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Ключові слова: експортоорієнтована модель, імпортозаміщення, модель наздоганяючого розвитку, нові індустріальні країни, новий міжнародний економічний порядок.

Ключевые слова: экспортоориентированная модель, импортозамещение, модель догоняющего развития, новые индустриальные страны, новый международный экономический порядок.

Keywords: export-oriented model, import substitution model of catch-up development, new industrialized countries, new international economic order.

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HUMAN RESOURCE DEVELOPMENT IN THE NORDIC AND BALTIC STATE AUDIT INSTITUTIONS

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Гіжене В., Рачелене Л., Жалгіріте Л. Розвиток людських ресурсів установ державного аудиту в країнах Північної Європи та Прибалтики.

Оточення, що постійно змінюється, формує новий підхід до організації. Ресурси в нематеріальному вираженні - знання і досвід працівників - стали основним активом компанії. Управління людськими ресурсами повинні бути узгоджені зі стратегією і цілями організації. Установи, що здійснюють функцію аудиту не відрізняються, від будь-якої іншої організації в тому сенсі, що їх функціонування забезпечується людськими ресурсами. Людські ресурси, які належним чином відібрані, навчені, мають відповідні навички та освіту, є джерелом конкурентних переваг для організації, оскільки розробка, впровадження, управління і контроль стратегії організації передбачає залучення всіх співробітників. Ефективність системи аудиту не що інше, як навички та вміння аудитора, тобто комплекс знань і досвіду,

що у цілях досягнення якісного проведення аудиту і для досягнення всіх поставлених цілей. Мета статті полягає у проведенні оцінки розвитку людських ресурсів в установах державного аудиту. Об'єкт дослідження цієї статті - людські ресурси установ державного аудиту. Для того щоб виконати оцінку людських ресурсів в державних аудиторських установах було використано порівняльний, систематичний і логічний аналіз наукової літератури, метод узагальнення; було проведено SWOT- аналіз центральних інститутів аудиту в країнах Північної Європи та Прибалтики; метод експертного опитування було використано для опитування аудиторів в установах державного аудиту в країнах Північної Європи та Прибалтики, щоб визначити їх кваліфікацію, їхні вимоги, відповідність очікуванням з реальною ситуацією. Для аналізу було використано пакет програмного забезпечення SPSS .

Giziene V., Raceliene L., Zalgiryte L. Human resource development in the Nordic and Baltic state audit institutions.

A constantly changing environment forms a new approach to the organization. The resources with non-material expression – employees' knowledge and expertise – become the main asset of the companies. Human resource management must be aligned to the strategy and aims of the organization. The institutions executing audit function do not differ from any other organization in the sense that their performance is ensured by human resources. Human resources, which are properly selected, trained, have the appropriate skills and education, are the source of competitive advantage for the organization, as the development, implementation, management and control of the organization strategy involves all its employees. The efficiency of the audit system is none other than the auditor's skills, i.e. the complex of knowledge and experience used in order to achieve a high quality audit and to achieve all the goals. Aim of the article is to perform the assessment of human resources development in state audit institutions. Objective of the article is human resources in state audit institutions. In order to perform the assessment of human resources in state audit institutions the comparative, systematic and logical analysis of scientific literature and generalization was used; the SWOT analysis of central audit institutions in the Nordic and Baltic countries was conducted; expert survey method was used to question the auditors in the Nordic and Baltic state audit institutions, to determine their qualifications, their requirements, the compliance of expectations with the actual situation. SPSS software package was used for the analysis.

Гижене В., Рачелене Л., Жалгирите Л. Развитие человеческих ресурсов учреждений государственного аудита в странах Северной Европы и Прибалтики.

Постоянно изменяющееся окружение формирует новый подход к организации. Ресурсы в нематериальном выражении - знания и опыт работников - стали основным активом компании. Управление человеческими ресурсами должны быть согласованы со стратегией и целями организации. Учреждения, осуществляющие функцию аудита не отличаются, от любой другой организации в том смысле, что их функционирование обеспечивается человеческими ресурсами. Людские ресурсы, которые должным образом отобраны, обучены, имеют соответствующие навыки и образование, являются источником конкурентных преимуществ для организации, поскольку разработка, внедрение, управление и контроль стратегии организации подразумевает вовлечение всех сотрудников. Эффективность системы аудита не что иное, как навыки и умения аудитора, т.е. комплекс знаний и опыта, используемого в целях достижения качественного проведения аудита и для достижения всех поставленных целей. Цель статьи заключается в проведении оценки развития людских ресурсов в учреждениях государственного аудита. Объект исследования этой статьи - людские ресурсы учреждений государственного аудита. Для того чтобы выполнить оценку людских ресурсов в государственных аудиторских учреждениях был использован сравнительный, систематический и логический анализ научной литературы, метод обобщения; был проведен SWOT- анализ центральных институтов аудита в странах Северной Европы и Прибалтики; метод экспертного опроса был использован для опроса аудиторів в учреждениях государственного аудита в странах Северной Европы и

Прибалтики, чтобы определить их квалификацию, их требования, соответствие ожиданиям с реальной ситуацией. Для анализа был использован пакет программного обеспечения SPSS.

