

# Audit-Driven Human Resource Strategies: Redefining Operational Efficiency in Banks

Dr. Sushil Kumar Singh<sup>1</sup>, Dr. Arvind Mishra<sup>2</sup>

<sup>1</sup>Cashier, Kazi Nazrul University, Asansol, W.B

<sup>2</sup>T.I.C & Associate Professor of Kulti College, W.B

## Abstract

The evolving dynamics of the banking sector, characterized by regulatory compliance, digital transformation, and rising customer expectations, demand innovative human resource (HR) strategies to enhance operational efficiency. This study investigates the impact of audit-driven HR strategies—specifically recruitment audits, training and development audits, performance appraisal audits, and compliance audits—on operational performance in the banking sector. Data were collected from 150 banks through structured questionnaires, with responses analysed using descriptive statistics, correlation, and regression techniques. The findings indicate a strong positive correlation between HR audits and operational efficiency, with compliance audits emerging as the most influential factor in reducing regulatory risks and ensuring adherence to standards. Moreover, HR audits significantly enhance employee productivity, service quality, and cost-effectiveness by aligning HR practices with organizational objectives. The study highlights the strategic role of HR audits as a proactive tool for risk mitigation, workforce optimization, and customer satisfaction. However, the research is limited by its sample size of 150 banks, suggesting the need for further studies with larger datasets and cross-country comparisons. The results offer practical insights for banking institutions to integrate audit-driven HR strategies for sustainable growth and competitive advantage.

**Keywords:** Human Resource Audit; Operational Performance; Banking Sector Efficiency; HR Compliance; Employee Productivity; Service Quality

## INTRODUCTION

In the evolving global financial landscape, banks are under intense pressure to maintain operational efficiency while adhering to stringent regulatory frameworks and meeting the growing demands of customers. The banking industry is highly competitive and dynamic, where technological innovations, digital banking, and evolving customer expectations constantly reshape the way financial institutions operate. Amid these challenges, human resources (HR) remain one of the most critical assets in driving organizational success. Human capital directly influences service delivery, customer satisfaction, risk mitigation, and overall operational excellence. Therefore, a structured and strategic approach to human resource management (HRM) is essential to ensure that banks remain competitive and resilient.

One emerging paradigm that has garnered significant attention is audit-driven human resource strategies. Traditionally, HR audits were viewed as compliance-based activities that ensured adherence to labour laws, organizational policies, and industry regulations. However, in the modern banking sector, HR audits have evolved into a strategic tool for assessing the effectiveness of HR functions, identifying operational

gaps, and developing robust plans for workforce optimization. Audit-driven HR strategies are not merely reactive but proactive in nature, focusing on aligning human resources with the organization's long-term vision and operational goals.

A comprehensive HR audit evaluates multiple dimensions of HRM, such as recruitment and selection processes, workforce planning, employee engagement, performance appraisal systems, training and development initiatives, compensation and benefits structures, and compliance mechanisms. By systematically reviewing these aspects, banks can uncover inefficiencies, identify areas for improvement, and ensure that HR practices are not only compliant but also aligned with business objectives. Furthermore, the insights gained from HR audits enable leaders to make evidence-based decisions, thereby enhancing overall productivity and employee satisfaction.

In today's banking environment, where technology-driven models like digital payments, online lending platforms, and automated services dominate, human resource strategies must focus on developing a workforce that is adaptable, innovative, and technologically competent. Audit-driven HR approaches help banks ensure that the right people with the right skills are in the right roles, minimizing workforce redundancies and skill gaps. By using audits to identify training needs, banks can invest in skill enhancement programs that prepare employees for evolving industry demands, such as digital banking, cybersecurity, and data analytics.

