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# Big Four HR Partner: Corporate Governance in Practices. Introduction to Psychometrics Capital Management Studies in Public Schools of Auditing

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## ABSTRACT

This paper analyses the factors that explain the increased use of special reports in Big Four, such as the survey of HR Partner, wondering if they look like evaluation studies. It examines their training as well as their impact as well as the institutional use implicit in the performance audit. From an anthropological perspective, the audit could traditionally be considered as "Rituals of Verification", recognizing the procedure and the evaluation have social effects, in public management. However, the performance established a regulatory dimension compared to the concept of verification. This study investigated the schools' financial management stakeholders' experiences of the auditing of public schools' financial records. A quali-quantitative approach was applied in the study. A survey of the HR partner of the KPMG was used to collect data from purposefully selected public schools of auditing in which principals, chairpersons of the finance committees and finance officers were involved. A case study design was applied. Thematic data analysis was used to analyse the collected data. All the participants demonstrated limited knowledge and understanding of the processes and procedures of auditing financial records, including an inability to interpret the audited financial reports. However, the participants revealed the benefits of audited financial reports, such as trust from parents in how school finances are managed. Furthermore, the audited financial reports enable schools to seek and apply for additional funding from businesses and other organisations, and to be allocated funds from the Department of Basic Education (DBE). This study recommends that the Department of Education should provide stakeholders in financial management with adequate support and training in auditing processes and procedures and interpretation of financial auditing reports.

Questo articolo analizza i fattori che spiegano il crescente utilizzo di rapporti speciali nelle Big Four, come ad esempio il sondaggio di HR Partner, chiedendosi se assomiglino a studi di valutazione. Ne esamina la formazione nonché il loro impatto e l'uso istituzionale implicito nel controllo di gestione. In una prospettiva antropologica, l'audit potrebbe tradizionalmente essere considerato come una sorta di "rituali di verifica", riconoscendo alla procedura e alla valutazione degli effetti sociali nella gestione pubblica. Tuttavia, la performance

ha stabilito una dimensione normativa rispetto al concetto di verifica. Questo studio ha analizzato le esperienze dei soggetti interessati alla gestione finanziaria delle scuole, con riferimento alla verifica dei dati finanziari delle scuole pubbliche. Per raccogliere dati presso scuole pubbliche di revisione appositamente selezionate, in cui sono stati coinvolti sovrintendenti, presidenti dei comitati finanziari e funzionari finanziari, è stato utilizzato un sondaggio presso il partner HR della KPMG. È stato applicato un case-study configurato specificatamente. Per analizzare i dati raccolti è stata utilizzata l'analisi tematica dei dati. Tutti i partecipanti hanno dimostrato una conoscenza e una comprensione limitate dei processi e delle procedure di revisione dei documenti finanziari, inclusa l'incapacità di interpretare i rapporti finanziari sottoposti a revisione. Tuttavia, i partecipanti hanno rivelato i vantaggi dei rapporti finanziari controllati, come la fiducia dei genitori nel modo in cui vengono gestite le finanze scolastiche. Inoltre, i rapporti finanziari controllati consentono alle scuole di cercare e richiedere finanziamenti aggiuntivi da parte di imprese e altre organizzazioni e di ricevere fondi dal Dipartimento dell'Istruzione di Base (DBE). Questo studio raccomanda che il Dipartimento dell'Istruzione fornisca alle parti interessate nella gestione finanziaria un supporto e una formazione adeguati nei processi e nelle procedure di audit e nell'interpretazione dei rapporti di audit finanziario.

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**Keywords:** audit society, internal control systems, rituals of verification, textual analysis and theory of legitimation of controls

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## 1 – Introduction to studies of the conservatism

In this work we start with the analysis of attitudes (Abdullah and Tarí, 2017). An attitude is a relatively stable organization of beliefs, feelings and behavioral tendencies towards socially significant objects, groups, events or symbols (DeNichilo, 2022c). It is the general feeling or evaluation, positive or negative, about a person, an object or a problem (Chadwick, 2012).

Attitudes can manifest in our way of acting, they can be rooted and contingent, they are fundamental and persuasive in the life of human beings (Cooney & Sohal, 2002). Without attitudes it would be difficult to interpret and react to events, make decisions, etc. The attitude model is divided into three components:

1. cognitive component (thinking);
2. affective component (feeling);
3. behavioural component (action).

