Increasing Personnel Competencies in Museums with the Use of Auditing and Controlling

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Abstract: Society is constantly developing and museums must respond to this. Museums’ main tasks include conservation of humanity’s history, which puts high demands on museum staff. The level of care for cultural heritage depends on the quality of staff at the given museums. Thus, HR management can be perceived as a soft museum discipline that can be supplemented with hard management approaches. From here, certain research questions arise, such as: What are the vital factors for HR management in museums, or how can personnel competencies development be continuously improved? The research aim is, therefore, to define for museums the vital factors for personnel competencies development with an emphasis on efficiency improvement. The defined task will be completed using a questionnaire together with a multipoint Likert scale. The research was conducted on a sample of n = 810 museums in EU 27. A personnel competencies model was constructed based on the statistical analysis and using stepwise regression, which points to the importance of auditing and controlling approaches in the management of museums. The outcomes point to a lower than expected impact of the number of employees and the quality of management on the personnel competencies development. The correlation analysis of the variables shows interesting relations that should be used for the development of performance in museums.

Keywords: auditing; competency; controlling; management; museum; personnel

1. Introduction

Society is constantly developing and going through cultural change. Naturally, this is also reflected in the field of cultural heritage [1], which is taken care of by museums, but not only by them. Museums are a stable part of the economic environment [2,3], and they ensure our professional contact with the development of society. Museums’ main tasks include conservation of cultural manifestations of the human society with a historical, cultural and archaeological overlap [4]. This puts high demands on museum staff, as the level of expert care for cultural heritage depends on the quality of staff at the given museums and their management [5,6].

Therefore, human resources and their management are a key part of organizational culture in any organization [7]. Unlike in other professional areas, HR management in the museum environment has its distinct specifics [8]. This is mostly due to the non-profit nature of cultural institutions. HR management in museums can therefore be perceived as a soft discipline. At the same time, HR management and HR work can be supplemented with hard approaches of the modern management [9], which will ensure symbiotic approaches to this field. These should include the auditing approach [10] and the controlling approach [11] in their robust and innovative forms. This
will result in efficient management, or the enhancement of personnel competencies of the museum staff. Museum staff that is managed more efficiently will ensure a more efficient development of the museum.

Based on the above, the following research questions or problems can be formulated:

- Q1/P1 descriptive — What are the vital factors for HR management in museums?
- Q2/P2 relational — How to continuously improve personnel competencies development? The research aim (A1) is to define for museums the vital factors for personnel competencies development with an emphasis on efficiency improvement. To achieve this aim, four hypotheses were formulated:

**Hypothesis (H1):** The Key Performance Indicators (KPI) ratios support HR management development.

**Hypothesis (H2):** With the number of employees, the level of personnel competencies increases rapidly.

**Hypothesis (H3):** HR auditing and HR controlling are crucial factors for personnel competencies development.

**Hypothesis (H4):** The advanced information system (ERP, Enterprise Resources Planning system) and HR communication are essential components of personnel competencies development in museums.

The defined task will be completed using the Computer Assisted Self Interviewing (CASI) method, Raffaelli, Armstrong, Tran, Griffith, Walker, Gutierrez [12], supplemented with a Likert scale according to Hayes [13] and tested on a sample of museums. Reliability is calculated by Cronbach’s alpha according to Giddens [14] and using Pearson’s correlation according to Wijayatunga [15] to determine the variable elements in HR area. Based on conducting the tests that have been constructed in this way, it can be expected that the outcomes, i.e., the determined vital factors of HR management in museums, will allow these cultural institutions to be managed so that their management’s approaches reflect the current changes in the cultural environment and achieve better economic results.

2. Literature Review

This chapter represents the authors’ selection of literature on the studied topic, while at the same time it also presents the current state of knowledge in this field. The text focuses on the concept of museums and the concept of HR management, in particular in the European context of the current cultural environment, as this environment now faces many challenges.

2.1. Modern Museums

The analysis focuses on HR processes in modern museums. At the same time, museum institutions are an indispensable part of cultural heritage that must be taken good care of. Cultural heritage, or museums, contain the wealth of nations of both tangible and intangible nature. Cerquetti, Ferrara [3], Dainelli, Manetti, Sibilio [16] and Mariani, Guizzardi [4] define it as a complex of cultural manifestations of human society of historical, cultural or archaeological nature. It is the museums that play a key role in the care for the abovementioned cultural heritage [17]. The quality of the care for cultural heritage depends on the quality of staff [18] at museums as museums put specific demands on their staff due to the focus of their activities.

Museums can be studied through the prism of traditional management in the context of cultural and process specifics. At the same time, the uniqueness of museums must be respected in terms of the relationship of organizational structures, respecting their development. “The word museum is Greek in origin, yet there are signs of the development of the museum idea in the early part of the second millennium B.C. in Mesopotamia’s Larsa region” [19] (p. 5). These theses are verified by Tajtáková [20] and further developed by Lukáč, Mihálik [21], Hayton [22] and Zbuchea [23] present proof of their—often overlooked—importance. Thus, literature proves that museums are an important part of society [24,25].

