Impact of Training and Development on Auditors Performance

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Abstract:

For any organization, the quality of its Human Resource is an asset as well as a success factor. Thus, every organization must invest both time and resources to improve the quality of its work force. One of the most effective ways of achieving this is through training. Training affects the employee's job performance in a positive way. Training improves the skills, knowledge and abilities of the employees because of which employees become more proficient at their workplace thus training is a motivational factor. Some organizations carry out training in a haphazard way while some others do it through systematic manner and they have separate training departments. This paper sought to determine the relationship between training and its impact on Auditors performance in the SNAO (Sudanese National Audit Office) Deportment of Training. The study assessed whether training has improved Auditors performance. This thesis's main objective was to investigate whether training and development has impact on Auditors performance. It is quantitative in nature. Data for the thesis have been collected through primary and secondary source that are from questionnaires surveys and references Studys and websites. The data have been checked through statistical tools to find the impact of training and development on Auditors performance. There were two variable Training and Development (Independent) and Auditors performance (Dependent). SNAO (Sudanese National Audit Office) Deportment of Training was selected for the study. Fifty questionnaires were distributed for the collection of data. Descriptive statistic tools SPSS were applied on the questionnaire to see the reliability and consistency. The goal was to see whether Training and Development-has an impact

on Auditors Performance. Data were analyzed and discussed.The result showed that there was significant relationship between the variables, the Pearson correlation was used in study and Alpha for each questionnaire was obtained. Frequency distribution was used to see the individual result of the study. Relevant literatures were also studied about topics related to this research. Recommendation and conclusion form the last part of this thesis.

Key words: Training and Development, On the Job Training, Training Design, Delivery style Institutional Performance.

المستخلص:

لــكل مؤسسـة جـودة مواردهـا البشريـة هـي أحـد الأصـول وكذلـك عامـل نجـاح. وبالتالـي ، يجـب علـى كل منظمـة اسـتثمار الوقـت والمـوارد لتحسـين مـن جـودة قوتهـا العاملـة. واحـدة مـن أكـثر الطـرق فعاليـة لتحقيـق ذلـك هـي مـن خـلال التدريـب. يؤثـر التدريـب عـلى أداء ا الوظيفـي بطريقـة إيجابيـة. يعمـل التدريـب عـلى تحسـين مهـارات ومعـارف وقـدرات الموظفـين ، مـما يجعـل الموظفـين أكـثر كفـاءة في مـكان عملهـم ، وبالتالـي فـإن التدريـب هـو عامـل تحفيـزي. تقـوم بعـض المنظمـات بإجـراء التدريـب بطريقـة عشـوائية بينـما يقـوم البعـض الآخـر بذلـك بطريقـة منهجيـة ولديهـم أقسـام تدريـب منفصلـة. سـعت هـذه الورقـة إلى تحديـد العلاقـة بـين التدريـب وتأثـيره عـلى أداء المراجعـين في SNAO (مكتـب التدقيـق الوطنـي السـوداني) ترحيـل التدريـب. قيمـت الدراسـة مـا إذا كان التدريـب قـد أدى إلى تحسـين أداء المراجعـين. كان الهـدف الرئـيسي لهـذه الأطروحـة هـو التحقـق مـما إذا كان التدريـب والتطويـر لهـما تأثـير عـلى أداء المدققـين. إنهـا كميـة بطبيعتهـا. تـم جمـع البيانـات الخاصـة بالأطروحـة مـن خـلال المصـادر الأوليـة والثانويـة المسـتمدة مـن الاسـتبيانات والمراجـع والدراسـات والمواقـع الإلكترونيـة. تـم فحـص البيانـات مـن خـلال الأدوات الإحصائيـة لمعرفـة تأثـير التدريـب والتطويـر عـلى أداء المراجعـين. كان هنـاك نوعـان التدريـب والتطويـر (مسـتقل) وأداء المراجعـين (تابـع). تـم اختيـار SNAO (مكتـب التدقيـق الوطنـي السـوداني) ترحيـل التدريـب للدراسـة. تـم توزيـع خمسـين اسـتبانة لجمـع البيانـات. تـم تطبيـق أدوات الإحصـاء الوصفيـة SPSS عـلى الاسـتبيان لمعرفـة الموثوقيـة والاتسـاق. كان الهـدف هـو معرفـة مـا إذا كان للتدريـب والتطويـر تأثـير عـلى أداء المدققـين. تـم تحليـل البيانـات ومناقشـتها ، وأظهـرت النتائـج وجـود علاقـة معنويـة بـين المتغـيرات ، حيـث تـم اسـتخدام ارتبـاط بيرسـون في الدراسـة ، وتـم الحصـول عـلى اجابيـة لـكل اسـتبيان. تـم اسـتخدام توزيـع الاسـتبيان لمعرفـة النتيجـة الفرديـة للدراسـة. كـما تمـت دراسـة المناهـج ذات الصلـة بالموضوعـات المتعلقـة بهـذا البحـث. تشـكل التوصيـة والاسـتنتاج الجـزء الأخـير مـن هـذه الأطروحـة.

الكلــمات المفتاحيــة: التدريـب والتطويـر، التدريـب أثنـاء العمل،نقصـد بـه تدريـب المدققـين؛ تصميـم التدريـب، أسـلوب لتقيـم الأداء المؤسـسي.