In relation to a structure, attitudes can be:

- a. relatively stable: that is, they resist in time and space (a temporary feeling is not an attitude).
- b. limits to socially significant events or objects.
- c. generalizable and at least partially abstract.

By purpose, an attitude has two functions (Edwards, 2007):

1 – save energy: you don't have to understand how to relate to the object or situation in question "starting from scratch".

2 – maximize our chances of having positive experiences and minimizing negative ones.

The main function of each attitude is utilitarian: the evaluation of the object.

Where do attitudes come from?

### 1. *Experience.*

Process by which our attitudes are formed, mainly through our experiences, the influence of others and our emotional reactions. The simple repeated experience of a thing can influence the way you evaluate it: it is the effect of mere exposure (Zajonc, 1969). Repeated exposure to an object results in a greater attraction towards it.

### 2. *Classical or instrumental conditioning.*

Yes, both classical and instrumental conditioning highlight the role of direct reinforcers in the process of acquiring and maintaining behaviour. Attitudes can be formed, even in the absence of reinforcements, through social learning (DeNichilo, 2020a).

### 3. *Modelling.*

Tendency of a person to reproduce a model's actions, attitudes and emotional responses, taken from real or symbolic life. It can be positive or negative (DeNichilo, 2020b). According to the self-perception theory of Bem 1972, we increase the knowledge of ourselves only by making self-attributions, for example by inferring our attitudes from our behavior.

Financial illiteracy occurs when financial management stakeholders lack basic education, knowledge, understanding in the management of finances in their schools (Sebidi, 2019). Therefore, it is expected that financial management stakeholders, in schools should have the basic understanding of financial management (Rusconi, 2010). These stakeholders are responsible for financial aspects of school performance and management (Mpolokeng, 2011). To improve the quality of education, schools worldwide have involved the participation of relevant stakeholders in their administrative activities, including school financial management.

Auditing is examining and evaluating an organisation's financial reports to determine whether they are accurate and representative (Boynton & Johnson, 2006). The purpose of auditing is for an auditor to offer an opinion on whether a financial statement accurately presents a true and/or fair view of the entity's financial position at a specific date, as well as if the results of its operations and financing activities are in accordance with a relevant financial reporting structure and/or statutory requirement. Policies that guide and assist in creating a system of school financial management, notably auditing the school financial accounts, are commendable. However, the viewpoints of relevant stakeholders on auditing school financial records may be essential. The authors indicated that failures in auditing often enabled financial misconduct in schools. They believed that auditing could easily be manipulated to conceal illicit corruption practices. Therefore, exploring the auditing of school financial records from the perspective of relevant school stakeholders participating in financial management could assist in determining the reliability of the appointed auditors' reports and how the auditors' functions improve school financial management (Antonelli, D'Alessio & Cuomo, 2017).

This study aimed at understanding the experiences of school financial management stakeholders (principals, finance officers, and finance committee chairperson). The research questions used to achieve this aim are:

RQ<sub>1</sub>: What are the roles of the auditors regarding the school's financial records?

RQ<sub>2</sub>: How do auditors' roles satisfy the expectations of the relevant school stakeholders?

RQ<sub>3</sub>: How do the services of auditors improve the schools' financial management?

## 2 – Institutional settings: risk of associativism and audit squeeze-out

Attitudes should be measured explicitly or implicitly. Explicit request to share / not share claims related to beliefs. Implicit, are indirect (Ershadi, Najafi & Soleimani, 2019).

Attitude scales are:

- a. Thurstone staircase (Likert, 1934).
- b. Likert scale (Allen, 2007).
- c. Guttman scale (Rosow, 1966).
- d. The semantic differential of Osgood (Osgood, 1990).

With regard to the topic in question: the governance of the Big Four companies, we decide to use the Likert scale and the “semantic differential” of Osgood. The Likert scale which evaluates the belief shown by people who agree / disagree with favorable / unfavorable statements regarding an object of attitude. Risk of acquiescence: tendency to agree with the items of an attitude questionnaire. The Osgood scale (semantic differential) avoids using statements of opinion entirely, focusing on the connotative meaning that people attribute to a word or a concept, that is, a salient evaluative dimension. The formulation of questions relevant to the attitude studied is not required and the greater the number of semantic opposites used become more reliable (Escrig-Tena, Garcia-Juan & Segarra-Ciprés, 2019). The combination of the Likert scale and the semantic differential has proven effective in measuring rather complex assessments. The Likert scale has also made a significant contribution to many modern questionnaires. The availability of powerful computer programs increases the possibility for researchers to choose between different multivariate statistical methods, such as factorial analysis.

