

Research on the Audit Evaluation System of Strategic Human Resources

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Abstract

With the rapid development of the knowledge economy era and the gradual establishment of a modern enterprise system, business management is developing in the direction of diversified symbiosis, and human resources with knowledge as the core have become a key development force for enterprises. This article takes corporate human resource audit as the main body, based on the theoretical basis of the balanced scorecard, divides the strategic human resource audit evaluation system into eight dimensions, forming a comprehensive and systematic strategic human resource audit evaluation system, taking Gree Electric as an example, using levels The analytical method evaluates the system and provides references for the research and implementation of strategic human resource audits.

Keywords

Strategic human resource audit; Evaluation system; Balanced score card; Analytic hierarchy process.

1. Introduction

With China's gradual integration into the global economic system and the deepening of institutional reforms, almost many organizations, especially companies, will have a lot of uncertainty in a complex environment. Too much uncertainty will make it difficult for companies to face major changes. Make the right choice and be abandoned by the customer. When a company is going to change, it must first give every employee a "boosting shot", because the past business logic will be overthrown, a new value-oriented business model and business model will be re-established, and a new and effective business model will be obtained. The ability and the quality of change can only be tested and evaluated by the market. And the transformation of human resources can simplify the problem, and if it is not possible to solve the problem of each other's standpoint in human management, it will undoubtedly bring huge pressure on the transformation of the enterprise. Even with the use of high-tech, it is difficult to accurately grasp each issue. Personal psychological changes. In the process of change, human resource strategy is faced with eight key challenges, namely market cooperation, legal environment, strategic positioning, benefit mechanism, performance evaluation, management structure, information technology, and human capital. Our task is to pay more attention to these key areas, establish a strategic human resource audit and evaluation system on these foundations, and achieve "all-round, focused".

2. Development status of strategic human resource audit evaluation

Starting from the first book "Personnel Management Audit and Evaluation" in 1955, there have been few studies on the evaluation system of human resource audit indicators. Mainly, Swinler, Das and Wagel discussed the formation of a relatively simple strategic human resource audit structure-SDW model. This model is mainly divided into four aspects: corporate strategy audit,

human resource system audit, management standard audit, and employee satisfaction audit. SDW points out the compatibility of the human resource audit system, procedures, and specific operating methods with the company's long-term goals. Nutley proposed the following six audit methods: system audit, compliance audit, performance audit, user satisfaction audit, value-added audit, and strategic contribution audit. Yang Weiguo and others designed the FRAIP model of human resource audit based on the SDW model. This model mainly includes five parts: strategic human resource function audit, rule audit, action audit, infrastructure audit and strategic human capital audit. Most scholars did not evaluate the proposed model, but only considered how to survive in the fierce market competition. This article established a strategic human resource audit evaluation system that considers market cooperation evaluation, which can give organizations a strategic human resource audit evaluation reference, Make the enterprise move toward the "corporate community development".

3. The construction of BSC-based strategic human resource audit evaluation system

The Balanced Scorecard (BSC) is a management tool used for performance evaluation, strategic communication, description and implementation. It is an evaluation system for corporate management business. It has changed the traditional management concept and started from performance management that only focuses on financial indicators. The method shifts to a method focusing on the evaluation of various performance indicators of corporate management. Based on the principle of the balanced scorecard, this paper constructs a strategic human resource audit evaluation system from eight dimensions.

Indicators of market cooperation. It is mainly used to measure whether the company is in the process of marketization in which the geographical and ownership boundaries are gradually blurred, and whether it pays more attention to the external interaction of strategic human resources. According to the main types of market cooperation activities, the indicators of this dimension are divided into: cooperation with upstream and downstream industry supply chains, cooperation with other potential stakeholders, and cooperation with companies producing similar products.

Indicators of the legal environment. The consideration of the legal environment is to determine whether companies pay more attention to and invest in the standardization and legalization of the labor market such as basic employment rights. Strategic human resource management is responding to government legal regulations and whether it is more effective under the government's strengthened supervision. Great flexibility. It is divided into two aspects: whether the legal system is implemented and whether there are violations.

Indicators of strategic positioning. Human resources are the blood of an enterprise and the starting point for a new life. If an enterprise's long-term business strategy lacks an enterprise human resource strategy, it will lose the leadership and development foundation for the implementation of the strategy. In the specific measurement, attention should be paid to whether the development of the enterprise strategy attaches importance to personnel training. Whether to focus on innovation and audit.

