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The Personnel Policy in an International Corporation

DIPLOMA THESIS

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Affirmation:

I declare that I worked on the diploma thesis “The personnel policy in an international corporation” on my own. All sources that I used are mentioned in the references of this diploma thesis.

Prague _____

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Personální politika v mezinárodním podniku

The Personnel Policy in an International Corporation

Souhrn

Tato diplomová práce na téma personální politika v mezinárodním podniku se zabývá lidským kapitálem – HR managementem a jeho politikou ve vybrané mezinárodní společnosti – PricewaterhouseCoopers Česká republika s.r.o. PricewaterhouseCoopers je velká mezinárodní společnost se silně stanovenou personální politikou. Tato politika, zásady, pravidla a regulace přímo ovlivňují výkon a ekonomické výsledky firmy. Z tohoto důvodu byla personální politika dané firmy zanalyzována; z hlediska dodržování politiky, do jaké míry je personální politika naplňována, jak společnost přistupuje k péči o zaměstnance a zda je naplněna podstata personální politiky vzhledem k ekonomickým výsledkům firmy. Mezinárodní společnost by měla dodržovat stejnou personální politiku jako kterákoli jiná pobočka téže společnosti v jiném státě. V druhé polovině praktické části se dotazníkovým výzkumem porovnává česká pobočka PricewaterhouseCoopers v Praze s polskou pobočkou ve Varšavě. Poté jsou výsledky zhodnoceny a je prokázáno nebo zamítnuto tvrzení, že personální politika v téže organizaci, ale v jiném státě je stejná, přičemž však vždy musí být brán ohled na odlišné prostředí, kulturu, zvyky, státní regulace a odlišné zákony.

Klíčová slova: Personální politika, HR management, Mezinárodní společnost, PricewaterhouseCoopers Česká republika, PricewaterhouseCoopers Poland, Assessment centrum, nábor pracovníků, benefity, kulturní rozdíly, emigranti

Summary

This diploma thesis on the theme “The personnel policy in the international corporation” deals with the human capital in selected multinational company – PricewaterhouseCoopers Czech Republic s.r.o. The company PricewaterhouseCoopers is a big international company with strongly established personnel policy. This personnel policy, principles, rules and regulations of the company most directly affect the performance and its economic results. For this reason, it was analyzed the system of personnel policy of the PricewaterhouseCoopers Czech Republic; how the policies are fulfilled, in what they are focused on, how company is dealing with their employees, whether it really meets the aim and if it is enough efficient. Multinational firm is supposed to follow the same personnel policy in any branch abroad. The policies of the company were compared between Czech branch and Polish branch and afterwards it was explained and proven or disproven by the questionnaire survey whether they follow the same personnel policy or not; taking into the consideration different culture, religion, habits, environment or law and state regulations.

Key words: Personnel policy, Human resource management, International company, PricewaterhouseCoopers Czech Republic, PricewaterhouseCoopers Poland, Assessment centre, recruiting, benefits, cultural differences, expatriates

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1. INTRODUCTION

Human capital has been always one of the most valuable elements for any company. A lot of books, articles and essays have been written about human capital and about personnel policies of the company in general.

The term of personnel policies and its associated processes were started to deal more in detail by major companies that understand what it means happy and efficient employees that are involved to the company's events. It is even more difficult for international company to find a right policies, rules and regulations that fit for multinational employees. It takes a long time to establish well prospering company.

Branches of big multinational companies in different countries are always compared between each other. They need to show the results and if there are any weaknesses or failing, it has to be changed very fast; if not, there can come some personnel changes. Competition on a multinational level is strong, so following the new trend and keeping pace with the other companies on the market is required.

To hire an efficient, confident and responsible employee is not always easy. The recruiting process, kind of reward, benefits, health and safety etc. need to be well set and sophisticated. But who is the best employee? Nowadays, multinational companies are looking for somebody with optimal characteristics of such as: knowledge of at least one foreign language, high work commitment, professionalism, flexibility, creativity and mobility, ability to work individually and in teams, ability to identify with the corporate culture, appropriate way to present the company at the customer. Requirements for the employees are getting more demanding.

Multinational company should hold the same principles in any country in the world. Of course, this can be influenced by the different culture, habits, religion, law, state regulation or environment. However, the main thrust of the company and crucial policies (recruiting requirements, way of promotion, services etc.) should be in any branch of international company the same.

2. GOAL AND METODOLOGY

2.1.Goal

The goals of the diploma thesis are, on the one hand, to valorize the PricewaterhouseCoopers' Czech Republic personnel policy in its office established in Prague and to the other hand to affirm the certain level of that policies related with HR department. This research is focused especially on the policies typical for multinational company. Once data has been collected it will be then compared within the same company established in a different country and it will be proven or disproven that "Czech branch of the company follows the same personnel policy as the Polish branch".

If any differences are to be found within the personnel policy in the two branches of the company, they will be explained and shown to both companies. This diploma thesis may be use as a toll of effectiveness for some eventual changes in human resources department of the company.

2.2.Methodology

Methodology lies in creating the plan, which will help to own investigation based on the defined problem and set targets.

Method of content analysis of the documents

Method of content analysis of the documents belongs to the most common techniques for data collection. Method of content analysis of the documents is used for

- Literature review
- Documents of the company - selected internal publications, organizational codes, HR publications

Methodology of data collection and analysis

Getting information can be performed in 2 approaches:

- *Qualitative approach* - focuses on the narrative technique (narrative and non-standardized interviews) (Aidar, 2005)
- *Quantitative approach* – uses standardized question techniques (sociologic survey, standardized and semi-standardized questionnaire), official documents and documents of mass communication. In addition, it uses observation.

To find stimulating factors were used standardized query technology in the form of a standardized questionnaire survey and other official documents of the company.

Type of research

Descriptive research - provides information on selected aspects in the period of time, describes processes events that are relevant for decision-making, monitors the frequency, degree of association can also be used to predict the occurrence of the phenomenon

- Secondary data collection
 - Method of content analysis of the documents (both internal and external data about recruiting, benefits, expatriates, working requirements, cultural differences) - recommended literature, company's data from intranet, selected internal publications, data from HR department employees
- Primary data collection
 - Exploration
 - Questionnaire survey (internal data of the company)

Questionnaire survey

Questionnaire survey explores whether the Czech branch of the company follows the same personnel policy as the Polish branch. It is proven or refused by using questionnaire survey for the employees; same for the Czech Republic and Poland. Representative sample of 30 employees is chosen from Tax and Legal Services department from each of the branch. Men and women are chosen equal.

Method of contacting respondents

- Electronically by email

Choosing of representative sample

- sampling – random selection, method of reasoning and availability

Construction of the questionnaire

- introductory questions - to initiate contact, trust
- Substantive questions – core of questions
- Identification questions - characterized by a selective sample

Types of questions

- Close and open questions

The aim of the survey obtains necessary information about recruiting, requirements for recruiting staff, recruiting process, benefits, expatriates and working requirements that are specific for multinational companies.

3. LITERATURE REVIEW

3.1. Personnel policy

Torrington (2008) defines personnel policies as “*a guidelines that an organization or company creates to manage its workers. Personnel policies describe the type of job performance and workplace behaviour an organization expects from its employees, and what type of compensation and opportunities for advancement it is offering in return. The rules, requirements, benefits and opportunities outlined in personnel policies are often viewed as a reflection of an organization's values and goals*”.

Although personnel policies vary from company to company, most written policies are general rules that apply to all employees rather than specific job requirements for individual workers. Some of the most basic information includes the number of hours that employees are expected to work each day, starting times, the amount of time allowed for breaks and lunch, and the number of sick days, personal days and vacation days. (Torrington, 2008)

3.1.1. Sample List of Personnel Policies

The following is a sample list of the major policies. It does not have to be the same for every organization. The policies developed by a one company depend on the nature and needs of the organization.

Hiring Procedures: Assessment centre, interviewing job candidates, checking references, offering employment

New Employee and Internal Orientation: general information for new employee, intern orientation, codes and conducts

Benefits: Eligibility, Types of available benefits, medical insurance, dental insurance, disability insurance, supervisory communication, life insurance, confidentiality, retirement plan, social security, employee advisory resource

Compensation: Paydays, overtime and compensation time, classifying employees as exempt or non – exempt, salary range, positioning pay within a salary range, salary information, reclassifying positions, salary review policy, promotional increases, withholding salary due to performance or due to leave of absence

Work Schedule: Work day hours, lunch period, holidays, vacation, sick time, personal leave, leave of absence, severe weather, jury duty

Payroll Information & Timekeeping procedure: Payroll general information, direct deposit procedures, required and voluntary payroll deduction, timekeeping, supervisor’s signature

Financial Management: Budget management, capital expenditure, operation management, financial reporting

Data Practices: Policy, procedures, definitions, security Records, External releases, Internal releases, use of data, legal procedures

Supplementary Information: Discrimination or sexual harassment complaints, complaints regarding programs or staff
(Armstrong, 1996)

3.2. Recruiting

The objective of the recruiting process is to provide a sufficiently large group of qualified candidates so that suitable employees can be selected. Recruiting is the process of generating a pool of qualified applicants for organizational jobs. If the number of available candidates only equals the number of people to be hired, there is no selection – the choice has already been made. The organization must either leave some openings unfilled or take all the candidates.
(Armstrong, 1996)

Recruiting Process

Recruiting efforts translate human resource plans into action and also fill openings when unexpected vacancies occur. Even during periods of reduced hiring, implementation of long-range plans means keeping in contact with outside recruiting sources to maintain visibility and maintaining employee recruiting channels within the organization. These activities are essential for recruiting.

Usually, a manager notifies someone in the Human Resource (HR from now) department that an opening needs to be filled. Submission of a requisition to the HR unit, much as a supply requisition is submitted to the purchasing department, is a common way to do recruiting efforts. The HR representative and the manager must review the job description and specifications so that both have clear and up-to-date information on the job duties and the specific desired qualifications. For example, whether a job is for a computer programmer or for a systems analyst would significantly affect the screening of applicants and the content of recruiting advertisement. Familiarity with the job makes it easier to identify the minimum qualifications someone needs to perform the job satisfactorily.

Following this review, the actual recruiting effort begins. Internal sources of available recruits through transfers, promotions and job posting usually are checked first. Then external resources are contacted as required and all applicants are screened through the selection process. Follow-up is necessary to evaluate the effectiveness of the recruiting efforts and to tie those efforts back into the human resource plan and ongoing recruiting activities. (Armstrong, 1999)

Recruiting Responsibilities

In most large organizations, HR planning and recruiting activities are coordinated through the HR department, which maintains and analyzes human resource plans as a part of a perpetual recruiting effort. Very often, other managers help in recruiting efforts by determining the skills and qualifications that individuals need to fill free positions in their areas. In small organizations and even in some divisions of large organizations, several different managers may work on recruiting. (Armstrong, 1999)

Defining requirements

The number and categories of people required should be specified in the program of recruitment, which is derived from the HR plan. In addition, there are demands for replacements or for new jobs to be filled, and these demands should be checked to ensure that they are justified. It can be particularly necessary to check on the need for a replacement or the level or type of employee that is specified. In a multinational company, it is useful to have a form for requisitioning staff. However, even when a requisition form is completed, it may still be necessary to supplement the brief information contained in the form about the job, and it will almost certainly be necessary to check on the specialization. If a requisition application is not available, then the job has to be analyzed and it has to be prepared a job description and person specification. Existing descriptions and specifications should be checked to ensure that they are up to date. It is also necessary to establish the terms and conditions of employment at this level. (Armstrong, 1999)

Attracting candidates

Attracting candidates is primarily a matter of identifying, evaluating and using the most appropriate sources of applicants. However, in cases where difficulties in attraction or retaining candidates are being met or anticipated, it may be necessary to carry out a preliminary study of the factors that are likely to attract or repel candidates – the strengths and weaknesses of the organization as an employer. (Armstrong, 1999)

3.2.1. Assessment centre

Term assessment centre (AC from now) is a special diagnostic method which is used for recruiting employees from a big amount of applicants. Number and difficulty of used methods depend on criteria of the company. AC is providing a good opportunity to understand company's culture and values. Applicants can realize if they follow the same ideas as a company and if they are able to fulfil requirements of company. (Kyriánová, 2003)

The main features of AC:

- Presence of more evaluators
- Longer time period (days)
- Different perspectives
- Evaluations according to various criteria
- Possible to use data from AC for another professional or professional growth

Participants are evaluated from many points of view in the concrete situation which simulate the real problems. Participants are working in teams with mutually communication. Main advantage is that recruiters can watch participants from many points of view and create a complex vision about applicants.

Unfortunately, not always is good to use methods of AC. AC method of recruiting fits the best for complex profile of skills workers. In some cases, wrong decision from AC can cause big loss of company. (Kyriánová, 2003)

Positions those are not suitable for AC form or recruiting

- High management positions
- Highly specialized positions (pilots, IT specialists)
- Workers that are in direct contact with clients (salesman, call centre workers)

The company, which entered Assessment Centre, can choose from *intern AC* or *extern AC*. Intern AC should be realized only if there is any psychologist in the company with some experiences in recruiting. The other possibility is to pay external firm, which has experiences in AC and which offer AC services that will fulfil requirements. (Kyriánová, 2003)

Structure of Assessment Centre

Optimal number of applicants is from 5 to 12. Usually, duration is from 1 to 2 day, depending on criteria of company. During that time, participants are going through individual interviews, psychodiagnostics, team games, case studies etc. After finishing, it follows meeting of evaluators - all performances, outputs and results are discussed and the most suitable applicants are chosen. In case of extern AC, most suitable applicants are discussed as

well with employees from HR department from contracting company. It should be recommended procedure for working with individual candidates.

Example of the structure:

- Invitation of candidates
- Information about a course
- Questionnaire and psychodiagnostics
- Individual interviews
- Individual case studies
- Teamwork with a case study
- Presentation and evaluating of case studies
- Finishing AC
- Meeting and consultation with evaluators

For *Psychodiagnostic methods* are mostly used test methods - high power tests, IQ tests, but the most common methods are questionnaires. The purpose of these tests is to learn about applicant's personality which is connected with working effectiveness – motivation, flexibility, personal stability, accuracy, efficiency, and teamwork. Questionnaires are useful for AC in that case if psychologist that is creating these tests is one of the evaluator and he can compare this test with another parts situating during AC (teamwork, individual interview etc.). (Kyriánová, 2003)

Roles in Assessment centre

An important influence that during the Assessment Centre operates is the attitudes and roles of involved people.

Usually it is:

- Moderator
- Manager (sponsor)
- Evaluators

- Candidate (applicant)

(Kyriánová, 2003)

The outputs from the Assessment Centre

The main output should be a successful candidate who is suitable for the job. Basis for this decision are the results from psychological test, practical exercises (case studies), presentation of own work and the manager's approval. (Kyriánová, 2003)

Advantages of Assessment Centre

- Candidates are assessed by larger number of evaluators, which reduces the subjectivity of the final evaluation
 - Candidates are going through various types of diagnostic methods, which increases the reliability of results
 - Candidates are observe in interaction with other applicants, which helps to analyze teamwork ability
 - Comparability with other candidates in the same time
- (Kyriánová, 2003)

Disadvantages of Assessment Centre

- High demands on resources: time consuming, requirements for involvement of large numbers of people; for realization is needed a sufficient space
- Expensive
- Organizationally demanding
- Results depend on quality of evaluators

Assessment centre doesn't have to be use just for recruiting. It can be used as well for identifying the potential of employees or as a training method (managers). In these cases, it can be explained as Development Centre which goes from principles of Assessment Centre. Based

on the output of Development Centre (Assessment Centre) is compiled educational and development plan for individual employees. (Kyriánová, 2003)

3.3.Employee Development

3.3.1. Definition of employee development

Employee development is concerned with providing learning and development opportunities, making training interventions and planning, conduction and evaluating training programs.