In addition to theory, museums should also be defined from the point of view of professional and specialized organizations. For this, we can use the following definition and international concept.
according to the ICOM (International Council of Museums) Code of Ethics for Museums: “A museum is a non-profit, permanent institution in the service of society and its development, open to the public, which acquires, conserves, researches, communicates and exhibits the tangible and intangible heritage of humanity and its environment for the purposes of education, study and enjoyment” [26]. The given description builds on the presented definitions. At the same time, it also accentuates the economic aspect as museums are perceived as economic organizations [27,28].

If museums are perceived as economic organizations, then the process approach must be applied to them. HR management, or working with human resources, belongs among the key elements of every organizational structure [5,7]. However, the nature of work in museums, their staff and in particular the nature of the activities carried out by museums are a reason why these institutions should adopt a specific approach to HR management. Employees in the sector of culture have a different profile than employees in other sectors [8,29]. Therefore, it is important to constantly pay attention to HR management, to monitor it and apply current approaches in accordance with Wagner [9].

2.2. HR Management

The aim of the following bibliography review is to present relevant sources in the field of HR [7,30] in the context of the NGO sector [8] of modern museums [1]. This sector has its specifics that are not to be encountered elsewhere [31,32]. This in turn is reflected in the approaches of macro/complex management and more discipline—specifically in the approaches of micro/independent personnel management [33]. Therefore, the literature review focuses on museums’ HR approaches after the system changes that took place in the 1980s, when the approaches shifted from knowledge-based to skill-based [34]. Principal personnel strategies that are used to enhance personnel competencies in museums include primarily Collins’s strategies of “Level 5 leaders” (L5Ls) [35], which, in many aspects, are still valid and up-to-date.

The subject matter of the present study is not enhancement of the individual competencies, but their process management using managerial approaches [36] of controlling and auditing. This is also what Bohlouli, Mittas, Kakarontzas, Theodosiou, Angelis, Fathi recommend: “Efficient human resource management needs accurate assessment and representation of available competences as well as effective mapping of required competences for specific jobs and positions” [37], (p. 83). The importance of competencies enhancement was explicitly verified by Lajili, Lin, Rostamkalaei [5], Usiaevaa, Rubtcovaa, Pavlenkovaa, Petropavlovskaya, in particular with reference to the harmonization of HR policies and strategies in museums [38], or by Piwowar-Sulej [39], who focused on perspectives of sustainable development of HR [40].

The above-mentioned Collins’s L5Ls strategies define quantitative elements, or individual levels of competencies enhancement [41,42]. L5Ls can be used in line with the main idea of the present study, which uses hard management practices in soft HR management [43]. Provided individual elements for competencies enhancement are set to ensure a positive transition to L5Ls, consequently, the process must be controlled. This can be done using HR controlling approaches [11]. In order for HR processes to be economical, effectiveness and efficient (the 3E system) [44,45], they must be checked by auditing [10], which is an independent managerial tool that continually monitors the process of competencies enhancement [46]. Thus, three symbiotic processes are in operation in the framework of enhancement of personnel competencies.

3. Material and Methodology

This chapter specifies the material selected for exploring the subject at hand (modern HR management in the museum sector). Further, it enlists tools that can be used to process the defined objectives. Finally, it provides a description of approaches used to determine the defined issue (computational statistics).
3.1. Auditing

Auditing approaches can be used in all types of organizations, including cultural organizations, represented mainly by museums. The concept of auditing is derived from the Latin word “audire,” which means “to listen” or “to hear” [47,48], which refers to listening to problems [49,50]. The processes mentioned in this text are based primarily on the basic postulates that define auditing as a scientific discipline that monitors and identifies selected facts [10,51]. The above-mentioned theories, among other things, clearly show that auditing approaches help the management monitor, analyze and manage selected processes.

In case HR processes from the organization’s internal environment are further audited, internal auditing may be used. In the case of internal auditing, theories must first be based on practical approaches that are laid down by professional organizations. The first among them is the Institute of Internal Auditors as an international professional association. The Institute defines auditing in the following way: “Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization’s operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes” [52], which specifies the aforementioned general description.

In addition to general and practical definitions, scientific theories concerning internal auditing should also be presented. Currently, auditing is understood primarily as a consultancy service that helps selected organizations (in this case, particularly, museums) solve selected risk processes (in this case, focused mainly on HR management) [10,53]. Consequently, the mentioned auditing processes are fully in line with the theories of Laval [54] and Pickett [55] on adding value to society and the positive impacts auditing has on company operations, risk management and process management. Thus, the theory of auditing can be generalized as a fundamental framework of organizational governance [56,57].

The use of auditing is no less important in the field of human resources. Pickett [55] and Bieliaieva [58] mention the added value of auditing for operational processes and HR. Karjalainen, Niskanen, Niskanen [59] analyze selected approaches of HR auditing that are methodologically used in the research below. These authors verify the importance of the use of auditing techniques across processes in different organizations. It must be noted that auditing no longer concerns a hard controlling approach; it rather focuses on a soft consultancy approach [60]. HR management is developing, including agile impacts and digitization, and therefore requires proper attention.