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CHAPTER: 1

1.1. INTRODUCTION

In my Study I will express how training is important for Auditors and how it develop their performance in their job, and how the training improve the Auditors Skills and develop their performance in My country (Sudan) this Topic is very useful for the Auditors because Every year there is new Scientific System like Electronic System inter in to Audit work so we need to train the Auditors how to use those new System. And after the Training we need to evaluate their performance and to see how it develops. Training can be defined as "a systematic process of acquiring knowledge, skills, abilities, and the right attitudes and behaviors to meet job requirement" Training has been identified as a mean to help Auditors do their current jobs and to meet performance requirements by focusing on specific skills required for the current need. However, the benefits of training may extend throughout a person's career and help to develop the Auditor for future responsibilities. Training enables most Institutions meet their goals and objectives. In doing so, it enables the Auditors to learn new concepts at the work place, to refresh their skills, to improve their work attitude and to boost productivity .The primary

role of training is to improve the skills of the Auditors for current and future duties and responsibilities therefore; training has been given a lot of importance in the human resource development. Since various concepts at lace are ever charging especially with the current globalization views, the training needs will follow the suit. Such trainings can be done from either internal or external arrangements. Either way, relevance and quality must be upheld so that the Auditor can appreciate the career motivational effects Institutions that do not offer their Auditors regular training, are out competed in the market. It usually happens because such Institution's Auditors slowly become inept and incapable of boosting productivity. In the contrary, training helps them to change with aspects and competition. In today's dynamic environment of governmental Institution is work to show professional and highly skillful workforce are necessary for every Institution to perform well in this environment. The Auditors need Training to improve their skills.

1.2. Topic Motivation & significance of the Topic:

Motivation behind the choice of this topic is bring the attention of the Auditors of the Developing countries E.g. Sudan   to keep pace with ever advancing field of Auditing. During my little stay so far here I have witnessed China as leader in Big Data Analytics.

1.3. Significance of the topic

The purpose of the research is to conduct a descriptive study on the impact of training and development to Auditors performance. The research specifically examines the Auditors training and development program within an Institution.

1.4. Objectives of the Study:

1. The purpose of the study is to investigate how effective the Auditor training and development is for any Institution.
2. To discuss the current practices in Institutions for training and development
3. to contribute for enhancement of the Auditors' skills and Auditor performance
4. To evaluate the views of management personnel on effective

Auditor training and development program as enhancing the Auditor performance.

1.5. Research questions:

1. What is the effect on Institution's performance having better trained and developed Auditors?
2. What are the actions of the Institutions in doing training of the Auditors?
3. What are the greatest problems that usually call for training and Development of Auditors?
4. What are the major objectives of the training and development for the Auditors?
5. What are the desired outcomes of the training?

1.6. Scope and Limitations of the Study

The study is limited on the elements of human resource, particularly in the area of

Training and development this study was carried out in SNAO Khartoum. It means

That 16 s weren't selected. As a result of this is new Deportment.

1.7. Hypotheses:

-Good performance affected positively the work in the Institution.

- Training can help Auditors to perform their work more aptitude

As well as Motivation aspects

-performance enhancing can increase productivity and Satisfaction and

 Less need for supervision

1.7.1 Problem of Study:

In today's dynamic environment the stipulate for professional and highly skillful workforce faced problem of how to train new Auditor There for its necessary for every organization to perform well in this environment. The New Auditor needs to be trained and the development of an Auditor to be highly skilled is essential. The research proposes how the

Auditor performance can be enhanced by proper training and development.

CHAPTER2-

2.1. Literature Review

Introduction: This chapter include the Literature Review about impact of Training and Development on Auditors performance and any Institution that use to train and develop its Auditors it leads to high performance it would be done through HRD. In the development of Institutions or Institution in accomplishment of their objective

2.0. 1THEME ONE: TRAINING:

Training refers to the process of imparting specific skills. An Auditor undergoing training is presumed to have had some formal education. No training program is complete without an element of education. Hence we can say that Training is offered to operatives. It's a type of activity which is planned, systematic and it results in enhanced level of skill, knowledge and competency that are necessary to perform work effectively. This training help to identify competencies Auditors need for success of the knowledge, skills abilities and other factors that lead to superior performance Training and Employees Performance Training and feedback are the true compliments of giving a better shape to employees' performance. Training on its behalf tries to overcome the gaps between employees and major contents of their working environment. It may be in the form of learning from seniors, receiving satisfaction, cooperation from peers, and respects and obeying from the subordinates. It enables employees to actively participate in providing supportive suggestion on their behalves and conveying it to concerning management for the betterment of the employees and organization. These aspects of training construct its value in the eyes of those think tanks whose minds revolve around the value generation of organization through proper utilization of all sorts of assets, and the most important out of them are their employees. Organizations around the world who are working with the notion of continuous progress in their employees work and

performance, they should arrange such programs those can polish the employees' abilities and can develop their competencies which are required at the workplace, (Jie and Roger, 2005).Training not only mentally develops the employee but also prepare them to make better their health in order to be with active mind and more productive thought for the organization (David, 2006). Along with the ability of mental and physical development of employees' healthy training not only prepares the old age employees to push up their performance, but it also adds effective attributes to the working abilities of young workers (Becci, 2006). The organizations which are Far East Research Centre www.fareastjournals.com 27 producing some physical products for society, they should be very much careful about their employees who work on those products. Keeping the picture in mind regarding customer need they will be able to give a better shape to employee behavior with them through proper training. Especially companies who market their products through its employees should train their employees according to change in customer need and trend of market (Hollenbeck, Derue and

Guzzo, 2004).

Need of Training for Individual level

- Diagnosis of present problems and future challenges
- Improve individual performance or fix up performance deficiency
- Improve skills or knowledge or any other problem
- To anticipate future skill-needs and prepare Auditor to handle more challenging s.
- To prepare for possible job transfers

Group level

To face any change in Institution strategy at group levels

When new products and services are launched

To avoid scraps and accident rates

Identification of Training Needs (Methods) Individual Training Needs Identification

Performance Appraisals, Interviews, Questionnaires, Attitude

Surveys, Training Progress Feedback, Work Sampling, Rating Scales

Group Level Training Needs Identification

Institutional Goals and Objectives, Personnel / Skills Inventories, Institutional Climate Indices, Efficiency Indices, Exit Interviews, MBO / Work Planning Systems , Quality Circles, Customer Satisfaction

Benefits of Training Needs Identification

Trainers can be informed about the broader needs in advance

Trainers Perception Gaps can be reduced between Auditors and their supervisors Trainers can design course inputs closer to the specific needs of the participants

Diagnosis of causes of performance deficiencies can be done

Methods of Training

On the Job Trainings: These methods are generally applied on the workplace while Auditors is actually working. Following are the on-the-job methods.