The overall aim of employee development is to see that the organization has the quality of people it needs to attain its goals for improved performance and growth. This aim is achieved by ensuring as far as possible that everyone in the organization has the knowledge and skills and reaches the level of competence required to carry out their work effectively, that the performance of individuals and teams is subject to continuous improvement and that people are developed in a way which maximizes their potential for growth and promotion. (Armstrong, 1996)

Employee development activities

Employee development involves the following activities:

- *Learning* – relatively permanent change in behaviour that occurs as a result of practice or experience
- *Education* – the development of the knowledge, values and understanding required in all aspects of life rather than the knowledge and skills relating to particular areas of activity.
- *Development* – the growth or realization of a person's ability and potential through the provision of learning and educational experiences.
- *Training* – the planned and systematic modification of behaviour through learning events, programs and instruction which enable individuals to achieve the levels of knowledge, skill and competence to carry out their work effectively. (Armstrong, 1996)

Employee development strategy

“Employee development strategy is initiated by the strategic plans of the enterprise which define where it is going, which resources need to get there and the levels of performance required achieving business goals.” (Armstrong, 1996)

The business plans form the basis for HR plans which define the numbers of people needed and the knowledge, skills and competences they will require. The HR plans flow from the business plan but also contribute to it by spelling out how much more could be achieved by investing in people and by making better use of the organization’s human resources.

Employee development strategy is a declaration of intent which states that it is believed a strategy for investing in. The strategy sets out how employee development processes, policies and programs will contribute to the achievement of the corporate goals contained in the business plan.

The employee development strategy should address the critical success factors of the business in the fields of product-market development, innovation, quality and cost leadership. It should demonstrate the real links between learning, development and training activities and business performance and indicate how these activities will add value and contribute to the achievement of competitive advantage. In a business enterprise their only justification will be the return that can be generated by investing in HR and how this will increase shareholder value. The employee development strategy should be designed to benefit all the stakeholders in the enterprise: not only the shareholders by itself but also employees, customers, suppliers and the community. This is why it should be prepared within the context of the employee development philosophy of the business which should be determined at top level and communicated throughout the organization. (Armstrong, 1996)

Multinational firms are more likely to invest in employee development programs because they are aware of the need to develop talent on a worldwide basis. Global competition is a factor which is forcing some companies to reconsider their *laissez faire* attitudes to training. Approaches to learning vary in different cultures. (Armstrong, 1996)

3.3.2. Training

Training can be explained either narrowly or broadly. In a limited sense, training provides an employee with specific and directly usable skills. In a broad sense, training provides general information used to develop knowledge of long-term application. In a limited sense, the worker explores job-related skills when they are trained; while developing knowledge denotes a broader scope. For example, a person can receive training to improve skills on a new word-processing machine, whereas development can come from a manager's experience leading to successful judgment of company conditions. (Mathis, Jackson, 1988)

Sometimes, managers are likely to be the best source of technical information used in skill training. They also are in a good position to decide when employees need retraining or training. Because of the close and continual interaction that they have with their employees, managers decide and discuss employee career potentials and plans.

Training has current and future implications for job success. Because of the implications of training for job success, fair employment considerations must be carefully applied, e.g. there are definite guidelines for demonstrating pay differentials based on training programs. HR unit prepares skill training materials, coordinates training efforts, conducts or arranges for off-the-job training, coordinates career plans and personnel development efforts and provides input and expertise for organizational development. On the other hand, managers provide technical information, monitor training needs, conduct the on-the job training, continually discuss employees' future potential and monitor employees' growth and participate in organizational change efforts. Although training can lead to better job for employees, it has many advantages for the company as well. Training can contribute to higher production, fewer mistakes, better job satisfaction, and lower turnover. It can also enable employees to come with organizational, technological, and social change. Effective training is an investment in the human resources of a company with immediate and long-range returns. In spite of the fact training is called job training or education; learning has to occur for training to be successful. It is necessary for managers a basic understanding of the psychology of learning. (Armstrong, 1999)

3.3.3. Learning

Learning is a psychological process that has been researched for decades. Managers can use the result of this research to make their training efforts more effective. Learning principles can be *modelling, intention to learn, reinforcement, behaviour modification, immediate confirmation, and practice.*

Modelling is the most elementary way in which people learn. Modelling is copying someone else's behaviour. Modelling also can work to keep employees from making mistakes they have seen others make. (Armstrong, 1999)

3.3.4. Development

The employee development policies, strategies and practices of an organization must be driven by the business and human resource requirements of the enterprise. The starting point should be the approaches adopted to the provision of learning and development opportunities, bearing in mind the distinction between learning and development – learning as being concerned with an increase in knowledge or a higher degree of an existing skill, whereas development is about moving towards a different state of being or functioning. Such approaches should be based on an understanding of how people learn – learning theory. (Foot, Hook, 2002)

Areas of learning and development policy and practice:

- The learning organization
- Continuous development
- Self-managed or self-directed learning

This leads naturally into the next chapter in which consideration will be given to how learning and development can be facilitated through training interventions and programs.

How people learn

To understand how people learn it is necessary to consider:

- The learning process
- The concept of the learning curve
- The key factors of learning psychology
- The main learning theories: reinforcement, stimulus-response, cognitive, self-efficacy
- Kolb's learning cycle and learning styles
- Types of learning
- How this learning theory can be put to good use – conditions for effective learning

The learning process

There are three areas of learning:

- Knowledge – what individuals need to know (cognitive learning)
- Skill – what individuals need to be able to do
- Attitudes – what people feel about their work

Learning is a continuous and natural phenomenon and the best learning is closely related to practical experience – doing things.

Rates of learning vary, depending on the effectiveness of the training, the experience and natural ability of the learner and the learner's interest in learning. Both the time taken to achieve the experienced worker's standard and the speed with which learning takes place at different times, which is likely to vary, affect the shape of the curve.

Learning is often stepped with one or more plateau while further progress is stopped. This may be because learners cannot continually increase their skills or speeds of work and need a pause to consolidate what they have already learnt. The existence of steps can be used when planning training to provide deliberate reinforcement periods when newly acquired skills are practiced in order to achieve the expected standards.

When a training module is being prepared which describes what has to be learnt and the training required achieving the required levels of skill and speed, it is often desirable to

proceed step-by-step, taking one task or part of a task at a time reinforcing it and then progressively adding other parts, consolidating at each stage. (Foot, Hook, 2002)

3.4. Personal strategic development

“People and development issues belong at the top of an organization’s strategic agenda. Strategic personnel and development approaches have the potential to put personnel and development at the centre of the core business and the operational processes that drive organisations.” (Schein, 1984)

During the last half of the twentieth century, many barriers to international trade fell and a wave of firms began pursuing global strategies to gain a competitive advantage. However, some industries benefit more from globalization than do others. To create a successful global personnel strategy, managers first must understand the nature of the company and employees. Strategic personnel development tends to develop distribute and manage high-quality personnel development policies and practice, which they are effectively undertaken. Strategic approach focuses clearly on the importance of personnel and development of organisational success (Schein, 1984).

3.4.1. Personal strategy in multinational companies

Global personnel strategies in multinational companies (MNCs from now) will vary significantly. The processes, practices, systems and structures that were developed to implement those strategies will likewise vary. Developing global strategies can be difficult. One of the difficulties is the conflicting demands on the global environment that places on MNCs. The conflicting demands often occur as MNCs attempt to maximize their abilities to react to the needs of the host countries, while trying to maintain their controlled corporate structure worldwide. Oftentimes, the more autonomy foreign subsidiaries have to act independently and respond to local demands and it means that the less integrate worldwide organization become. In general, the strategy suggests that companies should maximize their parent company control in order to integrate subsidiaries, at the cost of local responsiveness. The *polycentric approach* (having many centres authority or control) and *regiocentric*

approach (an approach which manages subsidiaries on regional level) both allow for more local responsiveness. In a hierarchy, the *geocentric strategy* (with the one centre of managing) would be the best because it incorporates both of the theoretical ideals. *Polycentric* and *regiocentric* strategies would be second because satisfy the local responsiveness ideal – usually at the cost of global integration.

Generally, as foreign subsidiaries have grown-up, they become more resource independent with respect to strategic resources, such as technology, capital, management and access to markets. With the dependency on the parent organization gone, multinationals, who wish to maintain control over their otherwise autonomous subsidiaries, use alternative methods such as promotion the parent organization's corporate culture worldwide. The extent to which MNCs desire their worldwide employees to share their corporate cultures will determine how foreign workers are socialized into the parent corporate culture. This will be evidenced though the processes and resource allocation given to socialization methods such as sending workers abroad to propagate corporate culture. Selecting individuals who share the organization's values, bringing host nationals in house to learn how things are done. When positions in foreign subsidiaries are not staffed by foreign workers, they are staffed by either third-country nationals or host nationals. There are benefits associated with host national staffing MNCs' subsidiaries. Host nationals are familiar with their own countries' cultures, languages, values, laws and resources, which makes the job of running the subsidiaries easier. In addition, unlike foreign workers there is no relocation costs associated with host nationals (Peters, Waterman, 1984)

3.5. Health and Safety

Firms are obligated to provide employees with a safe and healthy environment. Requiring them to work with unsafe equipment or in areas where hazards are not restricted is a highly doubtful practice. Managers also must guarantee that employees are safety conscious and maintain good health. Both managers and HR specialists are involved in health and safety in an organization.

The terms *health* and *safety* are closely connected. Although they are often used in the same context, a distinction is necessary.

Health is a broader and somewhat vaguer term than safety. A healthy person is one who does not have any kind of injury, illness, or mental and emotional problems that impair normal human activity. Nevertheless, the question of exactly what is healthy or normal behaviour is open to interpretation. Health management practices maintain the overall well-being of an individual. Usually, *safety* concerns physical well-being instead of mental or emotional well-being. The main reason of effective safety programs in organizations is to prevent work-related injuries and accidents. Health and safety policies focus on the safe interaction between people and the work environment. (Torrington, 2008)

Responsibilities

The primary health and safety responsibilities in an organization usually fall on supervisors and managers. A Personal and Human resource manager or safety specialist can help investigate accidents, produce safety program materials and conduct formal safety training. However, department supervisors and managers play key roles in maintaining safe working conditions and a healthy work force. For example, a supervisor in a ball bearing plant has several health and safety responsibilities: reminding employees to wear safety glasses; checking on the cleanliness of the work area; observing employees for any alcohol, drug or emotional problems that may affect their work behaviour and recommending equipment changes (such as screens, railings or other safety devices) to specialists in the organization. (Torrington, 2008)

A HR safety specialist in the same plant has other safety responsibilities: maintaining, government-required health and safety records; coordination a safety training class for new employees; assisting the supervisor in investigating and accident in which an employee was injured and developing a plant-wide safety communication program and informational materials. The interface between the supervisor and the HR specialist is crucial to a coordinated health and safety maintenance effort.

Employee could not recover damages if:

- The injury was caused by his or her laxity or the laxity of a fellow worker.
- The injury happened because of hazards inherent in the job.

- The worker became disabled or died as a result of occupational injury or disease.

Every year employers lose a shocking amount of money and resources because of accidents. With these problems, health and safety must be a prime concern in the management of human resources. Knowledge about factors affecting employee health and safety is critical.

Tangible benefits of a well-managed safety program:

- Reduction in insurance premiums
- Savings of litigation costs
- Fewer wages paid for lost time
- Less expense in training new workers
- Less overtime
- Greater productivity

(Torrington, 2008)

Work Attitude and Accidents

Because health and safety influence the well-being of individuals, employees' attitude about safety must be considered in planning health and safety programs. Employees' attitudes toward their working conditions, accidents, and jobs should be analyzed because more problems are caused by not careful employees than by machines or employer negligence. It was thought that workers who were dissatisfied with their job were thought to have a higher accident rate. One study of accident proneness found that younger and less experienced employees were involved in more accidents and injuries. This same study considered that there were some differences in personality and emotional characteristics between people who had no accidents and those who had repeated accidents.

Employers can avoid some accidents by designing workplaces so that workers who do mechanical jobs cannot injure themselves or others. Providing safety workplace stops accidents (Mathis, Jackson, 1988)

Worker Boredom and Monotony

Employees doing the same job over and over again each day can become bored. They either begin to pay less attention to their tasks or they build up bad habits that can cause injuries and accidents.

To avoid monotony helps to redesign a job and it is the way of dealing with worker boredom as well. Basics of job design such as job scope and job depth should be assessed constantly. (Mathis, Jackson, 1988)

Employee health problems are usual in all organizations. These problems can start from illnesses such as a cold, to serious injuries on the job. Some employee can have emotional problems, other have drinking or drugs problems. All these difficulties may affect organizational operations and individual employee productivity. The major health problems can be physical illness, emotional illness, and alcoholism and drug abuse. Company must resolve problems in these areas to maintain healthy individuals.

Physical illnesses may decrease an employee's ability to perform a job. Most organizations help employees who have physical illnesses and health problems by providing hospitalization and all of them by providing health insurance. However, some health programs focus on prevention as well as on treatment of illness. Some organizations have staff medical professionals, such as doctors or nurses, to treat minor illnesses and injuries related to job. Many larger organization offer on-site medical assistance because the Safety and Health Acts requires first-aid treatment and health services to be available "in near proximity" to work stations. (Mathis, Jackson, 1988)

3.6.Equal employment

Laws have been passed prohibiting discrimination against individual son the following bases:

- Race/ethnic origin/colour (black, Hispanic, Oriental Pacific Islander, American Indians, Eskimos, Romany, Asians)
- Gender (women, pregnant women)
- Age
- Handicapped (physically and mentally disabled and limited)

- Religion
(Tureckiová, 2004)

The term discrimination has been used in many ways. The dictionary definition in neutral and identifies discrimination as the ability to recognize the difference between, or the ability to differentiate between items or people. Thus, discrimination involves choosing among alternatives. For example, employers must discriminate (choose) among applicants for a job on the basis of job requirements and each candidate's qualifications. However, discrimination also is used to mean preferential treatment being given to members of a particular group.

Individuals who are covered under equal employment laws are referred to as "members of a protected class" or protected group members. To implement laws barring discrimination, several regulatory agencies have developed guidelines and regulations. Over the past five decades, various laws been passed that require employers to provide equal opportunity for people to be employed and to progress in their employment. (Tureckiová, 2007)

3.7. Expatriates

Terms expatriation and expatriates come from Latin. It means that expatriate is an employee working abroad (outside of his home country); in the same company as in his home country. Expatriates are sent to abroad with specific mission. Time and specific tasks during the mission have to be defined before. Due to many differences (culture, language, legislative, climatic) the expatriates have to interact with - it is mandatory for a company to pay attention to expatriation process. Firms that decide to expand internationally have to follow international HR policies and they have to consider factors that can influence expatriates.

Requirements for expatriates respond to which job position they are going to follow. They don't have to be just only specialist in the field they are working but as well they have to think multicultural – be willing to travel, work abroad, fast adapt to different socio-cultural environment (Peters, Waterman, 1984).

The company has to consider, which way employees are going to learn and develop. It has to be in multinational level; e.g. manager in international company has to be able to manage

employees in multicultural environment, to plan, to understand dynamics of local and global business environment and to be open minded of new thoughts and solutions; Accept different approaches, take advantage of it and understand multinational relations within the company. Only this attitude can help them to engage to multicultural processes where they are going to work.

It is important to think about necessity of foreign employee. Even though, local employee knows culture of country and habits, foreign employee can better understand connection with the company as a whole, because he was already working in the same company abroad. If the branches of company are not depended to each other, it is not necessary to hire foreign employee because local employee understand company culture well. On the other hand, companies in less developed countries need skilled workers (expatriates) sent from their home countries (Armstrong, 1999).

Expatriates do not go to work outside of their country only to transfer a knowledge and experience. They are taken as a control tool for company culture transfer and to fulfil goals of company. The other reasons are to transfer technologies, to help company on the market, to follow know-how of the company, penetration in market and development in multinational communication skills.

There is some negative factor about expatriates as well. Local employees can sometimes feel undervalued that may cause demotivation. Expatriates usually carry high positions. It means that they are getting more money which can cause discouragement within local employee so for this reason it is necessary to eliminate these negative impacts. Expatriates are sent to another country from different reasons for different time period. Traditional expatriate is somebody with a lot of experiences that can transmit in host country.

International cadres are types of expatriates that are changing one foreign stay for another and rarely are coming back to the home country. They may never come back to the home country. International cadres are staying abroad more than 2 years. Another type is *expatriate trainees* that are coming to host country for the purpose of training, learning and integration into the environment of multinational companies and to gain experiences. Another form of expatriation is *virtual expatriation*. Virtual expatriate is an employee that is staying in

home country, but he is in charge of host country. He is managing host country from his home country; it can be done by phone calls and video-conference (Peters, Waterman, 1984).