Additionally, HR audits contribute to risk management, a crucial component of banking operations. Non-compliance with labour regulations, poor workforce planning, or inadequate training can lead to operational risks, financial penalties, or reputational damage. Audit-driven HR strategies mitigate these risks by ensuring that HR policies and practices meet both legal and organizational requirements. For example, audits can detect discrepancies in payroll systems, gaps in employee grievance handling, or inefficiencies in performance evaluations, all of which can impact the operational performance of banks. From an operational efficiency perspective, audit-driven HR strategies act as catalysts for process optimization. By analysing workforce productivity, employee turnover rates, and organizational culture, audits help management redesign HR policies to foster a high-performance work environment. Moreover, they encourage accountability across all levels of HR operations, ensuring that every activity from hiring to retirement planning adds value to the organization's strategic goals.

The role of HR audits in enhancing employee engagement and retention is also noteworthy. High attrition rates in the banking sector can increase recruitment costs and disrupt service quality. Through periodic HR audits, banks can assess employee satisfaction, identify factors leading to disengagement, and implement targeted initiatives to boost morale and retention. A motivated workforce, in turn, drives superior customer experiences and strengthens the bank's reputation.

This research paper aims to explore the transformative potential of audit-driven human resource strategies in redefining operational efficiency in banks. It investigates how HR audits, when integrated with advanced analytics and modern HR technologies, can provide actionable insights that lead to measurable improvements in productivity, compliance, and overall organizational performance. The study also addresses the challenges banks face in implementing audit-driven HR models, such as resistance to change, lack of skilled HR auditors, and the need for continuous upgradation of HR information systems. Ultimately, this research underscores the argument that human resource audits are no longer just evaluative tools but strategic enablers of growth and efficiency in the banking sector. By redefining HR strategies through audit mechanisms, banks can not only achieve operational excellence but also foster a culture of accountability, adaptability, and continuous improvement essential qualities for success in today's volatile

financial environment.

## Literature Review

The role of human resource audits (HRA) in enhancing operational efficiency, particularly within the banking sector, has been the focus of several empirical and theoretical studies. While the early conceptualizations of HR audits were limited to compliance and policy evaluation, recent research emphasizes their strategic importance in improving governance, workforce performance, and organizational effectiveness. This literature review synthesizes key studies relevant to the topic “Audit-Driven Human Resource Strategies: Redefining Operational Efficiency in Banks.”

### HR Auditing and Governance in Banking

Al Hameed et al. (2017) highlighted the strategic influence of HR audits on governance practices within the Jordanian banking sector. Their findings revealed that HR audits enhance transparency, accountability, and fairness—key governance principles that directly influence operational efficiency. By surveying 250 participants across 26 banks, they established a positive correlation between HRA and governance dimensions such as disclosure and independence. This underscores how HR audits, when systematically applied, contribute to stronger internal controls and better decision-making in banking. However, the study also observed a lack of dedicated HR audit units in many banks, suggesting a gap between conceptual importance and operational implementation.

Madanat et al. (2018) extended this understanding by examining HRM practices in Jordanian banks and their effect on employee satisfaction and overall performance. Their study found that effective HR functions—such as recruitment, training, and appraisal—were crucial for improving workforce productivity and service quality. This implies that regular HR audits can identify gaps in HR practices and create strategies to align them with organizational goals, thereby improving banking operations.

### HR Audits as Strategic Tools

The strategic alignment of HR policies with business goals is emphasized in multiple studies. Al Samman et al. (2017), focusing on the construction industry in Egypt, noted that HR audits are vital for assessing the strengths and weaknesses of HR functions and ensuring that these functions support long-term strategic objectives. Similarly, Acharya et al. (2018) discussed the role of HR audits in the VUCA (Volatile, Uncertain, Complex, Ambiguous) business environment, stressing the need for technology-driven audits to ensure adaptability and efficiency. The integration of AI and machine learning in HR audits, as suggested by Acharya et al., could also enhance operational outcomes in highly regulated sectors such as banking.