Advantages of On-the-Job Training:

– It is directly in the context of job
– It is often informal
– It is most effective because it is learning by experience
– It is least expensive
– Trainees are highly motivated
– It is free from artificial classroom situations

Disadvantages of On-the-Job Training:

Trainer may not be experienced enough to train It is not systematically organized

Poorly conducted programs may create safety hazards

On the Job Training Methods:-

Job Rotation: In this method, usually Auditors are put on different jobs turn by turn where they learn all sorts of jobs of various departments. The objective is to give a comprehensive awareness about the jobs of different departments. Advantage – Auditor gets to know how his own and other departments also function. Interdepartmental coordination can be improved, instills

team spirit. Disadvantage – It may become too much for an Auditor to learn. It is not focused on Auditors own job responsibilities. Auditor's basic talents may remain underutilized.

Job Coaching: An experienced Auditor can give a verbal presentation to explain the nitty-gritty's of the job. Job Instruction: It may include an instruction or directions to perform a particular task or a function. It may be in the form of orders or steps to perform a task. And Apprenticeships: Generally fresh graduates are put under the experienced Auditor to learn the functions of job. Plus Internships and Assistantships: An intern or assistants are recruited to perform a specific time-bound jobs or projects during their education. It may include a part of their educational courses. Off the Job Trainings: These are used away from work places while Auditors are not working like classroom trainings, seminars etc. Following are the off-the-job methods;

Advantages of Off-the-Job Training:

Trainers are usually experienced enough to train, It is systematically organized efficiently created programs may add lot of value.

Disadvantages of Off-the-Job Training:

It is not directly in the context of job, it is often formal, It is not based on experience, It is least expensive, Trainees may not be highly motivated, It is more artificial in nature

Retraining and Redeployment;

New skills are to be imparted to existing staff when technology changes or product line discontinued. Auditors need to be redeployed to other departments where they could be gainfully employed.

Off the Job Training Methods:-

Classroom Lectures: It is a verbal lecture presentation by an instructor to a large audience. Advantage – It can be used for large groups. Cost per trainee is low. Disadvantages – Low popularity. It is not learning by practice. It is One-way communication. No authentic feedback mechanism. Likely to boredom Audio-Visual: It can be done using Films, Televisions, Video, and Presentations

etc. Advantages – Wide range of realistic examples, quality control possible,. Disadvantages – One-way communication, No feedback mechanism. No flexibility for different audience. Simulation: creating a real life situation for decision-making and understanding the actual job conditions give it. Following are some of the simulation methods of trainings Sensitivity Trainings: This is more from the point of view of behavioral assessment, under different circumstances how an individual will behave himself and towards others. There is no preplanned agenda and it is instant. Advantages – increased ability to empathize, listening skills, openness, tolerance, and conflict resolution skills Disadvantage – Participants may resort to their old habits after the training. Programmed Instructions: Provided in the form of blocks either in Study or a teaching machine using questions and Feedbacks without the intervention of trainer. Advantages – Self paced, trainees can progress at their own speed, strong motivation for repeat learning material is structured and self-contained.

Employee Training

Training is the organized way in which organizations provide development and enhance quality of new and existing employees. Training is viewed as a systematic approach of learning and development that improve individual, group and organization (Goldstein& Ford, 2002) in Khawaja & Nadeem (2013). Thus it is the series of activities embarked upon by organization that leads to knowledge or skills acquisition for growing purposes. There by, contributing to the wellbeing and performance of human capital, organization, as well as the society at large. According to Manju & Suresh (2011), training serves as acts of intervention to improve organization's goods and services quality in stiff the competition by improvements in technical skills of employees.

2.0.1. Training and its Importance

It is very necessary for the organization to design the training very carefully (Michael Armstrong, 2000). The design of the training should be according to the needs of the employees (Ginsberg, 1997). Those Institutions   which develop a good

training design according to the need of the employees as well as to the organization always get good results (Partlow, 1996; Tihanyi et al., 2000; Boudreau et al., 2001). It seems that Training design plays a very vital role in the employee as well as organizational performance. A bad training design is nothing but the loss of time and money (Tsaur and Lin, 2004). All these results prove our first Hypothesis which is H1: Training design has significant effect on the organizational performance. And it has a positive effect on the organizational performance. It improves the organizational performance. As we see in the table that most of the means are in between the bracket of 4-5 and 3-4, it means that most of our respondents think that Training Design has significant effect on the organizational performance. This also proves our first hypothesis which is; H1: Training design has significant effect on the organizational performance. If we see the z-test value it lies in the critical region. It means the data and the results are significant of our first hypothesis. D. A. Olaniyan and L. B. Ojo in their journal on the 'Staff Training and Development', identifies that training is important because it increase the productiveness, improves the quality of work, increase the skills and knowledge, develop the attitude, and reduce the waste, mishaps, turnover, lateness, capital management and so forth. (Olaniyan&Ojo, 2008).According to G. A. Cole (2002), training can achieve lower cost of production, lower turnover and change management. At times there is a gap between desired work performance and actual level of work performance in every Institutional setting. (Cole, 2002).Importance of training can be summarized in this way, "the economic and technological trends, the pace of innovation, change and development have been growing faster year by year and as a result these are clear signals that training and development are very important that both Institutions and individual stakeholders must consider as very serious .

