

Auditing Human Resource Functions & Competencies: An Empirical Study

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Literature suggests that a strategic performance measurement system should be used to help organizations to build capabilities to gain competitive advantage. HR audit in the Indian private sector banks can suggest a number of improvements which can be incorporated. This study attempts to analyse the impact of HR audit on employee performance of selected private banks in India. The study compares the level of overall employee performance of banks before and after organizing awareness campaigns with respect to HR Audit. It was found that there is a positive impact of awareness campaigns on performance of HR Audit. The study provides suggestions which can be incorporated for the improvement of the performance measurement system.

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Introduction

“HR audit is a process to review implementation of your institutions, policies and procedures, ensure compliance with employment law, eliminate liabilities, implement best practices and educate managers” (<http://www.slideshare.net/manishakkunwar/hr-planning-and-audit>)

It is important to ensure linkage between HRD and corporate strategy.

While HRD stands for human resource development HR stands for the human resource function. The HR function is all-encompassing, and includes HRD and more. It goes far beyond the traditional personnel function. It is more proactive and change-oriented and includes competencies of a nature different from the traditional personnel function. The traditional personnel function had been more of a maintenance function with very little growth focus. In an earlier research, it has been found that good companies use HR activities for short-term goal considerations. If these organisations will not ensure linkage of

organizational activities to corporate strategy, they may move in the wrong direction. Hence, it is important to ensure linkage between HRD and corporate strategy. Human Resource Development (HRD) is a process by which the employees of an organization are helped, in a continuous, planned way, to: 1) acquire or sharpen capabilities required to perform various functions associated with their present or expected future roles, 2) develop their general capabilities as individuals and discover and exploit their potentials for their own and/or organizational development purposes, and 3) develop an organizational culture in which supervisor-subordinate relationships, teamwork, and collaboration among sub-units are strong and contribute to the professional well-being, motivation, and pride of the employees (Rao, 1985).

All HRD assessments should start with the business goals and subjected to business considerations. Any assessment of HRD should examine the extent to which such linkages exist. Human resource audit crosses the boundaries between human resources management and auditing. An audit of human resource management performance is always future orientated. It helps in identifying areas for organizational improvement. This study focuses on the use of HR audit to evaluate the contribution of human resource management activities of selected private sector banks in India.

Review of Literature

The word audit comes from the Latin, 'audire' (to listen). Auditing had existed

for centuries and it could be traced to ancient Egypt, Babylon and Rome. The auditor's role was to 'listen' to the records and the notion of an independent outsider 'looking at' is central to auditing (Burrowes & Persson, 2000). It is not the function of an auditor to take the role of the management; the audit role is one of the examination and of critiquing management systems and procedures (Clardy, 2004).

After the evaluation of human resource management activities the issues were addressed i.e. whether an examination grounded in performance auditing could usefully evaluate the contribution of human resource management activities. There is a research gap surrounding the nexus between auditing and human resource management in relation to human resource auditing. This leads to confusion for human resource practitioners: in topic definition, in understanding the different types of audit, the professional practices of auditing by crossing discipline boundaries and mixing auditing methodology with the evaluation of human resource management. This study highlights an evaluation method that deserves further research attention.

Khan (2005), suggested a similar approach that can be applied in the international arena. Dolenko (1990) outlined a methodology for applying auditing techniques in human resource management but advanced literature is disquieted by alternative interpretations that define the human resource auditing in different ways (Clardy, 2004). Human resource auditing can be sited within and between

each of the fields of human resource management and auditing. This research has two parent disciplines: auditing and human resource management. Auditing is described as an investigative and information processing activity, which evolved in response to the need for independently verified stewardship reports (Parker, Ferris & Otley, 1989).

Human resource management emerged from traditional personnel management in the 1980s. Traditional personnel management was viewed as involving the performance of basic staffing functions, and it is often conducted without regard to other organizational activities and alignment with organizational objectives. Within the field of human resource management, a human resource audit is a method of evaluating or assessing activities. Human resource evaluation is not systemically identified in modern textbooks. However, evidences are available that group the human resource auditing with other human resource evaluation methods for the purposes of discussion and comparison (CCH, 2007).

An accepted definition of human resource auditing has proven to be elusive with many writers either not offering a definition or offering a definition without firm grounding. A key emerging construct is that human resource auditing involves the application of auditing theory and practice within the area of human resource management the activities to be audited being determined by the audit scope.

