



## C8<sup>Q&As</sup>

Business Acumen for Compensation Professional

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### QUESTION 1

Which of the following best describes the most likely perspectives of different groups in the organization that compensation professionals must be aware of?

- A. Investors and Finance want to see money spent wisely. Legal must ensure compliance, and HR and operating departments want to see their needs taken into account to attract, retain and motivate a high quality workforce.
- B. Operating departments and HR understand the company must live within its means and Finance cannot allocate funds to a budget if it is likely that profitability will be adversely affected.
- C. Investors want to maximize gains and want to see compensation tightly controlled and Legal needs to ensure that compensation plans do not attract undue scrutiny.
- D. Operating departments view compensation as it applies to them, HR must balance available resources to attract, retain and motivate employees and Finance knows the value of a motivated workforce and will provide the budget necessary to achieve it.

Correct Answer: A

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### QUESTION 2

What statement is most accurate regarding compensation communications with employees at varying levels?

- A. They tend to be fairly consistent because the elements of pay may differ, but the concerns are universal.
- B. They generally require a greater degree of detail for lower level employees who have less of an understanding of pay plan design.
- C. They usually require more detail for senior employees regarding plan details and performance and the needs from one employee group to another can vary greatly.
- D. They should be kept to a minimum for employees at all levels to maximize efficiency and efforts can be focused only on those who have questions.

Correct Answer: C

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### QUESTION 3

Which of the following best describes present value?

- A. The current value of holdings
- B. The current value of holdings and how much it will grow over time at a given rate of return
- C. The desired value in the future and what needs to be invested today to realize that amount
- D. The difference between the desired value in the future and the current value as a percentage of the desired value

Correct Answer: C

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#### QUESTION 4

Which of the following factors has the greatest impact on how aggressive a stance (high vs. low) an organization will take in terms of where it positions itself against the market with its compensation strategy?

- A. The industry it operates in
- B. The bottom line
- C. The organizational headcount
- D. The risk tolerance of compensation leaders

Correct Answer: B

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#### QUESTION 5

The "return" represented by the Total Shareholder Return (TSR) metric is the increase in what?

- A. Earnings
- B. Shares
- C. Market capitalization
- D. Increased market value and reinvested dividends paid

Correct Answer: D

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