What are the Training Inputs?

Skills, Education, Development, Ethics, Problem Solving Skills, Decision Making, Attitudinal Changes

Training plays a vital role,

The Training has an essential role in improving performance as well as increasing productivity, and eventually putting Institutions in the best position to face competition and stay at the top. This means that there is a significant difference between the Institutions that train their Auditors and Institutions that do not (April, 2010). Training is a type of activity which is planned, systematic and it results in enhanced level of skill, knowledge and competency that are necessary to perform work effectively (Gordon, 1992). There exists a positive association between training and Auditor performance. Training generates benefits for the Auditor as well as for the Institution by positively influencing.

Distinction between Training and Education

Education	Training
Theoretical Orientation	Application oriented
Classroom learning	Job experience
Covers general concepts	Specific Task in mind
Has Broad Perspective	Narrow Perspective
Education is no bar	Training is Job Specific

2.0.2. Development

Development refers to activities leading to the acquisition of new knowledge or skills for purposes of growing. Organizations provide employees with development programs in order to enhance their capabilities. Employee development is gaining an increasingly critical and strategic imperative in organizations in the current business environment (Sheri-lynne 2007) in Abdul Hameed (2011). Thus organizations need to invest in continuous employee development in order to maintain employees as well as the organization success (Khawaja & Nadeem 2013). Development: Development means those learning opportunities designed to help Auditors to grow. Development is not primarily skills oriented. Instead it provides the general knowledge and

attitudes, which will be helpful to employers in higher positions. Efforts towards development often depend on personal drive and ambition. Development activities such as those supplied by management development programs are generally voluntary in nature. Development provides knowledge about business environment, management principles and techniques, human relations, specific industry analysis and the like is useful for better management of an Institution. It's a broad ongoing multi-faceted set of activities (training activities among them) aimed at bringing someone or an Institution up to another threshold of performance, often to perform some job or a new role in the future .

2.0.3. Difference between Training and Development

Development	Training
Development is creating learning abilities	Training is skills focused
Development is not education dependent	Training is presumed to have a formal education
Development depends on personal drive and ambition	Training needs depend upon lack or deficiency in skills
Development is voluntary	Trainings are generally need based
Development is a broader concept focused on personality development	Training is a narrower concept focused on job related skills
Development includes training wherever necessary	Training may not include development
Development aims at overall personal effectiveness including job efficiencies	Training is aimed at improving job related efficiency and performance

Importance of Training & Development

Helps remove performance deficiencies in Auditors, Greater stability, flexibility and capacity for growth in an Institution, Accidents, scraps and damages to machinery can be avoided, Serves as effective source of recruitment, It is an investment in HR

with a promise of better returns in future, Reduces dissatisfaction, absenteeism, complaints and turnover of Auditors

2.0.4. Auditor development:

Auditor development is designed to help the Institution ensure that it has the necessary talent internally for meeting future human resource needs. The focus of an Auditor development is on a future position within the Institution for which the Auditor requires additional competencies.

2.0.5. Human Resource Audit

Nature of HR Audit HR Audit is a tool for evaluating the personnel activities of an organization. The audit may include one division or entire company. It gives feedback about HR functions to operating managers and HR specialists. It also shows how well managers are meeting HR duties. In short HR audit is an overall control check on HR activities in a division or a company and evaluation of how these activities support organization's strategy. Basis of HR Audit (Personnel Research) Wage Surveys and Recruitment Sources effectiveness plus Training efforts effectiveness and Supervisor's effectiveness than Industrial settlements and Job Analysis plus Job Satisfaction Survey in other hand Employee needs survey and Attitude Surveys and High accident frequency surveys

2.0.6. Benefits of HR Audit

1. Identification of contributions of HR department
2. Improvement of professional image of HR department
3. Encouragement of greater responsibility and professionalism among HR members
4. Clarification of HR duties and responsibilities
5. Stimulation of uniformity of HR policies and practices
6. Finding critical personnel problems
7. Ensuring timely compliance with legal requirements
8. Reduction of HR costs through more effective personnel procedures
9. Creation of increased acceptance of changes in HR department

10. A thorough review of HR information systems
1. Scope and Types of HR Audit
2. HR Audit must cover the activities of the department and extend beyond because the people problems are not confined to HR department alone. Based on this HR audit can be spread across following four different categories.
3. Human Resource Function Audit and Managerial Compliance Audit Plus Human and Resource Climate Audit

Employee Turnover

(a) Absenteeism (b) Accidents **(c)** Attitude Surveys

HR - Corporate Strategy Audit

Approaches to HR Audit

1. Comparative Approach (Benchmarking with another company)
2. Outside Authority Approach (Outside consultants' standards)
3. Statistical Approach (Statistical measures and tools)
4. Compliance Approach (Legal and company policies)
5. Management By Objectives Approach (Goals & Objectives based)

2.0.7. Training and Development

Training has the distinct role in the achievement of an organizational goal by incorporating the interests of organization and the workforce (Stone R J. Human Resource Management, 2002). Now a days training is the most important factor in the business world because training increases the efficiency and the effectiveness of both employees and the organization. The employee performance depends on various factors. But the most important factor of employee performance Training is important to enhance the capabilities of employees. The employees who have more on the job experience have better performance because there is an increase in the both skills & competencies because of more on the job experience (Fakhar Ul Afaq, Anwar Khan).Training also has impact on the return on investment (Richard Chang Associates, INC.).The organizational performance depends on the employee performance because

human resource capital of organization plays an important role in the growth and the organizational performance. So to improve the organizational performance and the employee performance, training is given to the employee of the organization. Thus the purpose of this study is to show the impact of training and the design of training on the employee performance. Training & development increase the employee performance like the researcher said in his research that training & development is an important activity to increase the performance of health sector organization (Iftikhar Ahmad and Siraj-ud-din, 2009).Another researcher said that employee performance is the important factor and the building block which increases