Failure of expatriates

International companies are very often sending expatriates to host country even though many of them are not successful in host country. Peters and Waterman (2009) are saying that 16-40% of American expatriates are coming back to home country earlier. Coming back earlier than they were supposed to is measured as a failure. This occurs because of work failure or personal and cultural differences in host country. All these factors are connected. The other type of failure can be not sufficient value added that they should have brought to the host company. It is possible that an expatriate will leave the parent company. The costs connected with their failure are not small; but the costs can be higher if it is considered the costs from non-effectiveness of expatriates' work and loss of higher profits of the whole firm. In that case, it is significant to focus on training of future expatriates, good selection, development and repatriation. (Peters, Waterman, 2009)

Selection of Expatriates

Good choice of expatriates is one of the most important parts of the whole process of expatriation. International companies are looking for the workers that will be willing to accept different culture, extroverts, they will be flexible, easy to adapt, with the language skills, education and motivation. Personnel skills will help him to overcome mental and emotional problems. Thanks to interpersonal skills, he can easily communicate with other people and feel friendlier in host country and sensual skills will help him to understand different culture.

There are many options, how to choose a good expatriate. International companies are often using their own program, which candidates for expatriates have to go through. These programs must be specially designed in academic conditions and then tested in firm. Good choice should decrease probability of failure. (Armstrong, 1999)

Training of expatriates

Training of expatriates is a process that should last during whole expatriation. Training before leaving home country is the most important part because it determines the future success in host country. This phase is called intercultural training because it is focus on problem that appears for the reason of cultural differences. Intercultural training includes to study about the host country, cultural assimilators, language of that country and psychological training. It is very common that future expatriate will go for some days to the host country before to see everything in real – business trip. In any international company should work cultural trainer that will be willing to help expatriates with any cultural problems. Most of the time, it is expatriate from the same country that operate in host country for many years or personal assistant of expatriate. This type of associating is *called in-country real-time training*. *Global mindset training* is a complex training for whole company. All employees should take the company as international and multicultural; as a global unit in global environment. If culture of the company will be in all branches in the world the same, it will be easier for any expats to be included to the company. Even for employees that will never be expatriates is important to follow this policy.

Self-education of expatriates during whole stay abroad will help them to connect faster with the new environment. They can use internet or any helpful software tools where they can get any information they need. (Armstrong, 1999)

3.7.1. Repatriation

Repatriation is a process coming and connecting back of expatriates to the parent company in home country. Expatriate will become repatriate. Repatriation is underestimate part of whole expatriation. Most of the expatriate are not satisfied with the process of repatriation. They don't know what is going to be their job when they will be back and they are not sure about many things. The company looks for the job for repatriates right before his arriving in hurry and that position may not correspond the position that they had before they went abroad. Sometime, co-workers in home country think that working abroad is kind of exotic vacation so integration into society is as well difficult in home country and it may cause frustration. Statistically 25% of repatriates are leaving the company after one year that they

went back home. Company should take advantage of repatriates. They can help new expatriates with their experiences and knowledge; and not just them. (Peters, Waterman, 1999)

3.8.Benefits

A benefit is additional compensation given to employees as a reward for organizational membership. The benefits given to employees by an employer represent indirect compensation that is tangible benefits in a form other than money. (Mathis, Jackson 1988)

Benefits represent important expenditures from an employer's point of view. Its expenditures have grown-up because employees get the value of the money spent without actually receiving money. That is why benefits in general are not taxed as income to employees, in spite of repeated attempts to do so. For this reason, benefits symbolize a somewhat more valuable reward to employees than an equivalent cash payment. (Mathis, Jackson 1988)

3.8.1. Types of benefits

Employees are provided many different types of benefits. For ease of categorization, they are grouped into several types:

- Required security
- Voluntary security
- Retirement benefits
- Time-off benefits
- Insurance and financial services
- Social, recreational, and other benefits

Examples of different benefits

Required security: Worker's compensation, age, disability insurance, Medicare hospital benefits

Retirement: Social Security, pension fund, early retirement, preretirement counselling, disability retirement benefit

Time-off: Birthdays, vacation time, company subsidized travel, holidays, sick pay, Election Day, social-service time off

Insurance: Medical, dental, travel accident insurance, group insurance rates, disability insurance, life insurance, cancer insurance, auto insurance

Financial: Credit union, company-provided housing or car, legal services, purchase discounts, financial counselling, moving expenses

Voluntary security: severance pay, supplemental unemployment benefits, leave of absence

Social, recreation: sport, company newsletter, professional memberships, retirement gratuity, company/sponsored events, child care services, cafeteria, season ticket
(Torrington, 2008, p. 695)

In Czech Republic, most favourite benefits have been always education courses, lunch voucher, sport or cultural events. Recent study from year 2012 shows the changes of the preferable benefits. Fast pace of working, high demands of employers and threat from competitors change the preferences of benefits. Education courses, sport activities and cultural events are no more desirable; supposedly, workers don't have time to spend their time like that. According to the current studies, employees prefer extra vacation as a benefit (fifth of sixth week of vacation extra – four weeks are mandatory according to the law), or extra money (13th or 14th of extra month salary). Lunch vouchers are still popular, even though companies are trying to eliminate it. With the fast time of living, preferences of benefits are changing. (Novotný, 2012)

3.9. Corporate culture

“Societies, organizations and individuals represent the gardens, bouquets and flowers of social science. To understand our social environment we cannot limit ourselves to solely one level; we should be prepared to consider all three. “(Hofstede, 2005)

Hofstede describes how nearly all persons belong to different categories and groups at the same time. To further describe these patterns that he has worked out on different layers of culture that in each person’s mind affect the values and norms that he or she carries. Hofstede lists some examples as generation, gender, and social class, regional, national and organizational level. The nature of an organization is different from nature of nation. The members of organization themselves decide whether they want to join or leave, and they are only involved in the culture during their work hours (Hofstede, 2005).

Term corporate culture can be defined as a basic attribute of well-managed organization. It is the set of basic assumptions, values, attitudes and norms of behaviours, which are shared within the organization and which are expressed by same thinking, feeling and behaving of members of organization. Main purpose of corporate culture is to influence behaviour of workers for purpose to achieve corporate goals effectively. Attributes of corporate culture are clarity, expandability and anchorage. The rate of these attributes determines the strength or weakness of the culture. Knowledge and understanding of corporate culture is important. Among the elements of corporate culture belong basic beliefs, the values, attitudes, norms (principles and rules of behaviour), languages, habits, rituals and ceremonies, architecture, equipment and other artefacts of material nature and last but not least organizational climate. Advantages of strong corporate culture is a clear view of company goals, direct and clear communication, fast solutions and decision-making, fast implementation of innovations, identification with company and loyalty, lower requirements for control, high motivation and low staff turnover. Disadvantages occur as tendencies of organizational closure, insisting on a traditions, lack of flexibility, blocking new strategies, difficult adaptation of new workers. (Schein, 1984)

There are many aspects that influence corporate culture. The main aspects are follows:

- influence of national culture
- influence of market and business culture
- influence of the founders
- influence of size of the company
- influence of profession and education

The mentality is tight connected with the corporate culture. The mentality is in narrower sense of thinking, way of thinking individuals and in the broader sense summary of the psychological qualities and processes, typical for any person or any group of persons. (Hegel, 1960)

Culture and successful companies

Peters and Waterman discuss successful companies and what characterizes them – their culture. They discovered eight attributes that successful companies have in common:

- *Stress action*
- *superior contact with customers – quality, service, reliability*
- *Independence and entrepreneurship*
- *Productivity though motivated employees*
- *Motivate the employees – participate yourself*
- *Focus on the activity that you have a good command of*
- *Simple form, small management*
- *An organization which is both firm and soluble*

(Peters & Waterman, 1983)

The last attribute can be taken as a summarizing attribute. A firm and soluble organization, means that a firm with centralized management combined with maximum individual independence is preferable. Such organizations are on the one hand strictly governed, but on the other hand still allow independence and individual initiative. Authors believe that through trust and care for small details this can be achieved. The tight managing is guarantee for

quality customer service – if the company really care about the customers what they say and what they demand there is no room for taking any liberties. (Peters & Waterman, 1983)

Corporate culture vs. national culture

National culture is influencing corporate culture, but in terms of international companies, national culture in the company is not too strong.

If speaking in business world about cultural differences and cultural problems, it is meant national culture, but not corporate culture. Corporate culture is created by people, it is more individual and it creates collectiveness actions. People that are coming to the society are coming with their national culture, habits and norms. Thereafter, they have to adapt to the certain corporate culture, because corporation is creating its own culture – this culture is created from all people that interact with the company. Anyways, it cannot be created by itself. Corporate culture has to be managed and leaded with the following goal values and needs of the company. Geert Hofstede was studying interaction between different nations and corporate cultures and he was interested in influences of national culture and relationships in work place – collectivism and individualism. Individualistic workers are working in accordance with their own interests. In the other hand, workers in collective culture are recruited always in the group, not individually. In collective culture is very important term “we”. Employers will always act for the collective; they don’t care too much about individual needs. (Hofstede, 2005)

3.9.1. Clash of Cultures

In International Corporation, clash of culture may appear very easy. Multicultural environment is creating clash of many cultures and only good managed and strong company will overcome it. Managing the cultures in organization should never be underestimated. Corporate culture has principles, rules and social norms (written, unwritten) and influencing and mutual coexistence and relations in a community organization. It can be created spontaneously or it can be result of purposeful action. As well as national culture, corporate culture arises, changes and develops in time. It has a transient nature; it is influenced by constant confrontation with business priorities and the dynamics of the external environment. In organization, there are a lot of rules that express what people do, why they are doing that,

what will they get for it and how they will be punished if they don't comply their obligations. (Lukášová, 2010)

Clash of culture – national or corporate can occur in various eventualities. International/multicultural companies are exact example. Another example can be foreign worker in domestic company or meeting with the business partners form different countries.

3.10. Language effects in multinational corporations

Many multinational corporations today adopt a common corporate language to facilitate the process of internal communication between headquarters and foreign subsidiaries as well as directly between foreign units. From a top management perspective, such “language standardization” has many advantages. These advantages may be: to support formal reporting between units in various foreign locations, to improve access to company documents and to create a stronger sense of belonging to a global corporate family. Indeed the issue is not only one of efficiency but one of corporate control. A common corporate language is thus seen to operate as an integrative mechanism among the geographically scattered, multilingual workforce. In this context, English is frequently chosen as the “lingua franca” due to the importance of Anglophone markets, the economic power of the USA and the Internet. “Lingua franca” is defined as an idiom that non-native speakers use with other non-native speakers, rendering it a foreign language for all parties concerned. (Nový, 1996)

English language became standardized and it has been adopted by many multinational corporations. However, it does not resolve language diversity associated with daily operations. The level of proficiency in the common corporate language is likely to vary and lower-level employees are likely to speak only their local language.

4. THE PERSONNEL POLICY IN SELECTED INTERNATIONAL COMPANY

4.1. Introduction of the company PricewaterhouseCoopers in the Czech Republic

4.1.1. Characteristic

The company that was chosen is PricewaterhouseCoopers (from now PwC). It is global professional company with a long history and with successful record. Company is specialized on audit and assurance, consulting and tax services. PwC belongs to "Big Four" accountancy firm (Deloitte, PwC, Ernst & Young, KPMG) and after Deloitte, it is the world's second-largest professional services company. In USA, PwC is the seventh largest private organization.

PricewaterhouseCoopers has been formed in 1998 as a merger between companies Coopers & Lybrand and Price Waterhouse. Both these companies were on the market since 1990. In this merger was set up one of the biggest auditor–consulting company in the world with more than 169.000 employees in 158 countries.

Total revenues in 2011 were \$29.2 billion of which \$14.14 billion was generated by its Assurance practice, \$7.63 billion by its Tax practice and \$7.46 billion by its Advisory practice. Total revenues were 5% more than in 2010 even the crisis was still influencing the market.

Branches all around the world are connected and they should follow the same policy in whole structure. However there are some cultural differences that will be explained later on in the thesis.

PricewaterhouseCoopers in the Czech Republic

PwC Czech Republic has 3 branch offices in Czech Republic - In Prague, Brno and Ostrava. Main office is in Prague in Kateřinská Street. PwC in Czech Republic is divided in three entities - PricewaterhouseCoopers Czech Republic, s.r.o., PricewaterhouseCoopers Audit, s.r.o. and new PricewaterhouseCoopers Legal, s.r.o. All of these branches are working

together in the same business name PricewaterhouseCoopers that belongs to the world group named PricewaterhouseCoopers International Limited.

4.1.2. Field of specialization

The main subject of business in PwC is to provide audit and assurance, consulting and tax and legal services. All these services are offered to individuals and corporations in all sectors in Czech and English.

Audit services contain audit, accounting (IFRS, USA GAAP, Czech account rules) and the other financial regulation. There is a big team of specialists and novices as well.

Tax services of PwC offer direct tax service and indirect tax service, global visa solution department and personal consulting. Part of tax service department in law consulting with associated law office from PricewaterhouseCoopers Legal, s.r.o. entity.

Consulting services provide forensic services, consulting for companies and for individuals and for human resources.

Organization structure

It is very important to have a strong stable organization structure in company. In international company it is even more significant. In PwC, there is a great accent on structure and performance of working. Structure should be proposed to take the best from available resources. It is one of the policies in PwC as well.

In Tax Department, chief executive and agent is Partner. Structure under him is following: Director, Senior Manager and Manager. In contact with clients are positions as a Senior Consultant, and Consultant so-called Associates. In each team, it has to be at least one manager that is in charge of team and that has all responsibility of the team. Each team has its own assistant that controls all administrative agenda and if it is needed there are student for part time job called Interns.

Contrary to Tax Department, in Consulting Department is no head leader Partner, but Senior Manager. After Manager's position is in the order Senior Executive, Executive and student in Internship.

Audit department is more diverse, it is department that employs the most people and therefore the positions are more. The head position is Partner, after the Director, Senior Manager, Manager 3, Manager 2, Manager 1, Senior Assistant 2, Senior Assistant 1, Assistant 2, and Assistant 1.

4.2. Codes and conducts

4.2.1. Ethics code – Code of Conduct

Ethics code is a set of rules that are consistent with the applicable laws of the state, regulations and internal regulation of the company. Every employee is obliged to observe it as well as other regulations governing of the company.

PwC is significantly influences the global capital markets. Ethics codes are an important part of every large organization, especially audit. Ethics codes help to increase their credibility, openness and consistency in commercial activities. Each ethics code is built on several core values, among which is most important teamwork, effort continuously improve and to be one step ahead of the competitors.

Key points of the Ethics Code

1. Keep the good name of the company

Employees must keep the reputation of the name of the company, they must always act professionally and trustworthy so that it can be in any situation deemed that they are representing the company. Company's assets and client assets, whether tangible or non tangible is used responsibly and loyally.

2. Act professionally

Professional services are provided in accordance with the rules of the company and also in accordance with professional standards. Every employee should provide only those services that can carry out. The main principle should be foreknowledge about real price,

which should be adequate to the service. Privacy of employees and clients are respected and company confidential information is provided only when necessary and only with permission. Conflicts of interest and bribery are totally unacceptable.

3. Mutual respect

Mutual respect, politeness, courtesy, honesty and dignity are necessary elements of each business meeting. Discrimination and harassment in the workplace is unacceptable. The mutual goal is to find the proper balance between workload and private life. Constantly improvement of itself is highly valued in society. Safety at work is necessary for PwC in any policies.

4. Social responsibility

In Ethics Code of the company, there are included the basic human rights. The aim is to minimized adverse impacts of the business to the environment. Positive is a support of the charitable and educational activities, fight against corruption and financial crime.

Potential Negative consequences of breaching Code of Conduct, Independence rules or Risk Management are financial losses (penalties, loss of client), legal/court action, loss of license, damaged reputation and loss of clients or employees.

The basic values of the company

1. Perfection

Perfection has been always one of the most important core values of the company because of their services offered. They are trying to fulfil the client's wishes. The projects and proposals are drawn up by employees of the applicable current laws and always follow the benefits for clients. To achieve this perfection is necessary continuous employee training and motivation of the company's management.

2. Teamwork

Teamwork within the Ethics Code is cooperation between employees (and employer) and cooperation between employees and clients. General aim is to achieve compliance with requirements of the clients with employee's work. A very important factor is good mutual relations, ability to listen and share information.