The purpose of developing an HR competency model for change manage-

ment is to use it as a tool for: performing an HR audit in order to assess performance gaps and increase the effectiveness of the HR change agents (Ulrich, 1997); predicting how a person will perform the job; and evaluating whether a person fits the job profile (Ulrich & Brockbank, 2005; Spencer & Spencer, 1993).

HRM is to be regarded as a “soft” management function.

Milkovich and Boudreau (1990) urged the managers to change their attitude towards managing employees in industrial organizations. They emphasized that the organization of human resources should be managed with the same care and logic, as its financial and raw material resources. Studies suggested that HRM is to be regarded as a “soft” management function. Authors also examined the current theoretical and research developments related to HRM, the current state of human resource practices and provided techniques to develop decision-making skills by utilizing personal computers as tools for human resource decision-making.

Viswaeswara (1990) observed that management of Human resource with special and specific reference to its changing pattern in the Hindustan Shipyard Limited, Vizag. It focused on the need for innovative and creative structure of the human resource management system keeping in view the long term strategies and objectives of the organization particularly the objectives of personnel division.

Francis (1990) explored the inter-district differences in investment, in the education and formation of human resources, with the help of human resources index, the level of human resource development in each district was examined.

Sharma (1991) studied HRD in the sports goods industry, which is unorganized and skilled oriented small scale and cottage industry. This study examined the HRD practices and the primary emphasis was on employment, training and evaluation of training programs as tools of HRD strategy.

Narayanamurthy (1992) conducted a study on employee welfare in the public sector that examined the practices relating to the administration of employee welfare measures in select public sector units. The expenditure incurred by the selected organizations in the provision of employee welfare measures and the practices relating to the administration of such measures has also been examined.

VenkatRatnam and Srivastava (1993) provided a comprehensive framework of the principles and concepts relating to personnel management with emphasis on the Indian context. They made an attempt to interpret human resource management concepts with their emphasis on behavioural principles and industrial relations. Their primary contribution lies in discussing the implications of personnel policies and future scenario of human resources.

Srimannarayana's (2008) study was aimed at assessing the extent of human

resources development (HRD) climate prevailing in Indian organisations. The information collected from 1905 employees working in 42 organisations covering manufacturing, service and IT sectors in India forms the basis for the study. It was found that the HRD climate prevailing in the organisations in India was only moderate. In comparison, the HRD climate in manufacturing sector was better than in the service sector.

Santosh K. Mohanty and K.M. Sahoo (2012) said that Human Resource Development (HRD) climate facilitates proper implementation of HRD systems in an organisation. This study aimed at assessing the extent of HRD climate prevailing in IT industry in India. The information collected from 543 employees working in seventeen IT organisations forms the basis for this study. It is found that moderate HRD climate was prevailing in the IT organisations. In comparison OCTAPAC Culture is more prevalent than the HRD mechanism and general HRD climate in the IT industry.

Swati Kewlani's (2013) study aimed at assessing the extent of developmental climate prevailing in academic institutions in central zone of India. Data was collected from the employees of selected management institutes using structural HRD climate questionnaire. The data was analyzed using statistical tools such as mean, standard deviation and Z-test. The results indicate that there is an average HRD climate in the management institutions leaving plenty of scope for development and the perception of aca-

demicians regarding the HRD climate do not differ significantly on the basis of gender and qualification but it differs significantly on the basis of age.

Ramanathan's (2014), research paper on "HRD Climate in Commercial Banks" found that the business organizations arrange great magnitude to human resource since human resources are the major source of spirited improvement and have the ability to convert all the other resources in to product/service. The efficiency of this human resource depends on the kind of HRD climate that prevails in the organization; if it is good then the employee's concert will be high but if it is average or poor then the performance will be low. The study of HRD climate is very vital for all the organizations and the banking sector is no exception. The researcher has also tried to find out the top level management support for the HRD climate in commercial banks on the basis of age, gender, designation, qualification. The data collected from the employees of commercial banks using structured HRD climate questionnaire were analyzed using several statistical tools such as percentage distribution, Chi-Square test, One-Way ANOVA.

As the need for modern and comprehensive measures is eminent, many researchers have suggested the usage of strategic performance measurement system to help organizations build capabilities to gain competitive advantage. The existing studies conducted in India observed that the overall HRD climate

has improved a lot. The study found that there was a general indifference on the part of employees to their own development which could take place through making efforts to recognize their own strengths and weaknesses. Existing literature highlights the gaps which prompt the need to make a fresh attempt to understand the opportunities and challenges. HR Audit in the Indian private sector banks can suggest a number of improvements. Hence, the present study attempts to analyse the impact of human resource audit on employee performance of selected private banks in India.

