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## HUMAN RESOURCE AUDIT AND ORGANIZATIONAL EFFICIENCY OF LISTED BANKS IN NIGERIA

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### Abstract

*The study is a cross-sectional survey research on the influence of human resource audit on organizational efficiency of banks listed on the Nigeria Exchange Group. The population of the study comprised the eight (8) Deposit Money Banks in Nigeria licence with international authorization. The study adopted multi stage sampling method. Random sampling technique was used to select 4 Deposit Money Banks which included Zenith bank Plc, Access Bank Plc, Guaranty trust Bank, and Fidelity Bank Plc while purposive sampling technique was used to select ten (10) top management personnel from each selected bank making total respondents for the study equals 40. Data collected were analyzed using linear regression statistical method. The study concluded that human resource audit has significant impact on human resource commitment to achieving maximum output. This implies HR audit is a tool for increasing employees' commitment to achieving maximum output. HR audit could also mean a strategic measure to addressing employee's poor commitment to achieving maximum output. The study also concluded that human resource audit has significant impact on organizational productivity. By implication, HR*

*audit is an effective tool for increasing productivity. HR audit is a useful tool for identifying human resource's deviation from organizational productivity objective. HR audit is very essential in monitoring or checking*

*organizational productivity. The study recommended periodic conduct of HR audit in an organization to enhance human resource commitment to achieving maximum output.*

## Introduction

In this era of rapid technological advancement and high competition, management and development of human resource is vital in achieving organizational efficiency. Kalirajan and Shand (1999) cited in Kibirige (2019) divided organizational efficiency into two: *visa-vise*: Technical and allocative efficiency. Technical efficiency is defined as an economic unit's ability and willingness to create the maximum amount of output from a given set of inputs and technologies. The ability and desire of an economic unit to equal its specific marginal value product with its marginal cost is described as the latter term.

In their study of banking efficiency, Singh(2018) stated that it is mandated and not optional for an organization in the paradigm shift of competitive world to know the availability, capability and competence of manpower so that optimum utilization of human resource's efficiency can be considered with organizational performance management. Organizational success can be linked to progress taken place in Human Resource Management. The Human Resource function has witnessed a drastic shift in its scope and reach as the managers becoming strategic experts have proven to be quite a challenge to practitioners. The ever dynamic business world is demanding the HR managers to be major contributors to their full capacity and to come up as strategic business professionals. It is undoubtedly accepted that the HR professional in an organization has the major responsibility to see that the employees are performing as per the expectations of the

management and in return are properly remunerated (Nazia and Anandm 2021).

According to Shreya (2020), human resource audit was prominent in 1960's as one of the important instruments to evaluate Human Resource Management. Human Resource audit helps organization to understand the actual professional, motivational level, behavior, attitude, willingness and various skills of various workforces at all level in an organization (Singh, 2018). Durai and Adaikalasany (2014) cited in Charles (2018) posits human resource audit as a tool uses in an organization in examining and evaluating the application, use and effectiveness of organizational established policies, procedures and practices relating to human resource. The objective of human resource is check whether human resource policies, practices and personnel contribute to the overall attainment of organization goals.

Charles (2018) further argued that human resource audit helps decision makers in an organization to analyze policies and practices guiding human resource functions and to determine the need for improvement and changes in human resource functions. It is also important to note that human resource audit helps those at the helms of affairs of organization to understand HR professional roles which include human resource recruitment, hiring, and training.

Shreya (2020) asserts it is generally believed in industry circles that the manners and ways in which human resource functions are handled determine organizational performance as well as its sustainability. This

implies aligning different components of human resource such as functions, strategies, systems, structures, functions and styles with business and goals would help to extract the best from human resources.

Human resource audit evaluates comprehensively current human resource functions, systems, structures, strategies, competencies, culture and impacts in relation to organizational short term and long term plans. In Przewoźna-Krzemińska (2015) view, human resource plays a crucial role in achieving organizational objectives in that the magnitude of human resource efficiency determines effectiveness of every organizational unit. The essence of human resource audit is to evaluate the compliance of policies and procedures, legal regulations and internal rules with labour law, human resource document management, remuneration policy, tax accounting standards and employee benefit accounting.

