

Auditing The Human Assets And Improving Organizational Sustainability Of The Manufacturing Sector In Rivers State, Nigeria

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Abstract: The purpose of this study is to investigate how human Asset Auditing can improve sustainability of the manufacturing organizations in Rivers State, Nigeria. A cross sectional survey design was adopted using judgmental sampling technique to derive the study organisations for this study. The sampled elements comprised of 10 managers and supervisors each drawn from the selected thirty two registered manufacturing companies given a total Sample size of three hundred and twenty (320) determined using census survey. Instrument for data collection was questionnaire. A total of 320 copies questionnaire were administered and retrieved for analysis using Pearson Moment Correlation Coefficient and presented using Statistical Package for Social Science (SPSS). The test of hypotheses was done using the z-test statistical tool. The findings reveal that there are significant relationships between the dimension of human asset auditing (personnel evaluation, task evaluation, Internal control) and compliance on profitability and expansion as measures of organizational sustainability. Leadership also moderated the relationship between personnel audit strategies and organizational sustainability. Based on the findings, the study concluded that Human asset Auditing has a great impact on organizational sustainability. We therefore, recommended that thoughtful efforts should be geared towards improvement and advancement of auditing of the human asset as it enhances the profitability and expansion of organization for sustainability

Keywords: Human Asset Auditing, Task Evaluation, Compliance, Internal Control, Organisational Sustainability

I. INTRODUCTION

Survival beyond today is the indispensable desire of every organization. As an organic entity whose affairs are run by human being, organizations are usually driven by a natural instinct for survival. From management viewpoint, it is not the floatation of business organizations that does matter, but the ability and capability of organizations to survive beyond their birth, grow, develop and achieve their respective goals or targets fully. Their survival requires them to weather various dimensions of storms or challenges internally or externally. Internal business storms could be perceived as challenges within an organization that are capable of either derailing it

from actualizing its goals on time or preventing it totally from actualizing its goals. The internal storms or challenges may involve how to find the best, at least, satisfactory ways to motivate or inspire the employees and various things that individually and collectively motivate them, providing job enrichment opportunities for them, updating their skills and knowledge which are likely to go obsolete with the passage of time and optimally managing the organization's resources which are usually scarce and have alternative uses. All these internal storms or challenges an organization is to face in both short and long term basis so long as it exists. On the other hand, storms or challenges faced by an organization are external when they emanate from the immediate business

environment (social context) and from the business rivalries (business context). The immediate environment which forms the social context refers to laws, governmental policies and global economic situations or realities, while business rivalries that form the business context alludes to the competitors in the same line of business. Both social and business contexts may be harsh, hostile, tough and unfavourable thereby making survival or sustainability impossible or nearly impossible. For instance, it is well expected that in the face of harsh, unfavourable and hostile governmental policies such as high levied taxes, high import or export duties, poor handling of economy and economic fortunes, business profitability and expansion are likely to dwindle or completely relegated to the background. Colbert and Kurucz (2007) identify the colloquial definition of sustainability as being to “keep the business going”, whilst another frequently used term in this context refers to the “future proofing” of organizations. Boudreau and Ramstad (2005), refer to it as “achieving success today without compromising the needs of the future”. A fuller definition is “being a method of harvesting or using a resource so that the resource is not depleted or permanently damaged over an extended period of time. The United Nations defined sustainability as doing what is required to meet the needs of the present without comprising the ability of the future generations to meet their own needs. Based on the above working definitions, sustainability simply means the act of meeting the present needs or targets without compromising any such chances of meeting the future needs or targets. Sustainability certainly means taking proper care of today’s needs or targets and not relenting in finding better ways of taking care of future needs. Thus, organizational sustainability refers to meeting today’s needs or targets of an organization without compromising any chances of meeting its future needs or targets. From the perspective of modern business management, the main targets of most, if not all, business organizations are to maximize profit and expand the frontiers of their domination and possibly swallow up weak competitors and occupy their competitive spaces. Therefore, the quest for sustainability may likely be equated with the desire to increase profit or to establish presence in more new places or dominating or swallowing up by acquiring more business spaces of other rivals. It is not sustainable if a business organization emerges today and withers away tomorrow or within a shortest possible time before it fully actualizes its goals. Organizational sustainability is action-driven process, which must be well-articulated and continuous.

Consistency and continuation are a soul of any business. The birth of a business organization matters less than giving the life of such business a meaning through enduring sustainability. It is disheartening that manufacturing industries in Rivers State seem to wither away no sooner than they started operations. Such unfortunate incident could have been averted if organizations are built and run on the cardinal strategies of personnel audit by deploying attention to how human and material resources available are to be put in a better shape of quality and quantity through effective assessment or audit. It seems glaring that these manufacturing establishments are out of touch with realities of what it takes in running a sustainable organization as they directly or

indirectly sink themselves in the trouble waters by indulging in acts generally perceived as highly unsustainable. Such acts include poor evaluation or not evaluating their employees’ abilities and capabilities to ascertain how they deviate from sustainability plans, not taking proactive steps to review and assess tasks assigned to each of the employees, having weak or no mechanisms for internal control and non-observation of or non-compliance with laid down procedures for achieving sustainability. All these work against organizational sustainability. A study by Eccles, Loannou, and Serafeim (2016) showed that firms that are sustainability-oriented are likely to outperform the firms that are non-sustainability-oriented because they are able to attract better human capital, breed highly motivated set of employees, establish more reliable supply chains, avoid conflicts and costly controversies with nearby communities (i.e., maintain their license to operate), and engage in more product and process innovations in order to be competitive under the constraints that the integration of social and environmental issues places on the organization. There seems to be lack of conscious effort on the part of these fallen manufacturing establishments to adopt appropriate strategies for sustainability, the lack which has made them too vulnerable to eventual collapse and winding up. This lack of conscious effort, most of times, manifests itself in form of upholding unsustainable culture and practices such as incompetence of the leadership, poor staff motivation, lack of job enrichment, non-compliance with rules and regulations governing the business, non-devotion to business ethical behaviours, lack of dedication towards corporate responsibility which attracts and boost good image, people’s goodwill, cordial relationship, maximum cooperation and high patronage, which in turn guarantee profit maximization and business expansion. The collapse of these unsustainable manufacturing establishments has thrown the affected employees into the labour market thereby increasing the rate of unemployment in Rivers State. It is against this backdrop that this study is to be advanced to investigate the auditing of human assets and its relationship with sustainability possibility of the manufacturing sector in Rivers State, Nigeria.

