

Perception Of Employees Of Smes On Working Conditions Prevailing In Their Organizations Concerning Hr Audit.

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ABSTRACT

Human resource management is a feature of organizations that optimize job efficiency to achieve the business goals of their boss. HR frequently deals with workplace affairs, that is, the balancing of corporate activities with collective bargaining rules and government legislation. HRM's breadth is undeniably huge. The HRD audit is the method used to assess the performance of all these divisions. The employees' personal and corporate influences are important for evaluating their expectations in many HRM sub-systems. For the sustainability of a nation, small industries are quite necessary. They represent in some measure an indicator of market growth and prosperity. For the sustainability of every company, administrative management is necessary. Small companies do so much more than typical corporate processes of small businesses are not quite clear. Personnel management, accounting knowledge usage and funding options are fields where successful management and sustainability of small companies needs to be taken seriously. The organizational conditions are really similar to optimistic work habits. So, it is essential to explore the personal and organizational factors of the SME employers and the respective employees. This research study aims at analyzing the Perception of Employees of SMES On Working Conditions Prevailing in their Organizations Concerning HR Audit.

I. INTRODUCTION

HR Audit is a method that assesses the effectiveness of HR functions within a legal review and aims to maximize its performance. "At the same time, it improves the focus to enhance the quality of HR functions and the distribution mechanism for the organization's success. Smith's find it exceedingly challenging to work for a variety of reasons, from the shortage of ample resources to the absence of managerial skills. It is exceedingly challenging for small-scale company owners to survive under such conditions ranging from inadequate resources to lack of managerial ability." Exclusive exposure to small and medium-sized businesses is exceedingly uncommon and studies are mainly centered on financial and marketing problems, so there has been a significant lack of studies felt by small and medium-sized companies, as well as by

Perception Of Employees Of Smes On Working Conditions Prevailing In Their Organizations Concerning Hr Audit.

management professionals and researchers in the HR fraternity. The researcher noticed that many small and medium-sized companies, confronted with relatively similar challenges, are creating effective models of reform strategies as a consequence of special HR activities. These activities are likely to be unrecorded and examined in the absence of a formal analysis review. The conduct of the research and its findings are likely to improve understanding of evolving trends and cause-and - effect relationships between the different sub-functions of human resource management in small and medium-sized enterprises. The research is therefore important to extend the knowledge base on HRM in small and medium-sized enterprises in order to find ways and means to improve the expertise, dedication and work culture of human resources in small and medium-sized enterprises.

1.1 HUMAN RESOURCE MANAGEMENT

Human beings are relational beings, and they rarely ever exist and work in solitude. We still prepare, establish and maintain our relationships, both consciously and unconsciously. Relationships are the product of our behavior and are primarily based on our capacity to control our behaviors. Since childhood, each and every person has gained awareness and experience of understanding others and of acting in any circumstance of life. We would also improve this learning and awareness in the behavior and management of ties at our workplace. The entire background of human resource management centers around this central topic in handling labour relations.

The main objectives of the HR function are:

- Maintain internal cohesion, fairness and efficiency
- Provide the skills necessary to the smooth running of the enterprise, today and tomorrow
- Ensure compliance with local, national and international regulations.
- Define and update the principles of action and the values that guide such action.

The nature of the human resource management has been highlighted in its following features:

- **Pervasive Function:** Management of human capital is an all-embracing management feature. It is done by all administrators in the organisations at different stages. It is not a job that a boss should leave to anyone else entirely. However, he will provide guidance and assist in the recruitment of specialists with particular experience in staff and industrial relations.
- **Inherent Part of Management:** The administration of human resources is essential in the business process. Many employees around the company serve this role rather than just the workers group. If a manager is to do his utmost, he has the simple task of choosing individuals who function in his business.
- **People Centered:** The administration of human capital is person-centered and important to all sorts of organizations. Both workforce groups from top to bottom of the company are active.