3. First place

The company is trying to be always one step ahead of the competitors through its activities. Thus it can satisfy the maximum demands of its clients. The staff should always try to come up with new ideas, so they will satisfy the needs of the clients. Employees should not be afraid to combine and assert their ideas.

4.2.2. Dress code

Everybody in PwC has to be aware that although the atmosphere is friendly, business etiquette should be maintained. In terms of Dress Code, PwC holds strong policy.

Acceptable business dress for women is recommended:

- Classic suits, skirt and blouse, tailored dress or two-piece dress, tailored trousers, accessories matching in colour and style, closed-toes shoes

Unacceptable business dress for women:

- Jeans or any denim type of clothing, transparent clothing, excessively short skirts, skirts/dresses worn without tights, shorts, casual knitwear, sport type trousers or shoes, too much jewellery, open-toes shoes, blouses or shirt with low neckline

Acceptable business dress for men

- Suit matching trousers and jacket - recommended colours are grey, black or dark blue, plain or striped shirt, dark socks and shoes, a tie must be worn at all times unless given specific permission

Unacceptable business dress for men

- Jeans or any denim type of clothing, casual knitwear, light coloured socks, shorts, sport type of trousers or shoes, dirty shoes

Other dress code exception is every Friday (if employee doesn't have any important meeting with the client).

Business Casual Fridays

Women

- Jacket over blouse or dressy sweater, mid-length skirt, classic cut dress, smart sport trousers - preferably folded, Simple jeans without any printing

Men

- Shirt or sport shirt, tie optional, sport jacket, waistcoat, sweater, smart sport trousers, preferably folded, simple jeans

Summer dress code

Summer Dress code is effective from 1st June to 31st August. Ladies are allowed to wear shoes with open heels, they do not have to wear tights and vests/t L shirts are also suitable. Gentlemen can wear short-sleeved shirts, ties are not necessary and polo T-shirts are allowed as a minimum.

Summary of professional standards

Security rules:

- Personal Access Control Cards
- Firm's Assets- Computer, Mobile Phone, Company car, etc
- Clean Desk Policy (to prevent data leakage, faster accomplishing the work issues)

Media and PR rules/policies

- Information embargo on employee personal data

- Information embargo on client related info
- Confidentiality Agreement

Other important rules and policies

- Employee Guide
- Office hours
- Answering telephones

4.3. Working requirements

4.3.1. Equal employment

PwC is following the policy of equal opportunities. No matter who you are and where are you coming from, the equal employment is natural thing within PwC. This policy is implemented in all areas where decisions are made about individuals – recruitment, promotion, development, treatment and remuneration. All employees of PwC are treated as equal, regardless of gender, ethnic origin, marital status, age, religion or mental or physical condition. PwC aim is to recruit, retain and develop the most suitable people for the job, based only on their abilities.

4.3.2. Working environment

Because of open space offices, noise level is very important during working. To lower the noise can be done by talking over the phone in a low voice, setting the telephones to silent ringing modes, or using staff meeting areas for discussions rather than open space. The employees have to always respect their colleagues' needs for a quiet work environment.

All offices are equipped with air conditioning. The employees are not allowed to change the setup of the system in the work area by themselves. Sometimes it can be little bit annoying to call special person every time somebody wants to change the temperature in the big open space.

4.3.3. Office hours

The standard working week consists of 40 hours based on working eight hours per day, Monday to Friday. All employees are expected to work these hours unless agreed individually otherwise. Normal office hours are Monday to Friday from 8 am to 5pm, inclusive of one hour for lunch which can be taken between 12 noon and 2pm. Flexible working hours have been introduced. Obligatory daily working time is from 9 am to 4 pm; variable 7 am – 9 am and 4 pm – later. Obligatory 40 working hours have to be maintained within a week. Working in a client's office or in home office has to be permitted from the manager of the department. As a certain amount of overtime is a normal feature of the PwC, sometimes employees are expected to work at times outside these normal hours.

4.3.4. Liabilities

All employees have to take care of the firm's assets which are used for work. In the event of loss or damage being caused to the firm's assets either intentionally or through negligence, the employee has to fully cover the damage. There are some policies about firm's assets as well. When laptops are being used in the office or at a client's premises, they must be locked to desks or otherwise using lock-leads or must be locked away in special areas in case of absence from the office. The employees can take the computer home (working at home office) with all responsibility for it. USB drive from the company, that each employee has, can be used only for working purposes and only by its official user. It is impossible to take any data from computer to the employee's own USB drive. When entering to the PwC building, employees have to show PwC identity card with to the security in the entrance. This is a white card with the name, identity number of an employee and photo. There is no any PwC logo or any other PwC sign on that card. It is forbidden to have any string for that card with PwC logo due to the security reasons.

4.4. Health and Safety

According to the law, PwC has to be legally responsible for ensuring the health and safety of its employee and other people who may be affected by the firm's activities. It is

employees responsibility to familiarise themselves fully with the company's health and safety procedures. If any training is needed, staff will be notified by email with exact instruction. This policy can be applied in any Czech company. In PwC, everything is managed in English.

Everybody in PwC must be familiarized with:

- Reasonability for personal health and safety

If employees physical condition changes, the firm will give them assistance in situations caused by this. In order to be able to do that, PwC needs to receive the appropriate instruction from an employee. If any employee suffers from a chronic illness, such as asthma, diabetes, epilepsy or similar illnesses, the manifestations of which may be life-threatening, it is that employee responsibility to describe the methods to help him/her. The employee has the right to refuse to do some work whenever he/she believes that it poses an immediately serious threat to his/her life or to the live and health of other person.

- First Aid

In situations where an employee is suddenly taken ill in the office and needs immediate medical assistance, PwC is responsible to give a first aid. After calling the ambulance, manager or supervisor of the department has to be notified about the injury of the employee.

After any accident, manager or supervisor has to make a record in the Book of Accidents. This record is necessary for possible future insurance payment.

- Employee obligations

The employees must make every possible effort to keep themselves safe, to protect their health and to keep safe and protect health of the persons, who are directly affected by their action at work. To keep themselves safe, they have to attend and actively participate in training courses provided by the company in order to improve safety and health protection in the work. To drink alcohol beverages or abuse other addictive substances at workplace is strictly forbidden. Any shortcoming and defects in the infrastructure equipment that may cause a threat to occupational safety and health protection has to be notified to the right person. The

employees must not work on electrical equipment of any type unless they are fully duly authorised and qualified for this kind of work. It is forbidden to climb on table, chairs or other unstable objects. In situations, where staffs need to reach a place out of their reach, they must call appropriate person that will arrange some help. For employees´ safety, you cannot leave the workplace without notify the supervisor/manager during the working hours.

In PwC, a special health policy is about working with monitors and displays. All employees are using company´s laptop daily, so they may face come future problems with the eyes of back.

Rules for using the computers:

- Characters on a monitor must be easy to read
- The image on a monitor must be stable; it must not blink or show any other signs of instability
- It must be easy for the employee to set up the brightness or contrast between characters and background to fit your surroundings
- It must be easy to turn and tilt monitors according to the employees needs
- A monitor must not produce any glints or reflections that could cause discomfort to a user
- Working table must be large enough to allow the flexible arrangement of monitors, keyboards, documents and other equipment

Drivers training - protection

All employees who drive a company car, a rental car or their own car for business purposes are required to pass the annual drivers´ training, which is mandatory by law. Drivers´ training is arranged by the Human Capital department in PwC. The direct supervisors´ responsibility is to check whether a person they would nominate as a drive has passed and completed the annual drivers´ training, not longer than one year ago.

4.5. Recruiting process in PwC

According to the PwC policies, there are some strict requirements for new joiners. Even though, every employee is supposed to fulfil these policies, in some cases PwC is indulgent and doesn't have so high demands. For example, each employee (except personal assistants and special staff) should have university education (Bc. degree). Sometimes, It is enough that an employee is just studying to reach that degree. Only one strong requirement is to speak and fluent English.

There are several ways, how to get the job in PwC. People that are interested in working in PwC can send their CV though internet (when job is offered) or they can get to the PwC from recommendation from somebody else. It is very effective for PwC to first ask the employees if they know any suitable candidate to that position than to pay expensive personal agencies to find the candidate. Usually, the employees really want to recommend somebody efficient because they will get a reward after 3 month probation period (see chapter Referral Policy).

If the candidates seem suitable for a job, he/she will be invited to the first round of the interview or to the assessment centre (see chapter Assessment Centre). It always depends for which job position is suitable to use three round interview or assessment centre and this decision is up to the partner of the department. The assessment centre is used mainly to recruit university graduates or trainees without any working experience but with high potential of working in the team of young people. Standard three round interview is primarily used for a professional position with previous experience or for personal assistants, group assistants, reception assistants etc.

4.5.1. Standard recruiting process - three round interview

For the first round of the interview, candidate is meeting HR department specialists, usually three of them. The candidate can be asked about his/her education, experiences, interests, life goals. He/she can be asked about some small task, e.g. how he/she will behave in some particular situation. The candidates are never questioned about personal life (marital status, children, etc.). The candidate can be asked for the criminal record, but he/she can refuse

without any explanations. If the candidate seems to be suitable to work in PwC, after one week from the first interview he/she is invited to the second round of the interview. In this part, the candidate is talking with some representative of the department (manager or director, senior specialist or senior consultant) where the job is offered. This round of interview is very important, because it can be seen if the candidate really fits to that certain position. If the candidate overcomes this round, he/she is invited to the last round to talk with the partner of the department. Then, it is up to the partner if he sees the candidate as a right one for the job position and for working in his/her team. If all goes well, the employee's contract is prepared and it can be signed. If the candidate is recommended from somebody else working in PwC, he/she skips the first round of the interview and goes directly to the second round.

First day at work, the new employee signs the contract and he/she is getting familiar with company policies, rules and regulations. There is a special training for new joiner and they can find important information on PwC intranet as well.

4.5.2. Assessment centre

Assessment centre (AC from now on) is in PwC in one of the recruiting methods. This method is getting very popular there because it is helping the candidates to be seen how they are working in the team and in practice. HR department decides for which job offer suits AC recruiting. In PwC, the AC is being realized almost every first Monday of month. It may happen that for a lack of applicant, AC is cancelled. Usually, there should be always about 10 candidates. PwC is providing internal AC. It is more efficient, cheaper and more under the control. AC is maintained in Czech language.

Even though, AC may last more than one whole day, in PwC doesn't take more than 8.5 hours. In "jury", there are always four evaluators, three are from HR department and one is a manager from the department where applicants are trying to get the job. Evaluators don't have any special roles. There is not any psychologist, even though it may be helpful. Not everybody can come to the AC in PwC. Before inviting to the AC, the candidates have to fill in their personal profile on internet and pass the online test. After evaluating these tests, some of them are invited to the AC. Outline of the AC is always very similar, but it can be adapted to the

requirement of the employees' seeking department. Commonly, the candidates are randomly divided into two groups. After that, whole process in starting in any order of logical test, language test and understanding the legal text. Each of these assignments don't last more than 30 minutes, so it will still keep candidate's attention. Language test is from English language, but if there is any special requirement, another language can be tested. After testing, it follows a small break and group exercise. Usually, group exercise is a case study to read and discuss. Each group member has slightly different information, so the roles in the team will be formed. Candidates are strongly observed by the evaluators. They are observing mostly the roles in the teams, project management skills, topic conversation, managed time, encouraging other team members, listen and let other to speak. During the group exercises, the candidates have to speak first part in English and after notice to fluently change to the Czech language. This may help to check how naturally the candidates are behaving. During the lunch, which is arranged in form of buffet, the candidates can informally talk together or with the company representatives that are presented. After lunch it continues interview with manager/partner of the department. This is usually last part of the AC. Results are guarantee till one week.

4.5.3. Referral Policy

Personal contacts are an efficient and cost-effective recruitment method in PwC. The firm will therefore make incentive payments to PwC employees for the introduction of all permanent experienced staff (except graduates).

Permanent staff – someone who is contracted to work for the firm for an indefinite period. A staff member with a definite contract with the expectation of being prolonged is for the purpose of this policy also considered to be permanent staff. However, different payment conditions are applied.

This policy is very unique for PwC. For the purposes of this, a referral occurs when someone (referrer) actively initiates an application from candidate. It means that referrer recommends a candidate and arranges his/her contact with HR department. To be eligible for a reward, the referrer must obtain a confirmation from HR department (e-mail or letter) and overcome 3 month probation period.

Reward/payment for all introductions will be made in accordance with the following categories:

1. New employee

Table 1: Form of reward

Grade of candidate referred	Total payment to member of staff (in CZK)
Corporate Services: Senior Specialist, Assistant Manager, Personal Assistant for Partners	20,000
Corporate Services: Manager and above Assurance: Associate (except Graduates), Senior Associate Advisory: Consultant (except Graduates) Tax: Consultant (except Graduates; all positions not named “consultant” are excluded) Legal: Junior Associate	40,000
Assurance: Assistant Manager Advisory: Assistant Manager, Senior Consultant Tax: Senior Consultant	60,000
Assurance + Advisory + Tax: Manager Legal: Senior Associate, Associate	80,000
Assurance + Advisory + Tax: Senior Manager and Director, Legal: Managing Associate, Partner, Managing Partner	120,000

Source: PwC Czech Republic

The payments in the table will be made in one instalment payable three months after the new recruit has joined firm.

2. Former employee

If any employee has been already working in PwC before and he/she is coming back, there are some special conditions for referral reward that apply to him/her.

Any member of staff introducing a former employee to the firm is eligible for the following payments:

- 50% of the total payment if the ex-employee left PwC 18 months to three years ago
- 100% of the total payment if the ex-employee left PwC over three years

Partners, Human Capital staff, employees responsible for making recruitment decisions (group leader, directors, practice support, staff leaders) are not eligible to this kind of reward.

4.5.4. Students and Graduates

In 2010/2011 about 70 students' trainees were working in PwC. Most of them are staying after this internship working in PwC and they don't have to complete entire recruiting process. Trainees on internship are working in PwC on a part time job contract so they can study in the same time. They are working in a team on real projects and daily speaking English. Each trainee has its own coach (from his/her team) that can help him/her, support him/her and taking care about him/her from professional way. PwC is offering high salary, flexible working hours, one week of vacation extra, internship opportunities in the foreign office, a pleasant working environment and high standard of health care.

These internships are offered to the students from third to fifth year of university. University specialization is not important. Student has to speak fluent English and Czech; he/she has to be time flexible and reliable with good analytical and logical thinking; he/she should be able to work in a team and want to participate on a team projects.

Applicants for an internship have to fill in an application on internet, pass online logical and analytical tests and wait for an invitation to the assessment centre in PwC. The positions that are offered to the trainees can be in audit in PricewaterhouseCoopers Audit s.r.o. (Prague, Brno, Ostrava) or in advisory (Prague) and tax and legal services department (Prague, Brno) in PricewaterhouseCoopers Czech Republic s.r.o.

Every year, about 60 job positions for graduates are offered. All graduates are entering the positions in September, usually through the assessment centre. Before starting the job, graduates in all departments first undergo intensive training to be prepared for the work and further develop a career in PwC. Graduates usually start in lower job positions, especially on assistant's positions or as a consultant. The promotion should be after three years of working in PwC, if not graduate is transferred to the different department or situation is handled

differently. The graduates' positions are offered in all Czech PwC's offices (Prague, Brno, Ostrava)

In the position of Tax Assistant (Associate), graduates first pass the initial training and then enters two year rotation program under which all the teams working in the tax department. After these two years of rotation program, graduates will choose in which team in tax department they want to work. New joiners from tax department preparing for passing the exam of certified tax advisor so called *Regional Transit Authority (RTA)*.

Graduates that take up the position in advisory department are immediately integrated the team in certain specialization (e.g. financial advisory, advisory on the type of transaction as a mergers or acquisitions, forensic services, etc.). This department is committed to the professional growth for new employees, therefore are encouraged to obtain professional certification in their field of specialization (e.g. Chartered Institute of Management Accountants – CIMA, Chartered Financial Analyst - CFA)

4.5.5. Employment contracts

A written employment contract constitutes the employment with PwC. It is a legal document which summarises the main terms and conditions of your employment. The contract may be changed when the conditions of employment change, for example by a salary letter.