II. LITERATURE REVIEW

Exploring this study from philosophical foundation, the Expectancy theory proposed by Vroom in 1964, situate the focus of human asset auditing especially given its valence, instrumentality and expectancy (VIE) orientation. Vroom realised that an employee’s performance is based on individual level factors, such as personality, skills, knowledge, experiences and abilities. The theory suggests that, although individuals may have different sets of goals, they can be motivated if they believe that there is a positive correlation between effort and performance, and that favourable performance will result in a desirable reward. The reward will eventually satisfy the need and the desire to satisfy the need is strong enough to make the effort worthwhile. The theory is based upon three aspects, valence, instrumentality and expectancy. ‘Valence’ refers to the emotional orientations people hold with respect to outcomes (rewards). It also means the depth of the needs of an employee for extrinsic reward

(such as money, promotion, time-off, benefits, etc) or intrinsic (such as work satisfaction) reward. Management must discover what employees' values are. On the other hand, 'expectancy' suggests that employees have different expectations and levels of confidence about what they are capable of doing and management must discover what resources, training or supervision employees need. Whereas, 'instrumentality' means the perception of employees as to whether they will actually get what they desire, even if it has been promised by management. Management must ensure that promises of rewards are fulfilled and that employees are aware of that. Vroom suggested that an employee's beliefs about expectancy, instrumentality, and valence interact psychologically to create a motivational force such that the employee acts in ways that bring pleasure and avoid pain. Expectancy theory is generally supported by empirical evidence (Tien, 2000; Vansteenkiste, *et al.*, 2005) and is one of the most commonly used theories of motivation in the workplace (Mitchell and Biglan, 1971; Heneman and Schwab, 1972).

According to Smriti (2016), the term 'audit' is derived from the Latin word '*audire*' which means to hear. In the olden days, whenever the proprietors of a business concern suspected fraud, they appointed an independent person to check the accounts and to hear the explanations given by the persons responsible for keeping the accounts. The audit during those days was interested in ascertaining whether the persons responsible for maintaining accounts had properly accounted for all receipts and payments to his principal and to locate frauds and errors. Then, it was merely a cash audit. In the contemporary human resource management, the object of modern audit is not confined only to cash verification but has been extended to the competence, knowledge and skills of employees in organizations. Extending the general meaning of auditing to the field of personnel management, personnel auditing may be defined as the analysis and evaluation of personnel policies, procedures and practices to determine the effectiveness of personnel or human resource management in an organisation. In other words, personnel audit is a periodic review to measure the effectiveness of personnel management and to determine the steps required for more effective utilization of human resources (Smriti, 2016). Human Resource Management Glossary defined personnel audit as process in which an external or internal person in the organization shall review and assess the people working in different positions to determine the range of compliance between actual human resource capacity indicators and specific criteria requirements. This process is aimed at the diagnosis of professional qualifications of workers in terms of desirable from the point of view of the organization of the qualifying standards. The scope of the audit personnel should be, first and foremost, a diagnosis of the strengths and weaknesses of employees surveyed in different areas of management (e.g., planning, making decisions, determine the effectiveness of behavior in work-related situations). During the audit of different research methods and techniques, these include, among others: interviews, observations of the working environment, tests for psychological testing of employees or employee teams properties, decision games, analysis of the organizational structures, the analysis of

workflow diagrams and information. According to Pająk (2012), personnel audit may be defined in various ways. In the subject sense, it means that the object of personnel audit is the personnel employed in an organisation as well as the method of managing it (Padzik & Leksykon 2002). Subject meaning of audit applies to basic features as well as advantages and disadvantages of personnel employed in the organisation. Personnel audit can also be understood in the sense a process (Pocztowski, 2000). In this context, personnel audit consists in systematic, independent and methodical research and, at the same time, assessment of human resources and the system of managing these resources, aiming at monitoring compliance of their condition with the adopted standards (Pocztowski *et al.* 2004). The degree of personnel audit detail may be various (Pająk, 2012). Under personnel audit it is possible to conduct initial diagnosis, full diagnosis or specialized diagnosis (Mikołajczyk 1998). Initial diagnosis is the examination of general features of human resources in the organisation and their management. Full diagnosis aims at examination of the whole structure of human resources in particular categories of employment as well as subsystems of human resources management in, in order to detect basic errors, explain reasons for their occurrence and evaluate the importance of these errors with regard to efficiency and effectiveness of an organisational functioning. On the other hand, specialised diagnosis means detailed examination in selected directions, aiming at deepened analysis of the selected human resource management functions. Outlining the need for personnel evaluation, Smriti,(2016) quoted Gordon as saying that a major objective of personnel management is to "improve productivity" of individual employees and thus increase "organisational effectiveness" by better utilization of a firm's human resources. He further cited Gray as stressing that "the primary objective of personnel audit is to know how the various units are functioning and how they have been able to meet the policies and guidelines which were agreed upon; and to assist the rest of the organisation by identifying the gaps between objectives and results, for the end product of an evaluation should be to formulate plans for corrections of adjustments." Smriti (2016) went further to list the main objectives of personnel audit as follows: (a). To review the whole organisational system of human resource practices, i.e., acquiring, developing, allocating and utilizing human resources in the organisation. (b). To evaluate the effectiveness of various personnel policies and practices. (c). To identify shortcomings in the implementation of human resource practices in the organisation. (d). To modify the existing human resource practices to meet the challenges of personnel/human resource management.