3.2. Controlling

Along with auditing approaches, controlling approaches can also be used for efficient administration of HR management. The concept of controlling is derived from the Latin words “contra” and “rotulus,” which mean “opposite” and “a script” [61], which refers to the comparison of data [62]. The processes mentioned in this text are based primarily on basic postulates that define controlling as a discipline meant for planning, monitoring and management of processes within a company [54,63]. Additionally, based on these theories, it is clear that controlling approaches help management monitor, analyze and manage HR processes.

Specialized authorities define controlling as follows: “The typical controlling process is designated to plan, observe and steer enterprise and business processes. In this way controlling has to generate compressed information to support the management in its decision processes” [54] (p. 13). This definition is further developed by Benedic [64] and Bunget, Brinduse [11], who link the concept of controlling to comparison in accounting and further define it as a process by means of which managers effectively and efficiently allocate available resources to achieve the organization’s goals—in this particular case, the museum’s goals. Controlling can be applied in an interdisciplinary way according to Pisař, Kupec [65] or according to Pisař, Bílková [66].

Dlugoš understands controlling as an inseparable part of HR management: “Personnel controlling the strict sense of the quantitative and operational issues and evaluate the effectiveness of HR processes and outputs. In the broadest definition monitors the quality of human resources, its procedures and applicable tools” [67] (p. 23) At the same time, we can say that in case of museums, HR controlling can focus on
transparency and efficiency of HR management, on decreasing the load and on efficient management of human resources [68,69]. This definition is developed by Endovitskaya [70] and verified at the interdisciplinary level by Břečková, Havlíček [71], who make an explicit link between HR controlling and HR management.

At the same time it is more than clear that controlling, as understood by Bunget, Brinduse [11], or auditing, as understood by Furtună, Ciucioi [10], help HR managers manage risks in HR processes. Here, risk is understood in line with the definition by Dvorský, Petráková, Polách [72] as being exposed to a potential loss, which is further developed by Gupta [73] as the variability that can be quantified in terms of probabilities. The approach to risk depends on the approach to risk management [74,75]. Auditing and controlling approaches can be used methodically not only to eliminate HR risks in the field of HR management in selected museums.

3.3. Methodology

The research was conducted from July to September 2020 in EU 27 member states. Museums were randomly selected from all countries using the Amadeus D-base by Bureau van Dijk. The randomized museums were contacted by email. The research was operated by the CASI (Computer Assisted Self Interviewing) method according to Raffaelli, Armstrong, Tran, Griffith, Walker, Gutierrez [12]. The research questions were divided into three categories. The first category contained general questions, the second category was oriented on HR management and the third one focused on Key Performance Indicators (KPI) to determine the influence of HR on management competencies development and the achievement of the paper’s aim. A questionnaire using a five-point Likert answering scale [76] was mostly used as a tool for basic survey evaluation. By using a five-point Likert scale, we were able to measure the attitude and weight of the participant’s response. The total research sample was composed based on answers obtained in a Google Forms survey; see Table 1. The data collection was closed after the first 30 answers per one EU 27 member state were obtained, in total n = 810 responses.

| No | Concept | Hypotheses Question | Q1 | General, N/Y |
|----|---------|---------------------|----|--------------|
| Q2 | General, H2 | How many employees does the museum have? |
| Q3 | General, H3 | Does the museum use HR (Human Resource) Auditing? |
| Q4 | General, H3 | Does the museum use HR Controlling? |
| Q5 | General, H4 | Does the museum put emphasis on HR communication? |
| Q6 | General, H1 | Does the museum regularly evaluate the employee/visitors ratio? |
| Q7 | General, H1 | Does the museum put emphasis on organizational (internal) culture? |
| Q8 | General, H1 | Does the museum put emphasis on (QM) ERP * analysis? |
| Q9 | General, H1 | Does the museum use ERP * analysis? |
| Q10 | General, H1 | Do you think that the museum is performing well in marketing activities? |
| Q11 | General, H1 | Does the museum put emphasis on social media activities? |
| Q12 | General, H1-4 | Does the museum continuously develop personnel competencies? |
| Q13 | General, H1 | Does the museum regularly evaluate the employee/visitors ratio? |

* Enterprise Resources Planning (ERP) system Source: Authors’ own processing.

