance.

The skills of each applicant are assessed against the requirements of each line of service. If the skills match the requirements, the applicant will be invited to a series of interviews and specific tests with the human resources professionals and the management of the appropriate line of service.

In case no positions are available at the time of application, the resumé will be introduced in PWC's recruitment database in order to be reviewed when a suitable vacancy arises. It may also be forwarded to the Human Resource Consulting team which will consider the application when recruiting for one of their clients.

2.3.2 Selection Process

Selection is a two-way process. Both applicant and firm will be making decisions. PWC ensures that the applicant has all the information he needs to make an informed career decision, and offers the chance to meet their current trainees and staff informally as well as at formal interviews. The applicants can be selected by PriceWaterhouseCoopers through the following steps:

- **First Step, Application Form.** When reviewing application forms, PWC looks for a balance between strong academic achievement and evidence of drive, initiative, problem solving skills, maturity, a range of interests beyond books and commitment to a business career. All applicants who apply for jobs in the company, can get application forms at the reception desk of PWC's office.
- **Second Step, English Test.** Many of PWC's clients in Indochina are large multi-nationals which conduct their business largely in English. Therefore, English is the first requirement for

PWC's employees. PWC will hold reading comprehension and written tests. Aptitude tests involve a 2 hours session with 3 tests designed to identify verbal reasoning, data interpretation and conceptual abilities. All trainees progressing to the interview stage will have satisfied the test requirements.

- **Third Step, Assessment centres.** Short-listed candidates will also be invited to attend an assessment centre. The objective of these centres is to assess the candidate's suitability for a role as a graduate or future associate by evaluating him/her based on a number of different competences relevant to the professional services work environment. PWC will ask to complete a number of exercises both in groups and as an individual which will ensure that the candidate has the best possible opportunity to fully demonstrate his skills. The benefit of an assessment centre is that it is a fair and objective process where candidates have an equal opportunity to demonstrate (rather than tell about) a number of different skill sets. The assessment centre will run for approximately 2 1/2 - 3 hours. PWC will invite the candidate to attend a centre in the location nearest to him. On successfully passing the English language test, the candidate will go to PWC's Assessment Centre which takes him/her through a series of exercises designed to highlight his/her abilities in certain situations.
- **Fourth Step, First interviews and office tours.** Interviews are held in a PWC office. At the interview the candidate will meet with a partner and/or manager/human resources representative from the line of service he has selected. He is taken for a tour of the office so that he can get a feel for the environment he could be working in. He will also get a chance to meet some more of the people. After that, candidates who pass the Assessment Centre round will be invited to attend an interview with one of the firm's managers. The interview will seek to clarify his potential for employment through a series of questions and discussion points relating to his previous experience. The first round interview is typically a group interview which lasts about 1.5 hours and consists of approximately 20 people completing team exercises. At the group interview, some of the criteria that are assessed include team work, communication, leadership, enthusiasm and presentation. People who join PWC need more than just good technical skills. Candidates will be expected to nominate the area within the firm that they wish to apply for at this stage of the process. Candidates will have had the opportunity to talk to a range of trainees and current staff members from the different areas by this stage.
- **Fifth Step, Final interview.** The final interview provides the opportunity for PWC to clarify any outstanding issues that they might have. But just as importantly, it allows the candidate to do the same. Candidates that successfully complete the group interview will have either a one-on-one or a two-on-one interview with senior members of staff. This interview should take about 30 minutes and focuses on the candidates resumé and how he/she has reached in certain situations.

- **Sixth Step, Job offer.** Once an offer has been made, the candidate will be given time to make his/her decision. During this period, PWC encourages him/her to speak to his/her local recruitment contact and managers, partners or staff from PWC he/she has met during the recruitment process to clarify and residual issues. The job offers will be issued to successful applicants.

Internship Programme

The training programme developed in 1998 by PriceWaterhouseCoopers professionals takes place every year in the firm's office from September to December. It includes lectures and seminars on international accounting standards, auditing, taxation, business terminology in the English language, as well as lectures on time management, improving team work abilities and some other training courses focused at developing important professional qualities.

The selection for the training programme is focused on the pre-graduate (4th course) students. Participants of the competition should pass tests where their analytical capabilities and skills are appraised, as well as the ability to think logically; prepare mini-presentations in English, display team work skills and pass interviews with the PriceWaterhouseCoopers Human resources specialists. Students that successfully pass the training course will have the possibility to gain practical experience before writing their graduation thesis via internship in the firm's departments from January to May.