- **Basic to all Functional Areas:** Human resources management includes all practical management fields such as management of development, financial management and promotion. This is the responsibility of every boss from top to bottom and who operates in every department.
- **Based on Human Relations:** The administration of human resources is associated with empowering the organization's human resources. People cannot be viewed as physical output variables. Everyone has various requirements, different opinions and different aspirations. These variables should be better handled by administrators. They ought to be prepared to communicate with individuals at work with human connexions. Personal ties often include expertise in evaluation, transition and help of subordinates in training.
- **Continuous Process:** Control of human capital is not a single shot. If the corporate aim is to be accomplished efficiently, it must be consistently achieved.
- **Personnel Activities or Functions:** Management of human resources covers numerous roles relevant to handling workers at work. Which covers staff development, employment, selection, training, evaluation and employee benefits. A specific department known as the recruitment department is formed in most organisations, in order to conduct those tasks effectively.

1.2 HR AUDIT

This process checks the existing HR procedures, processes and structures in order to ensure that the laws and regulations are complied with. The audit frequently helps determine opportunities for change in the role of human resources. The evaluation of the companies is already carried out annually. The audit deals with numerous HR roles such as hiring, wages and rewards, success appraisal, termination and departure interviews, etc.

In recent years, HR audit has developed such that it is no longer only a management mechanism, but a necessary instrument for decision-making on workers relevant matters in accordance with the company's global goals. "This gradually extends all the roles and competences of the HR audit. This separates the component elements from the other forms of HR audits. In this way, Walker [1998] identifies two methods to HR auditing: those focused on the internal aspect of the function and those focusing on the external aspect. From an outside point of view, if the final evaluation of HR performance is focused on the effects of HR on the results of the business, calculations should provide out-of-function results. From an internal point of view, as in every employee's work, the trend is to analyze the behavior done and expenses. The capacity of the agency to offer such resources to the company at the lowest reasonable expense will be measured. In line with this method, the conventional operating metrics apply to the number, efficiency and functionality, or expense and speed of activity and thus concentrate on operations, expenses or output ratios.

The distinction between three fields of emphasis, the legal auditing of results or conformity, the operating or effectiveness audit and the strategic audit, is another well-known classification of the HR audit method utilized in structuring present operations.

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Perception Of Employees Of Smes On Working Conditions Prevailing In Their Organizations Concerning Hr Audit.

and medium-sized companies, as well as by management professionals and researchers in the HR fraternity. The researcher noticed that many small and medium-sized companies, confronted with relatively similar challenges, are creating effective models of reform strategies as a consequence of special HR activities. These activities are likely to be unrecorded and examined in the absence of a formal analysis review. The conduct of the research and its findings are likely to improve understanding of evolving trends and cause-and-effect relationships between the different sub-functions of human resource management in small and medium-sized enterprises. The research is therefore important to extend the knowledge base on HRM in small and medium-sized enterprises in order to find ways and means to improve the expertise, dedication and work culture of human resources in small and medium-sized enterprises

1.3 HR AUDIT IN SMES

HR auditing ensures that one-way organizations obtain at the right moment and at the right expense the right number of individuals with expertise, knowledge and skills in the right work. The human resources audit allows the business itself to use the expertise and abilities of highly committed workers effectively. In a country's economic growth, small businesses play a significant role. In the course of the years the viability of a small company has been measured by conflict amongst accounting, auditing firms and companies. Both accounting and audit services are important forces for the performance of small companies because they form part of the successive variables that may affect, influence and influence a small organization. Any small companies cannot provide appropriate accounting standards that would include transparency on the company's operations and decision-making processes. Without adequate accounting skills, the administration that guarantees the sustainability of small companies is challenging to provide. SMEs have grown into an Indian economy that is diverse and vibrant. SMEs also made a major contribution to jobs and to rural industrialization through means of less capital-intensive and higher labor absorption existence. In India, its socio-economic system has been developed by micro, small and medium industries. SMEs constitute the prevailing form of corporate organisations worldwide. Out of the overall businesses, 99% are small firms in the European Union and about 80% in the U.S. In India it accounts for 97% of the number.