the performance of overall organization (Qaiser Abbas and Sara Yaqoob).Employee performance depends on many factors like job satisfaction, knowledge and management but there is relationship between training and performance (Chris Amisano,2010).This shows that employee performance is important for the performance of the organization and the and the training & and development is beneficial for the employee to improve The main objective of our study is how the

training increase the employee performance. A researcher said that training increase or develop the managerial skills (Robert T.Rosti Jr, Frank shipper, 1998).despite focusing on efficiency and cost control the spending on training should increase because Organization get more efficiency, effectiveness out of the training and development (workforce special report, 2006) .This shows that training increase the efficiency and the effectiveness of the organization. "I think people are talking more about Performance and results and consequences they are not necessarily doing more about it", (Roger Kaufman Florida State University).From this it is clear that training

And development is the important factor. So the significance of our study is that the training improves the Performance. Tichy et al. (1982) studied the three major prospective of the organizational performance and one of them was human

resources management. The other two prospective were mission and strategy of the firm and the organizational structure which gave direction to the workers. Further the study concluded that development of the employees is positively related with the performance of the workers as well as organizations. Miles and Stone (1984) argued that the employees rarely participated in the proactive planning process in which they got training by focusing on the conceptualization and designing which were formulated to increase their capabilities. This results leads towards formation of new business strategies. Hussey (1985) suggested that training of the organization should base on the strategy of the corporation. The empirical finding concluded that management training in UK is rarely relevant with the organization's objectives and the employee of the organization relates the training with their promotion or with individual skills. Collins et al. (2003) supported that the development in the employee's skills via training also reduced the employees turn over in the firm. Training and development: Training and Development basically deals with the acquisition of understanding, know-how, techniques and practices. In fact, training and development is one of the imperatives of human resource management as it can improve performance at individual, collegial and organizational levels. As the process of 'increasing one's capacity to take action, organizations are now increasingly becoming particular with organizational learning and therefore collective development. Organizational learning, on the other hand, refers to the "efficient procedure to process, interpret and respond to both internal and external information of a predominantly explicit nature. According to Easter by-Smith (1999), the emergence of the concept of organizational learning is central on the hitherto idea that prior advocacies of learning are tended to its commercial significance and are lacking of empirical information on learning processes. Strategically, organizational learning, which makes use of training and development as one of the several responses, deals

with the acquisition of understanding, know-how, techniques and practices. These intellectual intangibles can be translated into an organizational resource through the people that acquire, infer and utilize such towards the achievement of the organization-wide training and development (Armstrong, 2006). Training and development are planned learning experiences which teach employees how to perform current and future jobs more effectively. Sims (2002) emphasizes that training focuses on present jobs while development prepares employees for possible future jobs. Basically, the objective of training and development is to contribute to the organization's overall goal. Closing the skills gap is now a critical area of human resource development for organizations to continuously penetrate the market. Skills gap basically threatens the productivity and competitiveness both in organizational and operational levels. This requires that human resource management professionals should start the cultivation of the workforce from the recruitment period. However, this is not easy considering that there are specific works which require customization of skills and that not all newly hired employees acquire social skills aside from the basic skills. In responding to the challenges of the skills gap and skills deficiency, HR professionals have to develop programs that will address the problem (Sims, 2006). Building the organization hence is an imperative for the existence and survival of modern organizations. Consistently, companies are investing on their internal customers or employees thus taking advantage of the human capital management. Sense of ownership is also important, requiring HR professionals to develop strategies that will ensure superior knowledge, skills and experience to settle within the workforce. Learning activities shall put skills enhancement and development assignments at its core as well as empowerment and career development. This is lifelong learning which guide the organizations particularly human resource department to make an ongoing investment with organizational members and help

them build their competencies (Sims, 2006). The purposes of learning from the employee perspective are basically to acquire skills and knowledge to do the job and to gain promotion and advance career. In facilitating career changes, training and development also caters for the personal and professional developments of the employees. Learning can be defined as knowledge obtained by self-directed study, experience, or both; the art of acquiring knowledge, skills, competencies, attitudes, and ideas retained and used; or a change of behavior through experience (Maycunich 2000). Senge (1990) believes that learning has little to do with taking in information; rather it is a process that enhances capacity. Learning is about building the capacity to create that which one previously could not create. Regardless of individual differences and whether a trainee is learning a new skill of acquiring knowledge of a given topic, the person should be given opportunity to practice what is being taught. Practice is also essential after the individual has been successfully trained (Sims 1990). There are two aspects of practice – active practice and over learning. Active learning allows the trainees to perform the task repeatedly or use the knowledge being learned. Over learning occurs when trainees are given the opportunity to practice far beyond the point where the task becomes 'second nature' and is said to be 'over learned'. The fifth and most important of all which will give life to other four is application because training is useless unless learning can be applied. Thereby, training and development is beneficial not just for the organization itself but also to the individual employees. On the one hand, training and development leads to improved profitability and/or more positive attitudes toward profit orientation, improves the job knowledge and skills at all levels of the organization, improves the morale of the workforce and helps the employees identify with organizational goals (Sims, 1990). On the other, training and development benefits individual employees through helping them make better decisions and effective problem solving,

assisting in encouraging and achieving self-development and self-confidence, helping an employee a person handle stress, tension, frustration, and conflict, increasing job satisfaction and recognition and moving the person toward personal goals while improving interaction skills (Sims, 1990).

2. 2. THEME TWO: PERFORMANCE:-

Can be defined as the achievement of specified task measured against predetermined or identified standards of accuracy, completeness, cost and speed The performance of the organization refers to those attitudes' that have been assessed or measured as to their contribution to organizational goals. The behavior or attitude indicated the approach and skills of the management specially line management that helps them to use the resources' successfully and professionally with competency. However this competency is enhanced with the help of training and development. In an employment contract, it's deemed to be the accomplishment of a commitment in such a manner that releases the performer from all liabilities laid down under the contract.