Research Methodology

In this study exploratory research design has been used for gaining the information and familiarity with the various aspects of HR audit policies adopted by selected private banks in India. For analysing the challenges for human resource auditors the selected five private banks in India (HDFC Bank, ICICI Bank, Axis Bank, Kotak Mahindra Bank, IndusIndBank) have been considered as sample units on the basis of their Cash Adequacy Ratios. Employees, administrators and Human Resource auditors of selected private banks were considered as part of the sample. The selection of the units is done on the basis of non-probability sampling technique, i.e., 'QUOTA' sampling. In total 500 employees and 50 Human Resource auditors were surveyed from the different branches of selected banks located at Delhi, Haryana and Noida.

Analysis

In this study, a response regarding the overall level of impact has been compared before and after organizing HR audit awareness campaign policies by the selected private banks. To verify and analyse the impact of the HR audit, Mean variance, one way Analysis of Variance (ANOVA), Post hoc analysis and paired sample t-Test have been applied. Mean value of statements related to the Overall employee performance (two statements) were taken as dependent variable and selected private banks were taken as independent variable. A significant value of less than 0.05 indicated that a significant relationship existed between

the variables under study. Further analysis was carried out through Post hoc analysis. Wherever Post hoc analysis could not be applied the analysis was done on the basis of mean scores.

Table.1 clearly reveals that before creating awareness related to HR audit policies, the overall mean value of selected private banks related to the overall employee performance comes out to 3.44. The mean value of different banks are: HDFC (3.08), ICICI (4.31), AXIS (4.21), KOTAK (3.60), and INDUSIND (3.63). One way ANOVA has been applied to reveal further details of the impact of the HR audit in selected banks in India (Table 2)

Table 1 Descriptive Mean: Overall Employee Performance Before Creating Awareness Related to Human Resource Audit

Name of Bank	Mean	Std. Dev	Std. Error	Min.	Max.
HDFC (n=178)	3.08	.708	.045	2	6
ICICI (n=48)	4.31	.501	.072	4	5
AXIS (n=41)	4.21	.602	.094	4	5
KOTAK (n=40)	3.60	.496	.078	3	4
INDUSIND (n=43)	3.63	.489	.075	3	4
Total	3.44	.794	.039	2	6

Table 2 ANOVA: Overall Employee Performance before Organizing Awareness Campaign Related to Human Resource Audit

	Sum of Squares	Df	Mean Square	F	Sig.
Between Groups	95.270	4	23.817	58.123	.000
Within Groups	171.697	37	.410		
Total	266.966	41			

The significance value (.000) is lower than the $p = 0.05$ clearly indicating that there is a significant relationship between Overall employee performance before Organising Awareness Campaign and the selected private Indian banks.

Post hoc analysis has been used to identify specific category having significant relation. The multiple comparisons in Table 3 signify that Overall Employees Performance in all banks is significantly different from that in ICICI, AXIS, KOTAK and INDUSIND ex-

Table 3 Dependent Variable: Overall Employee Performance before Creating Awareness Related to Human Resource Audit

Name of Bank (I)	Name of Bank (J)	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval	
					Lower Bound	Upper Bound
HDFC	ICICI	1.23	.101	.000	1.43	1.03
	AXIS	1.12	.108	.000	1.34	.91
	KOTAK	.52	.109	.000	.73	.30
	INDUSIND	.54	.106	.000	.75	.34
ICICI	HDFC	1.23	.101	.000	1.03	1.43
	AXIS	.11	.136	.440	.16	.37
	KOTAK	.71	.137	.000	.44	.98
	INDUSIND	.68	.134	.000	.350	.95
AXIS	HDFC	1.12	.108	.000	.91	1.34
	ICICI	.11	.136	.440	.37	.16
	KOTAK	.61	.1350	.000	.33	.89
	INDUSIND	.58	.140	.000	.30	.85
KOTAK	HDFC	.52	.109	.000	.30	.73
	ICICI	.71	.137	.000	.98	.44
	AXIS	.61	.1350	.000	.89	.33
	INDUSIND	.03	.141	.843	.30	.25
INDU-SIND	HDFC	.54	.106	.000	.34	.75
	ICICI	.68	.134	.000	.95	.350
	AXIS	.58	.140	.000	.85	.30
	KOTAK	.03	.141	.843	.25	.30

The mean difference is significant at .05 level.

cept AXIS with ICICI and KOTAK with INDUSIND

Overall Employee Performance after HR Audit Campaign

Table 4 clearly reveals that after creating awareness related to HR audit poli-

cies, the overall mean value of selected private banks related to Overall employee performance is 5.24. The mean values of the private banks are: HDFC (5.46), ICICI (5.13), AXIS (5.32), KOTAK (4.60), and INDUSIND (4.59). One way ANOVA has been used to reveal further details of the impact of HR policies in India (Table 5).