Audits for small to medium-sized firms have found an absence of corporate controls to be the most troubling to skilled accountants. Small and medium-sized businesses hardly take seriously the process of sound accounting but for regulatory requests, however the insufficiency and inefficiency in accounting systems have contributed to the premature failure of many.

II. REVIEW OF LITERATURE

Ulrich & Grochowski (2018) recommended nine dimensions of HR should be audit for the improvement of effective HR in the organization that meets the needs of globalization. These dimensions are HR reputation, HR context/deliverables, HR strategy, HR design, HR and organization capability, HR analytics, HR practices, HR professionals and HR work style. Based on the above discussions and reviewing the detail literature it is observed that researcher hardly found any study on Effective HR Audit Scale development. This indicates the need of research on HR Audit scale development.

F.R. Alexxander pravin Durai, I. Adaikalasamy, (2014)“The research described current HR auditing activities in Mando Automotive India Ltd. and its interpretation, the results being that the HR audit is an

annual analysis to assess human-resource performance and effectiveness. While the HR audit does not have any legislative duty to carry out, it is necessary to increase human resource efficiency, monitor labour costs and resolve the trade union challenges. Study is clearly quite small in the HR audit field. Thus, companies with HR practice audits need to be found and the understanding of staff to HR practice audits observed.

P. Currency & B. Elakiya (2014) The writers have the key goals of demonstrating the need for human resources auditing to protect the employees' interest, to empower staff, to resolve labour issues, and to optimize human resources efficiency in the company.” A HR audit also includes seeking input from staff which often encourages communicating to external people and expressing their views.

Anne Cannings, Trevor Hills (2012) “It seeks to indicate that a different strategy can be followed to the audit of human capital (HR). It is also meant to clarify and add a selection of instruments to complement the current method. It analyses and discusses the limitations of the conventional and current popular approaches and introduces a modern paradigm focused on corporate contribution. And – Existing HR auditing methods should not represent existing HR practice aspirations and discourse. The audit found that there was significant improvement in the interviews, which contributed to the appointment of a correct applicant for the right position, which has not only commonly defined needed competencies, but has encouraged integrity. This research also showed that the interview procedure is strengthened and the candidate is well-recognized.”

Until the word practical audit has arisen, the auditing has progressed to become more precise. A functional audit aims at diagnosing, assessing, tracking and recommending specific business functional areas within the limits. The HR audit is a sort of audit. Any audit typically aims at determining people responsible for each operation, defining the goals of each task, evaluating policies and procedures, sampling available information to determine the policies and protocols to be implemented, preparing audit reports that are commendable of acceptable targets, policies and procedures.

Kells (2011)“The seven performance audit critics were addressed on the basis of literature review in the report. The paper concludes that feedback is not true in all situations but is meant to act as a category of risk that should be administered during the conception of the performance audit programmes. Reports of audit and recommendations of experts are not included for scrutiny.”

Preziosi (2008) conducted research on the topic of “Using Talent-Management Audits Can Improve HR’s Results”. The aim of this article is to help HR to assess talent management in the organization. He gave five components to assess the talent that are value, people, development, system and process. Each component can be assessed by using series of questions on audit format.

Mock (2004) suggested four different kinds of audit that are: strategic, best practice, compliance and functional audit. **Clardy (2004)** suggested three different kinds of audit in human resource that are: operational, financial and compliance audit which is being evident from the human resource audit literature. He recommended four steps of HR auditing process to assess HRD risk management practice based on the review of papers, documents analysis and previous approaches.

III. OBJECTIVES OF THE STUDY

Perception Of Employees Of Smes On Working Conditions Prevailing In Their Organizations
Concerning Hr Audit.

1. To understand the concept of Human Resources Audit and its importance for Employees in SMEs
2. To analyze the perception of employees of SMEs on working conditions prevailing in their organizations: With Reference to HR Audit.

