



October 2005

Welcome to the tenth edition of the W.T. Beebe newsletter, written by the students of the W.T. Beebe Institute of Personnel and Employment Relations in the Department of Managerial Sciences at Georgia State University. Along with providing information on Beebe events, it provides interesting reading for HR professionals and students alike.

SPECIAL PROJECTS

2005 HR Field Experience Projects

The HR Field Experience course at Beebe is a unique opportunity for local HR managers to take advantage of our talented students. In return students get the opportunity to apply their knowledge and skills to find answers to “real world” HR questions. The various projects listed below demonstrate the depth and breadth of the students’ skill set and abilities.

This semester’s field experience projects are intended for students to apply their HR knowledge, skills and abilities to solve real HR issues. Students work in project teams and partner with HR professionals. It offers them the added opportunity to gain experience solving relevant HR issues and identify best practices. This semester’s projects are as follows:

1. [Rock-Tenn Company](#)

This large diversified corporation asked students to design and build an employee resource library. This project requires not only HR skills but also technical skills and database management experience.



Team Members: Valentina Dimitrova, Carrie Briggs, Tom Gunderson, Lawrence Otwell
(not pictured)

2. [Robinson College of Business Graduate Student and Alumni Services](#)

This important sector of GSU is looking for information about how to best serve students and employers in recruiting, interviewing, and placement.



Team Members: Alicia Zellweger, Purva Shah, Heena Patel, Yusef Akyuz

3. [SHRM Atlanta](#)

With more than 3,000 members, the Atlanta chapter is one of the nation's largest SHRM chapters. The organization is asking for help with a question that has long been debated: "Since Accounting has CPA certification and has Generally Accepted Accounting Practices (GAAP's), should HR (which also has certification of PHR and SPHR) have "generally accepted HR practices?" Where should they come from? How were they developed in other fields? Can a process be set up to formally examine this issue?



Team Members: Shermarke Howard, Josh Hartley, Lisa Johnson, Tammy Woodard

4. [Herschend Family Entertainment, Inc.](#)

A company dedicated to "Making memories worth repeating". Herschend operates theme parks across the USA, including Stone Mountain Park, Dollywood, Ride the Ducks, Dixie Stampede, and many others. It is located in Branson, MO and Norcross. There are two projects.

Project A

Design and produce an employee handbook for a highly diverse labor force. Examine other company's handbooks and look at the research on employee communications.



Team Members: Tameka Harris, Renita Lockhart, Angie Miller

Project B

Prepare a management report on how to best construct and administer an employee satisfaction survey. Find out from management what the company needs to know, the right processes for gathering information, how to validate the surveys.



Team Members: Matt Hall, Won-Jeong Choi, Irena Pracer (not pictured)

5. [The Home Depot](#)

Everyone knows and loves Home Depot! The project work shall be conducted using the Six Sigma Design-Measure-Analyze-Improve-Control (DMAIC) process. The purpose is to assist The Home Depot improve its orientation and onboarding processes to refine the type and quality of information new store hourly associates receive.



Team Members: Renise Francis, Steven Berman, Lisa Stowers (not pictured)

FOCUS ON FACULTY AND STUDENTS

In this section of the newsletter we recognize accomplishments made by both students and alumni.

HR Policy Institute

Dr. Todd Maurer and **Dr. HJ Park** attended the recent [Human Resources Policy Institute](#) meeting in Atlanta, GA. Sponsored by The Home Depot and Boston University, this year's meeting brought together HR executives from companies such as Colgate-Palmolive, UPS, BP Americas, Goodyear, and Wendy's. Several Beebe students also assisted with registration and logistics.

Book Review

Senior Associate **Dr. Bruce Kaufman** continues to receive accolades for his seminal book *The Global Evolution of Industrial Relations: Events, Ideas and the IIRA* published by the International Industrial Relations Association of the International Labour Office. A recent review of the book in the IIRA Bulletin says about Kaufman's work, "The result is a triumph." In the book Dr. Kaufman traces the history of the field beginning with Adam Smith, through the New Deal and the Second World War and up to the present. He also presents his view of the future of Industrial Relations in which broader industrial relations covers the entire political economy as it affects workers and their families. Congratulations to Dr. Kaufman on this very significant work!