PRINCIPLES OF PERSONNEL AUDIT

For personnel audit to succeed, it must be anchored on certain principles. Delpo (2018) submitted that giving personnel audits can be difficult. He went further to say that some employees react to criticism defensively. And, sometimes, no one understands what merits a positive evaluation. If employees feel that a personnel auditor takes it easy on some of them while coming down hard on others, resentment is inevitable. Delpo (2018) enjoined the personnel

auditors to avoid these problems by following these principles: Be specific. When you set goals and standards for your workers, spell out exactly what they will have to do to achieve them. For example, don't say "work harder" or "improve quality." Instead, say "increase sales by 20% over last year" or "make no more than three errors per day in data input." Similarly, when you evaluate a worker, give specific examples of what the employee did to achieve—or fall short of—the goal. Give deadlines. If you want to see improvement, give the worker a timeline to turn things around. If you expect something to be done by a certain date, say so. Be realistic. If you set unrealistic or impossible goals and standards, employees will have little incentive to do their best if they know they will still fall short. Don't make your standards too easy to achieve, but do take into account the realities of your workplace. *Honesty.* A common error in conducting performance review is overemphasizing the positive in order to avoid conflict or keep employees happy (a phenomenon called "leniency error"). But this can lead to major problems for your organization. If everyone gets the same positive performance review no matter what they do, employees will have little incentive to do their best. Also, if you end up firing an employee for poor performance, but the employee later claims he or she was fired for illegal reasons, you won't have any documentation to back you up. *Completeness.* Write your evaluation so that an outsider reading it would be able to understand exactly what happened and why. Remember, that evaluation just might become evidence in a lawsuit. If it does, you will want the judge and jury to see why you rated the employee as you did. Evaluate performance, not personality. Focus on how well (or poorly) the worker does the job, not on the worker's personal characteristics or traits. For instance, don't say the employee is "angry and emotional." Instead, focus on the workplace conduct that is the problem, for example, you can say the employee "has been insubordinate to managers twice in the past six months. This behavior is unacceptable and must stop." Listen to your employees. The evaluation process will seem fairer to your workers if they have an opportunity to express their concerns, too. Ask employees what they enjoy about their jobs and about working at the company. Also ask about any concerns or problems they might have. You'll gain valuable information, and your employees will feel like real participants in the process. In some cases, you might even learn something that could change your evaluation (Delpo, 2018). Anthamatten and Jones (2018) identified the five principles on which personnel audit must be predicated. To them, audits are, by definition, undertaken by third parties not involved in the specific activity being reviewed. In order for personnel audit to be effective and efficient, several critical elements must be in place: Institutional personnel must have faith in the integrity of the audit and of the officials directing the audit. Auditing personnel must have an in depth knowledge of standard practices in the area under review. Auditing personnel must be aware of explicit guidelines in the area under review as well as the specific communications to those being audited as to how institutional personnel have been educated about these practices. Auditing personnel must have access to all necessary data to form conclusions about the area under review. Personnel being audited must be provided a detailed

review of the conclusions of any audit and be given an opportunity to appeal any disagreements to a party other than that conducting the audit. According to Schweik & Watts (2014), the increased demands require a new approach to personnel auditing which must be built on four auditing principles – compliance, assurance, performance improvement, and risk identification. *Compliance* Given the economic volatility that has affected so many organizations over the past few years, expanded regulatory pressure, and the reduction in management's ranks, compliance has become even more important to almost every organization. More and more companies have implemented periodic performance checks of the work performed by managers, certain other employees, and third parties. In addition, these organizations have begun to implement important risk indicators to identify potential issues warranting further investigation on a real-time basis. By the nature of its mandate, personnel audit is channeled towards ascertaining whether employees are compliance-oriented, risk items are investigated, and compliance activities occur. Reviews must include evaluating compliance with company policies and procedures; local, state, and federal laws and regulations, including the Foreign Corrupt Practices Act; anti-money-laundering statutes and anti-bribery provisions; security and privacy practices; and ethics and business practices. Risk items contain the list of the whole government business regulations and policies, ethical business practices and behaviours of which any breach puts the defaulting organization in risks ranging from payment of heavy fine and penalties, suspension of operations for a given period of time, withdrawal of operational licence, placement of embargo on goods or services, order of forfeiture of some organization's assets or property to complete stoppage of operations and winding-up (Schweik & Watts ,2014). *Assurance:* Stakeholders are looking more than ever for assurance. There must be assurance that after the spending financial and other resources in personnel auditing, employees and things in an organization will improve. This trend has been driven by the fact that stakeholders are held to a higher standard and significantly greater accountability than in the past. They are focused not just on financial data for assurances, but on nonfinancial areas as well. For instance, IT security has always been an area of concern because of the importance of protecting information assets of an organization. Once the stakeholders are assured and convinced that the audit will improve the employees' IT security skills to avert the leakages of information assets, audit will be successful. However, recent data breaches such as hacking and passing-off (using a name closely identical to another well known organization with the intent to deceive the customers on the Internet, e.g. Vita Foam LTD (genuine) and Vital Foam LTD (fake)) have elevated awareness even further and brought focus to customer data and intellectual property (Schweik & Watts, 2014). *Performance Improvement* Personnel audit today plays a larger role in process improvement. This trend is a function of a changing mandate and an expectation that employees provide more tangible value to their organizations. Personnel auditors must endeavour to provide a valuable service to stakeholders by comparing staff performance data among operating companies or functions or against industry benchmarks, which are

