

HUMAN RESOURCES AUDIT: AN EMERGING TOOL OF HUMAN RESOURCE MANAGEMENT TO ENSURE CERTIFIED LECTURE'S PERFORMANCE IN HUMAN CAPITAL INVESTMENT

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Abstract

Human resource audit can help mitigate risk and create more value the certified lectures for universities by focusing on their strengths and weaknesses and improving their human resource processes. An emerging tool of human resource management to ensure certified lecture's performance is very important, it will be long term human capital investment. Human resource audit actually a total quality control check on human resource activities in a University included certified lectures, and an assessment of how these activities support the strategy of the university to achieve the goals by certified lectures. Human resource audits studied in comparative approach, the auditors choose and use another certified lecture as the model that has sound and better practices. Human resource audit intents to motivate leaders instituting best suited diagnostic techniques of assessing performance of certified lectures against target and objectives established from the professionalism and experience of their own competencies. The excellence in this research is the high degree of performance measurement to evaluate the human capital investment. Comparative method is branded as best practices approach in which the auditors apply earlier research findings or the standards set by an outside (GAAS) as a benchmark is outside authority approach. In compliance approach, the auditors review early practices of the university to determine if those practices comply with legal requirements, strategies, policies, documentations and procedures of the university, and leader set objectives in their area of responsibility in Management by Objectives (MBO) approach.

Keywords: Comparative; Outside Authority; Compliance; MBO; Human Capital Investment

INTRODUCTION

Organizations are so hard to limit the compliance risks of the human resources function as a certified lecture. The result are the legal fines, noncompliance, and failed strategies (Andrews, 2015). Human resource audit can help minimalized risk and get out more value the certified lectures for universities by focusing on the strengths and weaknesses and developing the human resource processes (Chaubey, 2015).

Certified lectures of Indonesia have begun for the first at 2010-2011, which is reason of Indonesia Government to appreciate the lectures' performance by giving additional reward every month. The criteria are Lecture's academic credit value 100, 200, and 300, associate professor and professor. The integration process of business activities about the social, environmental, ethical and human concerns of their interest groups with a double aim: (1) to maximize the value creation of these groups; and (2) to identify, prevent and mitigate the adverse effects of organizational actions on the environment (Barrena-Martínez, López-Fernández and Romero-Fernández, 2017).

When conducting an human resource audit, phenomenal resources takes an objective look at your business to identify the health of your human resources policies, practices, and procedures. Islamic HRM

practices are able to mitigate this competition by ensuring Islamic ethics, guidelines and principals in organization (Nik et al., 2013).

Human resources audit to analyse how well your company has followed audit standard regulations and provide specific action plans to address any gaps within the certified lectures' compliance. Islamic values are a set of beliefs and ethics, a social doctrine of all aspects of our existence, moral and physical, spiritual and intellectual, personal and communal of human life (Khan, Farooq and Hussain, 2010). Islamic HRM suggests that employees are not just a servant, they are valuable assets, and they should be considered as a source of powerful and dynamic workforce assets (Hendryadi, 2018). Indeed, Islamic HRM practices emphases on the development of employee's individual skills, abilities, attitudes and job knowledge to contribute for accomplishing organizational objectives. Islamic HRM believes that individual to identify his or her strengths and make full use of them (Abbasi, Rehman and Bibi, 2010).

Research Gap

You're an expert in your field, but you're probably not an expert in human resources. So when it comes to handling human resources, you're either spending too much time or not enough time on it. This is a research gap (Prasad, 2017). The result of this research is the audit helps clarify the department's role and leads to greater uniformity, especially in the geographically scattered and decentralized HR function of large organization. I'm not spending enough time on human resources management, but for another situation, I'm spending too much time on HR management (Olalla and Castillo, 2002). The research result that there are many components to successful human resources management. Deficiencies in any of these could result in Non-compliance fines, miscommunication between departments, Inefficiencies that slow down your production schedule. This is why the strategic approach has been developed as a means of determining if the HR function is a source of competitive advantage for the company (Baumann and Ratzinger-Sakel, 2020).

