
Article

Human Resource Management and Selected Personnel Indicators in Sustainable Development

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Abstract: The article deals with human resource management and selected personnel indicators in sustainable development. The main goal of this paper is to analyse and describe human resource management focused on audit of workload, motivation of employees, the competence of staff, their knowledge and experience. The article shows how the selected personnel indicators are examined in selected establishments of multinational company in Slovakia, as an attractive employer interested in growth of its employees, thus employer branding. For research methods, a case study methodology is used. Data collection was carried out through a questionnaire survey with employees in the company as well as an interview with sale advisors and managers. The research aimed to point out a case study of the investigation of selected personnel indicators in human resources management in a selected company and to examine the perception of the performance of employees in connection with their financial evaluation and their satisfaction in the selected company with an impact on employees' performance. Furthermore, the research aimed to determine whether there was a dependence between the subjectively perceived performance of the employees and selected aspects. Further indicators were calculated, such as employment rate, proportion of wasted time and labour productivity.

Keywords: human resource management; personnel audit; personnel indicators; Covid-19 pandemic

1. Introduction

Nowadays, negative trends in the economies of some countries are forcing organisations to look for ways to increase the effectiveness of human resource engagement. [1] The global financial and economic crisis, and Covid-19 pandemic has intensified the human capital's focus and its effective management. [2] sees human resources as the most important assets and valuable resources in terms of business performance. According to the authors [3], we define the issue of human resource management as a philosophy that creates incalculable value for the company. Human resource practices are considered valuable because they strengthen the company's performance. The analysis of [4] emphasizes areas which are the key to the development of the organization, human capital, measurement and audit, internal and external communication, infrastructure and technology. With the rise of globalization, it is necessary to define the concept of international human resource management. It represents the broader issue of human resource management focused on multinational companies and the management of cross-cultural work procedures, with an orientation to the development and maintenance of functions and processes associated with the issue of human resource management [5]. [6] claim that the following human resources management activities are most common in practice: creation of work systems, recruitment of employees, education of employees, replacements and compensations, implementation of new activities. Companies which realise efficient use of human

resources can benefit their company in the form of cost reduction and increased profits. For this reason, when selecting potential employees, companies are increasingly focusing on people's experience and competencies in light of the company's goals and objectives [7]. Thanks to their knowledge, experience and skills, the company's market value increases. In general, the term personnel policy is associated with personnel strategy, which defines strategic and corporate goals, that the company wants to pursue in the future [8]. Employees, who are also sufficiently motivated and rewarded, represent a competitive advantage for the company. [9] Getting comprehensive information about the atmosphere among employees, process reserves and performance capacities, as well as risks, negatives and weaknesses of the company is realized by personnel controlling (Figure 1). [10]

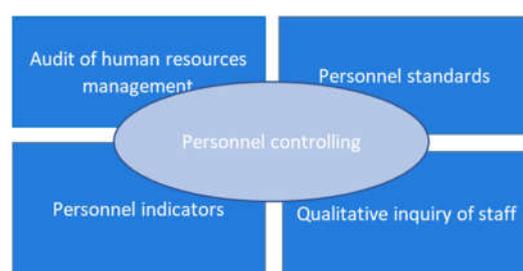


Figure 1. Personnel Controlling. [10].

Personnel audit - a strategic tool of personnel controlling to provide feedback and at the same time serves to evaluate the current state of human resources management in the company. With the help of human resources audit we get a broader control of the results, as well as the efficiency and effectiveness of personnel management. Examples of the focus of a human resources audit: search for opportunities to optimize the process of recruiting and selecting employees, audit of employee performance evaluation, audit of the current evaluation system. [11]

Audits from the focus point of view are carried out in practice at different levels. In companies, we may encounter, for example, financial, managerial or personnel audits. [12]. In practice, we encounter different types of audits, not all of which are mandatory for an organisation. Some audits are legally required, e.g. accounting audits. There are non-mandatory audits that are carried out on the initiative of the organisation, such as a personnel audit [13]. We recognise also audit of employees satisfaction, audit of the use of the working time fund audit of staff stability and turnover, audit of interpersonal communication, audit of the strengths and weaknesses of individual workers, etc. We divide according to the scope of activities partial audit or specialized audit. By type of audit, we recognise internal audit and external audit. [14] HR audit is a tool through which we can independently assess the quality of human resources, the level of personnel management and the effectiveness of the organizational structure of the company. The HR audit can result in specific recommendations concerning key employees of the company, such as managers, for example. Based on the results of the audit, the company is able to make changes at the organizational level [15]