IV. RESEARCH METHODOLOGY

The Research is Exploratory in nature. The sampling method used for sample selection is Random sampling. The sample size of the Research study is 128 Respondents. The primary data was collected through Questionnaire. The secondary data was selected through Articles, Research Papers and online sources. The data was analyzed through One-way ANOVA.

V. DATA ANALYSIS AND INTERPRETATIONS

5.1 DEMOGRAPHIC ANALYSIS

Table 1: Gender of the Respondents

Gender	Frequency	Percent
Male	88	69%
Female	40	31%
Total	128	100%

Out of 128 Respondents, 88 were Male and 40 were females.

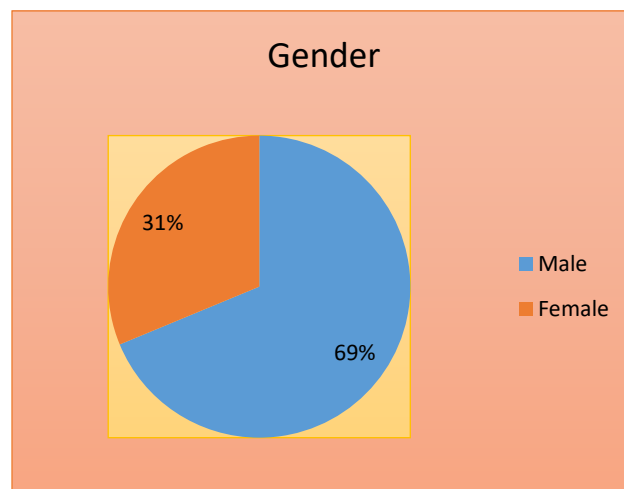


Figure 1: Gender of the Respondents

Table 2: Age of the Respondents

Age	Frequency	Percent
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21-25 Years	24	19%
26-30 Years	2	2%
31-35 Years	15	12%
36-40 Years	36	28%
> 40 years	51	40%
Total	128	100%

Out of 128 Respondents, 24 were from 21-25 Years age group, 2 were 26-30 Years age group, 15 were from 31-35 Years age group, 36 were from 36-40 Years age group, and 51 were from > 40 years age group.

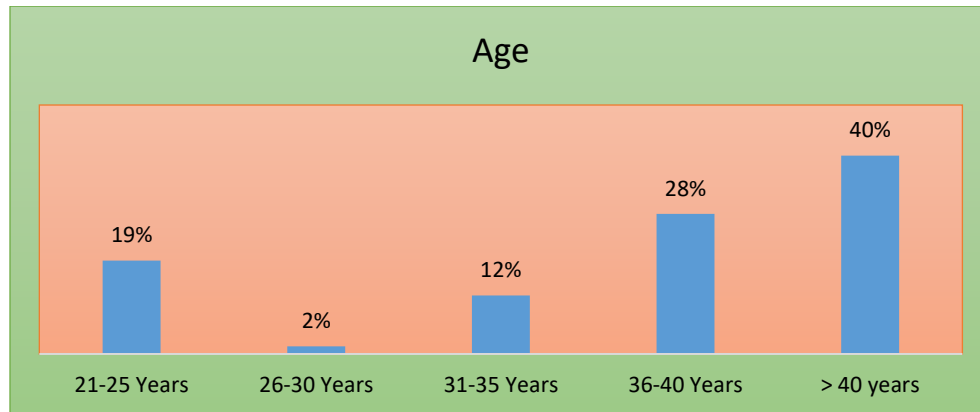


Figure 2: Age of the Respondents

Table 3: Qualification of the Respondents

Qualification	Frequency	Percent
Graduation	40	31%
Post-Graduation	12	9%
Professional Degree	44	34%
PhD. Scholar	32	25%
Total	128	100%

Out of the 128 Respondents, 40 were graduated, 12 were post-graduated, 44 got Professional Degree and 32 were PhD. Scholars.

Perception Of Employees Of Smes On Working Conditions Prevailing In Their Organizations Concerning Hr Audit.