The best and the brightest will receive honorary personal scholarships from PricewaterhouseCoopers. PWC invites students who can work full-time to take internship and gain practical experience before writing the diploma starting from September till May.

The internship programme allows PWC to attract talented and energetic employees for short-term projects, test them in practice and select candidates for permanent employment. Students in their turn have the chance to get hand-on experience and participate in serious work under the supervision of professionals and to find out what their future profession will include.

Prepare for graduation exams and work on a par with the firm's full time professional staff - only those who can cope simultaneously with several challenging tasks maintaining at the same time high quality and focusing at achieving high results are capable of the above. PWC proposes permanent employment pre-eminently to such interns subsequent to the internship end.

Many upper-grade students start to actively seek employment striving to commence their career as soon as possible. Some of them manage to find a job, which does not always correspond to their qualifications, and try to arduously combine it with their studies. Very often this interferes with their academic performance. PWC says they understand the importance of a successful graduation and try to be flexible in selecting the types of internship.

- Get started with a comprehensive orientation programme, this informative course introduces the student to the people, clients and procedures of his home office.

- Join a service-specific training programme: the student attends an intern training programme geared to the line of service he chooses. It will bridge the gap between his academic experience and his initial assignments.
- Learn from real-life scenarios, through case studies, practice exercises, communication modules and technology-enabled study: during training, the student will learn to solve common problems in business transactions.
- Join a team, once he has completed his training, he will become an active member of a client engagement team.
- Network, network, network: from his first day of training to completion of his client engagements, he will tap into a network that can help him for the rest of his career.
- Get guidance from his personal mentors, an experienced PWC employee will act as mentor to help the candidate develop his career path. He will also have a peer mentor who can help him adjust to his office and answer his day-to-day questions.
- Learn from experts, the trainee will work with people who are experts in their fields and who share their knowledge freely.

2.3.3 Training programme

In a global economy, the barriers protecting markets are disappearing one by one. With their passing, the only competitive advantage firms have is their personnel, and the knowledge, competences, teamwork capacity, and adaptability to bring about or adapt to change they display.

The acquisition and development of these competences is a major strategic advantage, and the expert training personnel of PriceWaterhouseCoopers take part in several aspects of this process; methodological back-up, assistance in selecting and implementing support systems, help in acquiring competences. The clients of PWC profit from its international organization: identification and definition of needs which take account of all potential beneficiaries, a design which allows for cultural diversity, and implementation procedures of uniformly high quality regardless of location.

Staff is encouraged to obtain professional qualifications appropriate to their career path in PWC. ACCA is at present the recommended qualification in ABAS and TLS. The firm will cover all costs. All local employees in ABAS employed at the level of Senior Auditors and above are required to study for, and obtain the statutory audit license. The firm covers all costs and study time relating to this course (obtaining the certificate/ upgrading it). All Partners, Managers and staff are responsible for their own development within the firm. In order to identify their development needs staff should assess these needs in conjunction with their individual counselors/supervisors. Any courses taken in addition to the core courses listed in the learning and education database must be identified as essential to an individual's team role or must be linked to a specific responsibility on a specific job assignment in order for the additional hours of training to be undertaken.

Learning and education is a gateway through which staff can gain access to a wide variety of quality learning opportunities, web-based training, classroom programmes or downloadable learning resources.

Classroom training involves different types of activities such as group discussions, exercises, role-playing presentations and interviews. PWC's classroom training courses are designed to allow a direct transfer of learning to client work and real time situations in the work place such as work and learn, the latest software, hands on, in the client's office, and teamwork and coaching.

PWC also provides "Just-in-time" learning and solutions through self-training and development opportunities in daily work scenarios. Further, coaching promotes the sharing of real-life experiences and knowledge which guides career development. PriceWaterhouseCoopers provides its employees on the job training such as:

Learning while working

The entire working environment at PriceWaterhouseCoopers is designed to empower the employees to learn.

Learning from people the employee works with

Team leaders and managers will provide continuous on-the-job guidance and a peer mentor, an associate or recent college graduates, will assist the new employee in acclimating to the firm.

Learning from Knowledge-Based Tools (K-Based)

Every PWC employee has near-instant access to a wealth of critical knowledge through online K-Based tools. He will access knowledge repositories, best practice documentation, and methodology tools that will help him take advantage of the collective knowledge of PWC.