Personnel indicators - are aggregate variables that express the relationship between several variables. A prerequisite for effective HRM indicators is establishing criteria (e.g. optimum level, height, standard) against which their fulfilment can be assessed.

Auditing is the collection and evaluation of evidence to determine and report on the degree of correspondence between information and established criteria [16]. Thanks to the personnel audit, the management of the company obtains information on the basis of which the company can manage its activities more effectively and also work more efficiently with the available human resources. [17].

The personnel audit assesses the company's personnel policy. It collects and evaluates information on whether the company's personnel policy is set correctly and effectively. It is based on monitoring the procedures and specific activities of the company.

These procedures of the company should be in accordance with the specific plan of the company, but also with its corporate culture [8].

In stage 0 the decision to conduct a personnel audit must be based on the set goals. The preparatory phase involves the collection of data, based on an interview, questionnaires, observation, self-assessment, etc. Proposals for the company are processed through an evaluation audit report, measures and calculation of costs associated with the implementation of measures. The last phase is the implementation of the measure into practice. Based on the results of the audit, the company can make important decisions. It is necessary to repeat the audits at regular intervals, approximately once every two years. Such recurring audits not only provide feedback for the company regarding benefits from the introduction of measures. (Figure 2). [18].



Figure 2. Audit process.

One of the decisive prerequisites [19] for the effective fulfilment of the objectives of an organization's development strategy is the quality and optimal structure of the human resources. The starting point for HR is relevant and objective information obtained through HR audits. This can be carried out continuously.

The proper and efficient functioning of a company is largely influenced by its employees. There is no single definition of the term personnel audit, but many opinions agree that personnel audit is a human resource management tool. A personnel audit provides a company with valuable formation needed to improve management and assess the company's personnel situation. Continuous improvement of intra-company employee relations can help a company remain competitive or reduce the amount of employee turnover in the company. Personnel auditing is an important activity in the management of a company. Although it is a costly and time-consuming process, it has its justification in every company, regardless of its size and structure. It is important to recognise that the money spent on personnel audits is ultimately of great value to the company.

2. Materials and Methods

The selected company operates in the field of manufacturing industry and it is a multinational company and it tends to grow in the future. Currently, the multinational company owns 5,076 establishments in 65 countries. The survey was conducted using a quantitative method, in the form of a questionnaire survey using Google form, further by observation, expert interviews with human resources managers. The employees represented the target group involving 64 sale advisors, managers of first level. In our survey we collected data from employees from two operations of the company. Considering the fact that the compliance of respondents during the Covid-19 pandemic

was lower in this period, and many employees had to be released because of lower turnover and fewer clients. The survey aimed to analyse human resource management focused on the process of human resource management and audit the competence of staff and the actual use of their knowledge and experience in the company as well as sufficient motivation of employees. The level of reliability was determined at 95%, with a standard deviation 0.5, and a confidence interval 10%. The number of employees in two selected establishments reached 64.

The survey was performed from March to April 2021. The electronic questionnaire consisted of 18 questions, verbal scale (Likert scale), and open items. The obtained data were processed using automatic processing of Google Form and Microsoft Excel. We monitored the dependence of ordinal variables and binary variables. The tools of descriptive statistics were used. To verify the hypotheses, the "Fisher test" and the "Chi-square test" were used to calculate the test statistics.