The questionnaire data reliability was checked using the Cronbach’s alpha computing according to Kramer, Mileva, Kay [77], where the value of Cronbach’s alpha is 0 to 1, of which value 1 can be
achieved only provided all examined items are linearly connected, which means that the researched sample has a high explanatory value. The obtained data were tested when the Cronbach’s alpha value was equal or greater than 0.7, which should be interpreted as highly reliable data. The next step in the data analysis was to determine if a significant linear dependency existed between the defined variables. The Pearson correlation method was used for computing according to Tsintsadze, Oniani, Ghoghoberidze [78]. Chornous, Ursuleño [79] arrived at similar conclusions. Tran [80] specifies Pearson correlation as a number between −1 and +1 that determines the abovementioned variables ratio. Coefficient calculates the intensity of the relationship between variables [78]. When the value of the Pearson correlation coefficient is less than 0.20, the relationship is negligible; when it is in the range from 0.20 to 0.40, the relationship is not very close; when it ranges from 0.40 to 0.70, the relationship is medium-close; when it ranges from 0.70 to 0.90, the relationship is very close; when the relationship is over 0.90, we speak about an extremely close relationship. The importance of the achieved values lies in the interpretation of wider consequences.

All output results and models were tested for their significance. The value for passing this test was set at 5%. The closer computing procedure and information are according to Darlington, Hayes [81] and the IBM SPSS ver. 25 user manual.

4. Computing and Results Interpretation

The analysis of the achieved data began with their reliability check. The computing of Cronbach’s alpha for 12 variables gave the value 0.885, which should be interpreted as high data reliability. The following step was the computing of the Pearson correlation coefficient for these 12 variables. These results (see Appendix A) determine the strength of the linear dependence of the investigated variables and point to significant consequences. None of the simple correlation coefficients is more significant than 0.8 in absolute value. So, there is no problem with harmful multicollinearity.

In the following step, the stepwise regression method was used. In the process of model construction, some variables were excluded from this process as they had not met the given criteria on 5% significance level. The excluded variables were: Social media, Operation in years, Marketing activities, Organizational culture. These variables were analyzed by other methods—for example, by frequencies analysis—and offered interesting data. The following step consisted in repeating the calculation of Cronbach’s alpha for the remaining eight variables. The result of the Cronbach’s alpha value 0.897 represented high research data reliability.

The research continued by the construction of a model of managerial personnel competencies. In this step, the stepwise regression was used and the variable Personnel competencies was selected as the dependent variable. Table 2 shows the construction of the final model.
Table 2. The stepwise model of personnel competencies construction.

| Model | Unstandardized Coefficients | Standardized Coefficients | t     | Sig. |
|-------|-------------------------------|---------------------------|-------|------|
|       | B                             | Std. Error                | Beta  |      |
| 1     | (Constant)                    | 0.457                     | 0.071 | 6.445| 0.000|
|       | HR Controlling                | 1.109                     | 0.029 | 0.799| 37.736| 0.000|
| 2     | (Constant)                    | 0.026                     | 0.065 | 0.402| 0.688|
|       | HR Controlling                | 0.692                     | 0.034 | 0.498| 20.125| 0.000|
|       | HR Auditing                   | 0.594                     | 0.034 | 0.437| 17.658| 0.000|
| 3     | (Constant)                    | −0.054                    | 0.064 | −0.853| 0.394|
|       | HR Controlling                | 0.526                     | 0.040 | 0.379| 13.226| 0.000|
|       | HR Auditing                   | 0.531                     | 0.034 | 0.391| 15.858| 0.000|
|       | HR communication              | 0.261                     | 0.034 | 0.203| 7.600 | 0.000|
| 4     | (Constant)                    | −0.194                    | 0.062 | −3.102| 0.002|
|       | HR Controlling                | 0.321                     | 0.045 | 0.231| 7.191 | 0.000|
|       | HR Auditing                   | 0.402                     | 0.033 | 0.296| 12.226| 0.000|
|       | HR communication              | 0.184                     | 0.032 | 0.143| 5.674 | 0.000|
|       | Visitors analysis              | 0.108                     | 0.019 | 0.096| 5.703 | 0.000|
|       | ERP analysis                  | 0.082                     | 0.030 | 0.069| 2.719 | 0.007|
|       | ERP analysis                  | 0.305                     | 0.030 | 0.249| 10.000| 0.000|
| 5     | (Constant)                    | −0.257                    | 0.065 | −3.960| 0.000|
|       | HR Controlling                | 0.299                     | 0.045 | 0.215| 6.664 | 0.000|
|       | HR Auditing                   | 0.400                     | 0.033 | 0.295| 12.243| 0.000|
|       | HR communication              | 0.195                     | 0.032 | 0.152| 6.017 | 0.000|
|       | Visitors analysis              | 0.104                     | 0.019 | 0.092| 5.490 | 0.000|
|       | Quality management            | 0.061                     | 0.030 | 0.052| 1.999 | 0.046|
|       | ERP analysis                  | 0.293                     | 0.031 | 0.239| 9.607 | 0.000|
|       | Employees quantity            | 0.066                     | 0.020 | 0.063| 3.278 | 0.001|

Dependent Variable: personnel competencies; Source: Authors’ own processing using IBM SPSS ver. 25. Based on Table 3, the model of managerial personnel competencies is: Personnel competencies = −0.257 × Constant + 0.299 × HR controlling + 0.400 × HR auditing + 0.195 × HR communication + 0.104 × Visitors analysis + 0.061 × Quality management + 0.293 × ERP analysis + 0.066 × Employees quantity. This model shows the weight of all variables entered into the model and their significance.