Learning from clients

Every engagement offers a new challenge and a new opportunity to learn. PWC's culture is built on knowing the clients' businesses inside and out, and through his daily experiences, the employee will acquire key knowledge about industries, business strategy, and practical business issues.

Examples of training programmes that PWC enables to its employees

- Association of Chartered Certified Accountants - ACCA training programme. The mentioned programme requires the passing of 14 exams and as a result PWC's auditors acquire the internationally accepted license and have the possibility to become an ACCA member.
- Annual international courses that usually last for 10 days. Course subjects and degree of difficulty differ according to the work experience and knowledge of the participants.
- Various informative events and seminars are held regularly in order to address highly specific issues or new methodologies in the field of finance and management consultations.

Also spare time spent together ensures good teamwork. PWC organizes several sports and other events for the employees. They are convinced that highly qualified and motivated staff is the key to achieving the most ambitious objectives.

2.3.4 Career development

PriceWaterhouseCoopers states that it is committed to building the professional careers of its employees. Most of their staff is promoted within the firm as their experience and skills evolve. Such staff will be assigned a counselor, who will work with him to plan his career development path, taking into account career ambitions and personal situation, enhancing his strengths and maximizing opportunities for development.

The career development of PriceWaterhouseCoopers is as follows:

- If an employee can work in a company from one to two years, he/she will become an assistant.
- If an employee can work in a company from two to four years, he/she will be promoted as a senior.
- If an employee can work in a company from two to five years, he/she will be promoted as manager, senior manager or director.

The two integral components of career development at PricewaterhouseCoopers are:

- Accurate and timely performance appraisals
- Career models that allow for more opportunity and creativity

PWC's career models link the employee's career goals directly with the development of their services. It is realized that not everyone shares the same career aspirations, or the same timetable for achieving career goals.

These models provide a measurable framework for guiding career progression. PWC rewards and recognizes those who successfully deliver high-quality service and demonstrate valued capabilities. This system provides significant flexibility to tailor project assignments, individual career plans and strategies to fit with an individual's unique strengths and goals. Here are some of the highlights:

- PWC supports individual development and advancement – connected to a "contribute and grow with us" philosophy rather than an "up or out" mentality
- Individuals may develop skills and expertise in several areas or choose to build in-depth capabilities in a single area
- Advancement and compensation are based on performance – specifically, consistently demonstrated capabilities – and are not tied to subjective reviews or years of service

Besides the obvious benefits to their people, these models strengthen PricewaterhouseCoopers by promoting an entrepreneurial culture. The organization thrives through the development of innovative new products and services, while the career programmes stimulate the necessary environment for professional growth.

PricewaterhouseCoopers not only recognizes that their employees explore other career opportunities, but also encourage it. For most college students today, the first company they join right out of school will not be their last. A highly competitive talent market with plenty of opportunity to move around has created an extremely mobile labour force. The downside to job mobility can be lost friendships, seniority and benefits – not to mention the uncertainty of assimilating into a new company culture.

PWC found that sometimes employees want to change their job, not their employer. Through their global Career Choice database, PWC has established an open career marketplace across the organization. All open positions in each service line are posted and made available to current employees. If interested, an employee can make a confidential self-nomination and potentially change his career, and still leverage all he has vested in the organization.

In addition to self-nominations, PWC says it believes its people like working for PriceWaterhouseCoopers so much, they will want to have their family and friends join the company too. The employee can earn more money if they join PricewaterhouseCoopers. Plus, he will be eligible for quarterly trips to many places. PWC is also giving away many other substantial prizes on a regular basis.

2.3.5 Performance appraisal

PWC's performance appraisal programmes are a combination of the best practices, approaches and ideas. The programmes evolve and grow continually, in an effort to provide the employees with the most constructive guidance possible.

The programmes are structured to facilitate two-way communication – the employee and his appraiser will discuss and agree upon the former's performance and development objectives before he begins his assignment. At the conclusion of the project, the employee will have another discussion measuring his performance against these objectives. This approach empowers the employee to take a proactive role in setting and achieving his professional development goals on each assignment. Effective performance management tools also set new employees up to succeed, so as in turn they can help the organization succeed.

- They provide enough guidance so people understand what is expected of them.
- They provide enough flexibility and room so that individual creativity and strengths are nurtured.