If we've decided to take the opposite route and tackle human resource issues head-on, our business may still suffer (Gold et al., 2020). Regardless of whether We are trying to manage it on our own or have hired multiple vendors to help, the problem with this approach is we're taking our focus away from growing our business (Habib, Bhuiyan and Rahman, 2019).

What is the human resource audit process? The types of HR analyses to meet the specific needs are compliance, best Practices, strategic, function specific. The audit proses tends to the audit quality, to examine the association between the disclosure and audit quality, we use two measures of audit quality: discretionary accruals and the probability of detecting material weaknesses in internal control (Dao, Xu and Liu, 2019). The result is negatively associated with the absolute value of discretionary accruals, (coefficient: -0.0474 ; $p < 0.001$) but significantly positive (coefficient: 0.2217 ; $p = 0.019$), indicating that, after the requirement became effective, the probability of detecting internal control material weaknesses is higher.

In this research, the best practices of human resources audit concern to Islamic HRM practices (Abbasi, Rehman and Bibi, 2010) as exogen variable correlated to certified lectures' performance (as endogen variable), so that Higher Ministry of Indonesia should be Corporate Social Responsibility (CSR) as human capital Investment (Brooks, Gill and Wong-On-Wing, 2019). The result of this research is the coefficient on CSR risk remains significantly negative in all cases, a negative coefficient on CRISKF1 Social (-0.464 , $t = -13.14$) in panel A, CRISKF2 ENV (-0.474 , $t = -14.79$) in panel B, and CRISKF3 GOV (-0.286 , $t = -9.96$) in panel C. These results suggest that every unit increase in CSR risk in each of the environmental, social, and governance pillars decreases auditor tenure approximately one to two quarters.

Islam is as a comprehensive way of life for its adherents. The spiritual and ethical reconstruction of individuals, societies and the world order are given in a socio-economic framework (Khan, Farooq and Hussain, 2010). The result is Islam teaches compatibility and peaceful co-existence between humans and instills a sense of understanding what is right and what is not. Islam shows the path not of just possessing the Islamic values but to prove these in a day-to-day life. Individuals should practice their religion at workplace by developing a trustworthy and sincere environment (Hendryadi, 2018).

The voluntary disclosure is negatively related to cost of equity capital (Khelif, Samaha and Soliman, 2019). This research attempts to conjecture how ICQ may influence the relationship between voluntary disclosure and the cost of equity capital. The cost of equity capital is meaning the human capital investment to give ROE (return on equity) highly. The busyness hypothesis is to argue that the time and effort of an individual are finite. Thus, serving too many audit clients, and hence the associated task commitments, may result in poor audit performance, which increases information risk and therefore, the cost of capital (Habib, Bhuiyan and Sun, 2019). The strand of research contributes the investigates determinants of the cost of capital, prior evidence documents a negative association between audit firm reputation and cost of capital.

Research Objectives

The purpose of this research is to present a review of the empirical research about the Islamic work ethic and its influence on human resources audit practices:

- 1) To understand the need and benefits of Human Resource Audit
- 2) To ensure Islamic human resource management practices implemented to the best individual performance
- 3) To evaluate the HR audit policies, process, procedures to keep in safety and security the good work environment.
- 4) To examine the files and documents audit as individual compliance to be good governance, accountability, disclosure, fairness and independence.

Generally, this research will inform to Indonesia Government costly human capital investment taking the benefit for the long time period and to motivate all certified lectures of Indonesia to maximize their performance provide practitioners and academics with a better understanding of the concept of Islamic human resource management practices and its impact on individual as a certified lecture. Human resource audit is a tool to help a leader manages the employee's performances to ensure their compliance to audit conduct generally and Islam HRM best practices.

Literature Review

Grand Theory

Grand theory is a term coined by the American sociologist (C. Wright Mills, 1959) in *The Sociological Imagination* to refer to the form of highly abstract theorizing in which the formal organization and arrangement of concepts takes priority over understanding the social reality. In his view, grand theory is more or less separate from concrete concerns of everyday life and its variety in time and space. Human resource audit was considered as a powerful tool and technique to identify that gap and recommended to take corrective actions (Rönkkö, Paananen and Vakkuri, 2018). The concept of Human resource audit brought into the decade of 1980's and the human resource audit practices started substantial boosting (Philips et.al., 2001).