Indicators of interest mechanism. The interest-driven mechanism is the fundamental support for the existence of enterprises, and it is difficult for enterprises that are not likely to obtain benefits to obtain capital to gain a foothold in the market. For example, whether the company has a sound salary policy and whether the sustainable growth rate is positive to ensure that the company develops in the expected direction in the future.

Performance evaluation indicators. The staff compares their contributions and rewards based on the expectation theory and the fairness theory. Unfair and fair, the staff will no longer focus on what they want to do, resulting in conflicts of interest that deviate from the corporate

strategy. Audit evaluation should be conducted on whether performance is related to technical grade evaluation and whether wages are combined with performance, and the evaluation results are also used in the arrangement of interest mechanisms.

Indicators of management structure. The difficulty of human resource management transformation is that people's thinking is unpredictable. If an enterprise wants to achieve transformation and achieve certain goals, it must act from every functional organization and every small "site". The organizational structure can make the staff feel that they are Part of the whole business. Whether the governance structure is sound and whether there are subsystems that support each other is an important strategic human resource audit content.

Information technology indicators. Whether the technology is cutting-edge and whether there is an intelligent management system is a weapon for the strategic human resource audit to quickly integrate with the market. It is not only a convenient and fast processing system, but also an intelligent management system that can be connected with other information systems to deal with issues such as production and operation in linkage. Accomplishment of long-term corporate goals.

Indicators of human capital. How to dig deeper into the potential and invisible creative power of staff in the shallow changes of concept instillation and concept change, prevent the loss of human resources, give staff enough trust, and let staff become the masters of solving problems. On the one hand, whether the investment in human capital is effective and whether it can bring more returns to the company; on the other hand, whether the company provides training and further education opportunities to prevent the degradation of human capital and make adequate preparations for controlling future uncertain risks is also an audit that needs attention index of.

In summary, the audit evaluation system is shown in the figure:

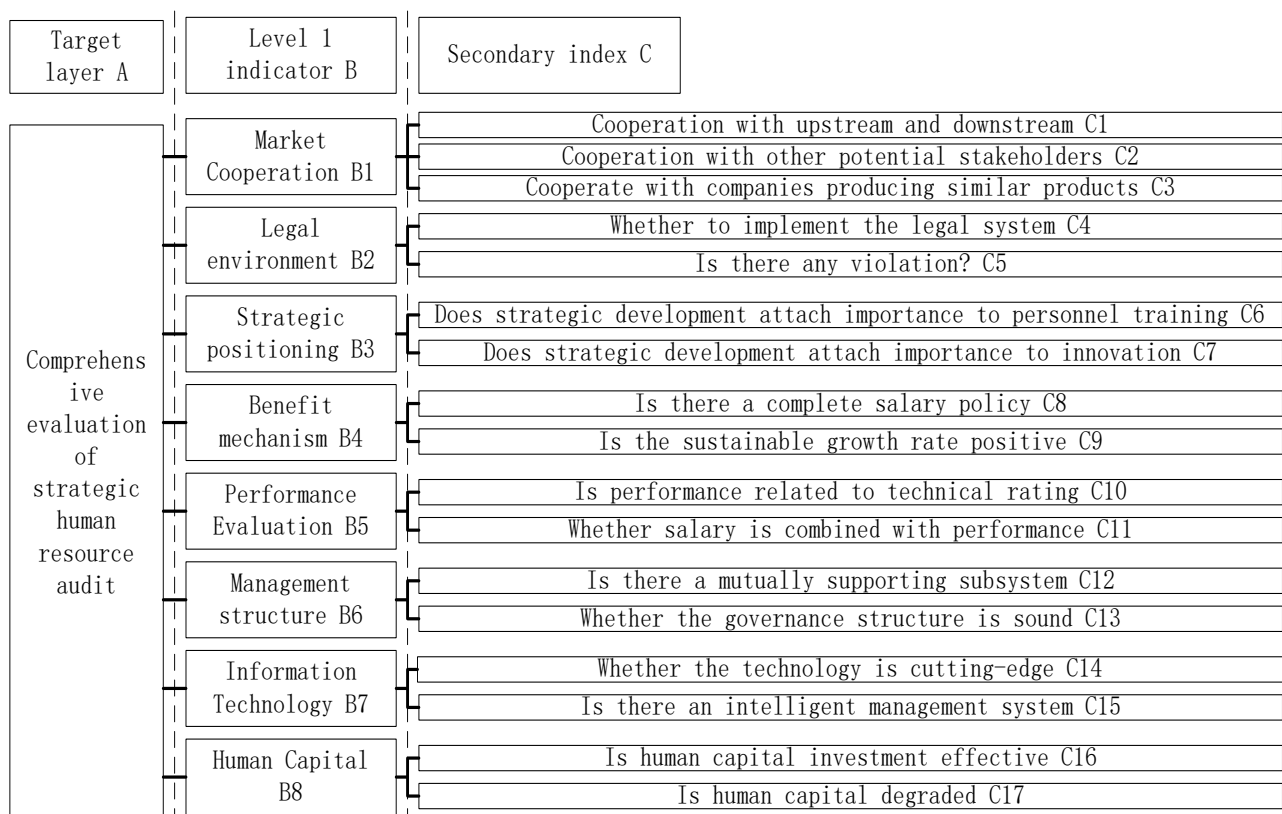


Figure 1: Strategic human resources audit evaluation system

4. Application of strategic human resources audit evaluation system

4.1. Audit evaluation system under the balanced scorecard

Table 1: Gree Electric Balanced Scorecard

Dimension	index	Specific indicator description
Market Cooperation B1	Cooperation with upstream and downstream C1	In the course of business development, always bear in mind that honesty is the foundation, act impartially, treat people with sincerity, and establish a shared cooperative relationship with global supply chain customers
	Cooperation with other potential stakeholders C2	Maintain good strategic partnerships with Ali, JD.com, Suning, Gome, etc., sign strategic cooperation agreements with real estate developers such as Evergrande and Huafa; establish strategic cooperation with military-civilian integration companies such as COMAC, Jiangsu Kebang, and Chengdu Runbo
	Cooperate with companies producing similar products C3	Cooperate with JD Home Appliances to launch high-end customized products such as Jingyi and Jingmu; cooperate with Alibaba Intelligence to create a series of air conditioners for style and Qingxiangfeng
Legal environment B2	Whether to implement the legal system C4	Comply with "Labor Contract Law", "Employment Promotion Law" and "Labor Dispute Mediation and Arbitration Law"
	Is there any violation? C5	Zhuhai Gree Electric Appliance Co., Ltd. Director Xu Zifa's decision to publicly condemn sanctions
Strategic positioning B3	Does strategic development attach importance to personnel training C6	Adhering to the guiding ideology of "focusing on the company's strategic layout and insisting on independent talent training"
	Does strategic development attach importance to innovation C7	Will continue to be self-reliant and insist on independent creation; driven by technological innovation, strengthen technology research and development planning and layout, etc.
Benefit mechanism B4	Is there a complete salary policy C8	The employee's salary policy will be dynamically adjusted according to the macroeconomic environment, industry development trends, and the company's strategic direction.
	Is the sustainable growth rate positive C9	The total shareholders' equity in 2018 was 927,147,711,700 yuan, and the total shareholder's equity in 2017 was 66,854,705,600 yuan, with a sustainable growth rate of 38.68%
Performance Evaluation B5	Is performance related to technical rating C10	Build a technical rating system around key employee behaviors, performance, and work capabilities.
	Whether salary is combined with performance C11	The company adopts a remuneration mechanism that combines fixed wages and variable performance wages, and comprehensively considers the nature of the employee's position, work results, work area, technical difficulty, etc., and approves and pays employees on time
Management structure B6	Is there a mutually supporting subsystem C12	Have a comprehensive organizational structure
	Whether the governance structure is sound C13	Sound governance structure
Information Technology B7	Whether the technology is cutting-edge C14	The self-developed GMV6 multi-line is the world's first artificial intelligence multi-connected air conditioning unit
	Is there an intelligent management system C15	Equipped with an intelligent management system to solve problems in production, operation and management with quick system procedures
Human Capital B8	Is human capital investment effective C16	The return on manpower investment in 2018 was 330.63%
	Is human capital degraded C17	Independently build a training system and build a diversified independent training mechanism.

Gree Electric occupies a large share in many product markets, such as air conditioners, high-end equipment, communication equipment, etc., and is also one of the top 100 companies in the

world. This article takes Gree Electric as an example. From eight dimensions, analyze and analyze Gree Electric's strategic human resources audit in 2018. The details are shown in Table 1.