Table 4 Descriptive Mean: Overall Employee Performance after Creating Awareness Related to Human Resource Audit

Name of Bank	Mean	Std. Dev.	Std. Error	Min.	Max.
HDFC (n=178)	5.46	.456	.029	5	7
ICICI (n=48)	5.13	.726	.105	4	6
AXIS (n=41)	5.32	.687	.107	5	6
KOTAK (n=40)	4.60	.744	.118	4	6
INDUSIND (n=43)	4.59	.366	.056	4	5
Total (n=350)	5.24	.636	.031	4	7

Table 5 depicts that significance value (.000) is lower than $p=0.05$. It clearly indicates that there is a significant relationship between Overall employees performance after organizing awareness campaigning and the selected private banks of India.

Table 5 ANOVA: Overall Employee Performance After Creating Awareness Related to HR Audit Policies

	Sum of Squares	Df	Mean Square	F	Sig.
Between Groups	47.937	4	11.984	40.813	.000
Within Groups	123.035	37	.294		
Total	170.971	41			

Post hoc analysis has been carried out to identify specific category having significant relation. The multiple comparison in Table 6 signify that Overall employees performance after Organising Awareness Campaigning in all selected private bank is significantly different except the following categories of banks: HDFC with AXIS, ICICI with AXIS, and KOTAK with INDUSIND.

Table 6 Dependent Variable: Overall Employee Performance after Creating Awareness Related to Human Resource Audit

Name of Bank (I)	Name of Bank (J)	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval	
					Lower Bound	Upper Bound
HDFC	ICICI	.34	.085	.000	.17	.51
	AXIS	.15	.091	.107	.03	.33
	KOTAK	.86	.092	.000	.68	1.05
	INDUSIND	.87	.089	.000	.70	1.05
ICICI	HDFC	.34	.085	.000	.51	.17
	AXIS	.19	.115	.096	.350	.03
	KOTAK	.53	.116	.000	.30	.75
	INDUSIND	.53	.114	.000	.31	.76
AXIS	HDFC	.15	.091	.107	.33	.03
	ICICI	.19	.115	.096	.03	.350
	KOTAK	.72	.120	.000	.48	.95
	INDUSIND	.72	.118	.000	.49	.96
KOTAK	HDFC	.86	.092	.000	1.05	.68
	ICICI	.53	.116	.000	.75	.30
	AXIS	.72	.120	.000	.95	.48
	INDUSIND	.01	.119	.953	.23	.24
INDU-SIND	HDFC	.87	.089	.000	1.05	.70
	ICICI	.53	.114	.000	.76	.31
	AXIS	.72	.118	.000	.96	.49
	KOTAK	.01	.119	.953	.24	.23

The mean difference is significant at .05 level.

It is clear that Creating Awareness related to Human Resource Audit has significant influence on the overall performance. To support the above findings two-related-samples (paired samples) t-Test has been applied on the overall results to confirm the findings of the earlier analysis, i.e. there was a significant influence of awareness campaigning on the impact of the HR Audit. The Paired-

samples t-Test procedure compared the means of two variables that represent the same group at different times (e.g. before and after an event) or related groups. In the present study, employees performance level has been tested twice, i.e. before creating awareness related to HR Audit and after creating awareness related to HR Audit policies (Tables 7 and 8).

Table 7 Paired Samples t-TEST Statistics (Overall Impact)

	Mean	N	Standard Deviation.	Standard Error Mean
Pair 1 Overall employees performance Before creating awareness related to HR Audit policies	3.44	350	.794	.039
Overall employees performance After creating awareness related to Human Resource Audit	5.24	350	.636	.031

Table 8 Paired Samples t-TEST (Overall Policies)

	Paired Differences Mean	SD	S.E. M	95% Confidence Interval of the Difference	t	df	Sig. (2- tailed)
				Lower Upper			
Pair 1 Overall employees performance after creating awareness related to Human Resource Audit - Overall employee performance before creating awareness related to HR Audit policies	1.81	.907	.044	1.89 1.72	41.005	3503	.050

The significance value (.050) of Paired Samples t-TEST reveals that there is a significant difference between the two variables. Thus the above discussion strongly

confirmed that there was a significant influence of creating awareness related to HR Audit on overall performance.