Promotion

Rajib Sanyal was promoted to *Dean* of the Walker L. Cisler College of Business at Northern Michigan University. Dr. Sanyal received his Ph.D. from Beebe in 1988 and was a professor at Trenton State University for several years. He has written numerous research articles and his text on international HR is a leader in the field.

Adrienne Davidson, a graduate of the HRM masters program several years ago, is currently Senior Compensation Analyst for Siemens Corp.

Tameika Scott was recently promoted to Employment Specialist at Corporate Express.

New Beginnings

Matthew Hall, a graduate student pursuing his master's in Human Resources, will begin working at *Georgia Pacific* as a Human Resource Service Processor 1. He sends his thanks and appreciation to Beebe for promoting its students!

Congratulations on your successes!

You can now earn your Executive MBA or Professional MBA at Georgia State University's Alpharetta center or downtown campus!

For more than two decades the Office of Executive Programs has taught and inspired business leaders throughout the world. With a solid reputation for excellence, our programs have been consistently top ranked by *BusinessWeek* and *Financial Times*. Our programs are designed for upwardly mobile managers who want to couple academic structure with real world experience. Whether you are a young professional on the fast track or a seasoned executive ready for the next level, our programs will keep you competitive in the workplace.

The Robinson Executive MBA (EMBA) Program – Earn Your MBA in 18 months

Consistently top- ranked by *BusinessWeek* and *Financial Times*

- Focus on leadership and real world skills
- Global perspective: 10 day international residency
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- Leadership series: Key speakers from corporate and government affiliations
- Lock-step program- Classes held every other Friday and Saturday for 18 months
- GMAT waivers considered

The NEW 24-Month Weekend Based Robinson Professional MBA (PMBA) Program in Alpharetta

- Convenient weekend based format with classes held on Saturdays, select Thursday evenings plus some online courses
- Classes held at the GSU Alpharetta Center beginning January 2006 and also at the GSU downtown campus beginning in Fall 2006.
- General management focus with specialized concentration designed by student
- Optional international or domestic residency
- Focus on teamwork and leadership
- GMAT waivers considered

An Obtainable Goal

Our programs have been created to help students balance their career, home, and studies

- Students complete their degree in just 18 (EMBA) or 24 months (PMBA)
- Condensed class schedules with working professionals in mind
- Choice of two locations; Georgia State University's Alpharetta center or downtown campus

The Robinson EMBA Alumni Club

The benefits continue after graduation

- Lifetime membership to the Georgia State University Alumni Club
- A close- knit network of business contacts with diverse backgrounds
- Regular events and dedicated website to foster alumni community

For information on Robinson's Executive MBA or Professional MBA program, visit us online at www.robinson.com or contact us at: 404.651.3760.

FOCUS ON CURRENT RESEARCH

HR Accounting & Organization Strategy

Today, many organizations are looking for ways to create a competitive advantage within their industry. During the previous two decades it has been recognized that an organizations resources and capabilities are important to creating this advantage. Most importantly that the “human” resource is key to attaining strategic goals and organizational longevity. Recognizing this, the question then becomes how do we capture the value added by “human resources”. This paper, *HR accounting as a measurement tool*,¹ explores this question and how it should be pursued.

According to Eric Flamholtz in 1999, HR accounting has three main roles to:

1. Provide organizations with objective information about the cost and value of human resources
2. Provide a framework to guide HR decision-making
3. To motivate decision-makers to take an HR perspective

HR accounting has been researched for decades beginning in the 1970s on through today. Consequently two definitions of HR accounting have emerged. The first is that it should only be measured from a purely accounting standpoint, discounting the value that other intangible, knowledge-based assets cannot be reduced to numbers. The second definition is that HR accounting deals with both financial and non-financial measurements, taking a comprehensive approach to HR’s strategic value. According to Jac Fitz-Enz, “human resources need to be measured in terms of their strategic management potential as expressed through concepts such as human value management.” (Fitz-Enz, 1990)

HR accounting is also about creating management tools to aid strategy and decision making. To gain acceptance for these tools outside of human resources there needs to be management support; specifically support from executive, financial and line management. The paradox, as presented in the paper, is that to get support human resources needs to demonstrate their credibility to management to management as well. But in order to gain credibility management needs to be convinced of such credibility. This begs the question of what came first, the chicken or the egg?