available from a wide variety of sources. The ability to identify improvement opportunities and share best practices can help organizations become more efficient and achieve their strategic goals. The auditing must be designed on how to make the stakeholders place greater focus on improving operating efficiency and effectiveness, such as through the right mix of internal controls (punishments and rewards), manual versus automated controls, transaction processing, and value-added versus non-value-added activities that are part of processes. Personnel auditors can play a role in assessing these specific areas and providing improvement recommendations (Schweik & Watts, 2014). *Risk Identification* The final principle of personnel auditing is risk identification, a subject that offers perhaps the greatest opportunity for the personnel audit function. A wide range of human resource management perspectives supports the stand that personnel auditors are in a unique position to identify new and emerging risks and help an organization assess its vulnerabilities by linking those risks to strategic objectives. In addition, a personnel auditor can add value by: Applying monitoring and review methods to make audit processes more effective and efficient; Integrating risk assessments from all corners of the organization into internal audit risk assessment processes; Reviewing the processes that different groups in the organization use to evaluate emerging risks; and Effectively employing an enterprise risk management program (Schweik & Watts, 2014).

III. PERSONNEL EVALUATION

According to Ezeocha (2009), to evaluate employees refers to forming an opinion of the amount, value or quality of activities and general performance of employees after thinking about it carefully. Nduka (2017) defined personnel evaluation is a thorough review and examination process usually undertaken by a qualified evaluator authorized by an organization with a view to assessing the performance level of individual employees and the adequacy of mechanisms for internal control, to ensure compliance with established policies and operational procedures and to recommend necessary changes in controls, policies, or policies. Turning to Heathfield (2018), he defined an employee evaluation (otherwise known as a personnel evaluation) as the assessment and review of a worker's job performance. From the above definitions, it could be deduced that the main focus of personnel evaluation is the performance or productivity level of employees which provides a yardstick for measuring or determining employees' effectiveness and efficiency. According to Heathfield (2018), most organizations have an employee evaluation system wherein employees are evaluated on a regularly basis (often once a year). Typically these assessments are often done at year end or when an employee has spent year on the service of an organization. Many organizations tie their annual pay increase to the employee evaluation. Regular personnel evaluation help remind employees what their managers expect in the workplace. They provide employers with the information to use when making employment decisions, such as promotions, pay increases, and lay offs. In a traditional personnel evaluation, the manager or supervisor writes and presents the employee's contributions

and shortcomings to the employee. The manager and the employees the discuss improvements. Some organizations ask the employees to write self-evaluation before the meeting. To evaluate personnel or employees, which means forming an opinion or drawing a conclusion on employees' performance coupled with recommendations, is usually the main function of the leadership or top management. Forming an opinion or drawing a conclusion by the leadership can be formative, summative or diagnostic in nature. In other words, evaluation can be formative or summative or diagnostic in form. Formative evaluation takes place before or in the beginning of a task. For instance, an employee who is to be engaged by a manufacturing industry should be first subjected to interview session and be assessed well before employment consideration. Summative evaluation is the one that usually takes place at the end of a task. For instance, through the performance of the assigned task(s) in the organization, the evaluator is be able to assess whether an employee assigned such task (s) has performed well or not using self-designed Performance Checklist. Diagnostic evaluation is taken to assess the flash-points (the problem areas) of the employees' activities or attitudes. As soon as these flash points are diagnosed and discovered by the evaluator, modification, review or alteration may be made. Generally, evaluation gives the opportunity for review, modification, innovation or outright alteration. Review means looking critical at something to determine whether that thing is good, right or still good or relevant or useful or not. Modification refers to the act of adding or subtracting something to an acceptable match or extent. Innovation has to do with bringing in new things or ideas in order to initiate improvement by replacing or abandoning the old order of doing things. Alteration means the act of changing something or replacing it with another thing completely (Ezeocha, 2009). The main rationale behind evaluation is to see that the quality of the entire organization improve so as to actualize those very goals set by the organization itself. Therefore, evaluation whether it is formative, diagnostic, or summative is geared towards quality entrenchment. As a quality assurance technique, organizational leadership has to insist on its deployment and implementation (Chanderlier, 2010).

IV. TASK EVALUATION

Task is simply any work or activity which requires either mental or physical efforts or strength to be carried out. Task evaluation defines whether the costs incurred by a task are adequate to expected level of gain. With a help of Task Evaluation the management of an organization can make a decision on giving the green light to execution of a certain task (as Task Evaluation process implies collecting a wide scope of information that ensures a proper ground for making such a decision). Since the objectives of a task are clearly defined, task evaluation is based upon defining: Actual and potential constraints of the task (its due date and quality level); Complexity of the work (amount, character and intensity of labour involved into the work); Amount of required material resources (raw materials, utilities, transportation, etc); Risks that endanger successful task performance and increase costs;