There was a significant influence of creating awareness related to HR Audit on overall performance.

Findings & Conclusion

While comparing the level of overall employee's performance of banks before

and after organizing awareness campaign with respect to HR Audit policies it was revealed that there is a positive impact of awareness campaigning on performance of HR Audit. It has also been observed that the employees of ICICI (by replacing HDFC) has high mean score (4.31) after organizing awareness campaigning regarding HR Audit policies. It indicates that in the case of overall performance of HR policies, ICICI is better placed as compared to other selected private banks. Study reveals that after organizing awareness campaign related to HR Audit policies, the overall mean value of selected private banks has been found to increase from 3.44 to 5.24. It has been observed that there is a significant relationship between Overall employees' performance before Organising Awareness Campaign programs in the selected private banks in India. In the Post hoc analysis it has been found that Overall employee performance in all banks is significantly different from ICICI, AXIS, KOTAK and INDUSIND except AXIS with ICICI and KOTAK with INDUSIND. After Organising the Awareness Campaign programs it has been found that there is a significant relationship. The multiple comparison signified that Overall employee performance after Organising Awareness Campaign in all selected private banks is significantly different except following categories of banks: HDFC with AXIS, ICICI with AXIS, and KOTAK with INDUSIND. In the present study, employees performance level has been tested twice, i.e. before creating awareness related to Human Resource Audit and after. The significance value (.050) of Paired

Samples t-TEST strongly confirmed that there is a significant influence of organizing awareness campaign related to HR audit policies on performance of HR audit products and policies.

Recommendations

HRD audit always keeps business goals in focus. At the same time, it attempts to bring in professionalism in HRD. In keeping the business focus at the centre, HRD audit attempts to evaluate HRD strategy, structure, system, staff, skill and style and their appropriateness. There are various recommendations and suggestions which could be incorporated by banks to improve their performance, some of which are as follows:

- HRD audit should be undertaken by organizations to make HR systems and processes more relevant to business goals. Over a period of time, business changes could take place for a variety of reasons including environmental changes. Organizational restructuring, (financial, technological, marketing, manufacturing, engineering, etc.) Such changes should be accompanied by appropriate modifications in the HR function (its goals, emphasis, strategies, systems and processes).
- Organizations should go for HRD audit to examine current state and make changes in the HR function to accompany with organizational changes. Some measures to be adopted by organizations are: business process reengineering and balance scorecard.

- Many organizations in India, after liberalization, have entered in a competitive phase. Companies felt the need to take the right direction in which they should move. HR audit provides a base for the decision making.
- Some of these companies have borrowed many HRD practices from professionally managed companies, but without enough preparation. Companies are not sure if they are going in the right direction or not. Thus, HRD should go for pre analysis of HR audit to know about the benefits of a particular HRD practice and their alignment with the future direction of company.
- With a transforming of the world into a global village, some companies realized the importance of skill development and professionalism among the employees. To inculcate professionalism, companies need to maintain HRD audit.
- A few organizations, after their initial success and building core competencies in certain areas, want to diversify and expand into new areas. Organizations even undertook the initial steps for using their existing staff in handling new projects. Organizations are not sure whether this is likely to work or not. Organizations also wanted to know the direction in which they should move. Therefore, organizations decided to undertake HRD audit.
- Some organizations undertook HR audits more as a comprehensive review of their needs generated from their dissatisfaction with one or two subsystems of HRD. It has been observed during the research that in some companies, HR audit is used as a means to improve communications. In another company HR appraisal is used as the starting point, but later it has been decided that appraisal is linked to many HRD subsystems. Therefore, such organizations should make a comprehensive examination of HRD.
- The experiences of this research indicate that HRD audit can give many insights into a company's affairs. It provides a good degree of qualitative data.
- Ironically, it may seem that HRD audit should begin with strategic plans, but sometimes it has propelled the top management to formulate such plans. The important aspect in this regard is that individuals cannot participate in HR audit without some sharing of these plans. The audit, therefore, has forced the top management to share their plans across the organization, resulting in increased involvement and commitment of employees. Sometimes, a new system of annual planning and sharing of the business plans with management staff, enables them to plan their own activities and competency development programs.
- Successful HRD companies have an excellent learning environment. Thus, one of the major objectives of HRD is to create a learning oriented organization.

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