The research problem is how to properly assess the potential for improvement of human resources in audit institutions.

The analysis of recent studies and publications. Due to constantly changing environmental conditions, organizations are facing challenges, which can be overcome with the help of properly chosen employees. The long-term success of the organization is ensured by people working there. An audit is one of the sources of economic information, which helps the company to determine whether it is working efficiently and profitably, and whether it is reliable and stable. It is very important that individuals working for the institutions executing audit function were extremely competent and demanding of themselves and others; that they were enabled to develop professionally and successfully carry out their duties taking into account changing environmental factors. The theoretical analysis of the concept of human resources leads to the conclusion that human resources are the employees with certain expertise, who affect the organization's operational efficiency and profitability by deciding and implementing their decisions, and also is one of the key factors in promoting economic growth. Human resource management can help the company to gain a competitive advantage and can contribute to the problem solving within the organization. [14] claimed that in the existence of an organization people are more important than the product developed or the technology used. A. Smith was the first economist classicist to include human resources in the definition of human capital, and to describe it as an existing skills and abilities of an individual integrated into the capital resources of the nation. According to the scientist, the knowledge and skills of an individual increases the well-being of both the public and the individual. Human resources were widely studied by both foreign and Lithuanian researchers ([1]; [11]; [4]; [10]; [5]; [12]; [9]; [3]; [2], [6]; [8]; [13] and others). Human resources have been described in the theoretical works of the scientists since 1962, though a more active interest is not noticed. The authors often use different terms, such as "human capital", "human stock", "human resources", when assessing the same object. It was observed that the term "human resources" is often used in the literature of management science while the term "human capital" was mostly found in the research works of economists.

Under current conditions, in the context of globalization and international integration processes, the rapid formation of a knowledge society, human resource management becomes increasingly important [3]. Employee performs quite a lot of different functions, therefore effective human resource management is becoming one of the key factors to organization's success. Human resource management is not just appropriate distribution of tasks, but also a consistent and long-term process involving recruitment, job assessment, motivation, career planning, staff training, organizational communication, etc. Human resource management is linked to the organization approach to employee, his feelings and a positive work environment, because these factors are very important for personal creativity. The results of individual's work depends on his/her ability to perform the work creatively, so it is important for the organization to take care not only of staff expertise. It is very difficult for a non-creative person to successfully solve problems. Thus, properly formed and coherent organization staff, in addition to ensuring that each employee is personally satisfied with self-realization at work, safe working conditions, creates more value to the organization [7]. There are four main human resource management activities: formation of human resources, evaluation of human resources, training and development of human resources, employees' motivation.

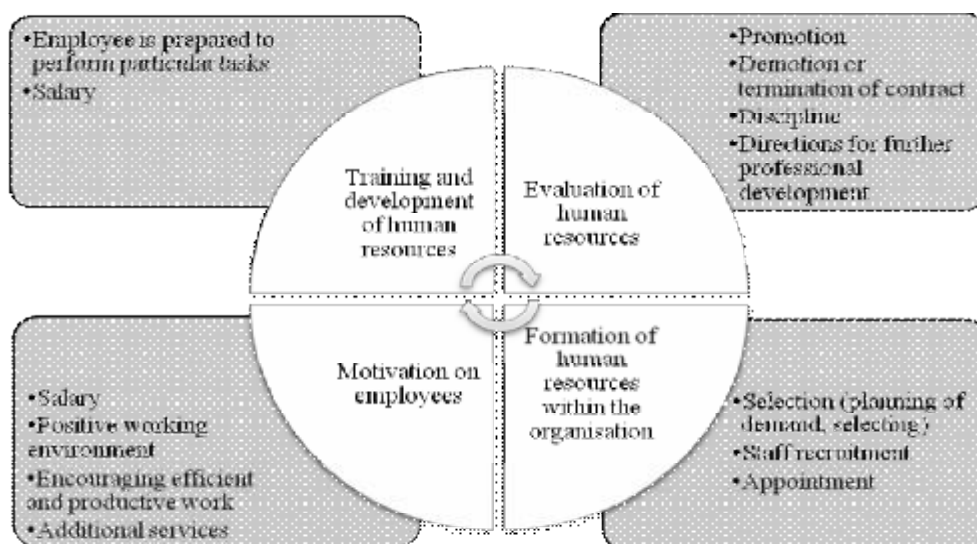


Figure 1. Activities of human resource management

The analysis of scientific literature reveals the specifics of human resources and growth of their importance in the conditions of globalization and intense competition, when constant changes and growth in operational efficiency are required. Due to changing importance of this resource, the management methods, tools, and whole human resources management concept has to be altered [6].