Compensations to be paid to workers engaged into the task; Ability of organization to accomplish this kind and amount of work; Impact of the task on success and development of the organization; Benefits to be gained by the organization during or after performance of the task; Comparison: Overall costs incurred by the task against overall profit brought with the task; and above all, leadership. There are many factors that determine how an employee performs a job task. Scholars have long recognized that how employees perceive their jobs determines job performance (Grant, 2008). One way that employees understand what their job is and how they should be performed is through the communication of a supervisor's expectations. Another factor that may go into the task performance process is the leadership style of the supervisor. There are two types of leadership styles: transformational and transactional (Bass, 1985). According to Avolio, Bass, and Jung (1999), the main components of transactional leadership include constructive transactions, contingent reward, and management-by-exception. In other words, a subordinate will receive a reward for meeting expectations or aversive reinforcement for poor performance. On the other hand, transformational leaders use their own actions to influence others and change and adapt based on the situation (Eisenberg, Goodall, & Tretheway, 2009). These leaders attempt to motivate by encouraging creativity, inspiration, and individualized consideration (Avolio, Bass & Jung, 1999). Therefore, the way the evaluation of a task is conducted, and the way an employee is appraised, will vary based on the type of leadership style of the supervisor and the overall environment of the organization. Motowidlo, Borman and Shmit (1997) acknowledged that task performance is the driver in the development and validation of predictors for whether an employee can be a good fit with an organization. But, what drives an employee to perform a task in a particular way? Although there are external factors that can influence how an employee performs a task, there are two methods that depict the deep-rooted reasons behind why an employee performs a task one way versus another: the need-satisfaction model and the social information processing approach. According to Salancik and Pfeffer (1978), "the need-satisfaction paradigm is a model that asserts people have needs, jobs have characteristics and job attitudes result from their conjunction" (p. 234). In this model, individual dispositions are emphasized to explain behavior rather than situational factors. Individuals use need and attitude concepts to describe and make sense of their own and others' behaviors (Kelly, 1955). Therefore, according to this model, employees in a work setting will cultivate their task performance attitudes and behaviors based on the needs they personally have as individuals. When approaching a task in a job setting, it is important to understand not only what the task is and how to approach it, but what type of performance is specifically needed. Motowidlo and Van Scotter (2004) argue that distinguishing between task performance and contextual performance is important in understanding how to behave appropriately to succeed in a job setting. Task performance includes two classes of behavior. One class consists of activities that directly transform raw materials into consumable goods and services. The other class consists of activities that help plan, coordinate, and supervise the creation

of these services in order to enable it to function effectively and efficiently. Therefore, task performance behaviors bear a direct relation to the organization's bottom line (Motowidlo & Van Scotter, 1994). On the other hand, the contextual performance concept captures many of the behaviors associated with helping and cooperating within an organization. This includes elements in written and oral communication, supervision and leadership, and management and administration (Campbell, 1990). Contextual performance looks at behaviors that associate with cooperating with others in a team and complying with instructions from a supervisor (Motowidlo & Van Scotter, 1994). Knowing the difference between task and contextual performance provides a label for the thought process taken on by the employee when approaching a task. If the task is serving the greater good of the company, it can be classified as performing a task, but if the task is rooted in other factors, such as complying with others or following rules from the supervisor, it can be classified as contextual performance. Regardless of the type of performance the employee faces, the key to having a positive attitude when performing the task is having high job satisfaction. Job satisfaction is essentially the attitude toward one's job. And, because people's evaluations of, or attitudes toward, a task are determined by their beliefs about the task, the level of satisfaction the individual experiences can be developed through many influences (Ajzen, 2011). There are several factors to cultivate positive job satisfaction. These include: supervisory assessments of job performance, opportunities for promotion, pay, and organization performance records (Judge, Thoresen, Bono, & Patton, 2001; Ajzen, 2011). However, job satisfaction can be expected to influence performance only by the amount the behavior is deemed favorable. But, employees' performance on the job is arguably determined by their behaviors and by factors in the work environment that facilitate or interfere with productivity (Ajzen, 2011). Generally speaking, when an employee raises his or her level of productivity, he or she will have to exert more effort, which may depend on the particular job involve, acquired new skills, working longer hours, opening up new channels of communication, working faster, and providing better feedback. Attitudes can be assessed with respect to each of these specific behaviors or with respect to effort. The beliefs that determine the employee's attitude toward a particular task are beliefs about its likely consequences (Ajzen & Fishbein, 2005).

V. COMPLIANCE

Every organization operates within a given social context called a business environment. Within this social context, there are bodies of business regulations, practices and procedures apart from the internally designed mechanisms for internal control such as code of conduct, work ethics, reward and discipline system. Compliance with these business regulatory frameworks is panacea to organizational sustainability. This is because an organization whose employees and itself are complying with the laid down regulatory frameworks will not spend its scarce financial resources in paying heavy fines and penalties or losing its

assets to forfeiture due to non-compliant behaviours or practices. Compliance, within the context of business management regulations, is the ability to obey rules, directives, policies, procedural guides, operational guidelines, regulations sanctioned by either the government regulatory authorities or an organization itself. Compliance has both economic and operational values in that it save money, time other resources which would have been diverted in servicing fines and penalties as well as correcting costly mistakes. Non-compliance may also lead to permanent stoppage of business operations, especially when a serious breach occurs. In such an event, the affected employees are thrown back to labour market thereby increasing the unemployment rate. Non-compliance may also lead temporary stoppage of business operations, a situation which the affected organization stands to lose a huge amount of money, and most times, customers or clients to other law abiding competitors. Delpo (2018) found that organizations which comply with regulatory frameworks are usually sustainable and enjoy more profitability as well as stability than those which do not. The common index for measuring compliance level of an employee is the ability to obey.

VI. INTERNAL CONTROL

Therefore, it is administratively wise to structure the internal control mechanisms in such a way that ensures compliance with external regulatory mechanisms for controlling organizational business activities and practices. It follows that there are dual regulatory framework to which employees in an organization must comply for sustainability. These are external and regulatory frameworks. It is external if such regulatory framework emanates from the government, while internal if it comes from within business organization (Delpo, 2018 & Nduka, 2017). Sustainable oriented organizations always attach both internal and external regulatory frameworks to either the document containing the terms of contract of employment or the employment letter so as to guide and acquaint new set of employees what to do and what not do. In relation to personnel audit, auditing begins from recruitment stage. Every organization requires employees that will be law-abiding. That means a set of employees that is discipline-minded and as such will be punctual and regular to work, follow directives, policy guidelines and orders religiously, obey the superiors and their instructions, rules and regulations, refrain from unethical work conducts such gossip, loitering around, flirting, rumour spreading, incitement, conspiracy, sabotaging, backbiting etc. (Nduka, 2017 & Ajzen, 2011).