## **Literature Review**

### **Conceptual Review**

#### **HR Audit**

HR auditing involves assessing and evaluating policies, methods, and practices related to the organization's human resources. It should also be recognized as a tool for evaluating present policies, procedures, documentation processes, and systems in a business. This assessment aids in identifying gaps and, as a result, can chart a course for further HR function improvement. HR audit is also useful in determining the level of compliance required to comply with changing laws and regulations (Nazia and Anandm 2021).

According to the author, HR auditing entails evaluating the company's people policies, programs, and practices, detecting disparities between organizational stated objectives and actual results, and

determining a future course of action for employees based on SWOT analysis. According to Nazia and Anandm (2021), multiple methodologies must be used in performing HR audits in order to provide a perspective of compliance with norms and regulations. HR audit could take the form of: intervening employee individually or as groups; interactive workshops, questionnaire via google monkey or job survey form, and observations. These strategies can be combined to gain useful information into the HR function of an organization.

### **Organizational Efficiency**

It is necessary to first comprehend the concept of efficiency in general in order to comprehend the concept of organizational efficiency. The idea of efficiency was theorized as having three dimensions in the Australian Government Productivity Commission (2013) research report, namely productive, allocative, and dynamic efficiency. Productive efficiency, according to the Commission, is defined as the ability to produce goods and services at the lowest possible cost. Technical efficiency is defined as the amount to which it is theoretically possible to lower any input without reducing the output or increasing any other input. The goal of allocating efficiency (AE) is to ensure that the community receives the most value (utility) out of its limited resources. Dynamic efficiency is also defined by the Commission as the allocation of resources through time, which includes allocations aimed at improving economic efficiency and generating more resources.

Efficiency, according to Daraio and Simar (2007), is defined as the ratio of input to output. They went on to say that efficiency is defined as the amount of input and output that defines a company's

greatest possible outcome in its industry. The definition of efficiency given by Daraio and Simar clearly refers to the efficiency of an organization, therefore the term organizational efficiency. In his work on measuring productive efficiency in organizations, Farrell (1957) defined efficiency as an organization's or firm's ability to produce as much output as possible from a given set of inputs.

The researcher goes on to say that in order for a company or organization to be efficient, it must be efficient in both technical and allocative (pricing) terms. According to the researcher, technical efficiency refers to an organization's ability to produce maximum output, whereas allocative efficiency refers to the firm's ability to select the best set of inputs. According to Farrell, introducing additional firms to an existing firm may impair, but not boost, technical efficiency. As a result, technical efficiency is defined in terms of a certain set of enterprises and a specific set of parameters, and any change in these specifications will immediately influence the measure.

According to Farrell, Hussey et al (2008), a firm's allocative or pricing efficiency will also be influenced by the measurement of inputs (the entry of new firms). The perspective of the reviewers included the individual evaluating the efficiency, the entity, and their goals. In terms of output, they related to the type of product that was being evaluated, while inputs referred to the contributions, involvement, or ideas that were used to create the outcome. The first measure, which is based on viewpoint, necessitates a clear identification of the entity measuring efficiency, the entity being evaluated, and the assessment's rationale. The second

metric (output) indicates the desired outcome based on the organization.

Finally, the inputs are the elements that can be employed to create the output. These could be physical or monetary resources. In their study of bank efficiency, Irsova and Havranek (2010) look at three forms of efficiencies: technical, profit, and cost efficiency. They defined technical efficiency as the ability of a manufacturing unit's decision to obtain maximum output with a given set of inputs. Profit efficiency relates to how much the bank gets in terms of percentage profits, whilst cost efficiency refers to how much the bank saves or does not waste in terms of costs.

## **Theoretical Review**

### **Theory of Human Capital Theory**

Capital Schultze and Becker created Human Capital Theory in the 1960s. Human capital is a collection of an individual's or a workforce's knowledge, skills, and life experiences, and higher levels of human capital are projected to result in better salaries and GDP, benefiting both individuals and society. Three concepts make up Human Capital Theory. The first idea is Intellectual Capital, which is described as the stocks and flows of information available to a company and is considered intangible resources related with people. The second idea is social capital, which is made up of knowledge obtained through internal and external networks of relationships (Armstrong 2009 cited in Charles and Josphat 2018). Human Capital Theory entails determining what are the key performance drivers that produce value, what talents are present, and what skills are required now and in the future to achieve strategic goals (Armstrong 2009 cited in Charles and Josphat 2018).