Human behavior is composite of learning and experiences. How an individual human subject would behave and react under certain specific circumstances would depend entirely on the outlook (Kontogeorga, 2019). The values and culture of countries which are western and those which are Islamic differ. Islamic values are a set of beliefs and ethics, a social doctrine of all aspects of our existence, moral and physical, spiritual and intellectual, personal and communal of human life (Abbasi, Rehman and Bibi, 2010). HRM is a significant aspect of an organization which is most likely to be subject to cultural influences. HRM practices reflect the Islamic values in the countries where Islam plays a dominant role (Hendryadi, 2018).

Islam consists of submission and obedience to Allah, the Lord of the universe (Mawdudi, 1960). Islam created a unique management paradigm that nurtured civility, prosperity, diversity and happiness among people of different creeds and ethnic origins around the globe for more than 1000 years (Akmar and Samah, 2011). All consciousness the teaching of Islam enforces that tauhidic covenant to subscribe and hence the Quran reminds Man to perennially observe (Ali, Basir and Ahmadun, 2016). Those who hearken to their Lord; and establish regular prayer; who (conduct) their affairs by mutual consultation, who spend out of what we bestow on them for sustenance (Al Quran 42:38).

Mankind, we created you from a single (pair) of a male and a female, and made you into nations and tribes, that you may know each other (not that you may despise each other). Verily the most honoured of you, in the sight of God, is (he who is) the most righteous of you. And God has full knowledge and is well acquainted (with all things) (Al Quran 49:13). Human capital development raises moral

consciousness, human behavior and ethical decision-making are impacted by an individual's spirituality, religiosity, and the climate within the organization (Ngunjiri and Miller, 2014).

The matrix sets out a number of potential evaluation scenarios involving HR Standards, the connection with Internal and External Audit can be regarded as key areas for future development (Wilson, Chapman and Stott, 2019). It is these connection points with professional auditors that offer the best pathway for having HR Standards recognized and adopted by professional auditors, to have that happen would herald a significant advance in the national and international standing of the HR profession (Andrews, 2015)

Audit, a very familiar term commonly used in business field, is an effective assessment of managerial control (Aquinas, 2006). The audit incorporates the methodical and regular investigation of managerial practices and activities as against objectives and strategies, legal necessities and occupational standards of an organization (Kinney et al., 2008). Audit is most customarily associated with applied in diverse context such as corporate governance, public sector efficiency and environmental management system (Power, 1994). HRA, thus, not only involves measurement of all the costs/ investments associated with the recruitment, placement, training and development of employees, but also the quantification of the economic value of the people in an organization (AAA, 1973). HR accounting can suggest a basis to assist managers utilizing their human resources effectively and efficiently (Flamholtz, 1999) and HR audit helps ensuring the effective performance of the employees and managers. The HR audit approach in which the auditors apply earlier research findings or the standards set by an outside consultant as a benchmark (Evans et. al., 2011) to conduct audit is defined as outside authority approach.

Middle Theory

The term "middle-range theory" does not refer to a specific theory, but is rather an approach to theory construction (online wikipedia, 2020). Auditing theory contributes to improving the practice and theory of auditing and encompasses internal and external auditing as well as other attestation phenomena (Christopher P. Agoglia, 2019). Human resources audit is an innovative units have started seeing the powerful utility of the system of organization (Nisonko Sibram, 2017). Human resource audit checklists make reviewing every policy, practice, and procedure to conduct a self-audit, Affirmative action laws, EEO, Discrimination, Workplace harassment, Termination, Communication, Salary and pay, Discipline, Safety, Health and security, Retirement and pension, Benefits-including HealthCare Reform, managing flexible work schedules, electronic monitoring, workplace violence (Hartsfield, William E, 2010).

Human capital is an essential component of the market value as well as brand value of every organization. HRD Audit presents the first-ever comprehensive approach to evaluating and re-designing human resource development (HRD) function and interventions, and maximizing their contribution to business goals and human capital formation (T.V.Rao, 2019).