The size of the research sample was determined by the exact statistical calculation quantified based on the relationship:

$$n = \frac{z^2 * (p) * (1-p)}{c^2} n = \frac{1,96^2 * 0,5 * (1-0,5)}{0,05^2} = 384,16 \text{ respondents} \quad (1)$$

$$\text{New } n = n / (1 + (n - 1) / \text{pop}) n_{kor} = \frac{384,16}{1 + \frac{384,16 - 1}{64}} = 54,89 \text{ respondents}$$

Where n represents the minimum number of respondents, p – the percentage of respondents who know or do not know the issue – the maximum error specified by us (p -admissible gauge margin 0.5 %), z – the critical value of normal distribution at significance level $\alpha = 0.05$ (95% estimation reliability).

The respondent size sample was according to equation 54, the level of significance was set to be 0.10, which corresponds to a 90% confidence interval. Therefore, a representative sample should be 54 respondents, where pop - represents the population size. The questionnaire was sent to 64 managers. A total of 54 valid questionnaires returned, which meant a return of 84.4%.

In terms of the age structure of respondents, following age categories in the age of 22 to 25 years 36 % in the company. The second largest sample of respondents is the age category from 26 to 29 years in 24 %, from 18 to 21 years. The rest of the respondents (24 %) was between at the age of 18 to 21 (24 %) respondents. The majority of respondents were sales advisors, department managers, visual managers and store managers. In the survey the sample consisted of 13 % men and 87 % women. The company employs the most people with completed secondary education with a high school diploma - up to 67 %. 17 % of employees have obtained a first-level university education and 7 % of employees have a second-level university education degree.

63 % of the interviewed employees have been employed by the company for one to two years. 24 % of employees have been working for the company for less than one year. Only 2 % of employees can be considered long-term, as they have been working for the company for more than 5 years. 63% of the interviewed employees have been employed by the company for one to two years. 24 % of employees have been working for the company for less than one year. Only 2 % of employees can be considered long-term, as they have been working for the company for more than 5 years.

To test the hypotheses, the SPSS program was used. We processed the Fisher's exact test, because it was not possible to use the Chi-square test of dependencies due to the low frequency of some answers. In evaluating this test, we set a significance level of $\alpha = 0.05$

3. Results

The aim of the questionnaire survey was to obtain data from the employees' perspective on the company. We focused on information regarding their satisfaction with the company in Terms of workload, benefits and motivation from the employer. 54 employees

were questioned as part of the survey and the return rate of the questionnaires was 84.4 %. The questionnaire survey focused on employees' opinion of the company.

Up to 63% of employees are of the opinion that the amount of assigned work corresponds to their salary. 17% of employees feel that they sometimes do not have enough work and therefore do not use their full potential. Conversely, 15% of employees feel too much work load on certain days or hours. Only 5% of employees feel constantly over-worked and believe that an additional employee is needed.

As part of a questionnaire survey, we found out whether employees feel that their work allows them to use their abilities, education and skills. 87 % of employees answered positively and only 7 % of employees disagreed with this statement.

Furthermore, we investigated the most common reasons for the inability of employees to fully utilize their potential. Most employees said that the lack of customers prevents them from doing so. Another influencing factor was lack of experience and insufficient motivation on the part of the employer. Based on these results, we can say that it is necessary to ensure sufficient knowledge of work procedures and increase motivation on the part of the employer (Figure 3).

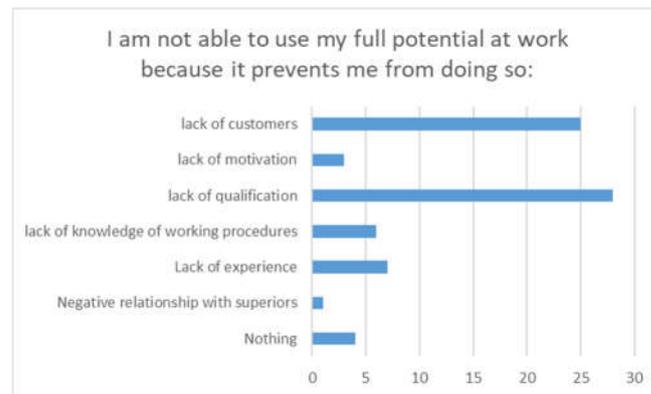


Figure 3. The use of potential in employees.