There is a different employment contract for local employees and employees from the other PwC branch abroad. Employment conditions for the local employees from PwC in the Czech Republic are governed by the Labour Code, by related Czech legislation and by PwC's internal policies and procedures. Those employees whose employment's contracts have been concluded with other entities are governed by the legislation and terms stated in their employment contracts and by PwC's internal policies and procedures. If there are any discrepancies between the employment contract and PwC's internal policies, the employment contract will prevail. There is one special kind of contract – *mandatory contract* for Registered Tax Advisors who are authorised to represent the clients. Mandatory contracts affect the delivery of remuneration.

Local and Expats Salaries

Monthly gross salary is specified in the employee's contract. Salary information is always strictly private and confidential. Salary is paid monthly in arrears by credit transfer into the employee's bank account, no later than on the 15th day of the month following the month for which it was earned. Employees can check the salary in special "electronic software" – Payslip distributed via the internal post. Foreign employees' (from PwC branches abroad) annual remuneration is fixed in the contract from the applicant home company (PwC abroad).

Annual Holiday

According to the provisions of the Labour Code §213, statutory holiday allowance is four weeks.

In addition, PwC provides:

- Managers and Senior Manager with one week of additional paid time off as "holiday allowance"
- Directors with two weeks of additional paid time off as "holiday allowance"
- Tax and Legal services staff below managerial level with one week of additional paid time off as "special holiday allowance"
- All support staff below managerial level that has been with PwC for more than 8 years with one week of additional paid time off as "special holiday allowance". The total entitlement of paid time off which is the sum of the statutory annual holiday allowance and special allowance cannot exceed 5 weeks.

4.6. Expatriates in PwC

Currently in PwC is working 154 expatriates from all around to word. PwC Czech Republic is cooperating mostly with the Central and Eastern Europe branches of PwC, because it belongs to the Central and Eastern Europe division of PwC. For that reason, in PwC in working more expatriates from Eastern Europe than from the Western Europe.

Table 2: Amount of expatriates on PwC Czech Republic

Country	No. of expatriates
Slovakia	82
United Kingdom	19
USA	9
Ukraine	8
Russia	5
Germany	5
Bulgaria	3
Australia	3
Romania	2
Kazakhstan	2
Canada	2
France	2

Source: own

Japan, South Africa, Belarus, Kyrgyzstan, Uzbekistan, Moldova, Ireland, Mauritius, Italy, Poland are represented by one employee working in PwC in Czech Republic.

The most represented expatriates are Slovaks. This is because of very close culture and geographic position. All 82 Slovak expatriates are from PwC Slovakia, but there is working more Slovaks that are not coming from PwC Slovakia. PwC is self sufficient in providing all legal services for the foreign employees. Global visa solution department (Part of Tax and Legal services department) is providing for PwC foreign employees and their family legal stay and legal working permit in the Czech Republic.

Generally, the most expatriates are from the Europe so they don't need a visa and working permit. It is just needed to register the new employee in the labour office. For the

employee from third country, it is more complicated. Visa and working permit have to be prepared before employee's coming so he/she will just enter to work. Unfortunately, it takes long time (about 3 months) to provide all documents – working visa, working permit and dependant visa for the families.

Most of the expatriates in PwC are coming to work in Advisory department (about 51%), then to work in Tax and Legal department (35%). They are bringing the experiences from another country that is advantage for PwC. There are 33 partners in PwC and 19 of them are foreigners. They bring to the company different ideas of leadership, which helps PwC to see things from multinational view.

Foreign employees are sent from PwC in different country to work in Czech PwC for a different time period. Usually it is for two years (according to their deputation letter from their home PwC), but most of the time, their contract is extended for two more years and some of them are staying even longer. This time period mostly doesn't exceed 10 years and expatriates are coming back to their country or to the different country than the Czech Republic.

From the opposite point of view, many employees from PwC in Czech Republic are going to work in PwC in different country. In 2011, it was about 30 employees working in different branch of PwC abroad. They are working under the Czech contract for different PwC branch. It depends on each foreign PwC and the country's regulations and laws, for how long Czech employee is going to stay.

Expatriates are bringing to the company new view of doing things different which make the company to keep the multinational level. Nevertheless, it is hard for new expatriate to adapt to the new country, new culture, new language etc. PwC is providing help not only with visa and working permit, but as well with cultural clash. Assistant of the team is in charge of helping the new colleagues but there are still some issues that PwC is not helping with; e.g. finding a new accommodation, school for children etc. Thus, other expatriates' colleagues can be helpful with their advices.

4.7. Benefit Programme policy

Benefit programme objectives

The Benefit programme PwC Choices has been set up with the aim of offering flexibility and choice for employees. The programme should ensure that employees are provided with those benefits they really want to use.

The system of benefits is based on a “virtual account” principle using benefit points administered by the employees themselves by means of the Benefit Plus web application (e-shop) and, where applicable, it is also supported by a “payment” card. The account is available 24 hours a day, is visible in points and points are deducted after every transaction. Individual participation in the benefit programme is voluntary.

Participation in sport, cultural and other activities is voluntary and takes place during an employee’s leisure time (outside working hours) and is not related to an employee’s professional activities. Any potential injury cannot therefore be considered as work-related. Any potential damage caused to a sport centre by an employee will be paid for by the employee responsible.

4.7.1. Benefit programme rules

The Employee’s selection become possible and goes into effect once the employee has confirmed all the necessary declarations below:

- Personal Data Protection Declaration (declaration that personal data can be use in the system for the purpose of providing employee benefits)
- General Declaration about using the system (declaration about understanding POLICY / PwC CHOICES)

Before employees start selecting their benefits, they need to confirm agreement by clicking the relevant buttons in the opening window of the PwC Choices home page.

It is not possible to overdraw Benefit accounts. In case that the value of an employee’s consumed benefits exceed the entitlement according to the real duration of the employment relationship or performance of work by the employee for the employer, the employee

undertakes to pay this difference to the employer. Some benefits have limits base on Czech legislation beyond which they need to be treated differently in terms of tax deductibility. Within PwC Choices, it was decided to respect these limits and therefore do not allow them to be exceeded (e.g., annual pension fund contribution cannot exceed CZK 24,000 in PwC Choices). Furthermore, how the employees use the benefit points must be in accordance with the PwC rules. Therefore e.g., purchase of clothing, sports equipment, refreshments, using beauty salons, etc. cannot be paid for using benefits points.

All transaction must be completed via the web application. It will not be possible to claim expenses to PwC or the Provider Benefit Management s.r.o. and request compensation against individual receipts. Benefit points unspent by the last day of the employment are automatically forfeited without any compensation.

Entitlements on programme PwC Choices

There are four different levels of entitlement which reflect various degrees of seniority. Individual entitlement is annual, always from October to September. It is not possible to accumulate entitlements and transfer them over the benefit year end.

For full-time employees the annual allowances are as follows:

Table 3: Annual allowances of benefits

Level 1 (Consultants, Associates, Assistants, Specialists, Support Staff, Group secretaries)	20,000 points
Level 2 (Assistant Managers, Senior Associates, Senior Consultants, Seniors, Senior Specialists, Editors, Personal Assistants)	39,000 points
Level 3 (Senior Managers, Managers)	55,000 points
Level 4 (Directors)	60,000 points

Source: PwC Czech Republic

Part-time staff

The entitlement is prorated for part-time staff based on the number of hours in their contracts.

Mothers on maternity and parental leave

There is a special arrangement in place for mothers leaving for maternity and parental leave:

- Eligibility to individual entitlements is provided to employees who have been continuously employed on a full-time basis by the firm for at least five completed years.
- Entitlements will equal 20% of full-time entitlement according to the employee grade.
- Entitlements will be available for a period of one year from leaving work when starting maternity leave.

4.7.2. Benefit rules Interns, flexible staff and other staff

Interns, flexible staff and people working on an Agreement on work performance and Agreement on working activity (“Dohoda o provedení práce” and “Dohoda o provedení činnosti”) is not part of PwC Choices and will not be entitled to any individual budget.

New joiners

New colleagues joining the firm are invited to PwC Choices after a 3 month probation period. Their entitlements for a given benefit year is prorated and starts from the first month after the probation period based on Entitlement Calculation Principles. PwC employees coming from PwC abroad to work in the Czech office can start taking benefits from their first day of employment in the Czech Republic.

Leavers

The entitlements of those leaving will be prorated base on the date of leaving the company. Entitlements are valid up to the last day of an employee’s contract. On terminating the employment relationship with the firm, long/term benefits such as Medcover membership, Life and long/term accidental disability insurance, Pension fund contribution and Meal voucher are discontinued in accordance with the Entitlement Calculation Principles.

Promotions

For promoted employees, individual entitlement is adequately prorated effective from the date of promotion.

Partners - partners are not part of PwC Choices.

Unpaid Leave

If an employee takes unpaid leave for less than one calendar month, there will be no change in the PwC Choices entitlements. If the employee takes unpaid leave for one full calendar month or longer, the entitlement in PwC Choices will be prorated.

There was mentioned Entitlement Calculation Principles – Employees whose status changes during a financial year (e.g. joiners, leavers, maternity leaves or secondments) are entitled to the proportional part of the allowance calculated by full months. Formula is - Individual annual allowance / 12* number of months worked from the 12-month period.

4.7.3. Benefits, cost in points (coefficients) and their drawing options

PwC determined the special range of benefits that will be available within the system. Offered benefits, specific conditions and financial limits for each benefit are seen in the tables no.4, 5 and 6 – Benefits I., Benefits II., and Benefits III. in the supplements.

4.8. Evaluation of results – personnel policy in PwC in the Czech Republic

PwC Czech Republic is a big company with many employees. Thus, it is very important to have a strong personnel policy. It makes the company stronger from the employees' view as well from the clients' point of view. Analysis of the personnel policies can help the company check whether it needs any improvement or structural changes. Employees have an access to the company's intranet where they can find all information. Anyway, sometimes, the way how it is presenting there it can be confusing, due to the lots of information and chaotic structure. This part of the diploma thesis can be presented as main company's personnel policies. It can be given to the new joiners as a booklet of the policies in the first introduction training.

4.9. Comparison of Czech branch of PwC with Polish branch of PwC

The previous part shows that PwC is a large international organization and so there will be used questionnaire to compare Prague office, specifically Tax and Legal Services department with the same department in Polish office in terms of personnel policies. Representative sample is chosen from Tax and Legal Services department from each of the branch. Men and women are chosen randomly. There is no any other requirement. The aim of the survey obtains necessary information about recruiting, requirements for recruiting staff, education of employees and learning and development of employees.

Characteristic of the department in Czech office of PwC

In PwC in the Czech Republic are employed more than 700 people, of which over two thirds works in Prague office. In Tax and Legal Services department is employed almost 120 staff.

Characteristic of the department in Polish office of PwC

Polish branch of PwC is bigger than Czech branch. It has over 1.700 employees in 6 cities: Warsaw, Gdańsk, Poznań, Cracow, Wrocław and Katowice. In PwC in Warsaw, where the questionnaires were asked, is working about 900 people and one third is from Tax and Legal Services department.

4.9.1. The questionnaire evaluation in Prague

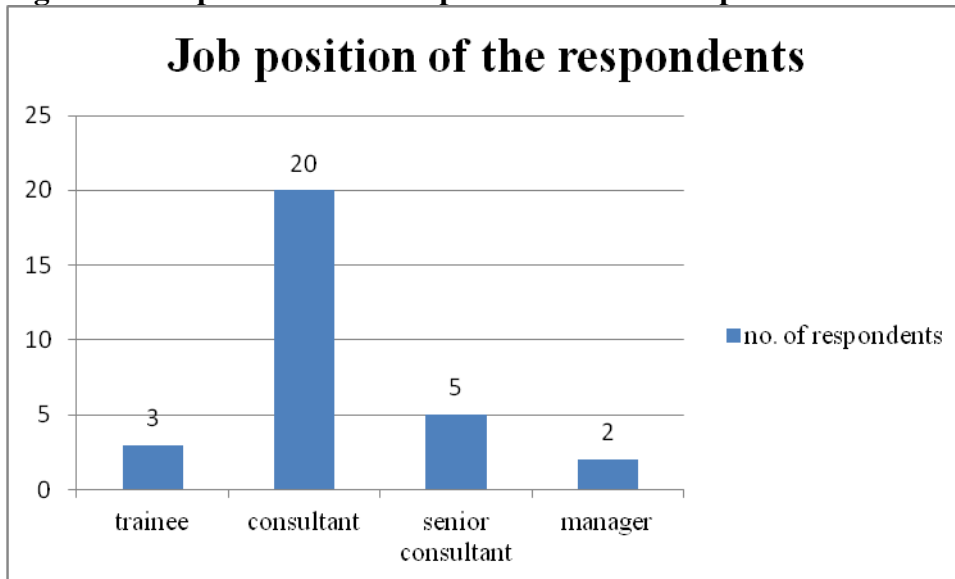
The questionnaire was given to 42 employees in Prague office. 30 of them were willing to fill that questionnaire so representative sample was from all 30 questionnaires. 40% from all questionnaires were filled by man and 60% by woman. Average age of all respondents was 28.4 years. On average, these employees work in PwC for 3.7 years. All respondents were Czechs.

Job classification of respondents

From professional point of view, the questionnaires were filled by 67% (20) consultants, by 17% (5) senior consultants, by 10% (3) trainees and by 6% (2) managers

(figure 1). Any partner or director, which was the option of the question as well, didn't fulfil the questionnaire.

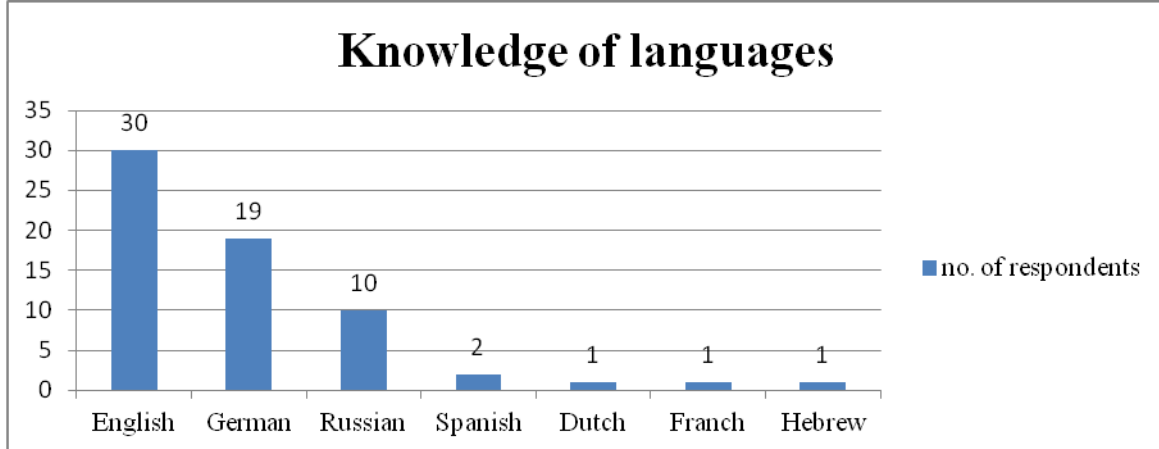
Figure 1: Job position of the respondents - Czech Republic



Source: own

In PwC is necessary to speak as least one foreign language – English. Other languages are advantage. All respondents speak fluent English and most of them know at least basis of the other language. Even though, the second language is German, lots of respondents speak Russian despite of their young age. It is because Czech PwC cooperates with Central division and an Eastern division of PwC, especially with Russia so even though English language is sufficient, for employees is advantage to know basis of Russian (figure 1). Other question in questionnaire was connected with the previous question – how often do the employees use other foreign language at work. All of them use English daily due to the multinational team and communication with foreign clients. They use more often Russian (average 2 times per week) although German speak more of them (19). Employees that speak German don't use it often at work.

Figure 2: Knowledge of languages - Czech Republic



Source: own

There are three foreign employees in Tax and Legal Services department. Two of them are expatriates (the other one hasn't worked in PwC before). The interesting finding was that only one from the respondents (manager) was in any business trip (in Ukraine). It may be because Tax and Legal Services are in each country different so there is no reason to go for some training abroad. Other reason is that most of the respondents are consultant and they don't go to business trips (consultants from Tax and Legal Services Department).

Satisfaction with working in PwC

Most of the respondents are satisfied with working in PwC; 60% of them answered that they are fully satisfied without any comments and 40% answered that they were partly satisfied. All managers and all trainees were satisfied. Managers have already the position built and they have some power in a team. Trainees are the students that can take a lot of experiences in PwC. There are taking this job as a challenge for a future career.