VII. METHODS

In this study, the research involved the use of primary and secondary data sources, in which cross sectional survey method with the use of questionnaire shall be employed. The population of the study comprise of the entire manufacturing companies in Rivers State. A survey by the manufacturers association of Nigeria Rivers State branch revealed that 32

registered manufacturing companies operate in Rivers State. Below is the list of registered manufacturing companies in Rivers State. This studied adopt institutional units of analysis, therefore, only 10 principal officers representing the ten departments in the studied companies were censured. Thus, 320 respondents were sampled. Based on the nature of the study, which tends to find the relationship between two variables, (Human Assets auditing and organizational sustainability), the Pearson's Product Moment Correlation Coefficient was used to analysed the data. However, the analysis is categorized under three headings: primary analysis, secondary analysis and tertiary analysis. The primary analysis here involved the use of descriptive statistics gave support to the secondary analysis which embraces the results for the test of the hypotheses. The analysis on the relationship between the variables was carried out at a 95% confidence interval and a 0.05 level of significance. The tertiary level of analysis involved the interpretation of the results of the secondary analysis which constitutes the findings with a view of making conclusions and recommendations.

Variables	N	\bar{X}	SD	DF	Z _{cal}	Z _{table}	Level of Sign.	Decision	Remark
Personnel Evaluation	122	3.29	0.68	298	7.97	1.96	0.05	Reject	Significant Relationship
Business Profitability	178	2.51	1.01						

Source: Research survey, 2018

Table 1: Z-test Analysis of Relationship between Personnel Evaluation and Business Profitability in Manufacturing Companies

Table 1 above shows that z-calculated is 7.97, while z-table is 1.96 at 0.05 level of significance. The degree of freedom is 298. Since z-calculated is greater than z-table (i.e., 7.97 > 1.96), the hypothesis is rejected. Therefore, there exists a significant relationship between personnel evaluation and business profitability in manufacturing companies in Rivers State.

Variables	N	\bar{X}	SD	DF	Z _{cal}	Z _{table}	Level of Sign.	Decision	Remark
Personnel Evaluation	122	3.30	0.77	298	5.69	1.96	0.05	Reject	Significant Relationship
Business Expansion	178	2.71	1.00						

Source: Research survey, 2018

Table 2: Z-test Analysis of Relationship between Personnel Evaluation and Business Expansion in Manufacturing Industries

Table 2 above shows that z-calculated is 5.69 while z-table is 1.96 at 0.05 level of significance. The degree of freedom is 298. Since z-calculated is greater than z-table (i.e., 5.69 > 1.96), the hypothesis is rejected. Therefore, there exists a significant relationship between personnel evaluation and business expansion in manufacturing industries in Rivers State.

Variables	N	\bar{X}	SD	DF	Z _{cal}	Z _{table}	Level of Sign.	Decision	Remark
Tasks Evaluation	122	2.99	0.84	298	3.58	1.96	0.05	Reject	Significant Relationship
Business Profitability	178	2.61	0.98						

Source: Research survey, 2018

Table 3: Z-test Analysis of Relationship between Tasks Evaluation and Business Profitability in Manufacturing Industries

Table 3 above shows that z-calculated is 3.58, while z-table is 1.96 at 0.05 level of significance. The degree of freedom is 298. Since z-calculated is greater than z-table (i.e., 3.58 > 1.96), the hypothesis is rejected. Therefore, there exists a significant relationship between evaluation of employees' assigned tasks and business profitability in manufacturing industries in Rivers State.

H0₄: There is no significant relationship between evaluation of employees' assigned tasks and business expansion manufacturing industries in Rivers State

Variables	N	\bar{X}	SD	DF	Z _{cal}	Z _{table}	Level of Sign.	Decision	Remark
Personnel Evaluation	122	3.42	0.69	298	4.54	1.96	0.05	Reject	Significant Relationship
Business Profitability	178	2.91	0.99						

Source: Research survey, 2018

Table 4: Z-test Analysis of Relationship between Tasks Evaluation and Business Expansion Manufacturing Industries

Table 4 shows that z-calculated is 2.05, while z-table is 1.96 at 0.05 level of significance. The degree of freedom is 298. Since z-calculated is greater than z-table (i.e., 2.05 > 1.96), the hypothesis is rejected. Therefore, there exists a significant relationship between evaluation of employees' assigned tasks and business expansion manufacturing companies in Rivers State

Variables	N	\bar{X}	SD	DF	Z _{cal}	Z _{table}	Level of Sign.	Decision	Remark
Tasks Evaluation	122	2.99	0.84	298	3.58	1.96	0.05	Reject	Significant Relationship
Business Profitability	178	2.61	0.98						

Source: Research survey, 2018

Table 5: Z-test Analysis of Relationship between Internal Control and Business Profitability in Manufacturing Companies

Table 5 above shows that z-calculated is 3.01, while z-table is 1.96 at 0.05 level of significance. The degree of freedom is 298. Since z-calculated is greater than z-table (i.e., 3.01 > 1.96), the hypothesis is rejected. Therefore, there exists a significant relationship between internal control and business profitability in manufacturing companies in Rivers State.

Variables	N	\bar{X}	SD	DF	Z _{cal}	Z _{table}	Level of Sign.	Decision	Remark
Personnel Evaluation	122	3.42	0.69	298	4.54	1.96	0.05	Reject	Significant Relationship
Business Profitability	178	2.91	0.99						

Source: Research survey, 2018

Table 6: Z-test Analysis of Relationship between Internal Control and Business Expansion in Manufacturing Companies in Rivers State

Table 6 above shows that z-calculated is 4.54, while z-table is 1.96 at 0.05 level of significance. The degree of freedom is 298. Since z-calculated is greater than z-table (i.e., 4.54 > 1.96), the hypothesis is rejected. Therefore, there exists a significant relationship between internal control and business expansion in manufacturing companies in Rivers State.