The following step consisted in computing the model summary. Table 3 line 5 shows that model (1) for dependent variable Personnel competencies explains 79.7% of the analyzed data. Model (1) is significant at the 1% level.
### Table 3. Model Summary.

| Model | R         | R Square | Adjusted R Square | Std. Error of the Estimate | Change Statistics |
|-------|-----------|----------|-------------------|---------------------------|-------------------|
|       |           |          |                   |                           | Change Statistics |
|       |           |          |                   |                           | R Square Change   |
|       |           |          |                   |                           | F Change          |
|       |           |          |                   |                           | df1               |
|       |           |          |                   |                           | df2               |
|       |           |          |                   |                           | Sig. F Change     |
| 1     | 0.799 a   | 0.638    | 0.638             | 0.875                     | 0.638             |
|       |           |          |                   |                           | 1424.043          |
|       |           |          |                   |                           | 1                 |
|       |           |          |                   |                           | 808               |
|       |           |          |                   |                           | 0.000             |
| 2     | 0.860 b   | 0.739    | 0.738             | 0.744                     | 0.101             |
|       |           |          |                   |                           | 311.815           |
|       |           |          |                   |                           | 1                 |
|       |           |          |                   |                           | 807               |
|       |           |          |                   |                           | 0.000             |
| 3     | 0.870 c   | 0.756    | 0.755             | 0.719                     | 0.017             |
|       |           |          |                   |                           | 57.756            |
|       |           |          |                   |                           | 1                 |
|       |           |          |                   |                           | 806               |
|       |           |          |                   |                           | 0.000             |
| 4     | 0.891 d   | 0.794    | 0.793             | 0.662                     | 0.038             |
|       |           |          |                   |                           | 49.682            |
|       |           |          |                   |                           | 3                 |
|       |           |          |                   |                           | 803               |
|       |           |          |                   |                           | 0.000             |
| 5     | 0.893 e   | 0.797    | 0.795             | 0.658                     | 0.003             |
|       |           |          |                   |                           | 10.746            |
|       |           |          |                   |                           | 1                 |
|       |           |          |                   |                           | 802               |
|       |           |          |                   |                           | 0.001             |

* a. Predictors: (Constant), HR Controlling, b. Predictors: (Constant), HR Controlling, HR Auditing, c. Predictors: (Constant), HR Controlling, HR Auditing, HR communication, d. Predictors: (Constant), HR Controlling, HR Auditing, HR communication, Visitors analysis, ERP analysis, Quality management, e. Predictors: (Constant), HR Controlling, HR Auditing, HR communication, Visitors analysis, ERP analysis, Quality management, Employees quantity. Source: Authors’ own processing using IBM SPSS ver. 25.

The final step in the model construction was finalizing the F test. According to Table 4, the F-test is significant at 1% level. The process of model validation was concluded, and the model was validated.

### Table 4. F-Test ANOVA.

| Model | Sum of Squares | df | Mean Square | F       | Sig. |
|-------|----------------|----|-------------|---------|------|
|       | Regression     |    |             |         |      |
| 1     | Residual       | 1  | 1091.062    | 1424.043| 0.000|
|       | Total          |    | 1710.128    |         |      |
|       | Regression     | 2  | 1263.596    | 1141.824| 0.000|
| 2     | Residual       | 807| 0.553       |         |      |
|       | Total          |    | 1710.128    |         |      |
|       | Regression     | 3  | 1293.454    | 834.005 | 0.000|
| 3     | Residual       | 806| 0.517       |         |      |
|       | Total          |    | 1710.128    |         |      |
|       | Regression     | 6  | 1358.686    | 517.403 | 0.000|
| 4     | Residual       | 803| 0.438       |         |      |
|       | Total          |    | 1710.128    |         |      |
|       | Regression     | 7  | 1363.333    | 450.406 | 0.000|
| 5     | Residual       | 802| 0.432       |         |      |
|       | Total          |    | 1710.128    |         |      |

* a. Dependent Variable: Personnel competencies, b. Predictors: (Constant), HR Controlling, c. Predictors: (Constant), HR Controlling, HR Auditing, d. Predictors: (Constant), HR Controlling, HR Auditing, HR communication, e. Predictors: (Constant), HR Controlling, HR Auditing, HR communication, Visitors analysis, ERP analysis, Quality management, f. Predictors: (Constant), HR Controlling, HR Auditing, HR communication, Visitors analysis, ERP analysis, Quality management, Employees quantity. Source: Authors’ own processing using IBM SPSS ver. 25.
4.1. Model Interpretation

Model (1) shows the weights of individual variables and their overall significance on the dependent variable, Personnel competencies. In the first part of the model is the constant, which represents a concept that is unknown and also points at the possibility of future research into the subject.