2.6.2. What is Auditor performance?

Auditors' performance means how well the Auditors perform on the job that is assigned to them measured against the performance standards set by the Institution. In My research thesis concludes that Efficiency and effectiveness are the ingredients of performance and training is a main way of increasing Auditors performance. Auditor performance can be developed through the development of Auditor knowledge, skills, ability, and attitude.

2.6.3. Impact of Salary on Employee Performance

Salary has been viewed as an important determinant factor for employee increased performance and have been shown to influence an employee's decision to leave or to stay in the organization (Kline & Hsieh, 2007). Performance based payments have an effective relationship with performance improvements. Every worker wants to earn more so they put

extra effort to produce more units. Performance based payments stimulate and motivate workers to be more creative in generating more efforts. Due to performance based payments capable workers earn more than ordinary workers (Lazear, 1999). In case studies of different firms it was found that production increased, when system changed from monthly salary to daily wages. This means that increased wages have direct effect on employee performance (Lazear, 2000). In case of fruit pickers, the progress of workers increased significantly when pay system was shifted from incentive pay (Bandiera et al., 2005). Managerial performance bonuses have the capability to enhance employee output. As far as posts of higher management are concerned, managers often emphasize on recruiting and retaining capable workers by moving from piece rate to salary. The core purpose of this activity is retaining efficient man power by providing more incentives (Bandiera et al., 2007). People who work on monthly pay system do not show noticeable enhancement in their production while the workforce who is employed on piece rate system usually shows enhanced output (Fernie and Metcalf, 1999). Practically there is no direct relationship between salary and performance because employees get their salary after a specific time period. Employees just try to achieve goals and have willingness to exert extra effort because they want to be considered in good Studys of management (Kleiner, 2005). Good Performance supposes to be a building block for career development. If an employee has good performance in his organization then there are high chances that other competitive organization would get attracted towards that employee and offer him a handsome package in their organization. In the long run salaried employees can get some extra payments through delayed payments and extra benefits for example gratuity and pension. Good performance can result in contract renewal. Salary can provide income security to the employees. In short term performance oriented contracts; the element of salary is missing, in that case

employers pay on time based payment and piece rate system. Performance can be enhanced by creating healthy competition among salaried employees. After this activity employees are motivated to prove their capability (Pendleton et al, 2009).

2.6.7. Theme Three Linking Between Training & Development on Auditors Performance

Definition of Training & Development:

"Improve performance" "Training & Development is any attempt to improve current or future Auditor performance by increasing an Auditor's ability to perform through learning, usually by changing the Auditor's attitude or increasing his or her skills and knowledge.

2.6.8. Training and Development on Auditor performance:

The training and development program is charted out to cover the number of trainees, existing staff etc. The programs also cover the identification of resource personnel for conducting development program, frequency of training and development programs and budget allocation.

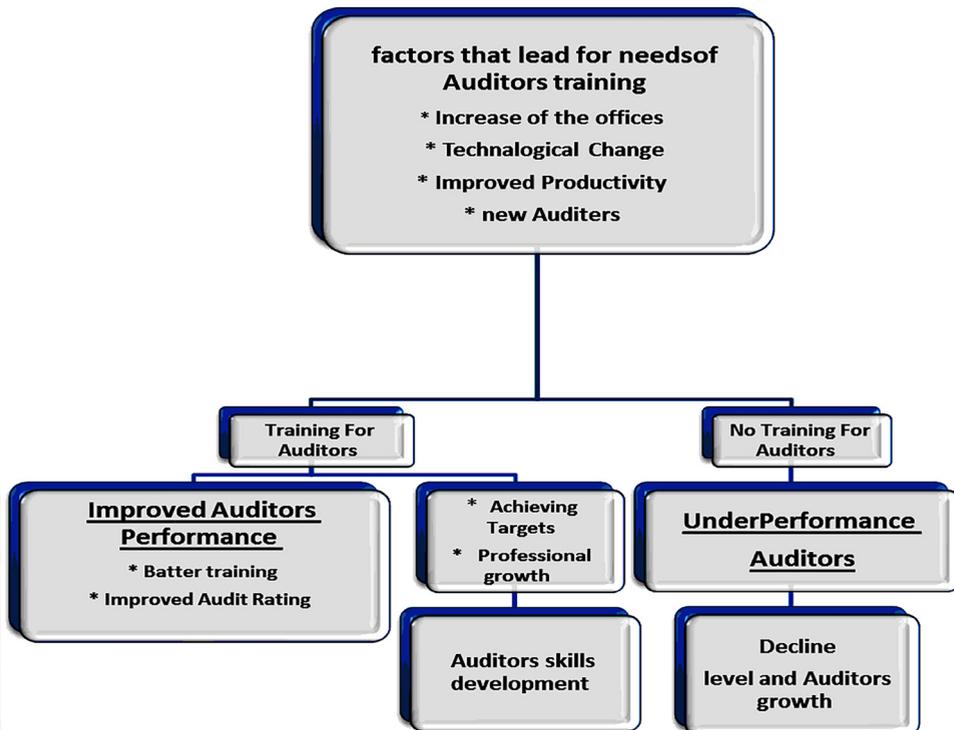## 2.6.9. Meaning Of Training & Development On Auditor Performance

The need for Training and Development is determined by the Auditor's performance deficiency, computed as follows. Training & Development Need = Standard Performance – Actual Performance We can make a distinction among Training, Development and Education.

2.7.1. THEORETICAL FRAMEWORK

In the literature review, it has been observed that training has an impact on Auditor……..