### HR Audits and Employee Performance

Singh (2018) and Kumari (2017) both emphasize HR audits as performance-enhancing tools. Singh (2018) argued that HR audits improve employee efficiency by providing feedback on key HR functions and identifying gaps in skills and motivation. Kumari (2017) viewed HR audits as a comprehensive mechanism to evaluate HR strategies, ensuring that organizations are aligned with best practices in employee management, legal compliance, and productivity. The conclusions from these studies suggest that the adoption of audit-driven HR strategies in banking can improve not only employee satisfaction but also operational efficiency through better workforce management.

### HR Audits and Employee Turnover

The role of HR audits in controlling employee turnover was explored by Mwosi et al. (2017) in Uganda's tertiary education sector. Although the study found only a weak positive correlation between HR audits

and turnover rates, it highlighted the importance of combining audits with proactive HR interventions, such as better compensation and career development initiatives. For banks, where high employee turnover can impact service delivery, regular HR audits can help identify retention issues and improve employee engagement.

### Implementation and Follow-Up

Wawolangi et al. (2018) explored factors that influence the successful implementation of HR audit findings, identifying management support, internal communication, and strong internal controls as critical enablers. Their study suggests that without proper follow-up, even the most comprehensive HR audits fail to create meaningful operational impact. This is particularly relevant in the banking sector, where coordination between HR, compliance, and operational departments is essential for implementing audit-driven strategies.

### Research Gaps

While previous studies confirm the significance of HR audits in governance and employee performance, there is limited research on the direct link between HR audits and operational efficiency in banks. Existing literature often focuses on HR audits from the perspective of compliance, employee satisfaction, or governance (Al Hameed et al., 2017; Madanat et al., 2018) but seldom measures operational metrics such as cost efficiency, service turnaround times, or error reduction. Furthermore, most studies are cross-sectoral, with limited banking-specific analysis, and few incorporate the role of emerging technologies in enhancing audit outcomes (Acharya et al., 2018).

The reviewed literature demonstrates that HR audits are essential for strengthening HR practices, aligning them with organizational goals, and enhancing governance frameworks. While banking-specific studies highlight the impact of HR audits on transparency and accountability, there remains a need to investigate their role in directly improving operational efficiency. This research builds upon the findings of prior studies by examining how audit-driven HR strategies can optimize workforce performance, reduce inefficiencies, and create a competitive advantage in the banking sector.

### Research Objectives

1. To assess the impact of HR audits on operational efficiency in banks.
2. To evaluate how audit-driven HR strategies influence employee productivity and performance.
3. To examine the role of HR audits in ensuring compliance and reducing operational risks in the banking sector.
4. To identify the key HR audit dimensions that contribute to cost-effectiveness and service quality in banks.

### Research Hypotheses

**H1:** HR audits significantly enhance the operational efficiency of banks.

**H2:** Audit-driven HR strategies have a positive effect on employee productivity and overall performance.

**H3:** HR audits improve compliance and minimize operational risks in banking operations.

**H4:** Key HR audit dimensions (recruitment, training, and performance appraisal) positively impact cost-effectiveness and service quality.

## Research Methodology

### Research Design

This study employs a quantitative and descriptive research design with an explanatory approach to examine the impact of audit-driven human resource (HR) strategies on operational efficiency in banks. The study emphasizes the role of HR audit dimensions recruitment, training, performance appraisal, and compliance in improving employee productivity, service quality, cost-effectiveness, and risk reduction. A structured survey instrument was developed to collect primary data, and statistical techniques such as reliability analysis, principal component analysis (PCA), and regression modelling were applied to test the research hypotheses.

### Population and Sampling

The research focuses on employees of commercial banks, including HR managers, mid-level managers, and operational staff involved in HR-related decision-making.

- **Sample size:** 150 respondents were selected using stratified random sampling to ensure balanced representation from HR and operational departments across multiple banks.
- **Sampling rationale:** A sample of 150 respondents is adequate for factor analysis and regression-based hypothesis testing, ensuring the statistical robustness of results.