Human Capital Theory is relevant to this research since it aids in determining the impact of people in a company and their contribution to shareholder returns. It indicates that, in terms of, say, return on investment, human resource policies generate value for money. It gives advice on human resources and corporate strategy in the future. Human Capital Theory provides data that may be used to inform plans and practices aimed at improving the efficacy of an organization's human resource function (Charles and Josphat 2018).

### **Best Fit HRM Theory**

The best fit HRM theories, also known as universalistic theories, assert that HRM practices are universal in the sense that they are effective in all situations and that implementing them would improve organizational performance. Universalistic academics (Luthans and Summers, 2005; Pfeiffer, 2001 cited in Charles and Josphat 2018) claim that there is a set of better HRM practices that, if implemented by a company, will improve its performance. The principles of fit and flexibility are critical in the field of SHRM. The degree of fit determines how well the human resource system fits with the overall strategy of the company (Kumar, 2006 cited in Charles and Josphat 2018).

The use of human resources to aid in the attainment of organizational goals is referred to as fit. In this context, researchers in organizational behavior, organization theory, and strategy have long assumed that "fit" among organizational subcomponents leads to organizational effectiveness, but they have frequently been frustrated by difficulties in both conceptualizing and operationalizing the concept.

### **Empirical Review**

In Gujarat, Shreya (2020) investigated the influence of human resource audit

techniques on human resource performance. The data for the study was gathered from primary sources. This type of information was gathered by sending a structured questionnaire to the intended respondents. The information gathered was evaluated with descriptive methods such as basic percentages and frequency counts. Human resource audit procedures were shown to have a good impact on human resource performance, with the majority of respondents claiming that the main goal of human resource audit is to increase job quality standards because human resource audit has a favorable impact on employee performance.

HR audit's impact on the performance of several groups of transportation businesses was studied by Charles and Josphat (2018). Human capital theory, contingency theory, and the best fit theory were the theories that guided the research. The research was conducted using a descriptive survey design. The information was gathered by the distribution of questionnaires to the intended responders. Simple percentage and linear regression were used to evaluate the data. The findings demonstrated a considerable beneficial association between human resource audit and the people of transportation businesses. The important aspects that influence company performance, according to the report, is to conduct a regular audit on major HR practices.

Nazia and Anandm (2021) looked into the necessity of HR auditing and the methodologies that HR auditors can use to get a truthful and fair picture of the HR department. The study also includes case studies of Indian companies that are conducting HR audits and so benefiting from them. Human Resource Audit on Employee Performance in Secondary Schools in

Nyamache Sub County was investigated by Oeri and Willy (2015). The study's specific goals included determining the skills of non-teaching employees working in secondary schools in Nyamache Sub County, determining whether Human Resources adhere to managerial policies, procedures, and legal requirements, and determining whether Human Resource competence influences performance. Because the study was assessing the nature of current conditions, it used a descriptive research design.

The study's target population was 500 employees from Nyamache Sub County's secondary schools. The study included 150 participants, and the sample was chosen using a basic random, stratified, and purposive selection procedure. The data was evaluated with descriptive statistics, such as frequencies and percentages, as well as a likert scale analysis. When asked if their institution had a Human Resource Audit program, a larger percentage of respondents replied yes. Employee competency has an impact on employee performance, according to the study.

In Bangladesh, Ukil (2015) looked at the meaning of human resource auditing. Secondary data was used to conduct the desk research. He attempted to examine the available literature on human resource auditing from several perspectives. Human resource audit covers a wide range of topics, including human resource function, managerial compliance, employee happiness, corporate strategy, and human resource climate, according to the study. The study's findings suggested that organizations should undertake human resource audits on a regular basis to collect data necessary for the successful enhancement of an organization's total human resource.