Performance Training is a tool to improve Auditor performance. Among many other factors, factors such as Technological changes, new hiring, Career growth, improved performance etc. leads to further training. Unless trained, Auditors will find it difficult to cope with this new situation resulting in underperformance. Performance is directly linked to improved skills, knowledge and abilities etc. Performance of SNAO (Sudan National Audit Office) Auditors can be measured

by their skills, Audit rating, Achieving targets, products skills and Professional growth. If left untrained, result would be a poor performance. Underperformance cause negative consequences to the Auditors such as Decline in productivity, Poor service skills, Poor audit rating, Poor skills, Failure in achieving targets. This will consequently lead to underperformance of the Auditors and hence the failure and collapsing of the S N A O (Sudan National Audit Office). On the other hand, if those factors arise and the management of the S N A O (Sudan National Audit Office) through subjecting their Auditors to further training embraces them, it would result positively to the S N A O (Sudan National Audit Office) and the Auditors i.e. Target achievement. Skills - Improved audit rating, Bette skills, Robust Professional growth. Better Auditor performance will ultimately lead to improved and enhances development Of the S NAO (Sudan National Audit Office).

factors that lead for needsof Auditors training
* Increase of the offices
* Technalogical Change
* Improved Productivity
* new Auditers

Training For Auditors

No Training For Auditors

Improved Auditors Performance
* Batter training
* Improved Audit Rating

* Achieving Targets
* Professional growth

UnderPerformance Auditors

Auditors skills development

Decline level and Auditors growth

The following theoretical framework has been formulated to depict a relationship between training and Auditors performance.

CHAPTER: 3

3.1. METHODOLOGY:

Primary data is collected through survey which consist a questionnaire which contains closed ended questions. Surveys provide quick, inexpensive, efficient and accurate means of assessing information about the population. Also surveys are considered quite flexible 50 was collected from different department From New section Of S N A O and Secondary research data had been obtained from previous studies on the same

For this study, descriptive research method is utilized. In this method, it is made possible that made the study cheap and quick. It could also suggest unanticipated hypotheses. Also this method was very hard to rule out alternative explanations and especially deduce causations. This descriptive type of research utilized observations in the study. The purpose of employing this method was to describe the nature of a situation, as it exists at the time of the study and to explore the cause of particular phenomena. And came up with pertinent findings and to provided credible recommendations, this study utilized two sources of research: primary and secondary data.

3.2. Data Collection

Questionnaire survey and in-depth interview had been conducted. On the other hand,

This study is conducted with help of the S N A O. and The Auditors of the Institution were the sample size. This study encompasses the Auditors of the Institution and management personnel of the Institution. The study sample comprised of 50 Auditors of different Institutions of Khartoum, capital of Sudan. The sample is mixed like both male and female. The data is collected through a questionnaire consists of 25 questions. All questions are close ended questions with the use

of a five more point Like scale consisted of strongly disagree, disagree, neutral, agree " Yes and No " and strongly agree. All questionnaires were distributed and collected by hand from the offices of the Institutions in the office timings fifty questionnaires were collected after one week. All of them gave the response to our questionnaire. After checking them 50 were found Correct and the respond rate was 100%. These 50 questionnaires were included in the study. The analysis of the questionnaire was undertaken using Statistical Package for Social Sciences (SPSS) all mean and medians were calculated using SPSS. Descriptive statistics was used to determine the independent

CHAPTER 4

4.1. DISCUSSION AND RESULTS

This will express our discussion and result of this research which come out as a result of interview and result of Questioner after analysis of Statistic Packages for Social Science (S P S S) which as the formal Statistics method which I had used to analyze my data. 3.2.1-The percentage age of 18-25 is 18%, 26-35 is 52%, 36-45 is 20%, 46 -55 is 10%, the most age of the Auditors is 26-35 with the percentage of 52%. 3.3.1 The percentage gender of male is 56%, while the percentage gender of female is 44%.3.3.2 -The percentage of single is 42%, married 42%, divorced 14%, widowed 2%, as we see the above figure single and married are the most Auditors with the percentage of 42%.3.3.3 The percentage department of ACC is 2%, account 4%, admin 2%, logistic 2%, education sector 2%, finance 12%, food security 6%, livelihood 2%, tourism 2% human resource 6%, human organization 2% logistics 4%, logistic office 4%, Investigation Department 6%, operations 10%, planning unit 2%, Reviewers 2%, program 2%, public admin 2%, public demands 2%, Environment 4%, research 2%, research operations 2%, secretary 2%, security guard 2%, services 2%, statistics 2%, transportation 2%. 3.3.4 - The percentage rank of accountant 2%, advertisement 2%, assistant

2%, bodyguard 2%, CEO 2%, director 2%, chief executive 2%, cleaner 2% coordinator 4%, director of planning 2%, field coordination 2%, general director 2%, grade three 2%, inspector 4%, manager 22%, office assistant 2%, officer 20%, operation officer 2%, PO assistant 2%, Environment Director 2%, grade seven 2%, supervisor 4%. 3.3.5 -The percentage of educational background of bachelor 48%, bachelor degree and MBA holder 2%, bachelor science 2%, diploma 4%, graduation 2%, master 30%, MBA 6%, PHD 2%, secondary school 2%.The most Auditors are having bachelor and master with the percentage of 48% and 30% with their sequence. 3.3. 6 - The percentage time of the Auditors on the institution of 2 years 22%, 1 year 22%, 3 years 20%, 4 years 8%, 5 years 6%, 6 years 4%, 7 years 4 %, 8 years 2%, 10 years 4% , 11 years 2%. The most Auditors have been worked for the Institution for 1 year and 2 years with the percentage of 22%. 3.3.7-All the Auditors answered "yes" that means all of them they had training and their work performance is good. 3.3.8-the Auditors selection for training 26% on joining company, supervisors recommendation 22%, upon employment request 22%, compulsory for all employees 16%, performance appraisal 12%, don't know 2%.the most way that employees selected for their training 26% on joining the Institution they had training so these Institutions have high performance because they train their Auditors before any work to know deeply and have skills what they are doing. 3.3.9-Auditors undergo training. Once a year 32%, no specific schedule 20%, quarterly 1every two years 18%, every six months 12%. Most of Auditors undergo training once a year 32% 3.3.10-The methods that are used to facilitate the training discussions30%, presentation 26%, lecture 24%, seminar 18%, demonstrations 2%. The most methods that facilitated the training were discussions 30%, and the presentation 26%.3.3.11- Auditors all answered" yes" that the methods used had impact on their skills. 3.3.12-The rate of the quality training programs those Auditors participated very good 32%, good