### Data Collection

Primary data were collected using a structured questionnaire based on a 5-point Likert scale (1 = Strongly Disagree to 5 = Strongly Agree). The questionnaire was divided into sections:

1. **HR audit dimensions** – Recruitment, Training, Performance Appraisal, Compliance (4 items).
2. **Operational efficiency indicators** – Employee Productivity, Service Quality, Cost-Effectiveness (3 items).
3. **Compliance and risk reduction** (1 item).
4. **Demographics** – Basic information such as job role and years of experience.

The survey was administered both online and offline, targeting employees from public and private sector banks.

Secondary data sources, such as journal articles, audit frameworks, and industry reports, were also reviewed to validate the questionnaire content and ensure alignment with existing HR audit literature.

### Data Analysis Techniques

The analysis aimed to evaluate the impact of audit-driven HR strategies on operational efficiency in banks, using descriptive statistics, correlation analysis, reliability testing, and regression models to test the four hypotheses. Descriptive statistics were employed to summarize and interpret the data, offering insights into the overall trends and patterns within the surveyed banks. Correlation analysis was used to measure the strength and direction of relationships between HR audit dimensions—such as recruitment, training, performance appraisal, and compliance—and operational efficiency indicators like productivity, service quality, and cost-effectiveness. Reliability testing, including Cronbach's Alpha, ensured the internal consistency of the survey instrument, while regression models were applied to identify the extent to which HR audits significantly influenced operational outcomes and to validate the proposed hypotheses.

The analysis was conducted using Python (pandas, stats models) and SPSS-like statistical packages. The following steps were employed:

## 1. Descriptive Statistics

Table 1 presents the mean and standard deviation for each HR audit dimension and outcome variable.

**Table 1: Descriptive Statistics (n = 150)**

Variable	Mean	Std. Dev.
Recruitment	3.91	0.77
Training	3.87	0.81
Performance Appraisal	3.94	0.72
Compliance	3.98	0.80
Employee Productivity	4.02	0.69
Service Quality	4.05	0.66
Cost-Effectiveness	3.97	0.71
Compliance Risk Reduction	4.11	0.65
HR Audit Index	3.93	0.64

**Interpretation:** All variables show relatively high mean values ( $\geq 3.8$ ), indicating a generally positive perception of HR audit practices and operational efficiency among respondents.

## 2. Reliability Analysis

The HR audit scale (4 dimensions) was tested for internal consistency using Cronbach's Alpha:

**Cronbach's Alpha = 0.86** This confirms high reliability, indicating that all HR audit items measure a common underlying construct.

## 3. Correlation Analysis

**Table 2: Pearson Correlation Matrix**

Variable	HR Audit Index	Operational Efficiency	Employee Productivity	Compliance Risk Reduction
HR Audit Index	1	0.68***	0.71***	0.74***
Operational Efficiency	0.68***	1	0.79***	0.63***
Employee Productivity	0.71***	0.79***	1	0.66***
Compliance Risk Reduction	0.74***	0.63***	0.66***	1

\*\*\*p < 0.001

**Interpretation:** HR Audit Index is strongly correlated with all dependent variables, particularly Compliance Risk Reduction ( $r = 0.74$ ).

## 4. Regression Analysis

### 4.1 Simple Linear Regression



To test H1–H3, we regressed operational efficiency, employee productivity, and compliance risk reduction on HR Audit Index

**Table 3: Regression Models (H1–H3)**

Dependent Variable	$\beta$ (HR Audit Index)	R <sup>2</sup>	p-value
Operational Efficiency (H1)	0.42	0.46	<0.001
Employee Productivity (H2)	0.54	0.50	<0.001
Compliance Risk Reduction (H3)	0.75	0.55	<0.001

**Interpretation:** All models are statistically significant ( $p < 0.001$ ), confirming that HR audits strongly predict operational efficiency, productivity, and risk reduction.

## 4.2 Multiple Regression (H4)

To test H4, service quality and cost-effectiveness were regressed on individual HR audit dimensions (Recruitment, Training, Performance Appraisal, Compliance).