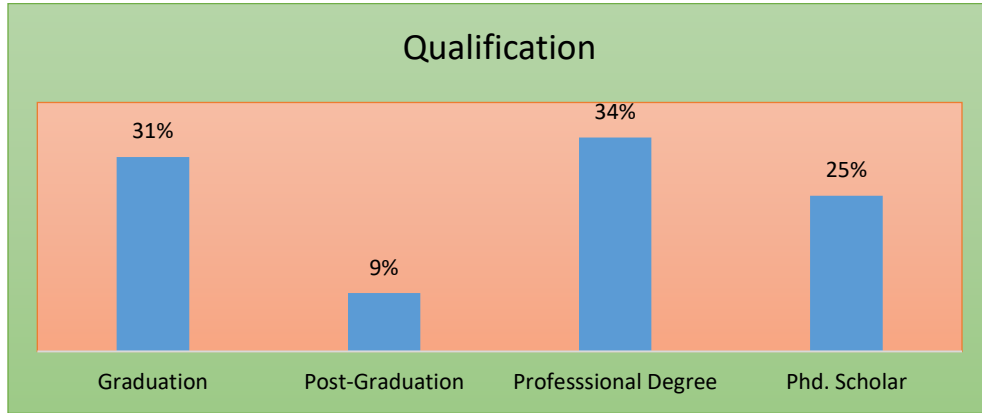


Figure 3: Qualification of the Respondents

Table 4: Current Position in the Company of the Respondents

Current Position in the Company	Frequency	Percent
Jr. Management	17	13%
Management	106	83%
Sr. Management	5	4%
Total	128	100%

Out of 128 Respondents, 17 were in Jr. Management, 106 were in Management and 5 were in Sr. Management.

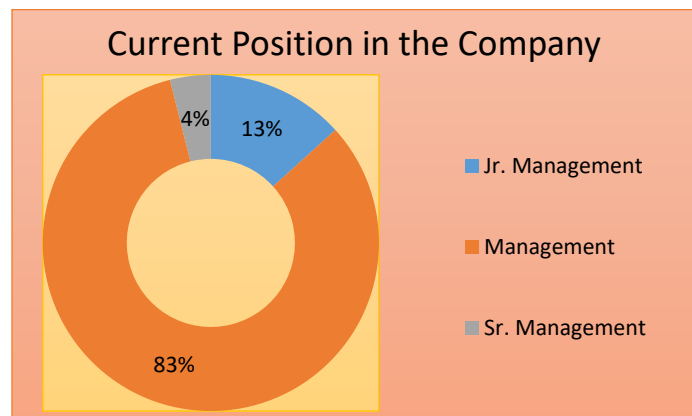


Figure 4: Current Position in the Company of the Respondents

Table 5: Years as a Staff of the Respondents

Years as a Staff	Frequency	Percent
< 1 Year	10	8%

2-3 Years	4	3%
3- 5 Years	77	60%
> 5 Years	37	29%
Total	128	100%

Out of 128 Respondents, 10 worked for more than 1 year in the same organization, 4 completed 2-3 years, 77 worked for 3 to 5 years and only 37 worked below 5 years.