The company places great emphasis on regular feedback from superiors, which we can also notice based on the development of images of employees' working days. 87 % of respondents said that feedback from their supervisor is also important for them, so that they can continuously improve their work. Considering the company's policy and their emphasis on following established procedures, we can say that the company has its tactics set correctly. As many as 93 % of employees answered that they receive regular feedback from their superiors.

The financial evaluation of employees is one of the most important motivating factors for employees to perform. 50 % of employees are completely satisfied with their financial compensation and up to 35 % of employees are rather satisfied. A total of 15 % of employees show dissatisfaction with financial compensation (Figure 4).



Figure 4. Motivational factors of employees.

Furthermore, we investigated which motivation factors influence the work performance of employees at most. Based on the obtained data, we can claim that the most motivating factor is salary. On the other hand, the company's employees consider the personal growth, their personal evaluation and the possibility of their career growth also as further motivation factors.

According to the survey respondents were provided with sufficient information about the employees' opinion of their work. The majority of employees completely agreed with the opinion that their work team is: energetic, communicative, well-coordinated, professional. To be familiar with the company's visions and goals is very important for the company. Also for this reason, new employees have an obligation to familiarize themselves with the company's goals and must control these goals and visions in practice. According to the survey 59 % of employees claim that they knew the goals and visions of the company, on the contrary, up to 41 % of employees do not have sufficient knowledge about this issue.

It is also important that employees are identified with the goals and visions of the company. Otherwise, we can observe a negative impact on employees in the performance of their work. According to the survey 48 % of employees did not identify with the company's visions and goals, which represents a very significant result that needs to be explored in depth. Such a result represents the possibility that employees do not share the corporate culture of the company, which can affect the effectiveness of their work.

The relationship with the company is an important factor affecting employee satisfaction. 35 % of employees are proud to work for this company. 30 % of employees are happy to have at least some work and 26 % have a neutral attitude towards the company. In the results, 9 % of employees admitted that they do not like to talk about working for this company.

The company provides its employees with various financial and other benefits as a form of employees' motivation. Other benefits, the company organizes regular team building for employees. An important motivating factor is also the improvement of qualifications through internal employee training. Financial benefits in practice have a much greater impact on employee satisfaction, which is why the company mainly provides employees with meal tickets and allowances for recreation after two years of employment. Apart from the statutory contributions, the company offers employees the possibility of a contribution to supplementary pension insurance and a holiday contribution in the case of employees who have worked for the company for at least 2 years.

Career growth is a factor that affects the number of long-term employees in the company. If employees feel that they have nowhere to move, their productivity and intrinsic motivation will gradually decrease. However, up to 62% of respondents are of the opinion that the company allows them to grow their career within the company. 25 % of respondents could not answer this question and 13 % of employees think that the company does not provide them with such an option.

The recommendation of the company is a form of positive sign for the company. However, such a recommendation will often provide companies with the right people for various job opportunities. Up to 71 % of respondents would recommend the company as an employer to other people. 12 % of respondents said that they would not recommend the company as an employer.

Based on the respondents' answers, we can claim that the company does not perform regular personnel audits within the company. As many as 59% of respondents confidently claim that they have not been part of a personnel audit in the past. Although 41% of the respondents could not answer this question, based on these answers we can assume that the personnel audit in the company did not take place during the duration of their employment relationship.

Following questions from the inquiry were analysed:

- *Workload of employees during the day for respondents.*
- *Share of unnecessary loss of time caused by the employee.*
- *Share of unnecessary loss of time caused by technical and organizational deficiencies.*
- *Share of the possible increase in labor productivity after the removal of unnecessary time consumption caused by the employee.*
- *Share of the possible increase in work productivity after the elimination of unnecessary time consumption caused by technical and organizational deficiencies.*
- *The total percentage of the possibility of increasing labor productivity.*

The following table shows the calculations of individual indicators, on the basis of which we can evaluate the use of the shift time of the selected employee (Table 1).

Table 1. Selected personnel indicators in employee's performance.

