

E-Costing (HRIS) / E- Training

Chapter 5

Q1

- ABC Sdn Bhd will be hiring 1 Manager, 2 Executives and 5 clerks.
- Calculate the remuneration cost needed by ABC Sdn Bhd for one year using the necessary worksheet in Human Resource Information Systems.

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Basic Salary (monthly)	Manager - RM 3000 Executive – RM 1800 Each Operation Employee – RM 1000
Bonus	1.5 contractual bonus once a year to all employees
Living Cost Allowances	Employees who are earning below RM 2500 are entitled to RM 100 per month.
Employees Provident Fund (EPF)	The company contributes 14% EPF from the basic salary monthly to all employees.

Q2

- Air Central will be hiring 5 pilots, 20 air stewardess and 20 operation employees in January 2008.
- Please kindly take note that each employee is entitled to a 5% mandatory increment yearly on their basic salary. Calculate the remuneration cost needed by Air Pacific for the year 2008 and 2009 using the necessary worksheet in Human Resource Information Systems.

Basic Salary (monthly)	Each Pilot - RM 8000 Each Air Stewardess – RM 1800 Each Operation Employee – RM 2000
Bonus	1.5 contractual bonus once a year to all employees
Shift Allowances	Each Pilot – RM 2000 (per month) Each Air Stewardess – RM 3500 (every quarter) Each Operation Staffs – RM 1000 (semi-annually)
Employees Provident Fund (EPF)	The company contributes 16% EPF from the basic salary monthly to all employees.

Answer

	Salary	AS	Bonus	Allowances	EPF	TC	
Pilot	8000	40000	480000	60000	60000	76800	676800
Air Stewardess	1800	36000	432000	54000	280000	69120	835120
Ops Employee	2000	40000	480000	60000	40000	76800	656800
							2168720
	Increment	AS	Bonus	Allowances	EPF	TC	
Pilot	8000	42000	504000	63000	60000	80640	707640
Air Stewardess	1800	37800	453600	56700	280000	72576	862876
Ops Employee	2000	42000	504000	63000	40000	80640	687640
							2258156
TC		4426876					

E-Training

- E-Training is known as training that has been provided using the information technology assistance such as computer, internet, video, etc.

Training

- **Training** refers to the acquisition of knowledge, skills, and competencies as a result of the teaching of vocational or practical skills and knowledge that relates to specific useful skills.
- It forms the core of apprenticeships and provides the backbone of content at technical colleges and polytechnics.
- In addition to the basic training required for a trade, occupation or profession, it is recognized today that there is need to continue training beyond initial qualifications to maintain, upgrade and update skills throughout working life.
- In the context of many professions and occupations this may be referred to as professional development.

Advantages

- E-Training allows employees to participate in the training at any part of the world;
- E-Training eliminates the usage of papers;
- E- Training reduces the mobility cost of the training providers;
- E-Training eases the trainers to present the content to their participants;
- E-training increases understanding among the participants.