28%, excellent 28%, average 8%, and poor 4%. The most rate quality of the training programs 32% very good, 28% good and excellent. 3.3.13-The training was relevant effective 54%, very effective 36%, not relevant at all 4%, not sure 4%, not relevant. The training that Auditors received 54% effective &36% very effective- 3.3.14-As the above table 98% training helped the job of the Auditors and the most Auditors answered "yes". 3.3.15- Auditors all agreed that training and development have positive impact on the performance of Auditors and all answered "yes". 3.3.16-Training helps to improve Auditor - Government relationship 92% "yes", 8% "no" so the 92% of Auditor agreed that training and development helped to improve their relationship. 3.3.17-All Auditors agreed that training enable more productive. 3.3.18-The selection method of candidates for training 90% "yes", 10% "no" so most of Auditors agreed the selection method of candidates for training. 3.3.19-Training method focus on developing teamwork and leadership skills 96% of the Auditors agreed while 4% not agreed so the most of Auditors agreed. 3.3.20-Developmental activities helps the management in identifying, analyzing, forecasting and planning changes needed in HR area 96% "yes", 2% "no" and 2% missed so the most 96% agreed. 3.3.21-Training and developmental activities help the Institution to maintain Auditors relation rate 96% agreed while others not .So the most were agreed 3.3.22-The 88% prefer further training for motivation towards performance improvement to enable them contribute to increase productivity and 12% not prefer. So the most Auditors actually agreed which is 88%.3.3.23-These are the list of problems that in employees face with regard training and development to the Institution. 3.3.24-These are the methods that employees specify how training and development improve to their Institutions the Auditors specifies many different methods that can support their Institution.

Respondents' opinion of the effect of training on Auditor performance

Respondents' response on the effect of training on Auditor performance can be summarized as resulting in improvement of skills, the acquisition of new knowledge, increase in efficiency and better performance. This agrees with De Cenzo and Robbins who stated "training is basically a learning experience, which seeks a relatively permanent change in an individual's skills, knowledge, attitudes or social behavior." Above-mentioned table shows the respondents perception and impact of training on their performance, Knowledge, audit rating, targets, customer service skills, cross-selling products, and improvement in professional growth measured Auditor performance in this study. We see that all of these variables were positively affected by the training more than.94% of the respondents believe that training had a positive impact on them in gaining knowledge. Around more than 71% of the respondents reported that training resulted in improved audit rating. Similarly 87% of the respondents reported that training helped them in achieving their targets. We also see that training resulted in improved performance, which was reported by more than 91% of the respondents. Training also improved cross-selling products and helped Auditors achieve their targets. The results of this study are consistent with the earlier studies, which also showed positive relationship between the training and Auditor performance.

Limitations

One major limitation of this study was that it was based only on SNAO in one Ministry (Sudan National Audit Office) and other Ministries were not included. Another limitation was that due to the time constraint only SNAO of Khartoum Central region were studied other Offices of SNAO in the district were not included.

CHAPTER 4:
CONCLUSION AND RECOMMENDATIONS:

This study has examined the influence of professional training on performance of Auditors in the Leading sector

of Sudan. It further reveals that Institutional performance is significantly determined by training given to the Auditors or in other words, training is an important factor contributing to performance. Performance of an Institution relies on the Auditor performance, which in turn, depends on the HR policy of training and development. The study of the relationship between the Auditors' training and their performance is important for today's managers because the modern business trends demands more efficiency, accuracy and effectiveness in less time and cost and this can be **achieved only through design, development and deployme**nt of excellent training programs to the Auditors. Training is contributing factor in career development in a way that by introducing more training programs in the Institution Auditors become interested to get more knowledge about their jobs that eventually helps them in getting promotions among their peer groups. Since training has significant influence on Auditor's work commitment and performance, it is important to reinforce and implement training as part of Institutional agendas to achieve Institutional goals. Competition in the Leading sector in Sudan continues to increase with the continuous emergence of new players. The employee's compensation also has significant effect on the performance because the employees who are not paid well often show poor performance. For future research, it is recommended that same study for PhD can be conducted with other variables. There might be other Variables playing important role in this particular field these other variables can be Auditors satisfaction, Auditor motivation, employee retention and Auditor commitment etc. The researchers can conduct research with the same variables in the other sectors of economy to create more convincing results Thus, it is important for Audit Institution to invest in training programs It is recommended for e.g. Sudan National Audit office (SNAO) as Public sector to understand that training does not have an impact on just Auditors performance but also on Institutional overall performance. There should be

a willingness thereof, to invest in employee training with the understanding that it is an investment that will yield returns. By opening huge training Auditing Training Centers around the world, if they intend to stay ahead of their competitors The Quality of human resource greatly affects the competitive edge of Public and private in the service sector.

FURTHER STUDY:

Primary data is collected; the study depends upon secondary and primary data Study can be conduct on Different departments of the Institution that which Department needs more training and development. Study focus on gender can also provide different results and one can conduct a study on different types of training for development t programs.

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