

**University of Djilali Bounaama**

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**Departement of Management**

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**Master 01 Human Resources Management**

**Group:01,02,03,04,05**

## **Human Resources Management**

Human Resource Management is the process of recruiting, selecting, inducting employees, providing orientation, imparting training and development, appraising the performance of employees, deciding compensation and providing benefits, motivating employees, maintaining proper relations with employees and their trade unions, ensuring employees safety, welfare and healthy measures in compliance with labour laws of the land.

### **1. Why do we call it as Human Resources Management?**

***Human:** refers to the skilled workforce in an organization.*

***Resource:** refers to limited availability or scarce.*

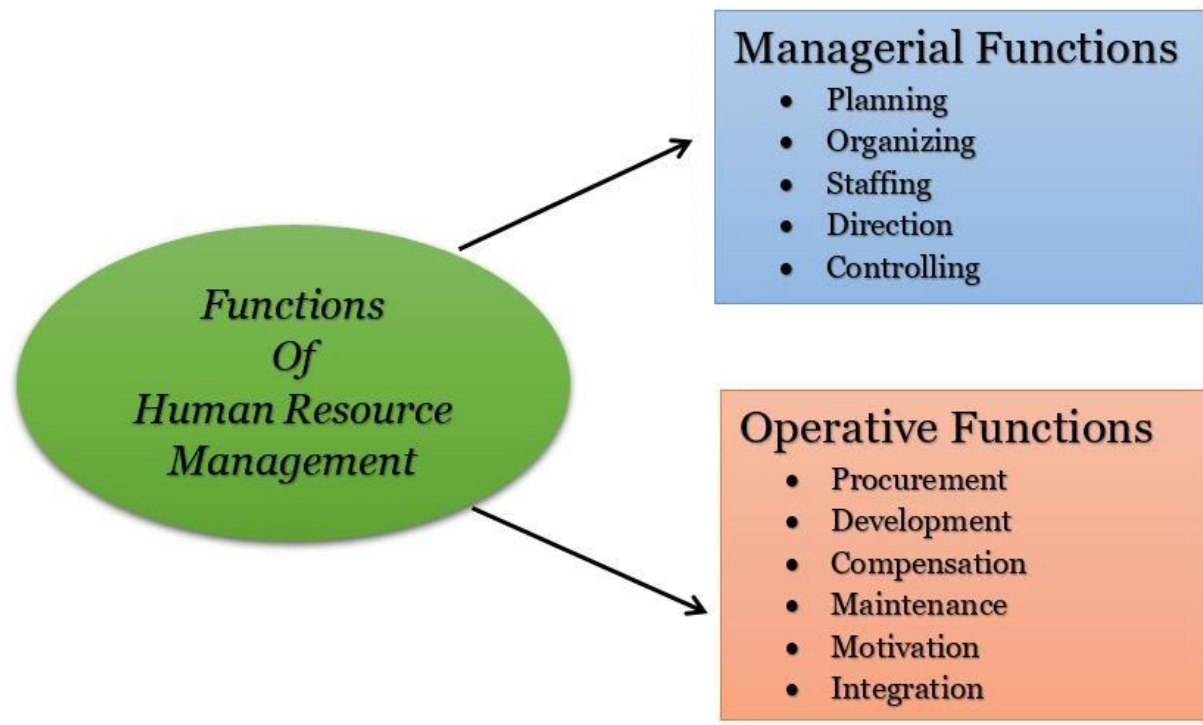
***Management:** refers how to optimize and make best use of such limited or scarce resource so as to meet the organization goals and objectives.*

Therefore, human resource management is meant for proper utilisation of available skilled workforce and also to make efficient use of existing human resource in the organisation.

### **2. The functions of human Resource Management**

Human involves management functions like planning, organizing, directing and controlling

- It involves team spirit and team work.
- It is a continuous process.
- It involves procurement, development, maintenance of human resource
- It helps to achieve individual, organizational and social objectives



### **3.What is the purpose of Human resource management?**

The purpose of the Human resource management is to make the job and deal with the job holder (employee). So as to perform a job in an organisation, one needs to be identified. In order to identify right person for a particular job, notification should be issued which contains job description ( duties and responsibilities) and specifications ( academic qualifications and physical qualifications). So as to verify the correctness of the candidates invited, they should be tested by the suitable selection methods for picking-up right person. Subsequently selected candidates should be provided with the proper training for performing his duties & responsibilities mentioned in the notification. Later, assessment of employees' performance should be done to know whether employees are performing to the desired standards set by the management. Accordingly employees should be rewarded or paid for the job they did in the organisation and their safety in the job is the responsibility of the manager or safety officer who should instruct safety measures for the employees and see that they are scrupulously followed. Healthy and welfare measures are so-so important to keep employees happy and motivated which has direct impact on their productivity. Doing so all, maintaining proper and healthy relationships between employees and management avoids conflicts which will effect the overall performance of the organisation. Most important thing is adherence and not to ignore employment and labour laws which govern all the above said activities for a job. Contravenes of employment laws will cost to the organisation and its branding. Hence the Human resource management is like a guardian angel for the organisation to sail smoothly and long-live.