Stairs highlight obvious prejudices and subtle prejudices (Gadenne & Sharma, 2009). The Pettigrew and Maertens (Leo, 2006) attitude scale identifies two forms of prejudice:

- a) Manifest, clear ("blatant"): perceived threat and anti-intimacy.
- b) Subtle ("subtle"): defence of traditional values, enhancement of intercultural differences and positive emotional expressions.

One way to find out people's attitudes is to ask them directly for explicit or implicit and less intrusive measures (Graham, Arthur & Mensah, 2014).

### 1. *Body signs.*

The analysis of physiological measures (heart beat, dilated pupils) brings advantages such as the lack of awareness of the evaluation and difficulty in altering the answers (truth machine). The disadvantages are sensitivity to several factors and limited information (intensity but not direction).

### 2. *Clues from actions.*

Non-invasive measures are observations that do not interfere with the studied processes or lead people to behave in a non-spontaneous way. These measures are certainly approximate and fast, more than convincing, they have a good effectiveness dictated by the false connection technique.

### 3. *Implied attitudes.*

Implicit attitudes are those of which a person may objectively be unaware. Positive action internal and abstract attributions as an ingroup member. The external and concrete attributions to positive action of outgroup member.

The *purpose of this research* work is to measure people's attitudes on social and political issues (DeNichilo, 2021b).

As schools began decentralising their management activities, and stakeholders' involvement became increasingly important. Although schools' objective is not to produce money, they have several goals that can only be met with strong financial management skills and practice. As a result, the success of stakeholder participation in financial management at the school will be determined by their financial management expertise and experience.

Financial management is defined in school settings as the execution of management actions connected to monetary elements of schools with the goal of achieving quality education (Mestry, 2013). In addition, efficient financial management in the classroom is a critical component of any school's success in all teaching activities (Xaba & Ngubane, 2010). Financial accounting is an important aspect of school financial management. Financial accounting is the process of recording, analysing, interpreting and reporting an enterprise's financial information. School financial accounting is critical because it establishes a basis for involving school stakeholders in financial management, as well as holding specific policymakers accountable for their actions and results (Van Rooyen, 2012).

This research *focuses* on financial records auditing in public schools and the usefulness of the auditors' roles in improving financial management. Auditing a school's financial records could improve the school financial management. Therefore, a school's financial records should be audited to ensure that those assigned with financial responsibilities are trustworthy (Nwafukwa & Sunday, 2015). Auditing is prized for its capacity to provide independent assurance of accounting information's integrity, which aids resource allocation and contracting efficiency (DeFond & Zhang, 2014). Schools' financial records must be audited by suitably qualified public accountants in compliance.

Xaba and Ngubane (2010) added that financial reporting is an essential element of financial responsibility. It comprises giving timely financial information to all interested stakeholders (Xaba & Ngubane, 2010:144). The concern is whether the financial information provided to the parents is accurate.

### 3 – Literature review

Many of us expect people's attitudes to help us predict their behavior (Boon, Arumugam, Safa & Bakar, 2007). Experimental studies have found inconsistency between what people do and say:

- a. Correlation between attitudes and actions is maximum 0.3.
- b. Poor forecasting power.
- c. Possible variation linked to the situations.

The characteristics of attitudes are:

- a) Accessible.

b) Strong, that is, intense evaluative associations with the reference objects. Automatic activation makes it more likely that, from memory, attitudes with a strong evaluative link with situational elements automatically appear in the mind (Khalili *et al.*, 2019).

Attitudes with rationality are linked to the theory of planned behavior (TPB): Ajzen's variation to the theory of reasoned action. He suggests that the prediction of behavior starting from the measurement of an attitude increases if people believe they have control over that behavior how easy / difficult it is to perform an action (Pellert *et al.*, 2023).

The theory of reasoned action (TRA, Theory of Reasoned Action): deals with the models of the connections between attitude and behaviour developed by Fishbein and Ajzen (Vallerand, 1992). A very important feature is the statement that the best way to predict behavior is to ask if the person intends to implement it.