Title 1	Sample	Calculation	Result
Workload in employee (K1)	$x = \frac{T1 + T2}{T} x 100$	$x = \frac{T1 + T2}{T} x 100$	96,27%
Proportion of time wasted caused by an employee (K2)	$x = \frac{T2' - T2 + TD}{T} x 100$	$x = \frac{49 - 30 + 0}{510} x 100$	3,73%
Proportion of time wasted caused by technically- organizational shortcomings (K3)	$= \frac{TE}{T} x 100$	$= \frac{19}{510} x 100$	3,73%
The share of the possible increase in labor productivity from the elimination of unnecessary time consumption caused by the employee (K4)	$x = \frac{T2' - T2 + TD}{T - (T2' - T2 + TD + TE)} x 100$	$x = \frac{49 - 30 + 0}{510 - (49 - 30 + 0 + 19)} x 100$	4,03%
Share of the possible increase in labor productivity after the elimination of unnecessary time consumption caused by technical and organizational deficiencies (K5)	$x = \frac{TE}{T - (T2' - T2 + TD + TE)} x 100$	$x = \frac{19}{510 - (49 - 30 + 0 + 19)} x 100$	4,03%
Total percentage of potential for productivity improvement (K6)	K4+K5	4,03+4,03	8,05%

Workday snapshot evaluation

The company has set a weekly work pool of 40 hours, which varies according to the employee's working hours. In the following section, we evaluated the snapshots of the working days of the managers. The aim was to get an overview of the employees' work routines in order to be able to analyze thoroughly their workload and, if necessary, to

define losses that can be eliminated and thus make the employees' working time more efficient. Based on the data collected on Employees working activity, we then tabulated these times and expressed the individual work time and rest time as a percentage. We then compared this data with the standardized times to be able to compare the efficiency of the employee's work.

The following table shows the calculations of the individual indicators that allow us to evaluate the use of shift time of employee one. The employment rate of employee A is at 96.27 %, which is in fact a positive result. The proportion of unnecessary time lost on the part of the employee and the employer is the same - it represents 3.73 % of working time. After eliminating the errors that cause unnecessary loss of time it is possible to increase the employee's productivity by 4.03 %. In total, we can increase labor productivity by up to 8.05 %. The survey shows that the majority of employees were satisfied with their work in the company. The majority of employees consider their workload to be average, which is related to the fact that they are satisfied with the financial evaluation of their work. The biggest motivation for employees was their salary, possible career growth and personal evaluation. The biggest shortcomings can be observed in the question of whether the employees are identified with the company's visions and goals. The company attaches great importance to the fact that employees know and are identified with the company culture, not all employees are familiar with the company.

The survey also shows that employees are not able to use their skills and experience fully, mainly due to lack of motivation of procedures and lack of customers. All these reasons are an obstacle especially on the part of the employer, and for this reason it is necessary to create an environment that will allow employees to develop and improve their skills. We evaluated the dependencies of the individual answers of the respondents.

In the frame of the research, hypotheses were set:

- *Is there a statistically significant difference between workload and length of employment of the employee.*
- *Is there a statistically significant difference between length of employment and getting feedback from the chief*
- *Is there a statistically significant difference between completed educational activities and financial evaluation of employee.*
- *Is there a statistically significant difference between length of employment and career growth opportunity*
- *Is there a statistically significant difference between the type of employment relationship and the inability of employees to use their potential*
- *Is there a statistically significant difference between type of employment and workload are independent.*
- *Is there a statistically significant difference between workload and employee financial compensation.*

The first hypothesis was set as follows:

H₀: The variables workload and length of employment are independent variables.

H₁: The variables workload and length of employment are independent variables.

An important indicator in this test is "Exact Sig. (2 - sided)", based on which, we accept or exclude the H₀ or H₁ hypothesis. The value of the indicator is lower than the significance level α and therefore we reject the hypothesis H₀, which means that we consider the selected variables as dependent. We can conclude that the employees gain practice during the years of employment and attending the training programs in the company. (Table 2)

Table 2. Chi-square test.

Chi-Square Tests				
	Value	df	Asymptotic Significance (2sided)	Exact Sig. (2sided)
Pearson Chi-Square	52,718 ^a	9	0,000	0,000
Likelihood Ratio	42,685	9	0,000	0,000
Fisher-Freeman-Halton Exact Test	34,164			0,000
N of Valid Cases	54			
^a . 14 cells (87,5%) have expected count less than 5. The minimum expected count is 11.				