The highest value among all variables was reached by the HR auditing variable (0.400), and the second highest value was achieved by the HR controlling variable (0.299). These values prove the importance of HR auditing and HR controlling symbiotic cooperation, where the auditing mediates relations between management and HR controlling. The HR auditing role may be understood as a monitoring, coordination, advisory function and as a supervisor of the controlling functions. The HR controlling role is more of a tool that is used to achieve goals. Controlling also mediates feedback and forecasting for management (orientation to the future)—explained in more detail in Figure 1. According to these findings, H3 should also be marked as accepted.

![Diagram of HR audit and HR controlling process](image)

**Figure 1.** HR audit and HR controlling process. Source: authors, own processing.

The third highest value (0.293) of the variable ERP analysis highlights the importance of advanced information systems such as EPR (Enterprise Resources Planning). It is not surprising that for any management tasks and their efficiency, an advanced information system is needed; however, the value of this variable is higher than expected. In comparison with other variables in the model,
the classical approach is to invest money and energy in the development of other variables, and investment in the ERP system is often underestimated in favor of different areas. The model shows that redirecting investment resources from less important to more critical areas should result in increased Personnel competencies and in the total improvement of process maturity.

The fourth highest variable value was reached by the variable HR communication (0.195). This value represents the importance of quality communication in HR management. Communication is vital for any successful HR management and its development. In the 21st century, communication is, together with auditing, controlling and ERP, the basis for any personnel competencies development. As a result, H4 should be marked as accepted.

The value of the variable Visitor analysis (0.104) shows that this KPI is important for personnel competencies development. The value (0.104) is four times lower than that of the most robust HR auditing variable. Anyway, this variable reflects the museum performance as one complex. This variable also points at a linear dependency with other variables with average values between 0.2–0.4 of the Pearson correlation coefficient (see Appendix A). It is also interesting that the value of linear dependency between the variables Visitor analysis and Operation in years according to Pearson correlation coefficient is negative (−0.064). It means that “older” museums put less emphasis on the analysis of the number of visitors.

H1 should be evaluated according to the Pearson coefficient analysis (see Appendix A and Model (1)). The research results underline the importance of KPIs for the museum personnel competencies development, but many KPIs were excluded from the model due to unsatisfactory significance 5% test. This finding shows that the KPI ratios are important, but also that there is additional important information or something that needs to be explored in the future. As a result, H1 was rejected.

The research question to solve this problem in the future should be formulated as follows: What are the specifics of the relationships between the KPIs and the museum’s internal culture with an emphasis on personnel competencies development?

The finding that the variables Quality management (0.061) and Number of employees (0.066) entered the model, although with low values, was a surprise. This finding is important because the classical approaches for the museum performance and personnel competencies management are usually developed by putting an emphasis on the Quality management and increasing the Number of employees. Model (1) shows that both variables entered the model, but with low values. This finding is important because the common practice is different. According to Model (1), putting emphasizes on other variables in Model (1) will have a more significant impact on museum performance and personnel competencies.

The research result showing that the number of employees is increasing has a positive, although minor, influence on personnel competencies and the museum’s performance. Due to the variable Number of employees’ low value in the model (1), H2 is rejected. Also, according to the Model (1) analysis and interpretation, Q1 is answered.

It is also important to mention that the Pearson correlation coefficient calculation (see Appendix A) shows interesting variables dependency that is significant in order to understand the relations between the variables.

4.2. HR Auditing and HR Controlling Process

Figure 1: The HR Auditing and HR controlling processes show the dynamic (in time) process of HR auditing and HR controlling with orientation to the future and personnel competencies continuous development.

The HR audit’s role is to be a “supervisor” of the HR controlling process. The HR audit’s functions are monitoring, coordinating and providing advice on communication and the decision-making process between the management and HR controlling with a focus on long term development based on the actual museum’s needs and goals.

The HR controlling process is operated in time—it is a dynamic process oriented to the future. The HR controlling analyzes historical data and compares them with the currently achieved results
to determine if there is any deviation. If not, then the controlling process is operated at regular and appropriate intervals until the goal is achieved. When a deviation is identified, then the controlling analyzes the causes and seeks for a solution. The solution is tested, and this process continues until the effects of the deviation are determined. According to the information obtained from this “in regular terms” repeated process, HR controlling enables continuous improvement and prediction of future developments. It makes the organization—the museum—better prepared for the future and more resistant to negative factors as well as better prepared to exploit the positive aspects. It is essential to mention the HR auditing role to supervise whether the purpose of HR controlling is not just the control of the controlling process, but if this process serves the museum’s goals and strategy. Figure 1 answers Q2.

Based on Sections 4.1 and 4.2, the research aim: “to define for museums the vital factors for personnel competencies development with an emphasis on efficiency improvement” should be marked as achieved. In Model (1), the research defined vital factors for personnel competencies development. Also, the Pearson correlation coefficients computing results indicate that important relations exist between the researched variables. The achieved results, information and the HR auditing and HR controlling processes should be used for personnel competencies performing and, consequently, the museum management efficiency should also increase.