Variables	N	\bar{X}	SD	DF	Z _{cal}	Z _{table}	Level of Sign.	Decision	Remark
Compliance to Business Regulations	122	3.03	0.86	298	3.58	1.96	0.05	Reject	Significant Relationship
Business Profitability	178	2.82	1.01						

Source: Research survey, 2018

Table 7: Z-test Analysis of Relationship between Compliance and Business Profitability of the Manufacturing Companies

Table 7 shows that z-calculated is 3.58, while z-table is 1.96 at 0.05 level of significance. The degree of freedom is 298. Since z-calculated is greater than z-table (i.e., 3.58 > 1.96), the hypothesis is rejected. Therefore, there exists a significant relationship between compliance to business regulations and business profitability in manufacturing companies in Rivers State.

Variables	N	\bar{X}	SD	DF	Z _{cal}	Z _{table}	Level of Sign.	Decision	Remark
Compliance to Business Regulations	122	2.95	1.00	298	3.49	1.96	0.05	Reject	Significant Relationship
Business Expansion	178	2.54	0.99						

Source: Research survey, 2018

Table 8: Z-test Analysis of Relationship between Compliance and Business Expansion of the Manufacturing companies

Table 8 above shows that z-calculated is 3.49, while z-table is 1.96 at 0.05 level of significance. The degree of freedom is 308. Since z-calculated is greater than z-table (i.e., 3.49 > 1.96), the hypothesis is rejected. Therefore, there exists a significant relationship between compliance to business regulations and business expansion manufacturing industries in Rivers State.

Variables	N	\bar{X}	SD	DF	Z _{cal}	Z _{table}	Level of Sign.	Decision	Remark
Leadership	122	3.09	0.87	298	3.76	1.96	0.05	Reject	Significant Relationship
Human asset Auditing Strategies and Organizational Sustainability	178	2.99	1.10						

Source: Research survey, 2018.

Table 9: Z-test Analysis Presenting the Proposition that Leadership does not Moderate the Relationship between Human Asset Auditing and organizational Sustainability

Table 9 shows that z-calculated is 3.76, while z-table is 1.96 at 0.05 level of significance. The degree of freedom is 308. Since z-calculated is greater than z-table (i.e., $3.76 > 1.96$), the hypothesis is rejected. Therefore, leadership significantly moderates relationship between and personnel audit strategies and sustainability of manufacturing industries in Rivers State.

VIII. DISCUSSION OF THE FINDINGS

The discussion here is to be carried out in accordance with the results generated and presented in the Tables above and deductions will be made where necessary. In Table 1, the result shows that indicates that personnel evaluation, to large extent, impacts on the sustainability of manufacturing industries in Rivers State. From the result, it could be deduced that the personnel evaluation can impact very positively to make manufacturing industries in Rivers State sustainable. By implication, if personnel in manufacturing industries are properly evaluated it will likely make manufacturing industries to be able to meet their present needs without compromising with that of their future needs. Personnel evaluation is going to trigger sustainability by ensuring that it is only the sustainability-oriented employees are recruited, ensuring that only employees with requisite qualifications are employed, making the employees to know what the management required of them, keeping the employees on their toes to do what is right, serving as the best strategy of inculcating and renewing organizational culture in the minds of the employees and serving as a barometer for measuring the effectiveness and efficiency of employees. Others include serving as a method for detecting the weaknesses and strengths of workforce available in an organization, providing the strategy for closing the loopholes in the employees' performance abilities, creating the new opportunities of effecting positive changes in both the organization and its workforce.

All the forgoing trends reinforce organizational sustainability. Similarly, the corresponding propositions of hypotheses one and two confirmed the above result as the former indicated that there exists a significant relationship between personnel evaluation and business profitability in manufacturing industries and latter equally indicating that there exists a significant relationship between personnel evaluation and business expansion in manufacturing industries in Rivers State. These results imply that personnel evaluation can lead to business profitability and expansion if properly applied. The finding is in accordance with the study of Smriti, (2016) which found that human asset auditing improves productivity of individual employees and thus increases organisational effectiveness through better utilization of firm's human resources.

It was revealed from the findings in Table 4 that evaluation of employees' assigned tasks, to a very overwhelming extent, impacts on the sustainability of manufacturing industries in Rivers State. This result implies

that if manufacturing industries in the state could apply themselves to regular evaluation of employees' assigned tasks; they are likely to be sustainable. However, not doing so is likely to make them unsustainable. The findings showed having employees' tasks evaluated will provide the best strategy for the alignment of tasks with the vision and objectives of an organization ,provide a good avenue for weeding out tasks made unwanted and irrelevant due to passage of time, create opportunities for reshuffling of tasks among the employees, create opportunities for spotting improperly preformed tasks and their culpable performers, and provide the avenue for making task performance among employees to respond timely and positively to changes and challenges in the competitive business world.

Apart from these, it will serve as a barometer for measuring the effectiveness and efficiency of employees, provide a strategy for redesigning of tasks to make them more attractive to employees, provide the avenue for discovering the efficacy of each task performed by an employee and its contributions to goal actualization, and create opportunities for inventing new tasks for replacement of the obsolete and irrelevant tasks. The above findings were further corroborated by the corresponding propositions of hypotheses three and four. The former indicated that there exists a significant relationship between internal control and business profitability in manufacturing industries in Rivers State, while the latter revealed that there exists a significant relationship between personnel evaluation and business expansion in manufacturing industries in Rivers State. This finding is in conformity with the studies of Motowildo, Borman and Shmit (1997) and (Ajzen, 2011) which found that task evaluation encourages organizational sustainability and increases profitability level of organizations in the long run.