This question was connected with other questions:

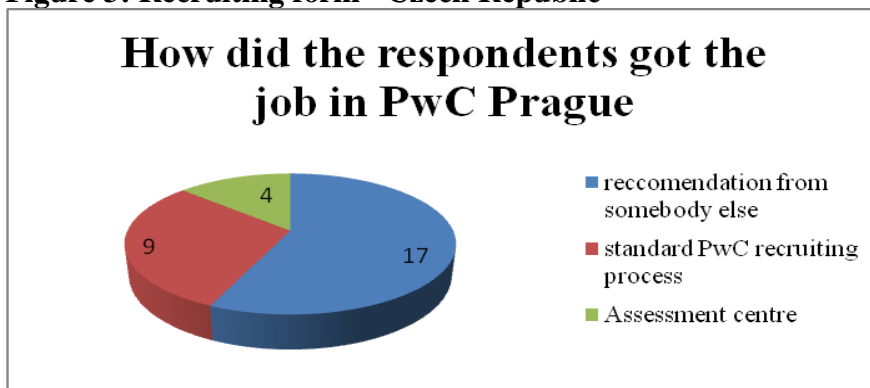
- Are you satisfied with foreknowledge within the company?
- How flexible is the company with the respect to your family responsibilities?
- How motivated are you to see the company succeed?
- Would you refer a friend to apply for a job in PwC

The respondents that answered that they are partly satisfied with working in PwC answered to the above mentioned question partly negative or negative. Most of them were consultants. The consultants are not in a job position more than 3 years so they may feel more in stress of new challenges or the work doesn't meet their expectation. Anyway, none of the answer were really negative, so it generally, it can be said that employees are satisfied with working in PwC.

Getting job in PwC

If any employee recommend the new joiner and he/she will prove himself/herself in the position, employee will get a money reward. This is a unique way, how to get a new employee instead of paying expensive personal agencies. Other way how to get to PwC is standard recruiting process when employee fills the application on PwC web pages (where the job is offered). 57% of the respondents got the job in PwC by recommendation from somebody else (figure 3). It is most common way how to recruit the new employees. 30% of respondents got a job by standard PwC recruiting process and only 13% (4) by assessment centre; two of them were managers and one of them were consultant.

Figure 3: Recruiting form - Czech Republic



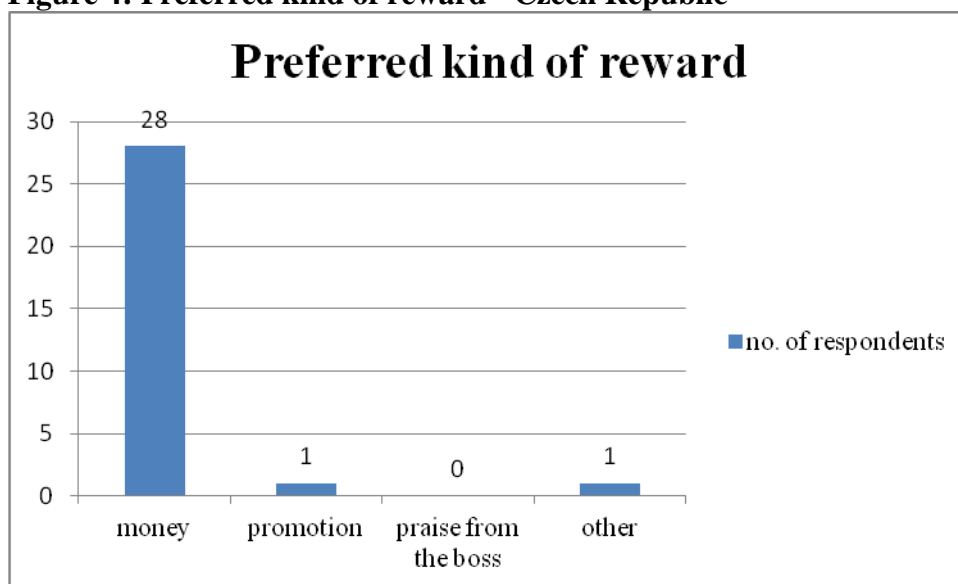
Source: own

Form of reward

The respondents are satisfied with form of reward. It can be in form of money, promotion of praise from the boss. Generally, most of the respondents (93%) prefer money

reward before the promotion (4%). None of them cares about praise from the boss. One from the respondents prefers special training and education to improve his/her skills as a kind of reward (figure 4). In Tax and Legal Services department overwork is not paid so extra money as a reward for employees is desirable. Only trainees in that department have their overwork paid (standard 8.5 hours a day). They work according to an Agreement on working activity (“DPČ”), they can work 20 hours per week so it is up to them how they manage that time during the week.

Figure 4: Preferred kind of reward - Czech Republic



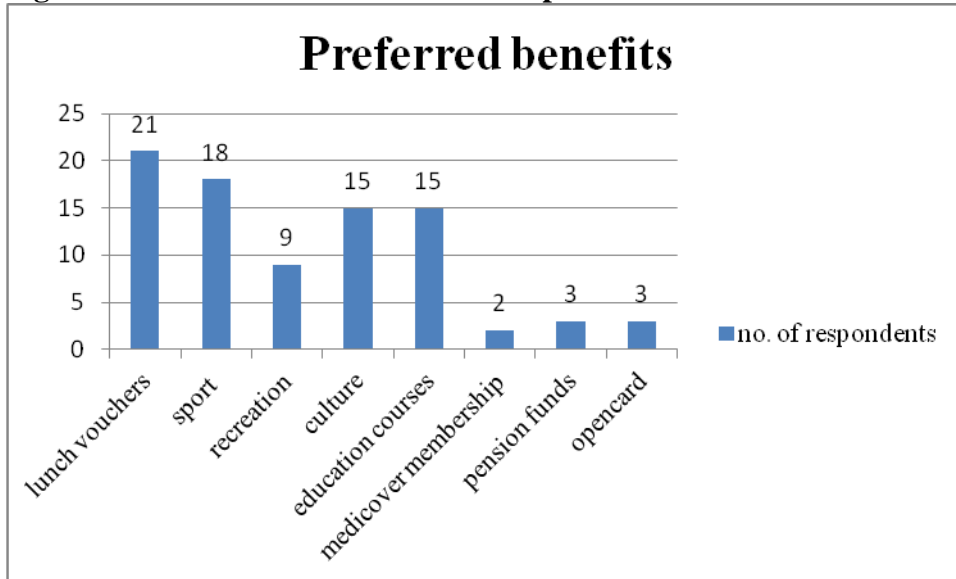
Source: own

Benefits

Following survey is focus on benefit program. PwC employees have wide options of benefits. The most chosen are lunch voucher (figure 5). Lunch vouchers are taking 70% of the respondents. Broad offer of sports activities is very attractive for the respondents (60%). The respondents are mostly the team of young people so they prefer after all day sitting in the office use the benefits point for any sport activities. Voucher to cinema, theatre or to any cultural events are favourite way how to use the benefit point as well; 50% of respondents are taking this kind of benefit. PwC is offering education courses, mainly language courses, training courses etc; 50% of respondents exploit this benefit. 10% exploit pension funds or one-year “opencard” - ticket for public transport in Prague and 7% are using Medicover

membership – extra medical care for employees. Trainees are not included to use the benefits. The benefit program is only for full time and half time employees.

Figure 5: Preferred benefits - Czech Republic



Source: own

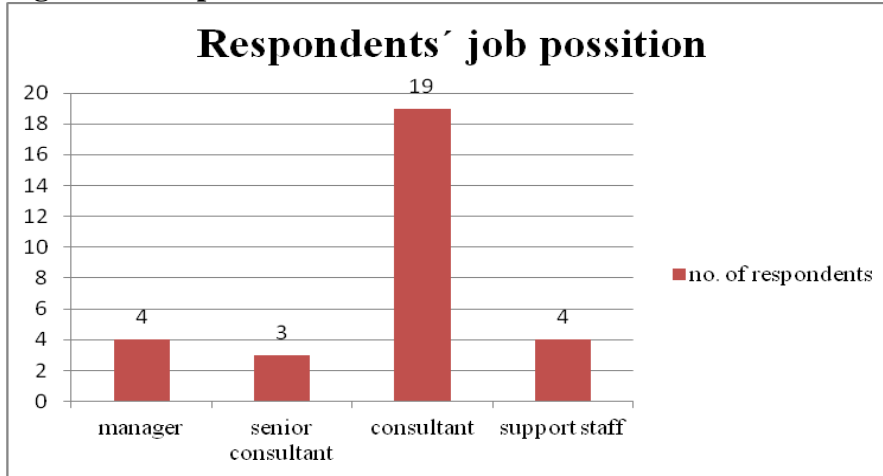
4.9.2. The questionnaire evaluation in Poland

The questionnaire in Poland was given to 30 employees in Warsaw office. All of them were willing to fill the questionnaire. Women represent 67% and men represent 34% of all respondents. Average age of all respondents is 29.9 years and they have been working in PwC 4.2 years in average. All respondents were Poles.

Job classification of respondents

The questionnaires were completed by 13% (4) managers, by 11% senior consultants, by 63% consultants and 13% support staff (assistants) (figure 6).

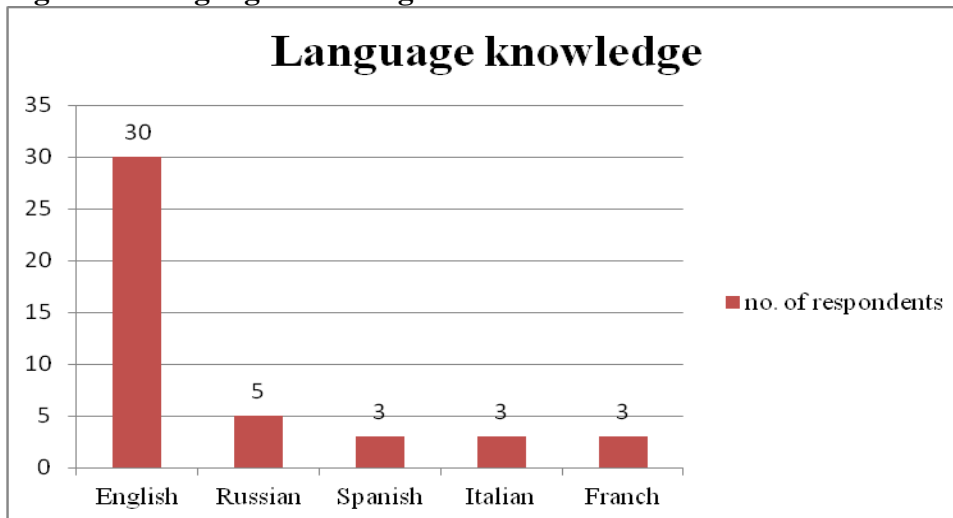
Figure 6: Job positions - Poland



Source: own

All Polish respondents speak English, which is mandatory in their position. Russian language is the second most used – 17% of all respondents. 10% of respondents are able to speak Italian, French and Spanish (figure 7). Employees who speak other foreign language/languages are trying to be pushed to communicate with clients from these countries. According to the questionnaire, all Russian speaking respondents are using Russian at work as same as Italian and French. Spanish is used by one respondent out of three at work.

Figure 7: Language knowledge - Poland



Source: own

In Warsaw PwC is working 10 foreign employees in Tax and Legal Services department. All of them are expatriates. From opposite point of view, 20% (6) of respondents were in business trip or they were deputed to PwC in different country. Three of them were in business trip in Prague, one of them in business trip in Ukraine and one of them in business trip in France. One respondent was working in PwC in Ukraine for 1 year.

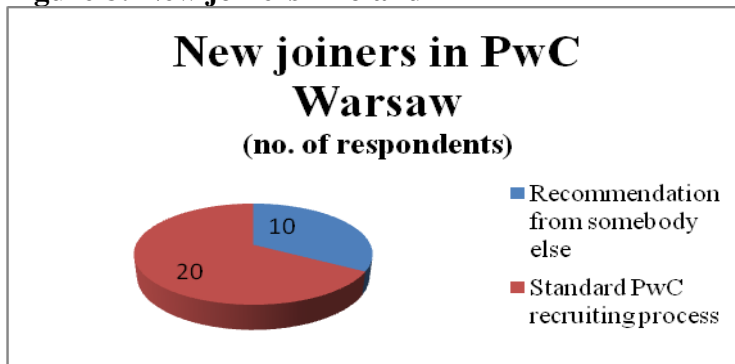
Satisfaction with working in PwC

Most of the respondents are satisfied with working in PwC (82% - 25); 12% answered that they are partly satisfied. The most satisfied respondents were consultants (15 out of 19) and support staff (3 out of 4). They are content as well with the foreknowledge within the company (74% - 22). PwC in Warsaw is very flexible with the respect to the family responsibilities; 86% (26) of respondents agreed on that. On the other hand, they don't feel much motivated to see the company succeed, only 20% is motivated. Despite of that fact, almost all of them (93% - 28) will refer a friend to apply for a job in PwC.

Getting job in PwC

In PwC Warsaw, as well as in Prague office, employees receive money reward for recommendation of a new joiner. It is visible on the responds from questionnaires, 33% (10) joined PwC from recommendation from somebody else. None of the respondents got in PwC through assessment centre. 67% (20) joined PwC through standard PwC recruiting process (figure 8).

Figure 8: New joiners - Poland

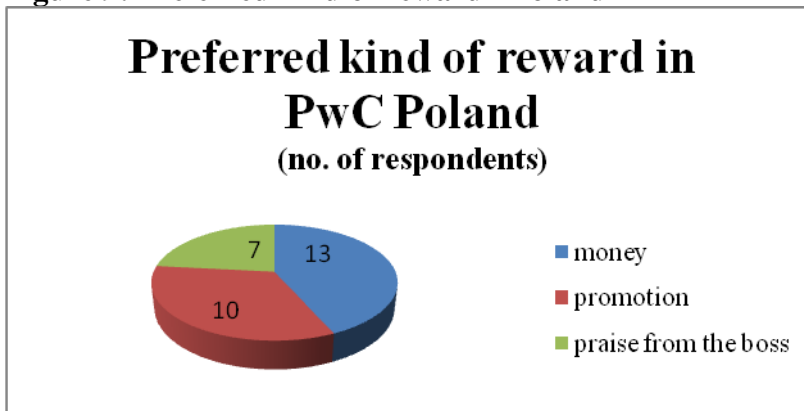


Source: own

Form of reward

The answers to the question – what kind of reward do you prefer? – were more balanced than in PwC Czech Republic; 43% (13) of respondents would like to get a money as a kind of reward, 33% (10) prefers promotion and 24% (7) praise from the boss.

Figure 9: Preferred kind of reward - Poland



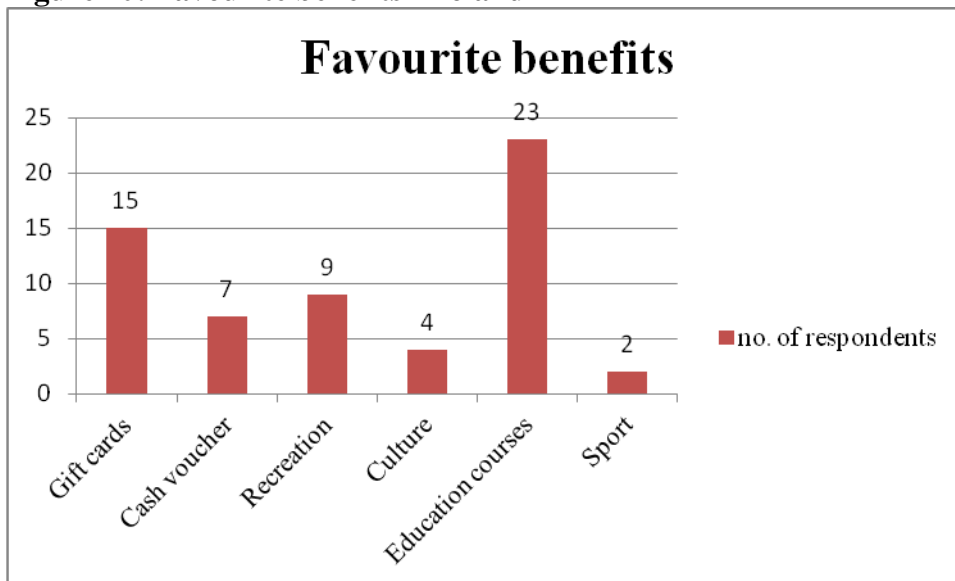
Source: own

In Tax and Legal Services department, overwork is paid just for the assistants (support staff) and managers. Senior consultants and consultants are working standard 8.5 hours per day with 5 weeks of vacation per year. Five weeks of vacation is the same for the managers and support staff.