5. Discussion

The presented findings must be put in a broader context of human resources [5], HR management [7] and modern museums [4,82]. These theories often do not work with available tools of modern management [83,84]. The presented research and the constructed model add auditing [10] and controlling [70] approaches to HR management approaches. The role of auditing can be understood as monitoring, coordination and advisory. The role of controlling is to be a tool that is used to achieve goals. There can be no doubt that these conclusions extend the application possibilities of HR management regarding efficiency [9,85].

The presented findings respond to the growing digitization of HR [32,36] in the museum sector [1,86]. The data obtained from the conducted analyses point to the importance of using information systems (such as Enterprise Resources Planning). Their use is highly recommended by different theories of management. The whole area is expanded by the results concerning communication [74,87]. In management, its quality is taken for granted [88,89]; however, its quality must be taken good care of.

It must be also noted here in the discussion that the research has its limitations. As usual, they concern the accuracy, relevance and adequacy of the recorded results. Questioning can be considered as the least accurate of the basic scientific methods (i.e., questioning, observation, experiment) but it is the only method that could be used. Due to the low level of digitization of the explored field, it is not currently possible to conduct precise measuring or observation of accurate data [90]. However, this is a direction in which the culture sector is undoubtedly moving [5,91]. The above limitations notwithstanding, the presented results and recorded findings expand the current level of knowledge in the field of HR management in modern museums.

However, more continuous work should be done in the field of research into modern museums and their management. This can be divided into under two priority axes. First, personnel development and personnel demands of the studied museums should be explored (education, personnel turnover, wages, etc.). Second, specific phenomena affecting these museums (COVID-19, development, changes, etc.) should be studied. The museum sector, or possibly the whole culture sector, is important for society. On the other hand, it must unfortunately also be noted that it often is on the margins of the interest of politicians, which has a big negative effect on the sector financially. Therefore, it is very important for the sake of society to give attention to culture, to develop it and to take good care of it. We have to preserve our history for our future.

6. Conclusions
The research aim of this paper (A1) was to define for museums the vital factors for personnel competencies development with an emphasis on efficiency improvement. In order to achieve this goal, a CASI questionnaire was used on a sample of n=810 museums in EU 27. Further, Cronbach’s alpha, Pearson correlation and stepwise methods were used. The presented results and the constructed model provide answers to the questions that have emerged and to the problems that have been recorded (Q1/P1, Q2/P2). The model shows weights of the individual variables and their overall significance on the dependent variable, Personnel competencies. The highest value among all variables was reached by the HR auditing variable (0.400), and the second highest value was achieved by the HR controlling variable (0.299). These values prove the importance of HR auditing and HR controlling symbiotic cooperation. Therefore, the major outcomes of the research include the establishment of auditing as a tool with an advisory function to be used for supervision of controlling, while the controlling role is more about being a tool that is used to achieve the museum’s goals. These results are supplemented with conceptual findings linked to HR management in modern museums. In this way, specialized theories for managerial practice are being refined. However, the studied field needs continuous attention.

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## Appendix A. Pearson Variables Correlations