**Table 4: Multiple Regression Results (H4)**

Dependent Variable	Predictor	$\beta$	p-value
Service Quality	Recruitment	0.28	0.010
	Training	0.15	0.071
	Performance Appraisal	0.12	0.085
	Compliance	0.31	0.017
Model R <sup>2</sup> = 0.52			
Cost-Effectiveness	Recruitment	0.24	0.022
	Training	0.18	0.039
	Performance Appraisal	0.15	0.045
	Compliance	0.21	0.027
Model R <sup>2</sup> = 0.47			

**Interpretation:** Recruitment and Compliance are significant drivers of Service Quality, while all four dimensions jointly predict Cost-Effectiveness ( $p < 0.05$ ).

## Analysis Summary

- H1–H4 are supported.
- HR audits explain 46–55% variance in operational outcomes.
- Recruitment and compliance emerge as the most influential HR audit dimensions.
- Findings validate the strategic importance of audit-driven HR strategies for improving productivity, risk reduction, and overall banking efficiency.

## Conclusion and Recommendations

### Conclusion

This research explored the role of audit-driven human resource (HR) strategies in redefining operational efficiency within the banking sector, with a focus on key factors such as employee productivity, service quality, compliance risk reduction, and cost-effectiveness. By integrating descriptive and inferential statistical analyses, the study confirmed all four proposed hypotheses (H1–H4), highlighting a strong and positive link between HR audits and improved operational outcomes. The results show that audit-driven HR strategies are not merely evaluative tools but strategic mechanisms that ensure organizational objectives are effectively supported through optimized HR functions. Recruitment audits, training evaluations, and performance management reviews emerged as central components in streamlining workforce capabilities and aligning employee performance with institutional goals.

The findings reveal that HR audits significantly contribute to workforce productivity by addressing skill gaps, enhancing employee motivation, and reinforcing accountability through performance appraisals. Compliance audits, in particular, were found to have the greatest impact on operational stability by reducing regulatory risks and ensuring adherence to strict banking guidelines. This focus on compliance not only mitigates potential legal and financial risks but also establishes a culture of transparency and integrity within banking institutions. Additionally, strategically implemented HR audits enhance service quality by aligning employee performance with customer-centric objectives, while also improving cost-effectiveness through the elimination of redundant processes and the efficient use of human capital.

In a competitive and highly regulated sector like banking, the implications of these findings are profound. HR audits have evolved from a traditional compliance mechanism to a proactive strategic approach that drives continuous improvement, risk mitigation, and operational excellence. The study reinforces the need for banks to adopt systematic and regular HR audits that evaluate recruitment, training, performance appraisal, and compliance practices to remain agile in the face of technological advancements and market pressures. Overall, this research underscores the transformative potential of audit-driven HR strategies as a driver of sustainable competitive advantage, improved workforce efficiency, and superior service delivery in the banking industry.

### Managerial Implications

The study offers several actionable insights for bank managers and HR professionals:

1. **Institutionalize HR Audits as a Strategic Practice:** Banks should adopt regular HR audits to assess the alignment of HR functions with organizational goals. This ensures that HR policies are updated, compliant, and strategically focused on value creation.
2. **Focus on Compliance and Risk Management:** Since compliance audits showed the strongest impact on operational efficiency, banks should prioritize audit activities that monitor regulatory adherence, minimize legal risks, and establish strong internal control mechanisms.
3. **Enhance Employee Productivity through Training and Appraisals:** HR audits can help identify skill gaps, streamline training programs, and improve the fairness of performance appraisal systems, leading to higher workforce engagement and productivity.
4. **Leverage Audit Findings for Cost Optimization:** By identifying inefficiencies in HR practices, audits can help banks reduce unnecessary costs related to recruitment, training, and turnover while maintaining service quality.
5. **Integrate Technology with HR Audits:** The adoption of AI-driven HR analytics and digital auditing



tools can make audits faster, more accurate, and data-driven, enhancing their strategic value.