Next, we used the Fisher's test to investigate whether the length of the employment relationship influences the receipt of feedback from supervisors. We set hypothesis H₂:

H₀: The variables length of employment and getting feedback are independent.

H₁: The variables length of employment and getting feedback are dependent variables.

Based on the Exact Significance we found out that this variable is higher than the significance level of 0.05 and hence we accepted the hypothesis H₀ that the variables are interdependent. In practice, the length of employment should not affect the regularity of feedback to employees. Giving feedback is considered as an effective tool to motivate employees. The chi-square test results show that we accept the hypothesis H₀, and thus the variables workload and financial evaluation are independent. This result is significant for the company and signals the need for corrective action in the area of employee financial compensation. If employees are underpaid and there is too much pressure on their workload, employee dissatisfaction may increase rapidly over time.

In the next section we investigated the dependence of employees' financial evaluation on their education. We set hypothesis:

H₀: The variables education and financial evaluation of employees are independent.

H₁: The variables education and financial compensation of employees are dependent.

Exact Sig. is higher than the significance level, so we accept the hypothesis H₀. The variable financial evaluation is not dependent on education. Considering the interview with the managers working for the company, we confirmed through testing the dependency of the responses that the education of the employees is not very important for the performance of the work at each store. Much more relevant are their personal motivations and work experience. For this reason, the financial evaluation is also not based on the highest educational attainment of the employee.

We further investigated whether **the length of employment affects employees' opportunities and their career growth in the company**. We set out hypothesis:

H₀: The variables length of employment and career growth opportunity are independent.

H₁: The variables length of employment and career growth opportunity are dependent.

Exact Sig. is less than the 0.05 significance level, and therefore we accept the hypothesis. H₀ that the two variables are not interdependent. Based on the observation during the audit in the company, we can confirm this fact as the company's policy is set so that every employee has equal opportunities for career growth within the company.

In practice, we often encounter a situation where employees are unable to use their potential for various reasons. Sometimes these reasons are due to insufficient knowledge or experience of the employees, other times the error may occur on the part of the employer. For this reason, we investigated the interdependence of the variables type of employment relationship and the inability of employees to use their potential.

Based on the questionnaire survey, we can claim that employees are most affected by the lack of customers, insufficient experience and also insufficient motivation on the part of the employer.

Next, we examined the impact of workload on employees' financial evaluation, which can largely affect employee satisfaction and negatively affect their motivation. In the case of high employee workload and insufficient financial remuneration, employee dissatisfaction is very likely to arise, which may lead to employee's resignation or burnout syndrome. For these two variables, we set hypothesis:

H₀: The variables workload and employee financial compensation are independent.

H₁: The variables workload and employee financial compensation are dependent.

The chi-square test results show that we accept the hypothesis H₀, and thus the variables workload and financial evaluation are independent. This result is significant for the company and signals the need for corrective action in the area of employee financial compensation. If employees are underpaid and there is too much pressure on their workload, employee dissatisfaction may increase rapidly over time (Table 3).

Table 3. Chi-squared test.

Chi-Square Tests				
	Value	df	Asymptotic Significance (2sided)	Exact Sig. (2sided)
Pearson Chi-Square	86,839 ^a	9	0,000	0,000
Likelihood Ratio	65,782	9	0,000	0,000
Fisher-Freeman-Halton Exact Test	53,597			0,012
N of Valid Cases	54			
^a . 14 cells (87,5%) have expected count less than 5. The minimum expected count is 11.				

Regular feedback to employees

Based on the results of the questionnaire survey, we found that not all employees received regular feedback from their supervisors. Information from this communication process can then be used effectively to monitor the progressive improvement of the employee's competences, and can also be used in the employee's career development. In spite of these opportunities, we encounter situations where employees are not made aware of such opportunities. For this reason, we propose a system of regular feedback from the supervisor. Employee interviews should be held every three month in order to ensure that each employee who shows potential for career development or increased effectiveness in his or her work is treated individually.