The answer lies in the dual definition of human resources – financial only or financial and non-financial. Management should be presented with the financial data correlated to the non-financial. It needs to be demonstrated that one cannot be presented without the other; a complete picture isn’t clear until both types of data are combined. This will not only fulfill Flamholtz’s three main roles of HR accounting but will create a tangible rationale for why “human” resources are key to a company’s competitive advantage.

¹ Toulson, P. K., & Dewe, P. (2004). HR Accounting as a measurement tool. *Human Resource Management Journal*. Vol. 14 Issue 2, 75-90. Retrieved October 6, 2005, from EBSCOhost database.

SHRM STUDENT CHAPTER UPDATE

New Chapter Officers



Angela Miller, President

Angela is working towards her Master's degree in Managerial Sciences with a concentration in Human Resources Management at Georgia State University. She currently works as a Human Resources Manager at [Duni Corporation](#), based in downtown Atlanta. Angela obtained dual BBA degrees with Majors in Marketing and Management, with an emphasis in Human Resources Management from the University of Georgia in 2000. She is the 2005 recipient of the Michael Jay Jedel Award in Human Resource Management.



Matt Hall, Vice President

Matt is working towards his Master's degree in Managerial Sciences with a concentration in Human Resources Management at Georgia State University. He is an intern at [Witness Systems, Inc.](#) based in Roswell, GA. Matt grew up in Houston, TX and received his Bachelor of Arts degree with a Major in Psychology from Southwestern University. He moved to Atlanta in 2003, and started attending GSU in 2004. He is the 2005 recipient of the William T. Rutherford scholarship.



Renita Lockhart, Secretary

Renita is working towards her BBA degree with majors in Managerial Sciences (with and emphasis on Human Resources) and Risk Management and Insurance at Georgia State University. She plans to graduate in May of 2006. After graduation, she intends to pursue her MBA in Managerial Science.

Seeking Chapter Guest Speakers

The chapter is always looking for HR professionals to be guest speakers at meetings which give students an opportunity to interact with active professionals to discuss current events and trends. Topics range from compensation to HR consulting and everything in between. If you would like to volunteer, please contact [Angela Miller](#) or Professor [Kay Bunch](#), chapter advisor. Your contribution would be invaluable.

FEATURED PREVIEWS: LOOKING AT SPRING SEMESTER'S COURSE OFFERINGS

Spring 2006

Course No.	Course Name	Days	Time	Faculty
8300	Human Resource Management	Th	4:30-7:00	H.J. Park
8320	Legal & Ethical Environment of HRM	W	7:15-9:45	K. Bunch
8360	Recruitment & Selection	W	4:30-7:00	Staff
8425	Coaching for Leadership	W	4:30-7:00	D. Butler
8430	Negotiation	T	7:15-9:45	E. Miles
8440	Work Team Design & Development	M	7:15-9:45	B. Reilly
8620	Competitive Analysis	T	7:15-9:45	P. Barr
8710	Operations Planning	W	7:15-9:45	C. Hill
8730	Project Management	M	7:15-9:45	R. Deane

WE WANT TO HEAR FROM YOU!

Current and previous editions of the Beebe Newsletter are available online at www.robinson.gsu.edu/beebe/newsletter. If you have any comments, suggestions, submissions, or for more information about our programs, please email the Faculty Advisor at mgtlnm@langate.gsu.edu, visit the Beebe Institute website at robinson.gsu.edu/beebe/index.html, or write to:

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