The change of attitude depends on cognitive coherence, that is, on the social cognition model according to which people try to be coherent in the way they think, feel and act (Imeri *et al.*, 2014). Cognitive dissonance is the state of psychological tension produced by the simultaneous possession of two exposed cognitions (Lasrado, 2019). People are motivated to reduce tension, often by changing or rejecting one of the cognitions. Festinger (1954) proposed the idea that we tend to harmony in our attitudes, beliefs and behaviours and we want to reduce the tension that arises from the inconsistency between these elements.

This study uses the theory of inspired confidence, created by Limperg in 1932, as a theoretical foundation (Limperg, 1932). The theory is related to the researchers' goal of investigating the perspectives of the relevant stakeholders (principals, finance officers, and the chairperson of the finance committee) involved in public schools' financial management on auditing the school's financial records. According to Limperg's theory of inspired confidence, demand for audit services directly results from stakeholders' participation in an organisation. The stakeholders want accountability from management because the information presented may be biased, necessitating an audit of the data (Ittenen, 2010).

Studies such as Mestry (2013) have also identified the mismanagement of school funds as an issue, hence the more reason why the auditing of school financial management is essential, as echoed by the theory of inspired confidence.

The theory of confidence emphasises the social significance of auditing and the consequences of how an audit should be conducted. This theory guides the researchers in understanding the auditors' roles from the stakeholders' view.

The interpretative paradigm tries to comprehend the importance of an event by placing it within a specific social context and it assumes that human knowledge is the consequence of the actor's social interactions (Cohen, Manion & Morrison, 2003). For this study, the interpretive paradigm through a quali-quantitative research approach. A quali-quantitative research approach also helps to obtain a rich description of the phenomenon as explained by the participants.

Participants were chosen based on their position and years of experience because it is thought that these factors will aid in addressing the research questions.

## 4 – Methodology

The HR partner is the key to the corporate governance of the auditing firms “Big Four” is a new professional figure in the field of personal education and social and behavioural psychology (DeNichilo, 2021a). In Big Four auditing firms characterized by strong institutional activism and

social dialogue, the HR partner is responsible for analysing the reporting of the class of auditing assistants (DeNichilo, 2022b). The picture of the staff employed in the company and its management over time give an evident measurement of the company's strategic and intellectual capacities (DeNichilo, 2022a) (Table 1). A survey by one of these auditing firms follows the KPMG Milan office for 2014 for a class of 20 auditing assistants in industrial sector. We chose the year 2014 as there were no extraordinary events to impact the composition of the planning.

**Table 1 – Analysis of composition of professional qualifications in industrial sector of the KPMG Milan office for 2014**

Professional Qualifications	Average Number	Average Cost per Hour	Marginal Workforce per Class
Partner	6	600 €	100%
Senior Manager	7	450 €	125%
Manager	10	400 €	115%
Senior	10	350 €	98%
Assistant	20	200 €	75%

Source: Our Elaborations

In the HR survey the Likert scale assumes two dichotomous values “0” = I disagree – “1” = I agree. Instead for the semantic differential of Osgood it assumes two values “0” = negative opinion – “1” positive opinion.

**Table 2 – Independent variable: Likert attitude scale of the KPMG company, Milan office, 2014**

Assignments	Description	Average	St. Dev	Max	Min	Sign
A <sub>1</sub>	There are social and cultural barriers that prevent everyone from getting along.	2.88	0.22	4.22	0	-
A <sub>2</sub>	People with very different incomes lead lives that have no point of contact between them.	3.19	0.34	4.02	0	-
A <sub>3</sub>	People who live in "good" neighborhoods have very little in common with those who live in popular areas.	3.54	0.55	4.55	0	+
A <sub>4</sub>	People with very different cultural levels have little to say.	2.16	0.19	4.99	0	+
A <sub>5</sub>	People with very different political ideas cannot dialogue.	1.86	0.35	3.33	0	+