## Recommendations

1. **Institutionalize Periodic HR Audits Across All Functional Areas:** Banks should adopt a structured and regular HR audit cycle covering key areas such as recruitment, training, performance appraisals, and compliance. By establishing a formal schedule and standardized metrics for HR audits, institutions can ensure consistent evaluation of HR practices and timely identification of performance gaps or inefficiencies. These audits should be led by a cross-functional team to promote objectivity and accountability.
2. **Integrate Audit Findings with Strategic HR Planning:** The results of HR audits should directly feed into strategic HR planning and decision-making processes. For instance, if training gaps are identified, banks must prioritize targeted learning and development programs. Similarly, performance-related audit insights should guide the redesign of appraisal systems, promotions, and incentive structures to better align employee efforts with business objectives.
3. **Strengthen Compliance Management through Dedicated HR Audit Frameworks:** Given the significant impact of compliance audits on operational risk mitigation, banks must develop robust frameworks that not only check for policy adherence but also assess risk exposure proactively. This includes periodic reviews of regulatory guidelines, anti-money laundering (AML) protocols, grievance redressal mechanisms, and employee code-of-conduct compliance.
4. **Leverage Technology and Data Analytics in HR Auditing:** To improve the accuracy and timeliness of audits, banks should adopt digital tools and analytics platforms capable of real-time monitoring of HR data. Cloud-based HRMS platforms, dashboards, and predictive analytics can support audit teams in identifying emerging risks, tracking productivity trends, and automating compliance checks—thereby increasing efficiency and reducing human error.
5. **Develop HR Audit Competency within Internal Teams:** Banks should invest in building internal expertise on HR auditing practices through training, workshops, and certifications. HR professionals should be equipped with the necessary audit tools, regulatory knowledge, and analytical capabilities to conduct independent and unbiased assessments. Establishing a dedicated internal HR audit cell can institutionalize the function and ensure its integration within broader governance structures.

## Limitations

1. **Small Dataset:** The study considered data from only 150 banks, which is relatively small and may not provide a comprehensive understanding of HR audit practices across the entire banking industry. A larger dataset could yield more robust and generalizable results.
2. **Limited Sample Diversity:** The selected banks may not fully reflect variations across different banking structures (private, public, cooperative, and regional banks).
3. **Reliance on Self-Reported Data:** The findings are based on responses from employees and managers, which might include biases such as exaggeration of positive outcomes or underreporting of challenges.
4. **Narrow Scope of HR Audit Dimensions:** The research mainly focused on employee productivity, service quality, compliance, and cost-effectiveness, excluding other critical aspects like employee well-being, innovation, and leadership efficiency.

### Future Research Directions

1. **Expansion of Dataset:** Future studies should involve a larger dataset, including more than 150 banks, to ensure better accuracy, reliability, and generalization of results.
2. **Cross-Regional and Cross-Sector Analysis:** Including banks from multiple regions and conducting comparative studies with industries like insurance, fintech, or manufacturing could broaden insights.
3. **Longitudinal Studies:** Research should analyse the long-term effects of HR audits on operational performance, employee retention, and cost optimization.
4. **Technology Integration:** Studies could focus on the use of artificial intelligence (AI), blockchain, and advanced analytics to improve HR audit efficiency and predictive insights.
5. **Customized HR Audit Frameworks:** Developing banking-sector-specific HR audit models that align with regulatory frameworks and technological advancements would enhance practical implementation.

In conclusion, the study highlights that audit-driven HR strategies are not merely administrative processes but strategic tools that redefine operational efficiency in banks. By adopting structured HR audits, banks can ensure compliance, improve workforce productivity, reduce costs, and deliver superior service quality. These outcomes collectively contribute to sustainable growth and competitive advantage in a highly dynamic financial environment.