The audit is not designed to threaten or 'call to account' the HR function - there will inevitably be areas where it is performing well and areas where it is not. Instead, it is designed to highlight: - Those responsibilities of the HR function where more time and resources should be focused- Times when the organization should involve the HR function more closely in strategic planning or in the implementation of its strategy- New and beneficial ways of structuring or restructuring the HR function- Ways in which information, skills and knowledge available to the HR function can be more widely used and shared- New responsibilities which the HR function should take on, and others which it may be able to pass to other functions, line managers, teams or individual staff. Finally, the audit outlines ways of monitoring the performance of the HR function and how it compares against other organisations (Peter Reilly, Marie Strebler, Polly Kettley, 2011). Paragraph text/ Tables Figures etc.

Apply Theory

Apply theory is about the challenges of applying theory and research to practice. One of the best theory-to-practice projects, we worked on was to create a set of guiding principles based on adult learning theory. A team of experienced practitioners and we reviewed a variety of learning theories, pulled out key practice recommendations that we wanted to keep top of mind in our work. HR audit contributes in learning how well these interests and needs of employees are met or in what extent the workers are satisfied (Colter & O'Connor, 2012). If the requirement of the employee is not met, organization is more likely to suffer high increase in absenteeism and turnover.

Human resource audit ascertains the necessary information regarding remunerations, benefits, administrative assistance and other job related matters which assists to take actions required for making the employees happy, holding the qualified workers and reducing turnover. Therefore, organizations must focus more than ever on their manpower. In this regard, primary responsibility is on human resources management and this management must perform their duties and provide suitable substrates for talented and capable forces in the organization so they can fulfill their duties with a better quality and finally with establishing appropriate strategies make the ground ready for better performance of evaluation of staff performance (Anderson, 2007).

Talented and knowledge able work for motivated and dedicated to give services in organizations is the greatest asset of organization in achieving development goals. Although investment and technology play an important role in developing of organizations, but it must be acknowledged that the role of human resources in organizations is more important so that the leading organizations, the responsibility of human resources is particularly delegated to the management of human resources (Karsten, 2006). An important issue in the field of human resource management is that managers and supervisors learn that what methods and tools use in order to be able to have a better performance in finding and attracting talented staff and improving their incentive and ability in performing organizational tasks.

METHODOLOGY

Type of Research

This research is exploration to examine empirically to design exogen and endogen variable conducted to find the existing reality. In fact, this method of research is conducted in order to describe a research community in the context of distribution of a given phenomenon. That is why the researcher does not discuss the reason for existence of distribution, but it only focuses on the research community and describes it.

Research Period and Place Oriented

This research will be doing in Indonesia for all state university and private university. Timing take place for 12 months (two semesters) begins July 2020 till July 2021.

Sample and Population

Population of this research is all certified lectures of university in Indonesia, and sample is described by population using purposive sampling with some criteria;

- a. certified lectures are for 3 years
- b. minimum have the job functional of Higher Ministry Asisten Ahli with III b level
- c. Making academic report every semester.

Analysis Method

Research methods can be classified in different ways, the most common distinction is between the quantitative and the qualitative approaches (Myers, 2007). Quantitative approaches were originally used while studying natural sciences like: laboratory experiments, survey methods and numerical methods by using SEM (Structural Equation Model) and Path Analysis (PLS). A qualitative study is used when the researcher wants to get a deeper understanding on a specific topic or situation. Myers stated that the qualitative approach was developed in social sciences in order to support the researcher in studies including cultural and social phenomena. Sources included in the qualitative approach are interviews, questionnaires, observations, documents and the researcher impression and reactions. The chosen approach is qualitative.

Qualitative research typically takes the form of in-depth interviews with a small number of respondents. These interviews may be done one individual at a time, or in groups. Individual interviews have the advantages of providing very rich information and avoiding the influence of others on the opinion of any one individual. Individual interviews are very expensive and time consuming, however, and as a result, it is not likely that any one research program will interview large number of individuals.