Benefits

PwC employees in Warsaw have wide bid of benefits. Following figure (figure 10) shows the chosen benefits within the respondents. The most preferable are education courses (language courses, tax trainings etc.); 77% of respondents prefer this benefit. Other favourite benefit is gift card that chose 50% (15) of respondents. PwC Warsaw offering other benefits as a cash vouchers (23% - 7), vouchers to be used for recreation (30% - 9), culture vouchers (13% - 4) and sport vouchers (7% - 2). These benefits are preferable from the respondents as well.

Figure 10: Favourite benefits - Poland



Source: own

4.9.3. Comparison of Personnel policy of Czech and Polish PwC Office

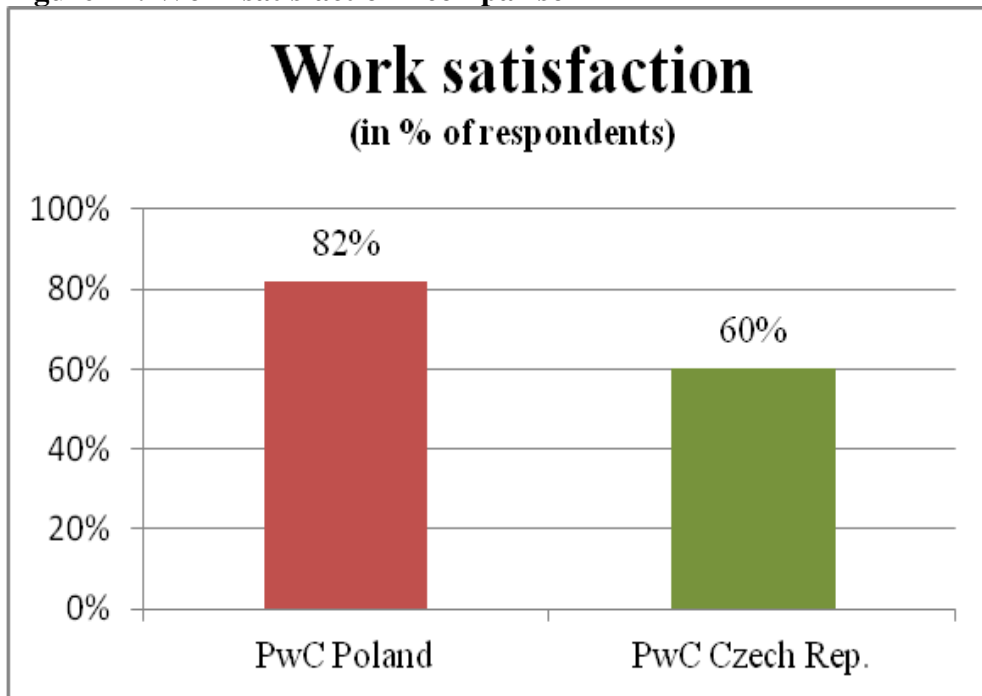
In each office were collected 30 questionnaires. This representative sample helps to compare if personnel policy in PwC office in Prague is the same as the one in Warsaw.

All respondents (from PwC Prague and PwC Warsaw) speak fluent English. This is a mandatory and one of the requirements to get a job in any PwC. Both PwC offices have as a second most used language Russian language. Poland office of PwC as well as Czech branch of PwC belongs to the group of PwC divisions that cooperate mainly with Central and Eastern Europe branches of PwC. To this group belongs Russian PwC and it is one of the biggest co-workers with Czech and Polish PwC. Polish respondents have a broader range of speaking other language (except English) than Czech respondents. Most of the Polish respondents are using those other languages at work. Compare with Czech office where there is used mainly English, seldom Russian, Polish branch is taking more advantage from employees' knowledge of foreign language and trying to use that knowledge to improve the service that they offered. On the other hand, none of the Polish respondents speak German (63% of Czech respondents speaks German). It may be caused because of historical background of relationship between Germany and Poland. Polish tends to speak more Italian, French and Spanish (10%).

Comparison of satisfaction with working in PwC

According to the questionnaire survey, Polish employees seem to feel happier at work than Czech ones. Comparing the Czech and Polish branch, Czechs are less satisfied with working requirements within PwC; 82% of Polish respondents are fully satisfied while Czech ones only 60% (figure 11).

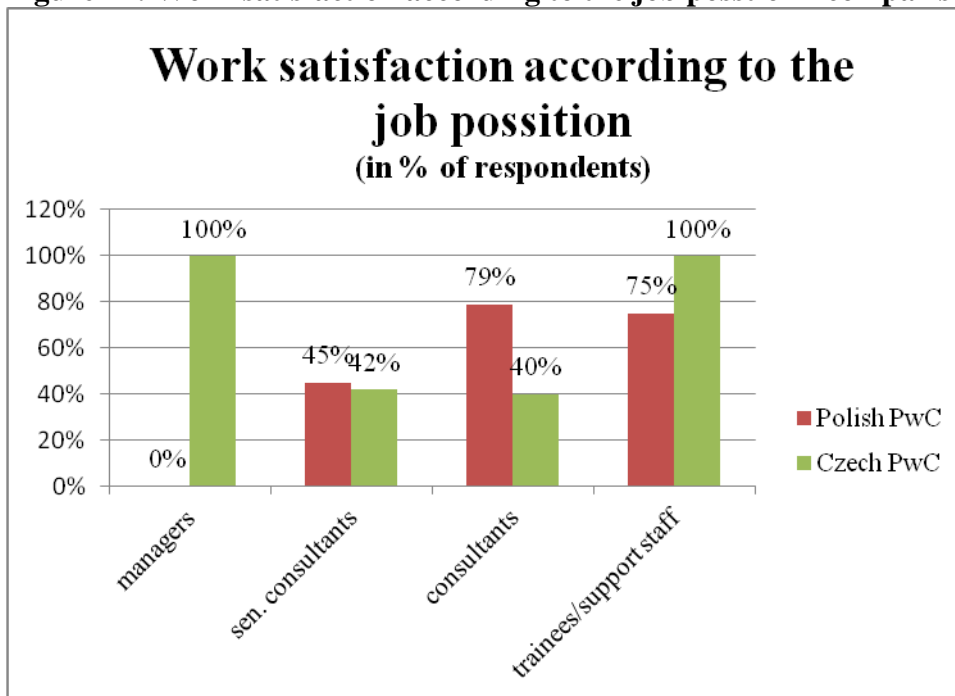
Figure 11: Work satisfaction - comparison



Source: own

A contrary to Czech respondents, most of the Polish satisfied respondents were consultants and support staff (15 out of 19 and 3 out of 4) (figure. 12). Czech respondents that are satisfied with working in PwC were all managers (2) and trainees (3) Managers in Poland were less satisfied with working requirements than in Czech Republic. It may be caused because of higher level of responsibility for a team and stressful consequences connected with that.

Figure 12: Work satisfaction according to the job position - comparison



Source: own

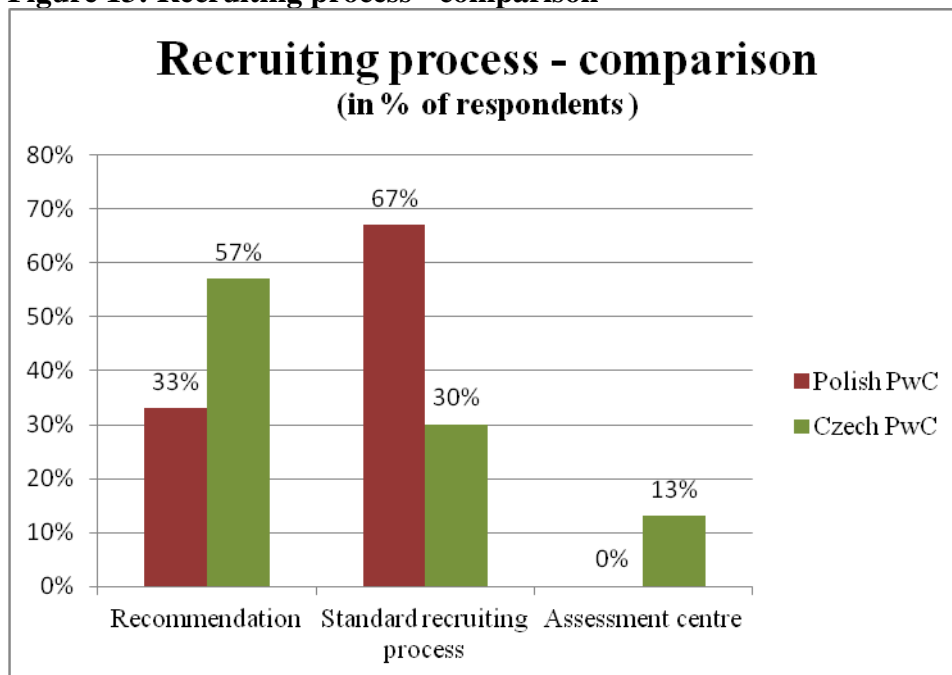
Polish branch is according to the questionnaires more flexible with the respect to the family responsibilities (86%) than Czech branch; only 45% of Czech respondents are fully satisfied. On the other hand, differences were found in the question about motivation; 64% of Czech respondents feel motivated compare to 20% of Polish respondents. This question is connected with another question – Is in you department any possibility of career advancement? In Czech branch, employees have more possibility of career advancement (20% high possibility, 80% possibility) than in Polish branch (80% possibility, 20% no possibility). This may cause less motivation within the Polish branch.

Comparison of recruiting process within PwC in Poland and in Czech Republic

In a both offices, employees get money reward for recommendation of a new employee. This is one of the main reasons, why high percentage of respondent got to the PwC though this kind of recruitment process (figure 13). To recommend somebody else to join PwC is one of the most used ways how to find a new employee. Anyway, for Czech

respondents, it was more used method – 57% then in Polish ones 33%. Polish PwC prefers more to join PwC in standard recruiting process (67%) than Czechs (30%). In PwC Poland, assessment centre is not preferred way how to recruit the people. Even though there is a possibility of assessment centre, it is not an often used method. 13% of Czech respondents got a job in PwC through assessment centre. None of the branches is using personal agencies to hire new employees.

Figure 13: Recruiting process - comparison



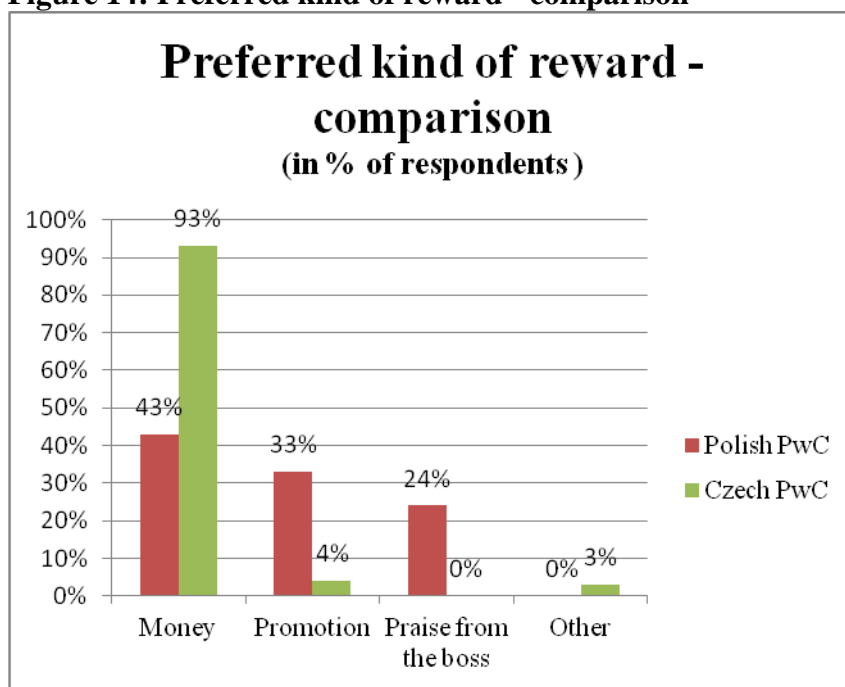
Source: own

Preferable form of reward – comparison

This question brought different results within the Czech and Polish branch of PwC. Even though, most preferable kind of reward are in both branches money, in Czech branch it is higher percentage – 93%, compare to Polish branch – 43% (figure 14). Polish respondents are satisfied with reward as a promotion (33%) or with praise from the boss (24%). Promotion is connected with raising the salary so they may expect more money as well. None of Czech respondents are satisfied with praise from the boss as a kind of reward; promotion prefers 4% of respondents. Comparing the paid overwork in Tax and Legal Services department,

managers and support staff in PwC Poland have their overwork paid. In PwC Czech Republic, only trainees have their overworked paid. Both of the branches have standard working time 8.5 hours. Even though most of them don't have their overworked paid, all of them (except trainees) have five weeks of paid vacation per year and three free sick days per year. Sick day can be used when an employee cannot arrived to work from some serious reason, but doesn't want to take sick leave or vacation because he/she doesn't expect, that it will be anything serious. In this cases, he/she can use one of these three free sick days that are fully paid. Managers or director of the department has to confirm this absence.

Figure 14: Preferred kind of reward - comparison



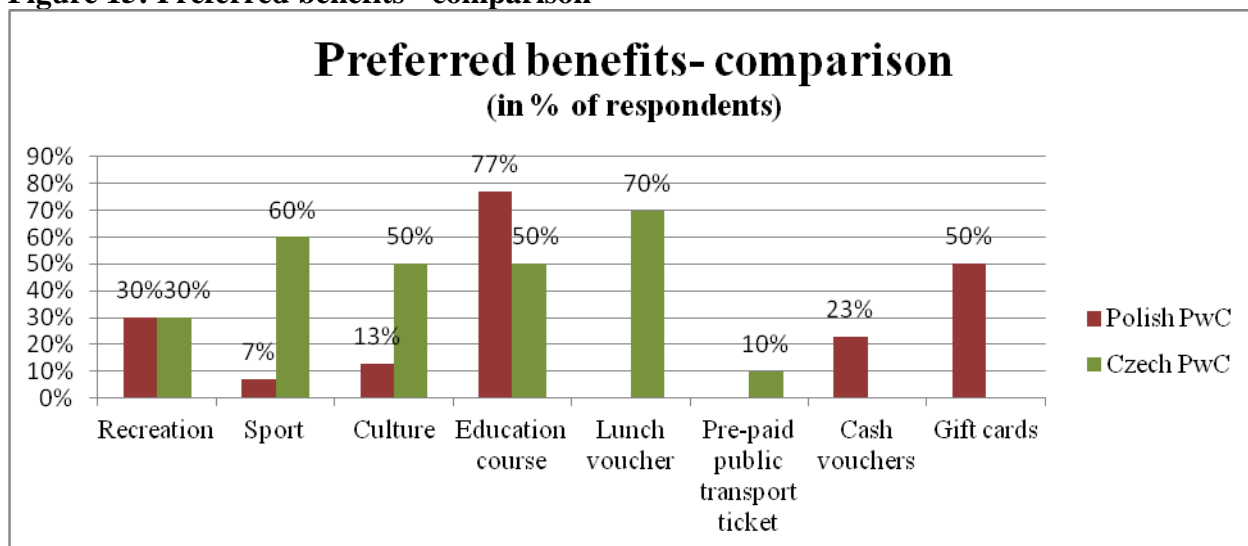
Source: own

Comparison of the benefits

Both of the PwC branches have a varied benefit program, but both of them are slightly different. According to the job position, they have limited amount of benefit points that can be used per year (see chapter Benefits). This is the same for Czech and Polish PwC. The most preferable benefit in Czech PwC is lunch vouchers (70%) (figure 15). This is very typical for companies in the Czech Republic. PwC Poland doesn't provide this kind of benefit at all. Polish most preferable benefit is education courses (77%). This benefit is often chosen by

Czech respondents as well (50%), but they still consider more attractive the sports activities vouchers (60%). Polish respondents don't see sport activities as attractive as Czechs (only 7%). It may be caused by less variety of offered sport activities vouchers or with enjoying other benefits more than this. Benefit that is favourite in Polish PwC and that is not available for Czech PwC is gift cards; 50% of Polish respondents like to choose this. Other favourite benefit that is available only in Polish PwC is cash vouchers (23%); e.g. cash voucher for 1,000 CZK (converted from Polish złoty) costs 1,500 of benefit points. Polish respondents, compare with Czech respondents don't choose voucher for cultural events or recreation vouchers too often. Czech representatives prefer from 50% vouchers for cultural events whiles from Polish representatives only 13% prefer culture vouchers. Vouchers for recreation enjoy both sides the same (30%). There are many benefit offers that differ from each country. Even though, Polish and Czech PwC have the same structure of benefit program, benefits by themselves can be different (Czech public transport ticket, pension funds etc.)