They provide enough control so that people understand what the organization is trying to accomplish.

2.3.6 Rewards system

It is PWC's objective to recruit the best staff and to reward staff accordingly. In addition to a base package, they pay their graduate joiners:

- Annual bonus to reward performance.
- A qualification bonus when they pass their exams at the first attempt.

- Allowance for special personal events such as wedding, birthday or compassionate leave.

3. Assignment

The HRM student is requested to review the human resource management system of PriceWaterhouseCooper and to make recommendations.

Tutorial Notes

To be more effective and efficient in human resource management particularly, PriceWaterhouse-Coopers, in Cambodia should consider the following suggestions:

1) For recruitment activities, the company should consider the recruitment on the Internet because it can provide the company the following advantages:

- It can improve corporate image and profile.
- It can reduce recruitment costs.
- It can reduce the administrative burden.
- It employs better tools for the recruitment team.
- It can enhance a recruitment campaign by complementing more traditional media, including newspapers, direct mail or radio.
- The Internet provides unprecedented accuracy in targeting - by age, location, day of week and profession. Even issues which are top-of-mind can be used to reach the relevant audience.
- The Internet also enables the recruiter to take advantage of the strong association between the user and their regular web sites, in a similar way to an advertiser capitalizing on the affinity between a magazine and its readership.
- The Internet delivers an interactive capability unmatched by any other communications medium. Going beyond simply reaching the relevant candidate with your message, the Internet allows you to engage them in an online dialogue from which each party learns more about each other. Building an association with potential candidates in this way should be evaluated as developing a competitive advantage for the organization; an important factor in a tight labour market.

2) For selection activities, the company should also consider the reference checking because it can make sure you get the right employee and to make sure that the applicant has been truthful about his or her background and skills. Documenting the checking that you do will help you defend yourself against any claims of negligent hiring by showing that you did the best job you could of making sure that the applicant was fit for employment. References also provide valuable information about a candidate's performance, helps you rank candidates, and assists in making your final decision. While doing reference check, it can provide the company the following benefits:

- It is a critical component of making the right hiring decision.
- It is rarely done as completely and thoroughly as should be.
- It provides clear information to support your decision to hire the best candidate.
- It provides additional information on accomplishments or factors/skills that weren't covered in the interview.
- It helps you gauge the investment that you need to make for this candidate to work out.
- It protects the organization from the cost of a poor hiring decision, e.g., legal expenses, time, money, morale, productivity.
- Furthermore, the company should also consider physical examinations, because it can help the company to verify that the applicant meets the physical requirements of the position, and to discover any medical limitations that the company should take into account in

placing the applicant. It will also establish a record and baseline of the applicant's health for future insurance or compensation claims, and also reduce absenteeism and accidents and, of course, detect communicable diseases that may be unknown to the applicant.

3) To be more effective and efficient in orientation and training activities, the company should take the following aspects more into account:

- While determining the training needs assessment, managers or supervisors should use training needs assessment worksheets, to be more effective.
- Identify areas of training specialization such as general management, finance, marketing; because these are specialized areas requiring knowledge in subjects outside the mandate of an employers' organization; such training is provided by other institutions like business schools and polytechnics which specially cater to these training needs.
- Some of the areas in which the managers in the company can undertake training such as industrial relations and labour law; personnel and human resource management; negotiation skills; safety and health; productivity; supervisory training; and cross-cultural management training.
- On the other hand, the company also has to consider the long term training for its employees in order to improve their knowledge and skills for their personal development. Furthermore, the company should also think about job rotation as a movement between different jobs. One day an employee may be working in one part of the factory and the next day he may work in a different part, thus avoiding the employee to become bored. Multi skilling is when people have many skills so they are able to carry out many different jobs. Multi skilling benefits the managers as if they are short of staff in one area, they can move people across. By using job rotation, it can provide benefits to both the company and employees such as reduction of boredom, reduction of work stress, increase of innovation, increase of free time activity, increase of production, reduction of absenteeism, and reduction of employee turnover.

4) To be more effective and efficient in performance appraisal, PriceWaterhouseCoopers should also think about the following components when appraising its employee's performance:

- Well defined accomplishment-based performance standards and measurable outcomes.
- Ongoing coaching and constructive feedback relating to employee performance that is provided on a regular, preferably weekly, basis.
- Quarterly performance discussions with employees.
- Employee performance records that detail individual contributions or issues throughout the quarter.
- Career development opportunities for employees.
- Effective compensation and recognition systems that reward employees for their efforts and contributions.