Table 6 revealed that that lack of internal control impacts negatively on the sustainability of manufacturing industries in Rivers State. From this finding, it could be deduced that if any organization, such as a manufacturing industry, is lacking in internal control it will likely to be less sustainable than the one that has it. The finding revealed that manufacturing industries lacking in internal control will likely become unsustainable due to using of rules and practices considered irrelevant and obsolete in respect of contemporary business modern time, non-discovery of the efficacy of each regulatory rule and regulation operating within organizational legal framework, having weak and ineffective disciplinary measures in an organization, and imbalances between the use of rewards and punishments in an organization. Apart from the forgoing, the finding revealed that lack of internal control will likely lead to the use obnoxious rules to undermine the productivity of the employees, lead to completely breakdown of regulatory system which encourages indiscipline and unethical behaviours and practices among employees and to emergence of tyrannical and oppressive leadership in an organization as opposed to transformational one that encourages innovative ideas and new good initiatives. The findings were ably buttressed by the corresponding propositions of hypotheses five and six. The former indicated that there exists a significant relationship between internal control and business profitability in manufacturing industries in Rivers State, whereas the latter indicated that there exists a significant

relationship between internal control and business expansion in manufacturing industries in Rivers State. The finding is in tandem with the study of Howard-Grenville et al. (2008) which found that timely review of internal control mechanisms ensures internal cohesiveness and high organizational discipline thereby encouraging goal actualization and sustainability of an organization.

Table 8 indicated that non-compliance to business regulations and ethics impact on the sustainability of manufacturing industries in Rivers. Therefore, it is deducible from the finding that any organization that does not comply with business regulations and ethics is likely to be grossly unsustainable. As revealed by the finding, the consequences of becoming of not complying with business regulations and ethics is becoming unsustainable manufacturing industry due to payment of huge amount of money as fines and penalties thereby leading to financial losses, losing good business reputation and decline customers' or clients' trust and patronage as well as profits, possible forfeiture of the organization' assets and property in the event of certain breaches, opening the floodgates of lawsuits in which huge money is used in pursuit and much more much money is paid as compensation if found liable. Furthermore, it will likely result to possible court order retraining operations temporarily thereby leading huge loss money and profits and result to permanent stoppage of operations or businesses for gross and serious operational breaches. The findings were ably buttressed by the corresponding propositions of hypotheses seven and eight. The former showed that there exists a significant relationship between compliance to business regulations and business expansion manufacturing industries in Rivers State whereas the latter indicated that there exists a significant relationship between compliance to business regulations and business profitability in manufacturing industries in Rivers State. This findings are in line with the study of Delo (2018) found that organizations which comply with regulatory frameworks are usually sustainable and enjoy more profitability as well as stability than those which do not.

Table 9 revealed that that leadership moderates the relationship between personnel audit strategies and sustainability of manufacturing industries in Rivers State. From this, it could be deduced that personnel audit succeeds or fails depending on the type of leadership involved. While it is likely to fair very well under transformational leadership, the same may not be guaranteed under transactional type of leadership. As revealed by the finding, under good leadership setting, human asset auditing is properly reconciled with sustainability of organization by way of mapping out strategic plans for personnel audit, ensuring that plans and time for personnel audit are followed to letters, mobilizing and motivating resources and employees for audit participation, providing funds for personnel audit to ensure that organization is sustainable and monitoring the personnel audit process to ensure it flows with organizational objectives. The findings were ably supported by the corresponding propositions of hypothesis nine and presented in table 9, which showed that leadership significantly moderates relationship between Human Asset Auditing and organizational sustainability in manufacturing industries in Rivers State. This finding is in agreement with the study of Coblenz (2002) which found that

personnel audit thrives better under transformational type of leadership than transactional kind of leadership. This implies that having good sense of personnel audit and applying it properly and as at when due will ensure organizational sustainability.

IX. CONCLUSION

Relying on the findings made in this study, it is appropriate to conclude that personnel evaluation holds a lot of positive sustainability results for any organization, especially any manufacturing industry that will apply itself to it. It has been established in the study that personnel evaluation, evaluation of employees' assigned tasks, proper exercise of internal control and compliance to business regulations and ethics can earn high sustainability for organisations, particularly manufacturing industries in Rivers State. Transformational rather transactional leadership has been identified as the best approach to entrenching sustainability within an organization. Therefore, it becomes expedient and pertinent that organizations in Rivers State must avail themselves of many sustainability-related benefits by adopting holistic culture and approach to personnel evaluation.

X. RECOMMENDATIONS

The study made the following recommendations:

Manufacturing industries should imbibe the culture of evaluating their personnel and tasks, build strong mechanisms for internal control and ensure compliance to business regulations and ethics to achieve operational sustainability.

- ✓ Personnel evaluation is a critical human assets auditing activity that leadership of the public sector in the state must appreciate and embrace. This helps in the understanding of the employees tree of competence in relations to any assigned tasked in the manufacturing sector. The essence of personnel evaluation is skills and willingness to work and lack of such leads to poor performance and loss of sustainability in the manufacturing sector.
- ✓ Task evaluation should be taken cognizance of as a serious business in auditing to ascertain the task volume, target, and value added in relation to the skills requirements to accomplish them. Evaluation of task itself enhances onboarding success in organizations.
- ✓ Compliance to organization external and internal quality standards implies that a good organization has evolved. Management of the manufacturing organizations should encourage strict compliance measures to operational standard because it leads to quality product and also sustains the organizations.
- ✓ Adequate internal control mechanism is the bedrock of success and compliance. Any organization that does not have internal mechanism that enhances compliance to standard is not focused on manufacturing and product delivery to customers. The satisfaction of customers on terms of product deliver or service is dependent on the

internal control techniques that direct all efforts at standard.

This study has succeeded in making intellectual contributions to the pool of knowledge bothering on the use of Human Assets auditing in sustaining organizations and in this case the manufacturing sector organization. The study has in originality empirically applied variables such as personnel, evaluation of assigned task, mechanisms for internal control and compliance to explore and expand knowledge on how they can impact on organizational sustainability. To the best of the researcher's knowledge, no such variables have been used to conduct any research in manufacturing industries in Rivers State.

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