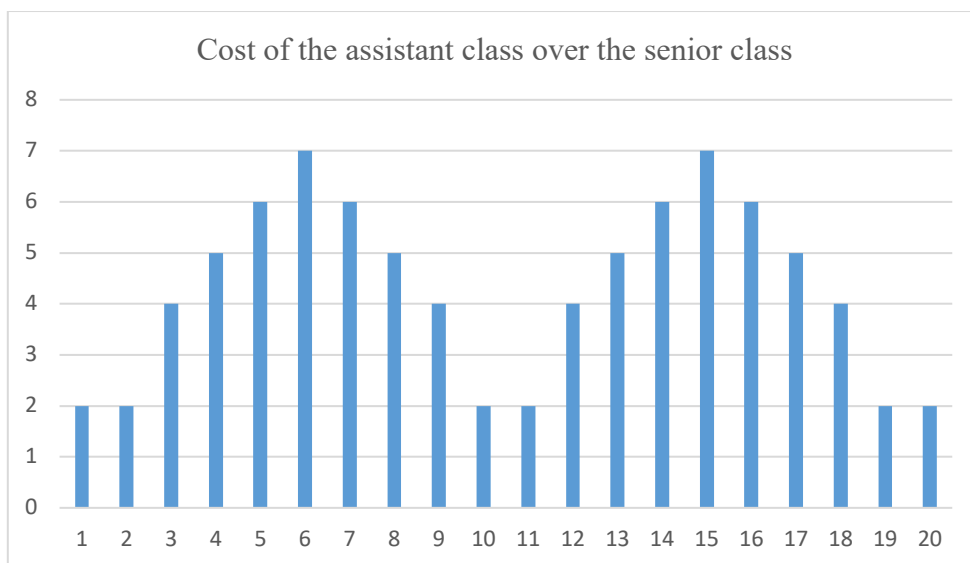
**Table 3 – Independent variable: the perceptions of objects with Semantic Differential, class of the audit assistant of the KPMG company, Milan office, 2014**

Assignments	Description		Average	St. Dev	Max	Min	Sign
B <sub>1</sub>	Bad	Good	3.81	0.25	5.21	0	+
B <sub>2</sub>	Beautiful	Ugly	3.33	0.44	4.88	0	-
B <sub>3</sub>	Corruptible	Incorruptible	3.55	0.22	4.99	0	+
B <sub>4</sub>	Impartial	Partial	2.16	0.43	3.58	0	-
B <sub>5</sub>	Addiction	Independent	1.99	0.38	3.78	0	+

The Tables 1 to 4, and the graph in Figure 1, show how the analysis by attributions is sustainable in the chosen company dimension and taking into account managerial strategies (Lau & Idris, 2001). In this case, the analysis by attributions from a social framework of the workforce employed in the company (Mosadeghrad, 2014). Social psychology analysis is a true tool for monitoring complex organizations (Pool, 2000). The pedagogy of education lies precisely in the enterprise of keeping the same framework stable over time without jeopardizing opportunities for external development (Psychogios & Wilkinson, 2007).

**Table 4 – Dependent variable: cost rate of the class of auditing assistants on the cost of the senior class of the company KPMG, Milan office, 2014**

Average Cost Rate	St. Dev	Max	Min
78.55%	5.55	150.34%	44.56%



**Fig.1 –. Dependent Variable: Analysis of the cost of the class of auditing assistants on the cost of the senior class of the company KPMG, Milan office, 2014.**

## 5 – Result

Research in the field of social psychology on the relationship between persuasive communication (Likert Scale: agree/disagree) and change of attitude (Semantic Differential: negative opinion/positive opinion) focuses on two highly investigated areas of application: advertising and the promotion of behaviours that safeguard health (Rahman & Bullock, 2005). Persuasive communication is a message intended for an audience whose attitude and behaviours connected to it are intended to change (Simmons, Shadur & Preston, 1995). Persuasive communications can produce a change of attitude: in the factors of the source, the message and the public (Sinha, Garg & Dhall, 2016).

The Table 5 and the Formula 1, show research in the field of social psychology on the relationship between persuasive communication (Likert Scale: agree/disagree) and change of attitude (Semantic Differential: negative opinion/positive opinion) focuses on two highly investigated areas of application: advertising and the promotion of behaviours that safeguard health (Rahman & Bullock, 2005).