In Kenya, Genga (2014) conducted research on the "Perceived Effect of Human Resource Audit on the Effectiveness of the Human Resource Function at Alterrain Service Group Kenya Limited." Human capital theory and resource-based theory are used in this research. A case study research design was used in this investigation. To collect data, both primary and secondary data were used. The frequency, percentage measure of central tendency, and measure of variance were used to analyze the responses of the questioners. Human resource audit has an impact on the effectiveness of human resource operations, according to the study. He concludes that human resource audit had a perceived effect on practices such as recruiting and selection, performance management, training and development, compensation management, worker health and safety, and employee relations.

Alnadi (2019) investigated the impact of strategic auditing on human resource management in the Jordanian Customs Department's staff efficiency. To accomplish this, the researchers issued a questionnaire with thirty paragraphs spread over five dimensions. The study concluded that there is a statistically significant impact on the dimensions of the strategic audit of human resources management in general (personnel auditing and policy auditing) in the Jordanian Customs Department, which includes all employees in the department at the upper, middle, and lower management levels, with a total of 500 employees.

Charles (2018) looked into the impact of human resource audits on the performance of a number of Kenyan transportation companies. The study used a descriptive survey approach and used questionnaires to collect data from all five group companies. The study's target

population included 28 HR professionals from a variety of firms. Because the entire population was involved, all respondents were given 28 questionnaires to complete. SPSS was used to analyze and interpret the data that had been collected.

The hypotheses were tested at the 0.05 level of significance, and the results were provided in tables. The correlation coefficient between the independent variables and the dependent variable is 0.905, indicating a significant positive link. The independent factors explain 81.9 percent of the variation in organization performance at Multiple Group of Transport Companies, according to the R-square value of 0.819. The study recommended a frequent audit of main HR practices based on the inferences derived from the regression analysis and conclusions drawn, as they are key determinants that influence company performance. The research is significant because it will be used by organization directors to develop human resource policies and operational processes aimed at enhancing performance.

In Kisumu County, Kenya, Ambuso (2017) investigated the association between selected HRA techniques and organizational performance.

In this study, a descriptive survey design was adopted. There were 750 supervisors and 1360 operational staff in the target group. A 15% sample size was taken from a universe of 2110 employees, resulting in a total of 330 employees. The findings were presented using frequency distribution tables, means, mode, and percentages after the data was evaluated using descriptive statistics. To assess the link between the variables and to answer the study questions, the correlation coefficient and regression were the main tools used. According to research, companies that periodically

monitor compliance with employment norms and regulations perform better. As control variable, organizational factors have a more substantial positive moderating effect on the connection between HRA and organizational performance, changing R squared from 0.531 to 0.746, implying that organizational factors strengthen the link.

Devara and Suresh (2022) employed a mix of a comprehensive literature study, site visits, observations, and a 100-person survey to conduct their research. These findings are in line with prior research that found that human resource management strategies have an impact on SMEs' performance. The outcomes of this study not only reveal a favorable association between HRM and SMEs, but also focus on variables that lead to success, flair, and a blend of the two, all of which are easily adaptable to organizational structure, culture, and personnel training elements. These findings could be applied to any other small business. This is one of the first studies to look at HR aspects and best practices in SMEs by looking at organizational structure, employee training and promotion, and organizational culture.

Shreya (2020) examined human resource audit practices' impact on human resource performance in Gujarat. Findings revealed human resource audit practices impacted positively on human resource performance as majority respondents claimed the main objective of human resource audit is to improve standards in quality of work because human resource audit has a positive impact on employee performance. Charles and Josphat (2018) studies on HR audit influence on performance of different groups of transport companies found strong positive correlation existed between human resource audit and transport companies' personnel.

From the review of literature conducted, it was observed that past studies have been carried out adopting various methodological approaches in diverse countries of study; including case studies and different time bound.

Descriptive analysis was employed as method of data analysis by most of the previous studies reviewed. There exists paucity of studies on the topic especially in service rendering organizations as obtained in the existing literature. In addition, the few recent works on the topic were not conducted in Nigeria. In view of the above, current researchers deem it fit to examine HR audit and organizational efficiency of deposit money banks in Nigeria.