On the other hand, when appraising employee's performance, the company should also include the criteria such as flexibility, adaptation, attitude, loyalty, creativity, innovation, hard working. These criteria are also very important in evaluating the employee's performance because they can motivate employees to achieve either their personal objectives or the company's objectives.

5) In rewards system, to be more efficient and effective, the company should include group/team incentives while rewarding its employees because it is very important factor for the company to achieve its objectives. Group/team incentives can be effectuated in three ways:

- One way is to set work standards for each team member and then calculate each member's output. Member are then paid based on one of three formulas: (1) all members receive the pay earned by the highest producer, (2) all members receive the pay earned by the lowest producer, or (3) all members receive pay equal to the average pay earned by the group.
- A second approach is to set an engineered production standard based on the output of the group as a whole: all members then receive the same pay, based on the piece rate for the group's job. This group/team incentive can use the piece rate or standard hour plan, but the latter is more prevalent.
- A third option is to tie rewards to goals based on some overall standard of group performance, such as total labour hours per final product. Doing so avoids the need for a precisely engineered piecework standard.

Other reward tactics that the company can also consider in group/team incentives include:

- *Recognition.* Signal that team success really counts in your company with articles in the company newsletter, team retreats, t-shirts and other paraphernalia.
 - *Education.* Promote the learning aspects of being on a team. Acquiring new skills and knowledge is always part of the team experience, and that gives team members more options for their future and more control over their careers.
 - *Travel.* Many team assignments provide opportunities for getting out of the office. If team members come from several locations, an attractive destination for meetings can be a reward.
 - *Promotion.* Explain that people commonly emerge from a team assignment ready to take on new challenges and handle new responsibilities—making them more valuable to the organization and in the marketplace.
 - *Celebration.* Because successful teams often accomplish a one-time goal, one can reward that unique contribution with a social event, a group photograph, a chance to tell stories of teamwork, and an opportunity to record successes and lessons learned.
-

Questionnaires for managers

- 1) What sources of recruitment that you use to recruit new employees?
 - a) External sources such as advertising, newspapers, university, and
 - b) Internal sources such as employee's referral, promotion from within, job posting, and
 - c) Others.....
- 2) Could you tell me the procedures/process that you use in recruiting new employees?
.....
.....
- 3) What types of interviews / tests that you use in select new employees?
.....
.....
- 4) Could you tell me the selection procedures or processes that you use in selecting new employees?
.....
.....
- 5) After the applicants are already recruited, do you train them before they start their jobs?
.....
- 6) What methods do you use to train them? Such as:
 - a) On the job training (at the working place) such as:
 - + Apprenticeship (how?).....
 - + Coaching (how?).....
 - + Internship (how?).....
 - + Job rotation (how?).....
 - + Mentoring (how?).....
 - b) Off the job training (outside the working place) such as:
 - + Classroom training (how?).....
 - + Seminar (how?).....
 - c) Both on and off the job training.....
- 7) How long do you train them?
 - a) Short term training (less than one year such as 1 week, 1 month, 3 months, 6 months,.....)
 - b) Long term training (1 year, 2 years,)
 - c) Both short and long term training
- 8) Does the company ever offer the training program?
 - a) Only for new employees
 - b) Current employees
 - c) Both new and current employees
- 9) What skills do you train employees such as management, accounting, marketing, finance,
- 10) What methods do you use to identify training needs such as:
 - a) Tests / interviews (how?).....
 - b) Observations (how?).....
 - c) Questionnaires (how?).....
 - d) Group discussion (how?).....
 - e) Assessment center (how?).....
 - f) Advisory committee (how?).....
 - g) Others.....
- 11) Does the company have enough budgets for training?
- 12) What methods do you use to evaluate employees in training program?
 - a) Tests / interviews (how?).....
 - b) Employee performance estimation (how?).....
 - c) Learning (how?).....
 - d) Behavior (how?).....
- 13) Does the company ever motivate employees after training such as:
 - a) Rewards (how?).....