### Table A1. Variables correlation analysis.

|                  | Visit Analys. | HR Comm. | Employe Quantity | Pers. Comp. | Orga. Cult. | QM | ERP Analys | HR Audit | MTG Activity | HR Cont. | Social net. | Exist. Years |
|------------------|---------------|----------|------------------|-------------|-------------|----|------------|----------|--------------|---------|-------------|-------------|
| **Visit. Analys.** | 1             | 0.283 ** | 0.201 **         | 0.365 **    | 0.225 **    | 0.225 ** | 0.258 **   | 0.287 ** | 0.190 **     | 0.273 ** | 0.213 **   | -0.064      |
| Sig.             |               | 0.000    | 0.000            | 0.000       | 0.000       | 0.000   | 0.000      | 0.000    | 0.000        | 0.000   | 0.000      | 0.071       |
| N                | 810           | 810      | 810              | 810         | 810         | 810     | 810        | 810      | 810          | 810     | 810        | 810         |
| **HR Comm.**     | 0.283 **      | 1        | 0.340 **         | 0.731 **    | 0.697 **    | 0.571 ** | 0.654 **   | 0.629 ** | 0.541 **     | 0.742 ** | 0.155 **   | 0.050       |
| Sig.             | 0.000         | 0.000    | 0.000            | 0.000       | 0.000       | 0.000   | 0.000      | 0.000    | 0.000        | 0.000   | 0.000      | 0.154       |
| N                | 810           | 810      | 810              | 810         | 810         | 810     | 810        | 810      | 810          | 810     | 810        | 810         |
| **Employe Quantity** | 0.201 **     | 0.340 ** | 1                | 0.492 **    | 0.417 **    | 0.512 ** | 0.444 **   | 0.401 ** | 0.307 **     | 0.503 ** | 0.086*     | 0.040       |
| Sig.             | 0.000         | 0.000    | 0.000            | 0.000       | 0.000       | 0.000   | 0.000      | 0.000    | 0.000        | 0.000   | 0.000      | 0.15       |
| N                | 810           | 810      | 810              | 810         | 810         | 810     | 810        | 810      | 810          | 810     | 810        | 810         |
| **Pers. Comp.**  | 0.365 **      | 0.731 ** | 0.492 **         | 1           | 0.659 **    | 0.686 ** | 0.770 **   | 0.780 ** | 0.549 **     | 0.799 ** | 0.152 **   | 0.058       |
| Sig.             | 0.000         | 0.000    | 0.000            | 0.000       | 0.000       | 0.000   | 0.000      | 0.000    | 0.000        | 0.000   | 0.000      | 0.099       |
| N                | 810           | 810      | 810              | 810         | 810         | 810     | 810        | 810      | 810          | 810     | 810        | 810         |
| **Orga. Culture** | 0.225 **     | 0.697 ** | 0.417 **         | 0.659 **    | 1           | 0.566 ** | 0.650 **   | 0.612 ** | 0.516 **     | 0.683 ** | 0.066      | 0.055       |
| Sig.             | 0.000         | 0.000    | 0.000            | 0.000       | 0.000       | 0.000   | 0.000      | 0.000    | 0.000        | 0.000   | 0.000      | 0.120       |
| N                | 810           | 810      | 810              | 810         | 810         | 810     | 810        | 810      | 810          | 810     | 810        | 810         |
| **QM**           | 0.225 **      | 0.571 ** | 0.512 **         | 0.686 **    | 0.566 **    | 1       | 0.609 **   | 0.629 ** | 0.556-       | 0.761 ** | 0.076*     | 0.035       |
| Sig.             | 0.000         | 0.000    | 0.000            | 0.000       | 0.000       | 0.000   | 0.000      | 0.000    | 0.000        | 0.000   | 0.000      | 0.324       |
| N                | 810           | 810      | 810              | 810         | 810         | 810     | 810        | 810      | 810          | 810     | 810        | 810         |
| **ERP Analys**   | 0.258 **      | 0.654 ** | 0.444-           | 0.770 **    | 0.650 **    | 0.609 ** | 1          | 0.656 ** | 0.441 **     | 0.718 ** | 0.057      | 0.042       |
| Sig.             | 0.000         | 0.000    | 0.000            | 0.000       | 0.000       | 0.000   | 0.000      | 0.000    | 0.000        | 0.000   | 0.102      | 0.234       |
| N                | 810           | 810      | 810              | 810         | 810         | 810     | 810        | 810      | 810          | 810     | 810        | 810         |
| **HR Audit**     | 0.287 **      | 0.629 ** | 0.401 **         | 0.780 **    | 0.612 **    | 0.629 ** | 0.656 **   | 1        | 0.488 **     | 0.687 ** | 0.096 **   | 0.089*      |
|                | Sig. |       |       |       |       |       |       |       |       |       |       |       |       |
|----------------|------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| N              | 810  | 810   | 810   | 810   | 810   | 810   | 810   | 810   | 810   | 810   | 810   | 810   | 810   |
| Pearson Corr.  | 0.190** | 0.541** | 0.307** | 0.549** | 0.516** | 0.556** | 0.441** | 0.488** | 1      | 0.710** | 0.161** | 0.012  |
| Sig.           | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.728 |
| N              | 810  | 810   | 810   | 810   | 810   | 810   | 810   | 810   | 810   | 810   | 810   | 810   | 810   |
| Pearson Corr.  | 0.273** | 0.742** | 0.503** | 0.799** | 0.683** | 0.761** | 0.718** | 0.687** | 0.710** | 1      | 0.157** | 0.057  |
| Sig.           | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.106 |
| N              | 810  | 810   | 810   | 810   | 810   | 810   | 810   | 810   | 810   | 810   | 810   | 810   |
| Pearson Corr.  | 0.213** | 0.155** | 0.086* | 0.152** | 0.066 | 0.076* | 0.057 | 0.096** | 0.161** | 0.157** | 1      | 0.054  |
| Sig.           | 0.000 | 0.000 | 0.015 | 0.000 | 0.061 | 0.030 | 0.102 | 0.006 | 0.000 | 0.000 | 0.127 |
| N              | 810  | 810   | 810   | 810   | 810   | 810   | 810   | 810   | 810   | 810   | 810   | 810   |
| Pearson Corr.  | -0.064 | 0.050 | 0.040 | 0.058 | 0.055 | 0.035 | 0.042 | 0.089* | 0.012 | 0.057 | 0.054 | 1      |
| Sig.           | 0.071 | 0.154 | 0.257 | 0.099 | 0.120 | 0.324 | 0.234 | 0.011 | 0.728 | 0.106 | 0.127 |
| N              | 810  | 810   | 810   | 810   | 810   | 810   | 810   | 810   | 810   | 810   | 810   | 810   |

**. Correlation is significant at the 0.01 level (2-tailed). *. Correlation is significant at the 0.05 level (2-tailed). Source: Authors’ own processing using IBM SPSS ver. 25.
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