Therefore, the study sought to achieve the following objectives, proffered answers to the framed questions and tested the formulated hypotheses as:

#### **Research Objective:**

1. To determine the effect of human resource audit on human capital commitment in Nigerian listed deposit money banks;
2. To assess the effect of human resource audit on organizational productivity in Nigerian listed deposit money bank

#### **Research Questions:**

1. To what extent does human resource audit influence the human capital commitment in Nigerian listed deposit money banks?
2. How does human resource audit affect organizational productivity in Nigerian listed deposit money banks?

#### **Research Hypotheses:**

**H<sub>0</sub>1:** Human resource audit has no significant impact on human resource commitment to achieving maximum output in Nigerian listed deposit money bank

**H<sub>0</sub>2:** Human resource audit has no significant impact on organizational productivity in Nigerian listed deposit money bank

#### **Methodology**

The study adopted a cross-sectional survey design. Well-structured questionnaire, administered electronically in google form was used as data collection instruments. The study employed multi stage sampling method, random sampling technique was used to select 4 Deposit Money Banks which included Zenith bank Plc, Access Bank Plc, Guaranty trust Bank, and Fidelity Bank Plc while purposive sampling technique was used to select 10 top management personnel from each selected bank making total respondents for the study equals 40. The research instrument was validated by sending copies of questionnaire draft to five (5) experienced researchers for review before final copy was printed and distributed to the targeted respondents. While reliability of research instrument was tested using test retest method and correlation value 0.708 indicated that the research instrument is reliable. Data collected were analyzed using Ordinary Least Square linear regression statistical method.

#### **Results and Discussions**

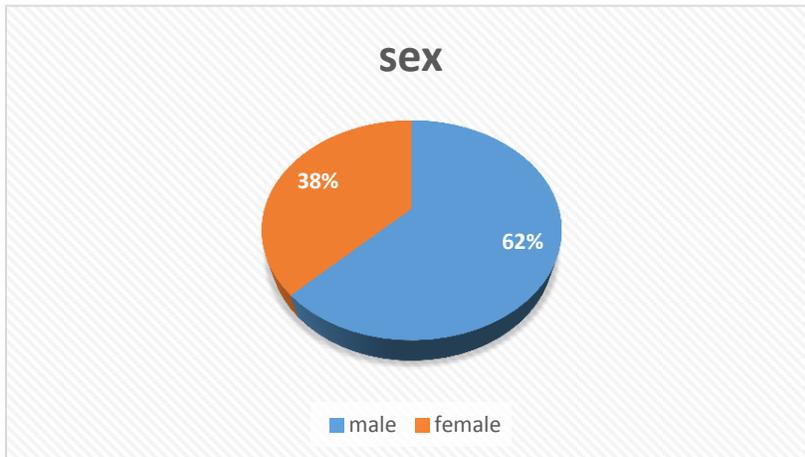
This section dealt with analysis of respondents' biodata and responses obtained from the administered questionnaire and the results of the regression analysis conducted.

#### **Analysis and Discussion of Respondents' Biodata**

##### **Sex Distribution of the Respondents**

As shown in figure 1, 62% which constitutes majority of the respondents were sampled for the research work were male while 38% of the respondents were females.