4.2. Comprehensive evaluation of strategic human resource audit under AHP

4.2.1. Based on AHP comprehensive score

The main logic of Analytic Hierarchy Process (AHP) to solve the problem is to process the problem in blocks, the large unit is decomposed into multiple small units, and the multiple small units are then decomposed, decomposed into elements and calculated between the indicators of each element. The weight of each element is finally weighted and summed to make the choice of the optimal solution or the final weight determination.

Based on the established evaluation system, according to the specific situation of Gree Electric's strategic human resources, questionnaires were issued to corporate managers, strategic field experts, and auditors, and the comprehensive score results were set to four levels: 0-60 is poor, 60-75 is medium, 75-85 is good, and 85-90 is excellent. Summarize and calculate the expert score results, and the results are as follows:

Table 2: Factor weight table of risk evaluation system

First level indicator	Weights	Secondary indicators	Hierarchical single sort weight	Total ranking weight	Evaluation value	overall ratings
Market Cooperation B1	0.04	Cooperation with upstream and downstream C1	0.58	0.02	86.26	1.95
		Cooperation with other potential stakeholders C2	0.14	0.01	83.50	0.45
		Cooperate with companies producing similar products C3	0.28	0.01	85.00	0.93
Legal environment B2	0.04	Whether to implement the legal system C4	0.21	0.01	91.70	0.76
		Is there any violation? C5	0.79	0.03	80.40	2.46
Strategic positioning B3	0.36	Does strategic development attach importance to personnel training C6	0.63	0.23	88.13	20.05
		Does strategic development attach importance to innovation C7	0.37	0.13	85.11	11.18
Benefit mechanism B4	0.09	Is there a complete salary policy C8	0.32	0.03	80.90	2.18
		Is the sustainable growth rate positive C9	0.68	0.06	83.00	4.83
Performance Evaluation B5	0.19	Is performance related to technical rating C10	0.21	0.04	91.30	3.64
		Whether salary is combined with performance C11	0.79	0.15	88.45	12.96
Management structure B6	0.09	Is there a mutually supporting subsystem C12	0.17	0.01	86.20	1.22
		Whether the governance structure is sound C13	0.83	0.07	87.50	6.21
Information Technology B7	0.02	Whether the technology is cutting-edge C14	0.24	0.00	89.20	0.44
		Is there an intelligent management system C15	0.76	0.02	81.30	1.24
Human Capital B8	0.19	Is human capital investment effective C16	0.30	0.06	83.70	4.74
		Is human capital degraded C17	0.70	0.13	89.60	11.62

4.2.2. Consistency check

Introduce the consistency index $CI = \frac{\lambda_{\max} - n}{n - 1}$ and the average random consistency index RI (when $n=2$, $RI=0$; when $n=3$, $RI=0.58$; when $n=8$, $RI=1.41$). When the random consistency ratio $CR=CI \div RI$ of the judgment matrix is less than 0.1, it indicates that the judgment matrix is consistent. After calculation, the CR of each level is: $CR(0)=0$, $CR(1)=0.032$, $CR(2)=0.05$, all of which are less than 0.1. The consistency test indicates that the expert judgment is consistent and reliable.

5. Results analysis and suggestions

Based on the scores of experts in eight dimensions and 17 indicators, Gree Electric's final weighted average score is 86.87 points, which is excellent. The comprehensive scoring results show that the company pays attention to strategic human resource management and achieved remarkable results in work in 2018. Eight aspects of the audit evaluation system are concerned, including strategic positioning (36%), performance evaluation (19%), and human resources. Capital (19%), 74% of the three, occupy a large proportion.

It can be seen that the positioning of human resource management in the business strategy of a company is very important. It is a weather vane leading the growth of the company. Only by attaching importance to personnel training and innovation can the organization not only achieve strategic performance, but also manage uncertainty, and have continuous Creativity. Secondly, effective performance evaluation criteria are also needed. If the expectation theory is applied well, the employee will become the outstanding person he wants to be. Performance is linked to the design goal, so that the enterprise becomes a fair and credible carrier and timely fulfills its promises. Finally, it is necessary to prevent the human capital from mutating and degrading that cannot keep up with the progress of the enterprise's intelligent system, to prevent the waste of resources caused by the mismatch of positions and employee capabilities, and to make the investment of human capital of the enterprise fit the enterprise strategy. Most companies have been paying attention to these aspects, but they still need to realize the importance of strategic human resource audit. In too many uncertain economic environments, human capital is the source of sustainable value, and the most important asset should be understood, Be measured, and sensitively managed.

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