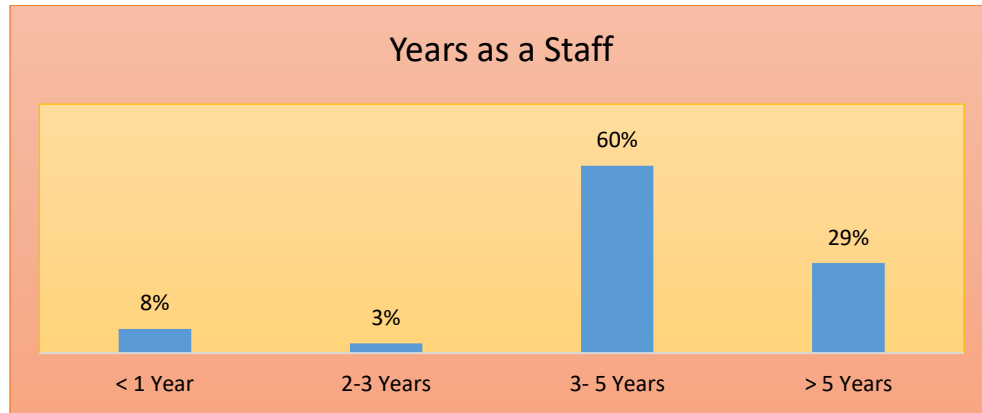


Figure 5: Years as a Staff of the Respondents

Table 6: Department of the Respondents

Department	Frequency	Percent
Finance	10	8%
Human Resource	3	2%
Operation	12	9%
Technical	30	23%
Others	73	57%
Total	128	100%

Out of 128 Respondents, 10 were from Finance Department, 3 were from HR team, 12 were from operations, 30 were in Technical Department and 73 worked in other departments.

Perception Of Employees Of Smes On Working Conditions Prevailing In Their Organizations Concerning Hr Audit.

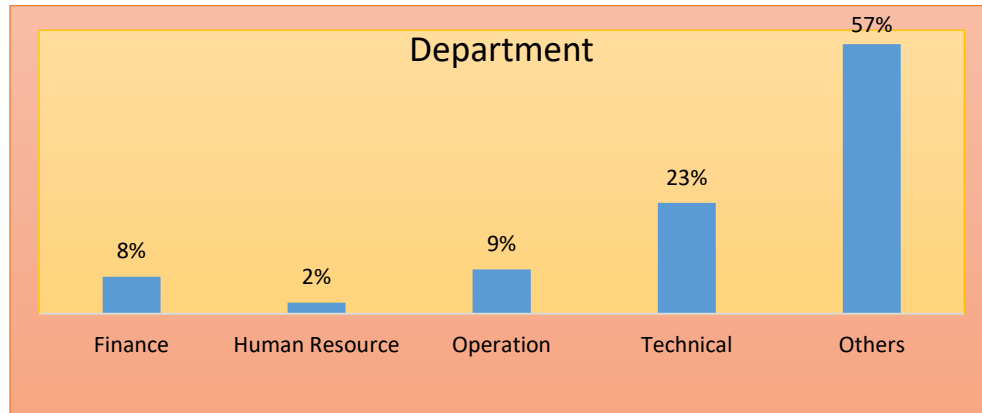


Figure 6: Department of the Respondents

5.2 HYPOTHESIS COMPARISON

There is no employee perception in the working conditions of an organization prevailing to HR Audit

Vs.

There is an employee perception in the working conditions of an organization prevailing to HR Audit

HR Audit supports in evaluating the role of an individual contributor in SME's. This team support SME's in the devising company strategies. So, it is essential to assess the perception of employees towards the HR audit. This evaluation will help the HR examiners (auditors) to revamp the HR audit based on the employee perception of the SMEs.

Socio-demographic factors likeage, gender, qualification, year as a staff, current position in the company and department have been chosen to gauge the employee perception of SMEs towards HR audit on the process like ensure compliance, improve HR practices, the balance between the current & future needs of the organization, evaluate the level of adequacy in the sub-system, job rotation/transfers, career planning through IDPs, work on potential appraisal, work on performance, coaching and feedback, manpower planning, welfare management, health management and OD & self-renewal systems.” One-way ANOVA has been used to evaluate the employee perception of SMEs towards HR audit. Listed below is the discussion on the employee perception based on the socio-demographic factors and the collected data from 128 employees.