**Figure 1:** Sex Distribution of the Respondents



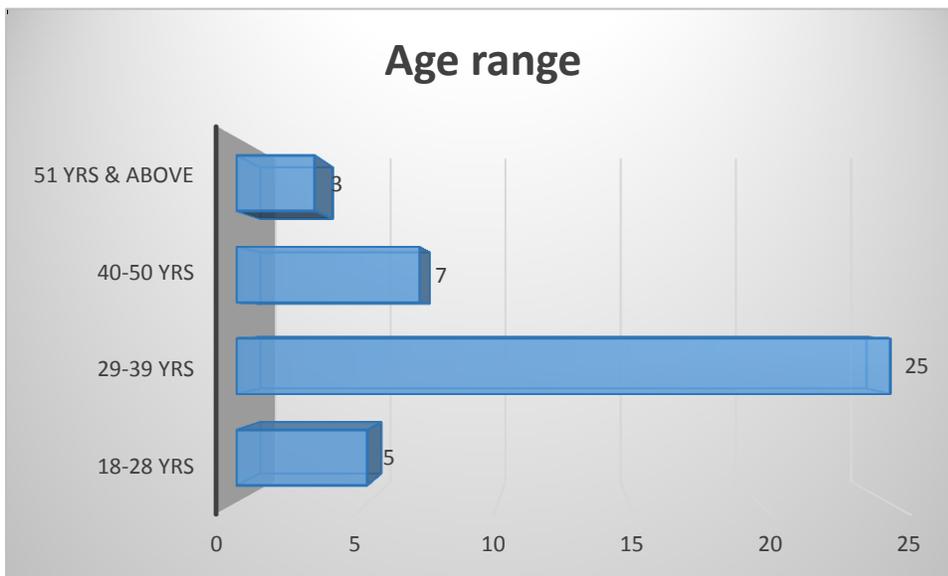
**Source:** Researcher’s Computation (2022).

**Age Distribution of the Respondents**

Similarly, figure 2 displayed age analysis of respondents for the study. 25 respondents were within the age range of 29-39 years while 7 respondents, 5 respondents and 3 respondents were within the age range of

40-50 years, 18-28 years and 51 years and above respectively. This shows majority of the respondents fell within the age range of 29-39 years.

**Figure 2:** Age Distribution of the Respondents



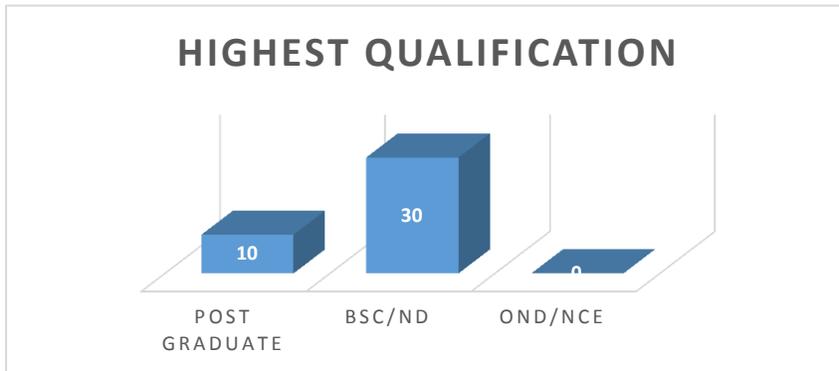
**Source:** Researcher’s Computation (2022).

**Qualification Distribution of the Respondents**

Similarly, figure 3 showed 30 respondents obtained Bsc/HND as their highest qualification while 10 respondents obtained post graduate certificate as their

highest qualification. This is an indication that majority of the respondents were Bsc/HND holders.

**Figure 3:** Qualification Distribution of the Respondents



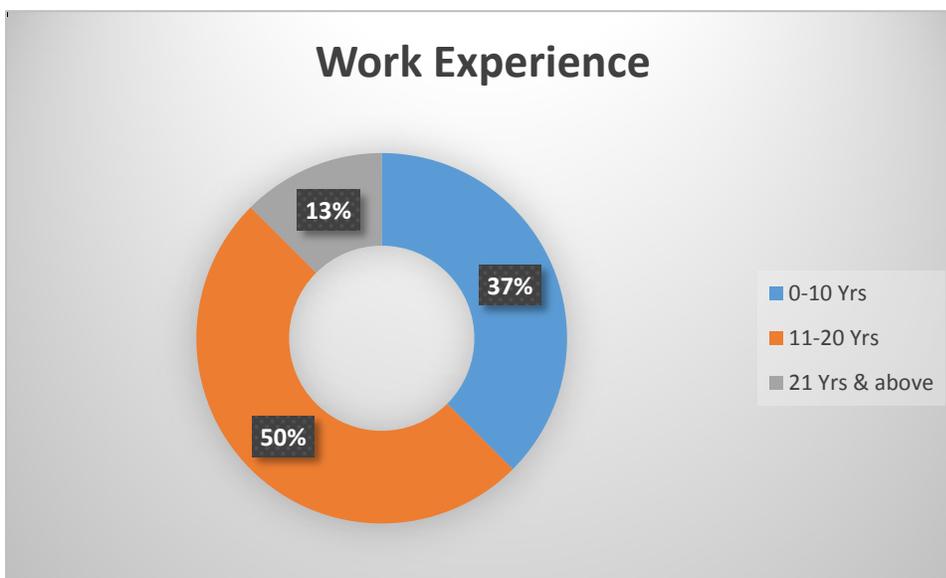
**Source:** Researcher’s Computation (2022).