### **4.Difference between Personnel management and Human resource management.**

Coming to the crux of difference, Personnel management is the seed and root for Human resources management. To say in simple words Human resource management is evolved from the Personnel management. **Main principle of the Personnel management was to extract**

**work from an employee for the remuneration paid.** Employees during the Personnel management era were not given high priority in decision making process and weren't much allowed to interact with management.

Personnel management was more confined to the factories and the main focus of the Personal manager was to see that everything was in compliance with the labour laws or not but not much emphasis made on the morale of employees. Employees were just treated as tools, obligation to the organisation but not as the asset of the organisation, besides they were seen as cost & expenditure to company rather than capital and investment. Personnel officers mostly used be disciplinary oriented instead of flexible and interactive with employees. Nurturing of employees was not priority by the personnel managers and employees perspective was ignored which means personnel managers rather than understanding situation they used to be punitive if any error was committed by employee.

Human resource management see employees from the perspective as a most valuable resources for the organisation and they consider their employees as assets and capital for their organisation.

Motivating employees is a basic feature of human resource management in contrast with personal management. **Main principle of the Human resource management is to see what should be given to an employee for extracting the desired work.** Hr Managers always encourage participation of employees in decision making and their suggestions are most valued. Flexibility in work, welfare and Work life balance to employees is high priority for Hr managers and they show much more concern towards employee issues. Adoption of new policies and optimisation methods by the Hr manager are well encouraged and swift. The finest difference between Personnel management and Human resource management is integration and augmentation of Information Technologies in the human resources management process and functions for enhanced productivity and time savings as time is money. All above Artificial intelligence and Roberts are taking over many Hr functions ranging from employees recruitment, Testing, interviewing and many more.

### **5. Why Is Human Resource Management Important to All Managers?**

Why are these concepts and techniques important to all managers? ' Perhaps it's easier to answer this by listing some of the personnel mistakes you don't want to make while managing. For example, you don't want to:

1. Hire the wrong person for the job.
2. Experience high turnover
3. Waste time with useless interviews
4. Have your company taken to court because of discriminatory actions
5. Have your company cited under federal occupational safety laws for unsafe practices
6. Allow a lack of training to undermine your department's effectiveness
7. Commit any unfair labor practices

## **6.Seven "Ps" of Human Resources Management**

### **Product:**

This refers to the HR policies and allied services & programs offered by the HRM function. The key elements here are features, portability (self-service or service by the HR team).

### **Promotion:**

It is about the techniques that the HR Head employs for communicating the HR policies & services to the employees.

### **Price:**

This is a tricky dimension. Warren Buffet has aptly said, '*Price is what you pay. Value is what you get*'. So for all the hard work the employees put in, they should sense that they are being 'valued' by the organization, right from entry to exit.

### **Place:**

This is about ensuring that the employees get required services where & when they need it.

### **People:**

This piece is pretty straightforward. People refer to the members of the HR team, who are responsible for providing services and information to the employees.

### **Process:**

This refers to the ways in which the HR team provides services to the employees.

### **Physical evidence:**

This is about the physical and the psychological environment of the organization. In order to get the employees' confidence & trust in the organization.

# Tax Avoidance VS Tax Evasion

**Tax avoidance** is the legitimate minimizing of taxes and maximize after-tax income, using methods included in the tax code. Businesses avoid taxes by taking all legitimate deductions and tax credits and by sheltering income from taxes by setting up employee retirement plans and other means, all legal and under the Internal Revenue Code or state tax codes.

## Examples of Tax Avoidance Strategies

- Taking legitimate tax deductions to minimize business expenses and lower your business tax bill.
- Setting up a **tax deferral plan** to delay taxes until a later date.
- Taking tax credits for spending money for legitimate purposes, like taking a tax credit for giving your employees paid family leaves.

## Tax Evasion

**Tax evasion**, on the other hand, is using illegal means to avoid paying taxes. Usually, tax evasion involves hiding or misrepresenting income. This might be underreporting income, inflating deductions without proof, hiding or not reporting cash transactions, or hiding money in offshore accounts.

## Examples of Tax Evasion/Tax Fraud Practices

In general, it's considered tax evasion if you knowingly fail to report income or you don't file an income tax return. Some practices considered tax evasion/tax fraud:

- Under-reporting income (claiming less income than you actually received from a specific source, particularly cash income).
- Not reporting an income source.
- Providing false information to the IRS about business income or expenses
- Deliberately underpaying taxes owed.
- Substantially understating your taxes (by stating a tax amount on your return which is less than the amount owed on the income you reported).
- Overstating the amount of deductions.
- Keeping two sets of books.
- Making false entries in books and records.
- Claiming personal expenses as business expenses.
- Claiming false deductions without having documents to support them
- Hiding or transferring assets or income.