Figure 15: Preferred benefits - comparison



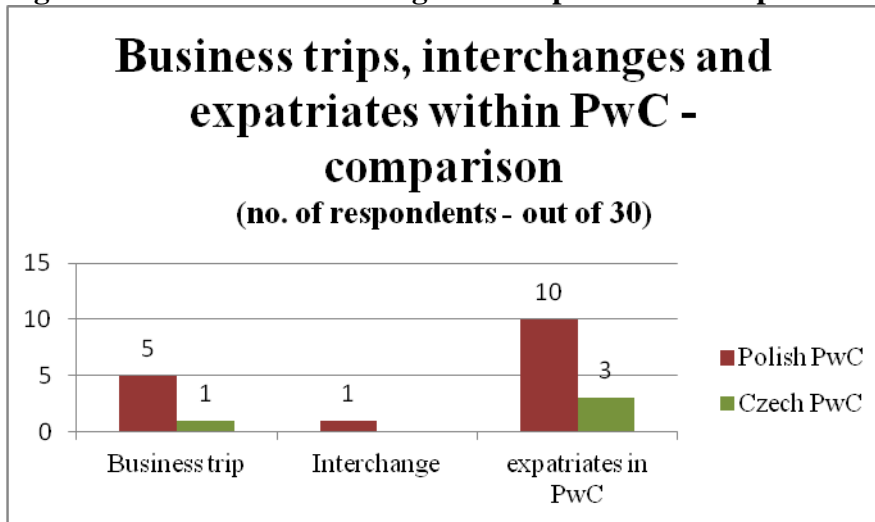
Source: own

Expatriates – comparison

Differences were found about interchanging or business trips within PwC. Only one from the Czech respondents was in business trip. Compare with Polish branch, each fifth employee (6 respondents) was in business trip or interchange (figure 16). In Tax and Legal

Services department in PwC Poland, there is more expatriates working (10) compare with Czech office (3). This department in Czech branch is more closed to the other PwC branches (in terms of sending employees to abroad or working with foreing employees in the office); most of them are Czechs.

Figure 16: Business interchanges and expatriates - comparison



Source: own

4.10. Evaluation of results - comparison of PwC Czech Republic and PwC Poland

PwC branches are sharing the same personnel policy. In practice, it is doesn't have to be always like this. In general, it is impossible to follow exactly the same personnel policies in different branches all around the world. Each country has different laws (e.g. about paid vacation, maternity leave law). There are some differences between Czech and Polish branch of PwC as well. Two same departments were compared between PwC Czech Republic and PwC Poland. Principle of benefit program, recruiting process, paid vacation time, sick days, dress code or working requirements were the same in both branches. Different results were found in case of paid overwork, usage of knowledge of employees (languages), but mainly motivation of employees. Unlike Czech employees, Polish employees are more often sent to PwC in different country to business trip or to interchange. On average, each fifth employee

has been on business trip of interchange in PwC in another country. After analysing the questionnaire survey, it can be said, that PwC Poland and PwC Czech Republic follow the same personnel policy.

5. CONCLUSION

Currently, all international companies have to take into the consideration personnel policies within the company. Globalization and connection with almost all part of the world are moving international companies to overcome barriers connected with cooperation with other foreign companies. Strong established personnel policy of the company avoids conflicts and brings the stability of the company.

PricewaterhouseCoopers is a typical example of an international company; its employees are not only Czechs, but they are coming from all around the world. Thus, it is important to manage all cultural differences, different habits, and different ways of living. For example, most of the leaders in the Czech branch are foreigners. It helps to bring different ideas and wider multinational views due to the experiences from another PricewaterhouseCoopers branches.

Analysis of the personnel policy in PwC company showed even though employees have a lot of freedom in terms of decision making, all company's activities are conditioned by following the personnel policies. Unique ways of recruiting policy makes the company to choose the best candidates that will recognize the same principles that the company follows. Thanks to the referral policy, PwC is encouraging their employees to help finding new employees and to get a money reward. The company is aware that its employees are the ones that make the company strong. Wide selection of benefits is the way how to motivate and reward the employees. While this makes sound like a cliché, PwC is trying to evoke the friendly atmosphere with still keeping the professional approach.

On the other hand, the way employees can get the information about the personnel policy in the company is not so clear. Lots of redundant information and chaotic structure on the intranet may look confusing. For that reason this part of diploma thesis can be used as a source of the main policies for the new future workers. Thus they can get the most important information about the personnel policies and to adapt faster to the new working environment.

When comparing the two branches of the same company (Czech and Polish branch), it was found that even though the habits, behaviour or religion issues are different, personnel policies within the company follow the same strategy. Differences were founded in terms of

motivation and interchanges with foreign branches. There were not found any differences that will refuse the policy principles in PwC. High quality of PwC services is connected with strong established personnel policy that tries to follow the same principles all around the world.

After analyzing the PwC personnel policy and evaluating the questionnaire survey, it can be said that PwC creates good conditions for their employees, and its future achievements.

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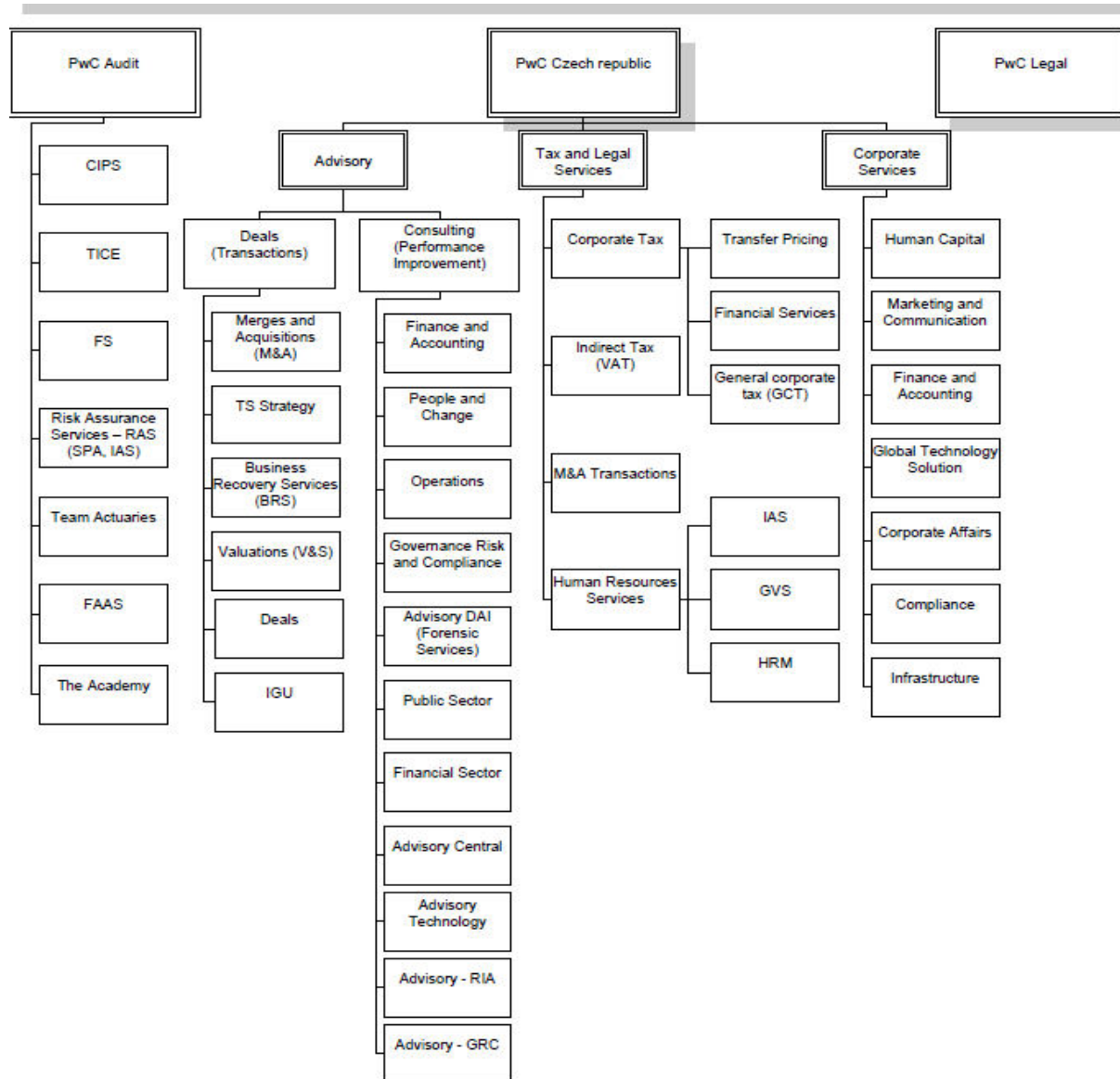
7. SUPPLEMENTS

Supplement no. 1: Structure of PwC

Supplement no. 2: Tables 4 (Benefits I.), 5 (Benefits II.) and 6 (Benefits III.)

Supplement no. 3: Questionnaire

Supplement no. 1: Structure of PricewaterhouseCoopers



Supplement no. 2:

Table 4: Benefits I.

BENEFIT	Coefficient	Allowance limit	Notes
1. Tax deductible benefits for the firm with no impact on employees in terms of taxation and health and social contributions (CZK 1 = 1 point)			
Pension Fund Contribution	1	Up to CZK 24,000 p.a. (i.e. maximum CZK 2,000 per month)	Contribution to an existing contract; eventually a new contract with a pension fund can be provided. Five levels of contribution are available - CZK 200, CZK 500, CZK 1,000, CZK 1,500, CZK 2,000 per month
Education - necessary for performance of professional duties	1	Limited by the number of available benefit points in the benefit account	Tax effective courses for the firm which an employee needs for performance of his/her profession (except for courses leading to increasing of his/her qualification). Selection of an educational agency of the employee's choice (from the web application offer), payments of prices excl. VAT, e.g. language courses or other personal development
Meal Vouchers	1	Max CZK 12,424 (251 pieces)	Sodexo Meal vouchers - 55% of the amount of CZK 90 paid by employer per 12-month or quarterly period (the remaining 45% comes from personal account). Following procedure remains unchanged, i.e. employees on local employment contracts working at least 6 hours a day are entitled to a meal voucher per working day. Distribution will be provided quarterly and according to the law not for days e.g. spent on business trips, sickness, etc.

Source: PwC Czech Republic

Table 5: Benefits II.

BENEFIT	Coefficient	Allowance limit	Notes
2. Tax non-deductible benefits for the firm with no impact on employee (CZK 1 = 1,2 point)			
Education - not necessary for professional duties	1.2	Limited by the number of available benefit points in the benefit account	Tax non-effective courses for the firm, i.e. improving/increasing qualifications. Selection of an educational agency of the employee's choice (from the web application offer), payment, incl. VAT
Holiday travelling	1.2	Maximum CZK 10,000 per calendar year	Selection of a supplier of the employee's choice (from the web application offer), payments, incl. VAT, e.g. travel agencies, pensions and hotels
Culture	1.2	Limited by the number of available benefit points in the benefit account	Selection of a supplier of the employee's choice (from the web application offer), payments of prices incl. VAT, e.g. theatres, cinemas, sport and cultural events
Health	1.2	Limited by the number of available benefit points in the benefit account	Selection of Medic over memberships of the employee's choice (from the web application offer), VAT N/A, e.g. various packages available, vaccination, etc.
Sport and Wellness	1.2	Limited by the number of available benefit points in the benefit account	Selection of a supplier of the employee's choice (from the web application offer), payments of prices incl. VAT, e.g. fitness centers, swimming pools, massages, etc.
Family and Children	1.2	Limited by the number of available benefit points in the benefit account	Selection of suppliers of the employee's choice (from the web application offer), payments incl VAT, e.g. stays for children, contributions to nursery schools and grammar schools that are registered as "educational institutions". For tax reason, only contributions to an educational organization will be enable via the benefit system (i.e. it is not possible to pay contributions to a nanny/babysitter)

Source: PwC Czech Republic

Table 6: Benefits III.

BENEFIT	Coefficient	Allowance limit	Notes
3. Tax deductible benefits for the firm with impact on employee taxation and health and social contribution (CZK 1 = 1,34 points)			
Life and disability insurance	1.34	Limited by the amount of available benefit account and up to 24x monthly base salary. Accident insurance that does not fulfill the conditions for exemption from personal income taxation (concluded between PwC and the insurance company)	Selection of several packages available: A payment of insurance fees to supplier: - for employees working at least 8 hours per week. Flexible selection will be available by Amcico:1x or 1.5x or 2x annual gross base salary cover; - selection of 2x (4x for Directors) annual gross base salary cover will be available by Hauteville Coverage for a 12-month period (1 October to 30 September) will be calculated from base salary as at October 1. For new joiners from base salary as at the month starting their eligibility in PwC Choices
Travel insurance	1.34	Limited by the number of available benefit points in the benefit account	Annual travel insurance from Evropská Cestovní Pojišťovna. Selection of four packages will be available
Public Transport	1.34	Limited by the number of available benefit points in the benefit account	Contribution to annual public transport in Prague, Brno and Ostrava is available. This benefit can be ordered only for you as a employee, not for your relatives

Source: PwC Czech Republic

Supplement no. 3

Questionnaire for PwC employees

Dear,

I am student of 5th year of Czech University of Life Sciences, Faculty of Economics in Prague. Currently, I am writing my diploma thesis on topic "The Personnel Policy in the International Corporation".

I would like to ask you to fill following questionnaire about personnel policies in PwC in your country. Questionnaire of course is anonymous and takes only a few minutes of your time. The data obtained from it will be used only for this diploma thesis. Please, select always one single answer and the subsequent colour highlight or if possible write the answer.

Thank you in advance for your willingness and your time!

Olga Liskova

Pwc Questionnaire

1. Gender

Male

Female

2. Age

..... (write)

3. For how long you have been working in PwC?

..... (write)

4. Nationality

.....(write)

5 How many languages do you speak?

please specify.....

5. In which department in PwC are you working?

Advisory

Assurance

Tax and Legal Service

Risk Management

Corporate Services

Corporate Responsibility

6. What is your job classification?

- Partner
- Director
- Manager
- Consultant
- Trainee

7. How did you get the job in PwC?

- Recommendation from somebody else
- Standard PwC recruiting process
- Through Assessment centre
- Other (please specify).....

8. Are you satisfied with working in PwC?

- yes
- partly yes
- partly no
- no
- if not, please specify.....

9. Are you satisfied with form of your reward?

- yes
- no
- partly

10. What kind of reward do you prefer?

- money
- promotion
- praise from your boss
- other.....

11. Is in you department any possibility of career advancement?

- High possibility
- There is any, but not high
- No

12. Are you satisfied with foreknowledge within the company?

- yes
- no
- partly

13. How flexible is the company with the respect to your family responsibilities?

- Very flexible
- Willing to be flexible

Non flexible

14. How motivated are you to see the company succeed?

- Very motivated
- Somewhat motivated
- Not very motivated
- Not motivated at all
- Not sure

15. Would you refer a friend to apply for a job in PwC?

- Yes
- Rather yes
- Rather no
- No

16. Is PwC offering you any special benefits as a kind of reward?

- yes
- no

17. What kind of benefits do you prefer?

(lunch vouchers, sport, education, recreation etc)

please, specify (you can write more).....

18. How many weeks of paid vacation do you have in PwC?

.....(write)

19. Is your overwork paid?

- yes
- no

20. how often, do you use other language (other than your native language) and which language/ languages do you use at work?

.....(write)

21. Have you ever been in interchange (or business trip) in another country?

- yes
- no

If yes, please write down the country/counties.....

22. How many foreign employees are currently working in your department?

.....(write)