


1

10. Distinguish between **induction training** and **staff development**.



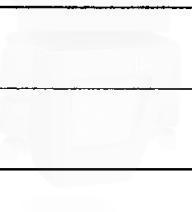
2

4. Complete this sentence:
Empowerment helps a business to:



3

8. Illustrate your understanding of the term 'Performance Appraisal'.



Managing

Question 6

- (A) Read the information supplied and answer the question which follows.



The Area Manager Programme is a critical part of our business. What sets us apart from our competitors is the calibre of people in our stores.

Source: www.aldirecruitment.ie

Discuss the role of the following in the effective recruitment and selection of an Area Manager for a large supermarket chain:

Person Specification;

Job Description;

Panel Interview.

(20 marks)

- (B) Outline **one** appropriate leadership style which a manager in a retail outlet could adopt, giving reasons for your choice. (20 marks)

- (C) Read the information supplied and answer the questions which follow.

*Ben Caffrey is a manager at Fun-Go Holidays Ltd and earns a gross **annual** salary of €55,000. His employer provides him with a holiday voucher worth €5,000. This is treated as income for tax purposes and is taxed accordingly.*

Ben's tax information is shown in the following table.

PAYE		
20% on the first €34,550	40% on the balance of his gross income.	
Tax Credits		
Single Person Tax Credit €1,650	PAYE Tax Credit €1,650	Dependent Relative Tax Credit €70
USC		
0.5% on the first €12,012	2% on the next €7,360	4.75% on the balance of his gross income
PRSI		
Ben pays employee PRSI at 4% of his gross income		

Calculate **each** of the following (**show your workings**):

- (i) The PAYE which Ben has to pay (iii) The total amount of PRSI
(ii) The total amount of USC (iv) Ben's net **annual** take-home pay.

(20 marks)

(60 marks)

- (B) Outline the benefits of *performance appraisal* for **employees** in a business. (15 marks)

- (A) Outline the stages in a 'recruitment and selection' process, using the following headings:
- (i) Internal and External Recruitment
 - (ii) Job Description and Person Specification
 - (iii) Job Interview.
- (25 marks)

Question 5

Audrey Stapleton is an employee at BAT Resources Ltd and earns a gross annual salary of €78,000. Her employer provides her with a holiday voucher worth €2,000. This is treated as a benefit-in-kind for tax purposes and is taxed accordingly.

The standard rate band for a single taxpayer is €32,800. (This means that the first €32,800 is taxed at the 20% standard tax rate, and the remainder is taxed at the higher tax rate of 41%.)

Audrey has the following tax credits: Single Person Tax Credit €1,650, PAYE Tax Credit €1,650 and Rent Tax Credit €320.

The Universal Social Charge (USC) rates on Audrey's gross income are 2% on the first €10,036, 4% on the next €5,980 and 7% on the balance of her gross income. Audrey pays employee PRSI at 4% of her gross income.

- (A) Calculate Audrey Stapleton's net **monthly** take-home pay. (20 marks)
- (B) Explain the different types of financial **and** non-financial rewards for employees in a business. (20 marks)
- (C) (i) Outline **two** reasons why a household should prepare a cash flow forecast. (20 marks)
 (ii) Illustrate how a household can overcome cash flow problems. (20 marks)
(60 marks)

- (A) Discuss the benefits **and** risks of empowering employees within a business. (20 marks)

- (A) (i) Explain what is meant the term *performance appraisal*.
 (ii) Outline the benefits of performance appraisal for a business. (20 marks)

Question 6

The Human Resources Manager (HRM) seeks to ensure that the workforce contribute effectively to an organisation's goals.

- (A) Outline the functions of a Human Resource Manager (25 marks)
- (B) Discuss the benefits of teamwork in a business organisation. (20 marks)
- (C) Explain **five** different methods of reward for employees in a business organisation. (15 marks)
- (60 marks)**