Employee motivation

The questionnaire survey shows that staff feel insufficiently motivated in their work. Although the company provides employees with the opportunity for career development, this form of motivation is insufficient for many employees. However, there are no rewards for employees when they meet their sales targets. Hence, we propose a financial reward in the form of a percentage reward when the set plan is met. Such a reward positively influences the behaviour of employees who feel a sense of being sufficiently rewarded

and are able to perform better in their job. Based on the results of the questionnaire survey, we found that a number of employees are not sufficiently familiar with the working procedures used in the company. One of the reasons why this is the case is considered to be the lack of staff training and regular awareness of these procedures.

The goal is to improve the regular training process for employees. At the same time as increasing competences, the selected employee may perceive such a situation as a form of career growth and positive motivation.

4. Discussion

The effective functioning of society is influenced to a great extent by the employees of the company. The definition of the term personal audit is not clear, although according to many opinions, personal audit represents a toll on human resources management. Based on the personal audit the company gains valuable data important for the more effective management and evaluation of personal indicators of the company. Improving of intra-company relations with employees can maintain competitiveness of the company or decrease the fluctuation rate of the employees.

According to [15], personnel audit has two key forms, namely human resources audit and audit of enterprise personnel management. An audit of the HR management system focuses on the tools, procedures, competences and effectiveness of HR management, inter alia, in connection with the certification of its functions. On the other hand, the main objective of the organizational audit is to optimize the organizational structure and personnel systematization of the company.

Through a personnel audit, a company can obtain answers regarding the functioning of essential processes in the organization, such as: fulfilling the organisation's vision, meeting business and economic indicators, meeting quality indicators and customer requirements, functionality and efficiency of the organisational structure, effective functioning of teams, sufficient motivation of employees, ascertaining their opinions and attitudes, the competence of staff and the actual use of their knowledge and experience, corporate culture, implementation of change. [20]

Based on the information about the company, it is necessary that the auditor is able to use appropriate methods to obtain the necessary data. The aim of the survey was to conduct a personnel and organizational audit and based on the results to develop proposals and measures for the selected company. The topic of personnel and organizational audit and its importance in practice is undisputable. We carried out a personnel and organizational audit in a specific company based on selected indicators which were investigated in the research.

One group of theorists and practitioners considered personnel auditing as a function of personnel marketing and personnel management. The other group is inclined to understand personnel audit as a comprehensive method or tool for obtaining relatively accurate and specific data and information on the current state of human capital in a company [20].

As mentioned above, based on the personnel audit we can reveal the strengths and weaknesses of employees, their potential and abilities to perform the work entrusted to them. On the basis of this information we can analyze the current state of employees and therefore identify their shortage or surplus. From each analysis, the company can plan the next steps that need to be initiated. Among such steps we can include, for example, the possibility of additional training of employees, change of their competences, structural and organizational change of the company, etc. Such changes can bring several benefits to the company, such as cost reduction, reduction of employee turnover or increase in employee commitment through appropriately chosen motivation [21].

Management requires answers to several questions in the personnel audit:

Is the company's management (processes, structure, leadership) efficient and effective? Is the company's management sufficiently informed about the management of the company? Are all the resources available to the company being used efficiently? Based on these questions, the company is able to search for new opportunities for company development

and innovations that lead to the improvement of the company's functioning process [22, 23].

The American approach considers the HR audit as an important aspect of corporate image building, while quantifying the social consequences of the organization's activities.

The French approach conceives of the personnel audit as a tool for mutual understanding between management and workers of the company. The combined approach is a combination of the American and French approaches. The main role of this approach is to align the interests of the organization and the interests of the employees [24].

At the moment when the company is not sure whether they have the right number of people with the right experience and skills, or some employees are overloaded, it is advisable to carry out a desk audit.

The audit should verify that the company's policies, procedures, and documents relating to recruitment, retention, discipline, termination, and postemployment are fair and legal [25].

A staff audit is a type of functional audit. A human resources audit consists of diagnosing, analyzing, evaluating and assessing future courses of action within the company. The personnel audit is an essential tool for the management of the company. Its objective is not only to obtain an audit and quantification of results, but also to adopt a broader perspective that will be helpful in defining future directions of human resource activities [18].