**Work Experience Distribution of the Respondents**

Still in the same vein, figure 4 revealed 50% of the respondents had 11-20 years work experience while 37% and 13% of the respondents had 0-10 years and 21 years

and above work experience respectively. This analysis shows majority of the respondents had 11-20 years work experience.

**Figure 4:** Work Experience Distribution of the Respondents



**Source:** Researcher’s Computation (2022).

**Analysis of Hypotheses**

**Research hypothesis 1:** Human resource audit has no significant impact on human resource commitment to achieving maximum output

**Table 1:** Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.888 <sup>a</sup>	.780	.768	.46383

a. Predictors: (Constant), Human Resource Audit

**Table 2:** ANOVA<sup>a</sup>

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	83.421	1	84.531	356.525	.000 <sup>b</sup>
	Residual	21.433	38	.227		
	Total	109.000	39			

a. Dependent Variable: Human resource commitment to achieving maximum output

b. Predictors: (Constant), Human Resource Audit

Adjusted Square value of 0.780 in Table 1 implies 78% variation in human resource commitment to achieving maximum output is influenced by human resource audit while remaining 22% are other factors affecting human resource commitment to achieving maximum output excluded from the model. Also, the ANOVA value of 356.525 with sig.

Value of 0.000 less than 0.05 at degree of freedom 1, 38 in Table 2 indicates the rejection of null hypothesis 1 that human

resource audit has no significant impact on human resource commitment to achieving maximum output. This finding is in consonance with Layla (2019) investigated the impact of strategic auditing on human resource management in the Jordanian Customs Department's staff efficiency. The author concluded that there is a statistically significant impact on the dimensions of the strategic audit of human resources management in general.

**Research hypothesis 2:** Human resource audit has no significant impact on organizational productivity.

**Table 3:** Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.905 <sup>a</sup>	.811	.769	.43348

a. Predictors: (Constant), Human Resource Audit

**Table 4:** ANOVA<sup>a</sup>

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	79.118	1	79.118	322.229	.000 <sup>b</sup>
	Residual	18.112	38	.210		
	Total	109.550	39			

a. Dependent Variable: Organizational productivity

b. Predictors: (Constant), Human Resource Audit

Adjusted Square value of 0.811 in Table 3 implies 81% variation in

organizational productivity is influenced by human resource audit while remaining 19%

are other factors affecting organizational productivity excluded from the model. Also, ANOVA value of 322.229 with sig. value of 0.000 less than 0.05 at degree of freedom 1, 38 in Table 4 indicates the rejection of null hypothesis 2 that human resource audit has no significant impact on impact on organizational productivity.

This finding is in agreement with Kisumu County, Kenya, Ambuso (2017) opinion that companies that periodically monitor compliance with employment norms and regulations perform better. Organizational factors have a more substantial positive moderating effect on the connection between HRA and organizational performance.

### Conclusion and Recommendations

The study examined human resource audit and organizational efficiency. In view of findings of the study, it was concluded that human resource audit has significant impact on human resource commitment to achieving maximum output. This implies HR audit is a tool for increasing employees' commitment to achieving maximum output. HR audit could also mean a strategic measure to addressing employee's poor commitment to achieving maximum output. The study also concluded that human resource audit has significant impact on organizational productivity. By implication, HR audit is an effective tool for increasing productivity.

HR audit is a useful tool for identifying human resource's deviation from organizational productivity objective. HR audit is very essential in monitoring or checking organizational productivity. The study recommended periodic conduct of HR audit in an organization to enhance human resource commitment to achieving maximum output.

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