RESULTS AND DISCUSSION

Conceptual Framework is designed below:

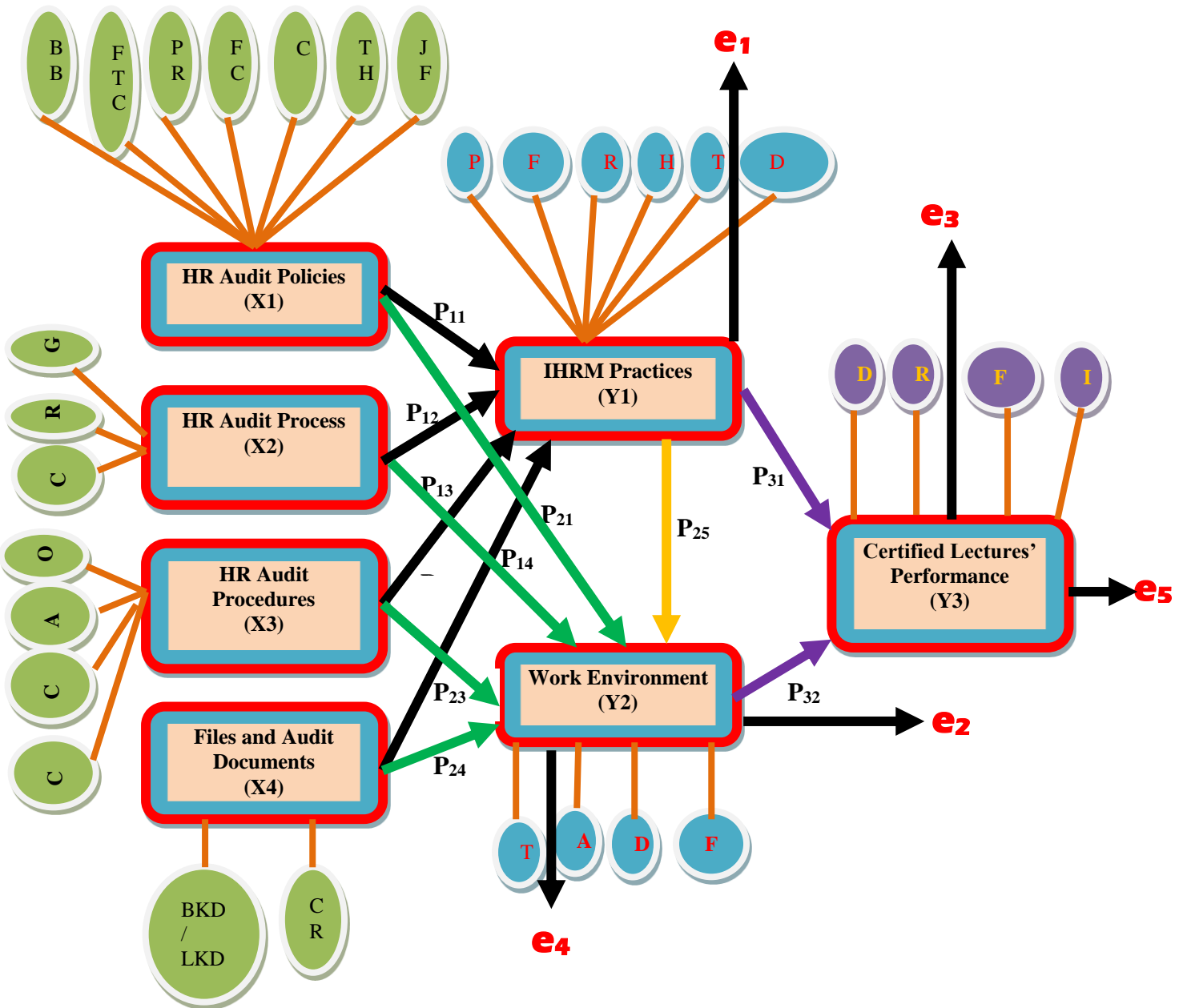


Figure 1. CONCEPTUAL FRAMEWORK

Conceptual framework above states the single and multiple linear regression as follow:

$$Y1 = P_{11}X1 + P_{12}X2 + P_{13}X3 + P_{14}X3 + e1 \dots\dots\dots$$

$$Y2 = P_{21}X2 + P_{22}X2 + P_{23}X3 + P_{24}X4 + e2 \dots\dots\dots$$

$$Y3 = P31X1 + P32X2 + e3 \dots\dots\dots$$

$$Y2 = P21X2 + P2X2 + P3X3 + P24X4 + P25X5 + e4 \dots\dots\dots$$

$$Y3 = P31X1 + P32X2 + P3X3 + P34X4 + P35X5 + P36X6 + e5 \dots\dots\dots$$

Description:

X1 = HR Audit Policies (HRAP_I)

X2 = HR Audit Proses (HRAP_{Pr})

X3 = HR Audit Procedures (HRAP_{Pc})

X4 = Files and Documents Audit (FDA)

Y1 = Islamic Human Resource Management Practices (IHRMP)

Y2 = Work Environment (WE)

Y3 = Certified Lectures' Performance (CLP)

HRAP_L: 1) BB = Brotherhood and Benevolence
2) FTC = Fulfilling the Contract
3) PR = People's Right
4) FC = Fair Compensation
5) Co = Cooperation
6) TH = Trust and Honesty
7) JF = Justice and Fairness

HRAP_{Pr}: 1) G = Governance
2) R = Risk
3) C = Compliance

HRAP_{Pc}: 1) Cp = Completeness
2) CO = Cut Off
3) Ac = Accuracy
4) O = Occurrence

FDA : 1) BKD/LKD = Lecture of Performance Allocation and Reporting
2) CR = Compliance of Rules

IHRMP: 1) P = Prayers
2) Fs = Feasting
3) R = Righteous

- 4) H = Honesty
- 5) T = Truthful
- 6) DW = Dedicated Worker

- WE** :
- 1) T = Transparency
 - 2) A = Accountability
 - 3) D = Disclosure
 - 4) Fn = Fairness

- CLP**
- 1) D = Disclosure
 - 2) R = Responsibility
 - 3) Fn = Fairness
 - 4) I = Independence

Variable Operational

Table 1. Variable Operational

No	Variable	Operational Defenition	Dimension	Indicator	Scale
1	Human Resource Audit Policies (HRAPl)	To ensure all policies of HR has been implemented without fraud	Best practices	Brotherhood and Benevolence; Fulfilling The Contract; People's Right; Fair Compensation; Cooperation; Trust and Honesty; Justice and Fairness.	Interval
2	Human Resources Audit Process (HRAPr)	To detect some problems, it should investigate its causes to suggest ways to correct it.	Conduct audit	Governance; Risk; Compliance	Interval
3	Human Resources Audit Procedures (HRAPc)	to ensure that we can gather sufficient appropriate audit evidence to make a conclusion.	Benchmark	Completeness; Cut-off; Accuracy; Occurrence	Interval
4	Files and Documents Audit (FDA)	To assess all the activities of the human resources and measuring the degree of the administrative compliance to detect	Reporting	Lectures' Performance Allocation and Reporting (BKD/LKD),	Interval

		the strengths and weaknesses			
5	Islamic Human Resources Management Practices (IHRMP)	To present Islam as a comprehensive way of life for its adherents.	the Scripture of Islam (Al Qur'an)	Prayers; Feasting; Righteous; Honesty; Truthful; Dedicated Worker.	Interval
6	Working Environment (WE)	To evaluate the environment where the members of the team have a strong sense of camaraderie and a good work ethic.	Good Governance	Transparency; Accountability; Disclosure; Fairness.	Interval
7.	Certified Lecture Performance	To ensure the performance of certified lectures and Islamic practices set no variances.	Best Performance	Disclosure; Responsibility; Fairness; Independence	Interval

Conclusion

This is a preliminary research as literature study to describe the detailed mapping about human resources audit measuring of certified lectures exploring Islamic human resource management practices as variables.

Purpose – Human resource audit is as tool of human resource management practices by using common conduct audit, but never to try correlating spiritual motivation of individuals to ensure the best performance. This research examines empirically Islamic human resource management practices is a way to the best work day to day in Islamic ethic, moral and practices.

Novelty – The novelty of this research is exploring of Islamic human resource variable to measure individual performance not be done before. Interesting, human resource audit is to ensure individual performance implemented conduct audit commonly, but still was doing the corrupt. Islamic human resource practice is a new way to be combined with common audit standard getting the best practices.

Originality/Value- A conceptual model as conceptual framework is explored of exogen and endogen variables to correlate each other designing by this researcher.

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