The HR audit is an important tool for determining the effectiveness of the HR policy implemented in an organization. The audit monitors and controls the procedures and activities taking place in the company so that these activities are in line with the corporate culture and the organization's plan [8].

According to [19], a personnel audit is "an effective tool that assesses in depth the strengths and weaknesses of employees, their potential with respect to their current job position, while helping to create the right structure of teams."

According to [26], through a personnel audit it is possible to reveal objective information on the basis of which it is then possible to work more effectively with the company's employees. The audit complements management's knowledge of the quality of their human resources with an external assessment that is objective and independent.

According to [27], HR audit also provides an opportunity to assess the financial advantages and disadvantages of HR functions, compare functions, evaluate function effectiveness, ensure compliance, establish standards, bring HR closer to managers, and improve the quality of employees. In addition, based on the results of the HR audit, it is possible to determine the areas of the company's human resources function that have the greatest potential for return on investment.

According to [28], "The main objective of the personnel audit is a comprehensive, correct and professional reassessment of factors that subjectively or objectively affect the efficiency and performance of the company or its individual components."

[15] characterizes the personnel audit as a means of independent assessment of the quality of the company's employees, the effectiveness of the company's organizational structure, as well as assessing the level of personnel management. The result of such an analysis is recommendations that are linked to the development of the company. They mostly concern the use of key employees of the company, improvement of management efficiency and overall improvement of the organizational structure of the organization

According to [29], a personnel audit is a good way to assess an organization's performance. Based on the data obtained, it is possible to identify activities that are inefficient or performed in a duplicated manner, the suitability of the requirements for each position, the workload of employees, as well as their personality profile with regard to their strengths and weaknesses. Nowadays organisations decide how and by what methods to assess staff, especially their professional competencies, which are an important determinant of their future career development. Personnel audits have an important predictive capacity for the company's needs, the company can take measures that can ensure the growth of the company and the achievement of its objectives at minimum cost.

We can assess the interdependence between organizational structure and managerial effectiveness indicators through indicators such as enterprise innovation, productivity, legitimacy, employee loyalty, and quality of employee performance. [30]

Development, change in the organizational structure and increasing the efficiency of work in the company are the main pillars of the personnel audit. Based on the results of the personnel audit, the company can create a procedure, thanks to which it can reduce the time required to hire new employees. For this reason, it is necessary for the company to determine the key processes of the company. [31] The development of society, the reduction of unemployment and thus the economic development can be achieved through a quality, well-functioning and financially secured education system. [32,33]

5. Conclusions

A personnel audit is a highly effective tool for the company for its development and advancement. Within the audit of personnel indicators, we carried out the survey about the employees' opinions in the multinational company.

We obtained feedback in the form of representative information on the needs and attitudes of employees, on the management of human resources in two establishments of multinational company, as well as on problematic areas and need more attention in the future and to take the necessary measures to improve them.

The aim of the questionnaire survey was to obtain data from the employees' perspective on the company. We focused on information regarding their satisfaction with the company in terms of workload, benefits and motivation from the employer.

According to the survey 59 % of employees claim that they knew the goals and visions of the company, on the contrary, up to 41 % of employees do not have sufficient knowledge about this issue.

It is also important that employees are identified with the goals and visions of the company. Otherwise we can observe a negative impact on employees in the performance of their work. According to the survey 48 % of employees did not identify with the company's visions and goals, which represents a very significant result that needs to be explored in depth. Such a result represents the possibility that employees do not share the corporate culture of the company, which can affect the effectiveness of their work.

This result is significant for the company and signals the need for corrective action in the area of employees' evaluation. We recommended regular assessment of employees every 3 months to give them feedback about their workload, satisfaction and motivation. We recommended the company to perform regular personnel audits within the company.

We then analyzed the data obtained using the statistical program SPSS and tested the interdependence of the individual employee responses.

Based on the data obtained, we were able to calculate the individual indicators of lost working time and the possibilities of increasing the efficiency of the employees by eliminating the detected errors. In the last part of the thesis, we discussed the development of proposals and measures for the company.

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