### Formula 1 – Modelling of Cost Rate between Likert Scale, and Differential Semantic

$$\text{Cost Rate} = \alpha + \beta_1 \text{Likert Scale} (\sum_{i=1}^5 A_i) + \beta_2 \text{Differential Semantic} (\sum_{j=1}^5 B_j) + \varepsilon_i$$

**Table 5 – Multivariate Analysis**

Independent Variable	Coefficient	T Test
Intercept	-2.88	1.22***
Likert Scale	6.33	2.81***
Differential Semantic	2.42	5.22*

Source: Our Elaboration

\*, \*\*, \*\*\* p-value at 0.10, 0.05 and 0.01

The research model is significant (p value 0.01 level) and R<sup>2</sup> is 0.76

In this study persuasive communication (Likert Scale) generates the activation of fear for obedience / health promotion (Svensson & Wood, 2005). The result is an inversely proportional relationship. The increase in fear produces interest and attention (Likert Scale) while excessive fear (Differential Semantic) generates panic, distraction or estrangement (Teh, Yong & Lin, 2014). Communication in a persuasive way is based on the theory of the motivation for protection, that is, on how the use of fear can be successful or fail in eliminating habits that are dangerous to health (Tenji & Foley, 2019). Adopting behavior aimed at keeping healthy requires a cognitive balance between the perceived threat of the disease and the ability / commitment that the individual believes to possess to manage the health regime.

Positive auditing reports also give parents trust in supporting schools financially. In addition, the reports from auditors have far-reaching consequences regarding learner achievement in schools. In most instances, schools with efficient financial management tend to attract more learners due to the availability of resources.

The auditing reports play a pivotal role in assisting stakeholders in planning, monitoring and leading the financial management procedures and processes efficiently.

## 6 – Conclusion

This study investigated auditing public schools' financial records: a study of financial management from the eyes of the stakeholders. It was found that most stakeholders in school financial management have limited knowledge and understanding of auditing processes and procedures. However, a few of the participants demonstrated an understanding of the basics of auditing processes and procedures.

This finding correlates with Hough and Gluck (2019:23), "The acquisition, organisation, and appropriate use of knowledge to produce a response directed toward a goal, when that action is taken with awareness of its perceived purpose". It seems that most stakeholders did not acquire the requisite knowledge that will enable them to direct their activities towards attaining the desired financial management goals. This finding correlates with literature that points to the fact that a lack of knowledge is caused by a lack of training in financial management stakeholders (Sebidi, 2019).

All the participants recognised the benefits of audited financial reports. Following the auditing reports, schools can get funding from the Department of Education. Furthermore, schools can confidently approach organisations (businesses) for fund-raising purposes. This finding is supported by the inspired confidence theory as advocated by Limperg (1932).

## 7 – Limitations and Future Research

The paths to persuasion have two processes.

1. Model of the probability of processing: when people receive a persuasive message they think about the implicit arguments (Vouzaz, 2007). When people listen to a message they use a central path (important arguments and high cognitive effort); otherwise they use a peripheral path (superficial motivations and low cognitive commitment).

2. Heuristic-systematic model: when people listen carefully to a message they use systematic processing; otherwise, they process the information through heuristics or "mental short cuts". In systematic processing people examine and consider the available topics while in heuristic processing people use mental short cuts and cognitive heuristics (the longer arguments would be the more solid ones) (Wilkinson, 1992).

The vast majority of persuasion attempts end in failure rather than success. For what reasons?

– With reactivity, people try to protect their freedom of action. When they perceive the reduction, they act in order to recover their full possession.

– With the pre-warning there is the awareness that it is becoming the target of an attempt to persuade; this alert often allows you to resist persuasion.

– And, finally, immunization, the way in which people make themselves resistant to persuasion (Wilkinson, Allen & Snape, 1991). Providing weak arguments against allows individuals to be able to formulate effective refutations of a later, stronger argument.

The study concluded that, apart from limited knowledge and understanding of the roles of school financial auditing processes and procedures by the stakeholders, there seems to be an acknowledgement of some benefits. However, there is a dire need for training and preparation to empower stakeholders involved in schools' financial management. Stakeholders demonstrated how the outcomes of audited financial reports benefit schools despite their inability to interpret the contents of the reports in some cases due to their limited understanding of accounting processes. The benefits gained from the auditing reports include obtaining parents' trust in how school finances are managed.

The audited financial reports brought improvement in how schools manage their finances. Therefore, it is recommended that the Department of Basic Education should provide stakeholders in financial management with adequate support and training in auditing processes and procedures, as well as the interpretation of financial auditing reports.

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