Ensure Compliance: Apart from the independent assurance HR audit team also provides a prospect to evaluate the financial disadvantage and advantages of HR function. Besides that this team also allow the department to develop a benchmark of there key initiatives, assess the department effectiveness, establish standards, ensure compliance etc. According to (Sharma, 2014) this HR audit team also helps in promoting the innovation within the department, try to build a good relationship between the line managers and the

staff, improve the HR contribution, quality, and image of the HR function. “According to employees, this holds true at a different socio-demographic level such as age (p-value=0.00), gender (p-value=0.01), qualification (p-value=0.00), position in the company (p-value=0.00) and department (p-value=0.02). This infers that employee’s perception towards HR audit is significantly positive.”

Improve HR Practices: In regards for the improvement in HR audit practice, as per (J, 2001) there is still an opportunity to run the HR audit process effectively. The author further says that the first and foremost thing which HR audit team should implement is to keep the accurate record or reason for employees leaving the company. In addition, HR audit team should also focus on defining clear roles, and responsibilities of employee’s post discussing with their line managers. This team should also classify critical departmental problems, and align HR strategies with organizational strategy. “This holds true as per the SME employee perception of various socio-demographic level such as age (p-value=0.00), gender (p-value=0.02), qualification (p-value=0.00), years as a staff (p-value=0.02), current position in the company (p-value=0.01) and department (p-value=0.01).” This infers that apart from the existing HR audit activities, SME employees still look forward to the improvement in the current HR practices.

Evaluate the Level of Adequacy of the Sub-system: Sub-system maturity level indicates the effectiveness & efficiency of the HR audit sub-system. “Human resource score-card is a tool to evaluate the maturity level of the sub-systems used in SMEs. Each sub-system is predominantly assessed at a 5-point Likert scale. These sub-systems are being demonstrated at the various department level to determine the HR audit. As per the results at age (p-value=0.05), gender (p-value=0.05), experience (p-value=0.00), position (p-value=0.01),” and department level (p-value=0.01), SME employees have accepted the same. They further said that these sub-systems are significantly helpful for the HR team to know the departmental wealth.

Job Rotation / Transfers: As per the SME employees, there organization has effective welfare measures, employee well-being policy, and CSR (corporate social responsibility) system in place. However, the SMEs are advised to deliberately focus on job rotations and transfers. “This has come up from all the socio-demographics factors like age (p-value=0.01), gender (p-value=0.01), experience (p-value=0.01), current position in the company (p-value=0.00), and department (p-value=0.01).” in infers that at all level, irrespective of there age, gender, department, experience SME employees look forward for the support from HR audit team in regards to the job transfers especially from higher experience employees. According to the data of 128 employees, current audit HR systems in SMEs are at an average maturity level.

Does Career Planning: Along with Job rotation, SME employee perception from HR Audit team is also to help them in doing career planning. Here data of 128 employees also indicates that career planning in SMEs are at an average maturity level (68.7%).

Manpower Planning: Is the process involves in forecast planning of an employee to fulfil the future needs of the organization. This activity has a direct association with the business dynamics. Forecasting of manpower planning in any organization wholly depends on the company’s strategies and policies. According to (Cowling, 1997), this activity provides answers to the questions like the count of employees needed to fulfil the future requirement, types of skills required, the status of current manpower and their skills, the rate at which employees are lost due to the turnover, age structure of an employee etc. “In the study according to the data, socio-demographic factors like age (p-value=0.01), qualification (p-value=0.01), experience (p-value=0.00), current position in the company (p-value=0.01) and department

Perception Of Employees Of Smes On Working Conditions Prevailing In Their Organizations
Concerning Hr Audit.

(p-value=0.01) have a dominant influence on HR audit especially for the employees whose age is greater than 35 years and have either postgraduate or professional qualification.”

Welfare Management: In SMEs, term welfare comes with many suggestions, meanings, implications and ideas such as well-being state, happiness, development of HR, health, prosperity etc. An employee feels connected if his/her needs are taken care of. This term could be approached from several angles. Few of them are listed above. For any company, employees welfare is a desired state of presence involving mental, emotional and physical health of an employee. To assess whether all these four critical elements are present among the employees or not HR does the audit (Dayarathna, 2019). In the research as per the employees, none of the socio-demographic factors like age, gender, qualification, experience, current position in the company and department has any dominant influence on HR audit on welfare management.