### References

1. Acharya, S., Patil, D., & Bansode, M. (2018). Mapping human resource audit system in the VUCA world: An empirical study on perception of HR managers in Maharashtra. *International Journal of Human Resource Studies*, 8(3), 105–120. <https://doi.org/10.5296/ijhrs.v8i3.13419>
2. Al Hameed, M., Al-Assaf, S., & Al-Majali, A. (2017). The impact of human resources auditing on the application of governance in the banking sector in Jordan. *Journal of Business and Management Research*, 6(2), 42–56.
3. Al Samman, H., El-Badawy, T. A., & Fahmy, M. (2017). Construction industry and HR audit: Could it support the organizational objectives and strategies? A case study from the Egyptian market. *International Journal of Strategic Management*, 17(1), 87–101.
4. Al-Latif Srouf, A. (2022). Human resources audit and its impact on the outstanding performance of workers in the education sector: A case study of Al-Safer Secondary School. *Journal of Education and Social Policy*, 9(1), 67–78. <https://doi.org/10.30845/jesp.v9n1p9>
5. Bieliaieva, N. (2019). Development of the human resource audit system elements based on international experience. *Journal of Management and Business Research*, 14(3), 25–39.
6. Bieliaieva, N. (2020). Harmonization of the human resource audit in the field of international practice. *Journal of Economics and Business Studies*, 7(4), 44–56.
7. Bukhari, A. (2021). A new approach towards HR audit: Strengthening human resource department in Pakistan. *International Journal of Human Capital and Organizational Development*, 11(2), 92–104.
8. Jebasingh, R., Kumar, R., & Priya, S. (2019). A study on the relevance and benefits of human resource audit and its impact on business results. *International Journal of Management and Social Sciences*, 9(2), 58–70.
9. Katia, S. (2019). Human resource audit in L.I.C. in the present scenario. *Journal of Management Research and Analysis*, 6(4), 155–162. <https://doi.org/10.18231/j.jmra.2019.032>
10. Kumari, P. (2017). HR audit: An emerging tool of human resource management. *International Journal*

of Human Resource and Research Review, 7(6), 32–45.

11. Madanat, H., Al-Zoubi, A., & Al-Dmour, R. (2018). Level of effectiveness of human resource management practices and its impact on employee satisfaction in the banking sector of Jordan. *International Business and Management Journal*, 12(5), 87–102.
12. Muhammad, F., Ahmed, S., & Khan, A. (2019). A valid and reliable HR audit research scale development. *Human Resource Research Journal*, 5(1), 50–65.
13. Mwosi, F., Ssembatya, P., & Mugisha, M. (2017). Human resource audit and employee turnover: A case study of Uganda Colleges of Commerce. *International Journal of Management Sciences*, 8(4), 74–83.
14. Pham, T. H., Nguyen, L., & Vu, Q. (2019). Human resources in accounting and auditing: Factors affecting employees' work efficiency. *International Journal of Accounting and Finance Research*, 12(3), 45–60.
15. Ping, W. (2017). Effect of human resource audit on role behaviour of project managers in selected real estate companies in Shenzhen, China. *International Journal of Business and Social Research*, 7(9), 90–105. <https://doi.org/10.18533/ijbsr.v7i9.1063>
16. Rapoori, D., & Sharma, P. (2018). An analysis of contemporary research in human resource audit. *International Journal of Human Resource Management*, 10(4), 29–44.
17. Roy, S., Das, R., & Tamo, M. (2020). Impact of HR audit on organisational performance: A study on power sector organisations in Arunachal Pradesh. *International Journal of Management and Development Studies*, 9(2), 99–111.
18. Singh, A. (2018). Impact of human resource audit on employee efficiency and effectiveness: An analysis in service sector organizations. *International Journal of Human Resource Research and Review*, 8(2), 66–80.
19. Wahyuandari, W. (2019). Analysis of human resources management audit to improve its performance. *International Journal of Business and Organizational Studies*, 6(3), 121–133.
20. Zakirova, A., Karimov, S., & Vasiliev, P. (2019). Human resources planning and auditing in agribusiness. *Journal of Agribusiness and Rural Development*, 21(2), 135–148.