- b) Promotion (how?).....
 - c) Money (how?).....
 - d) Recognition (how?).....
 - e) Others?.....
- 14) How many times do you appraise your employees in a year?.....
- 15) Who involve in appraising your employees?.....
-
- 16) What methods do you use in appraising your employees?.....
-
- 17) After appraising your employee's performance, do you give feedback to them?
-
- 18) How do you give feedback to them?.....
-
- 19) Do your employees satisfy with your company's appraisal?
- Why?.....
-
- 20) When appraising employee's performance, what criteria do you use to appraise them such as:
behavior, attitude, loyalty, hard working, creativity,
-

Questionnaire for Employees

- 1) What sources of recruitment that company uses to recruit you?
 - a) External sources such as advertising, newspapers, university, and
 - b) Internal sources such as employee's referral, promotion from within, job posting, and
 - c) Others.....
- 2) Could you tell me the procedures/process that the company uses in recruiting you
.....
.....
- 3) What types of interviews / tests that company uses to select you?
.....
.....
- 4) Could you tell me the selection procedures or processes that the company uses in selecting you?
.....
.....
- 5) After you are already recruited, does the company orient and train you before you start your job?.....
- 6) Does the company ever offer you the training program? Yes? No?
- 7) If yes, what skills such as management, accounting, marketing, finance, others
.....
.....
- 8) Which of the following methods of on the job training (Trained at the working place) that company commonly used:
 1: Never used 2: Seldom used 3: sometimes used 4: often used
 5: very often used
 a) Apprenticeship ☐ b) Coaching ☐ c) Internship ☐
 d) Job rotation ☐ e) Mentoring ☐
- 9) Which of the following methods of off the job training (Trained outside the working place) that company commonly used:
 1: Never used 2: Seldom used 3: sometimes used 4: often used
 5: very often used
 a) Classroom ☐ b) Seminar ☐ c) Simulation ☐
 d) Lecture ☐ e) Case study ☐
- 10) How long does the company train you?
 - a) Short term training (less than one year such as 1 week, 1 month, 3 months, 6 months,.....)
 - b) Long term training (1 year, 2 years,)
 - c) Both short and long term training
- 11) Does the company ever analyze about organization to identify the weak point in training and development? Yes? No?
- 12) In preparing training plan, does the company identify goal?
- 13) What methods does the company use to identify training needs such as:
 - a) Tests / interviews (how?).....
 - b) Observations (how?).....
 - c) Questionnaires (how?).....
 - d) Group discussion (how?).....
 - e) Assessment center (how?).....
 - f) Advisory committee (how?).....
 - g) Others.....
- 14) Does the company have enough budgets for training?
- 15) Does the company ever evaluate you after training program? Yes? No?
- 16) If yes, what methods that they use to evaluate you? such as:
 - a) Tests / interviews (how?).....

- b) Employee performance estimation (how?).....
 - c) Learning (how?).....
 - d) Behavior (how?).....
- 17) Does the company ever motivate you after training such as:
- a) Rewards (how?).....
 - b) Promotion (how?).....
 - c) Money (how?).....
 - d) Recognition (how?).....
 - e) Others?.....
- 18) Do you satisfy with this motivation?
- Yes,why?.....
- No,why?.....
- 19) How do you feel for training and development of a company?
-
- 20) Do you satisfy with training and development that the company provided,
- Yes,why?.....
- No,why?.....
- 21) Do the training and development affect on you?
- Yes,why?.....
- No,why?.....
- 22) Do you have some comments of training and development of a company?
-
- 23) What do you think about this training?
- a) Very useful b) useful for you c) useless for you
- 24) Does this training improve your ability?
- a) Too much b) much c) little d) no
- 25) What do you think about salary?
- a) Very satisfactory b) satisfactory c) appropriate d) inappropriate
- 26) How do you feel about HRM of the company?
- a) Very good b) good c) fair d) poor e) very poor
- 27) What do you think about the relationships between managers and employees?
- a) Very good b) good c) fair d) poor e) very poor
- 28) How many times does the company appraise you in a year?.....
- 29) Who involve in appraising you?, such as: your friends, your supervisor, managers, and others
-
- 30) What methods does the company use in appraising your performance?, such as:
- a) tests/interviews b) observations c) questionnaires
 - d) group discussion e) assessment center f) attitude survey
 - g) advisory committee h) others.....
- 31) After appraising your performance, does the company give feedback to you?
-
- 32) How do they give feedback to you?
-
- 33) Do you satisfy with your company's appraisal?
- Why?.....
- 34) When appraising your performance, what criteria does the company use to appraise you such as: quality of work, quantity of work, behavior, attitude, loyalty, hard working, creativity, punctuation
-