Health Management: For a healthy and productive workforce, it is significantly essential for an active functional business to understand the well-being and health of the employees (Holt, 2014). As per the results of SMEs employees, this statement holds true at the department level. The probability value of the agreement on the information is closure to 0.02. This means that at 95% confidence level, SMEs employees agreed that there will be a significant impact in the working condition of the workers if at department level their health and well-being are taken care of.

OD & Self-renewal systems: Organization development and self-renewal system, presents the maturity of the SMEs. However, there is a considerable lack in the understanding of the internal and external resources access and their knowledge to facilitate strategic renewal(Oswald Jones, 2006). Further to this author (Yolles, 2003) mentioned that nowadays, OD is recognized as a core nitty-gritty of contemporary HRD, which comes with the complexity and challenges. “That is why SME employees feel that to solve this complexity department and relevant qualification is extremely important. Significant value for the department is 0.01, and the qualification is 0.04. Hence it can be said that according to (Yolles, 2003), (Oswald Jones, 2006) and employees of SMEs there is a significant positive impact of organization development and self-renewal system audit on employees of SMEs.”

Employee Perception at Socio-Demographic Level												
Employee Perception on HR Audits	Age		Gender		Qualification		Years as a Staff		Cur. Position in the Comp.		Dep.	
	F	Sig.	F	Sig.	F	Sig.	F	Sig.	F	Sig.	F	Sig.

Ensure compliance	9.7	0.00	3.4	0.01	5.6	0.00	1.4	0.22	0.4	0.01	0.5	0.02
Improve HR practices	5.8	0.00	1.8	0.02	5.2	0.00	3.2	0.02	0.8	0.01	0.7	0.01
Balance between the current & future needs	5.2	0.00	3.7	0.05	10.4	0.00	1.6	0.02	1.3	0.03	0.6	0.01
Evaluate the Level of adequacy of the subsystem	0.9	0.05	0.6	0.05	0.7	0.57	5.6	0.00	3.2	0.01	3.6	0.01
Job-Rotation/ Transfers	0.4	0.01	0.1	0.01	1.1	0.37	3.4	0.01	4.1	0.00	2.3	0.01
Does Career Planning	0.6	0.01	1.5	0.02	1.0	0.42	4.5	0.00	2.7	0.03	7.0	0.00
Work on Potential Appraisal	0.6	0.70	0.1	0.74	2.1	0.10	0.8	0.01	0.4	0.08	0.8	0.01
Work on Performance, Coaching & Feedback	0.9	0.05	0.2	0.65	2.8	0.04	0.3	0.01	1.3	0.03	1.4	0.02
Manpower Planning	0.7	0.01	0.0	0.96	3.8	0.01	0.9	0.00	1.1	0.01	0.5	0.01
Welfare Management	0.3	0.90	0.2	0.62	1.1	0.35	0.7	0.06	1.0	0.40	1.0	0.39
Health Management	0.4	0.79	0.3	0.60	2.2	0.10	1.3	0.27	1.2	0.33	1.6	0.02
OD & Self-renewal systems	0.4	0.81	0.2	0.69	2.8	0.04	0.2	0.92	1.9	0.11	0.8	0.01

VI. CONCLUSION

According to the study, gap do exist between the HR audit process and the SME employee perception. However, this can be because of the lack of the awareness about the processes. Here research also indicates that, employee perception at different factors like age, gender, qualification, experience etc. are different. Activities like ensure compliance, improve HR practices, balance between the current & future needs of the organization and employees, assessing the adequacy level of the subsystem, job rotation, career planning, potential appraisal, manpower planning, welfare management etc. are being appreciated a lot by the employee's pf SMEs. Hence it can be proved that employee perception in the working conditions of an organization prevailing to HR Audit in SMEs are significant.

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Perception Of Employees Of Smes On Working Conditions Prevailing In Their Organizations
Concerning Hr Audit.

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