The study aims to determine how auditors assess their work environment, which individual characteristics are important to them, whether they are able to adapt acquired skills and personal qualities to one's practice. In order to better assess the current situation in the National Audit Authority of the Republic of Lithuania, survey data is compared with the results from the supreme audit authorities from Latvia, Finland and Sweden.

The main aim of the article: to perform the assessment of human resources development in state audit institution. **The research findings.** In order ascertain the situation of human resource development in the National Audit Authority of the Republic of Lithuania, it is appropriate to question the state auditors in foreign countries and to compare the current situation. Auditors from the supreme audit institutions in Latvia, Sweden and Finland – experts were questioned.

Experts survey method was used. Foreign experts received the same questionnaire as the Lithuanian state auditors. The survey was carried by sending an e-version of the questionnaire via e-mail to the foreign state audit institutions. The questionnaire was sent to supreme audit institutions in Latvia, Estonia, Sweden, Finland and Norway. Norwegian auditors refused to participate in the study because they were implementing new auditing standards in their institution. Employees could not take the time to fill in the survey. The supreme audit institution from Estonia has returned only one completed questionnaire. Therefore this country was not included in the evaluation of experts.

The expert survey included 22 auditors from Lithuania, 24 from Latvia, 11 from Finland and 7 Sweden, all occupying different positions in supreme audit institutions. The major part of Lithuanian and Finnish experts were senior public auditors (50 per cent and 82 per cent respectively), in Latvia – state auditors (58 per cent), in Sweden chief state auditors (57 per cent).

After assessment of development of human resources in Nordic and Baltic central audit institutions through the auditors perspective, the strengths, weaknesses, opportunities and threats of the institutions were identified and presented in Table 1. The SWOT analysis of the central audit institutions in the Nordic and Baltic countries revealed that the audit institutions have a lot of similarities and some differences in the improvement of development of human resources. The central audit institutions in Baltic and Nordic countries have highly qualified employees. With the help of these human resources, institutions could easily overcome their weaknesses and excel in the field of auditing.

Table 1. SWOT analysis of central audit institutions in Nordic and Baltic countries

	LITHUANIA	LATVIA	FINLAND	SWEDEN
STRENGTHS	High qualifications in the field of audit; Audit job experience; Authority in favor of staff qualification improvement; Staff responsible, honest, in pursuit of development; Good relationships between members of staff.	High qualifications in the field of audit; Effective communication between executives and employees; Audit job experience; Good relationships between members of staff; Authority in favor of staff qualification improvement; Sufficiency of information needed to properly carry out the task; Staff responsible, honest, in pursuit of development;	High qualifications in the field of audit; Audit job experience; Good relationships between members of staff; Authority in favor of staff qualification improvement; Effective use of information technologies; Introduction of supervisory processes; Staff in pursuit of development.	High qualifications in the field of audit; Audit job experience; Good relationships between members of staff; Authority in favor of staff qualification improvement; Sufficiency of information needed to properly carry out the task; Staff responsible, honest, in pursuit of development; Introduction of auditors' certification system.
WEAKNESSES	Weak employee motivation system; High staff turnover; Skills of criticism admission and conflict management need; Lack of opportunities for more frequent improvement of qualification; Heavy workload and shortage of human resources needed to ensure an effective audit; Short time given to perform the audit and any of its phases; Shortage of information needed to properly carry out the task.	Lack of opportunities for more frequent improvement of qualification; Weak employee motivation system; Heavy workload and shortage of human resources needed to ensure an effective audit; Short time given to perform the audit and any of its phases.	Weak employee motivation system; Shortage of information needed to properly carry out the task; Shortage of human resources needed to ensure an effective audit; Short time given to perform the audit and any of its phases; Skills of criticism admission and conflict management need.	Heavy workload and shortage of human resources needed to ensure an effective audit; Short time given to perform the audit and any of its phases; Weak employee motivation system; Skills of criticism admission and conflict management need.
OPPORTUNITIES	Deployment and use of information technologies and new audit tools; Improvement of psychological climate within institution; A clearer formulation of assigned tasks, employee promotion (for good performance); Improvement of communication between executives and employees Improvement of staff motivation system; Encouraging feedback on the job results; Introduction to career possibilities in the institution, encouraging to express one's opinion; Deployment of public entities' external auditors certification system; Cooperation of internal and external auditors; Sharing of audit experience with foreign supreme audit institutions (internships, seminars).	Deployment and use of information technologies and new audit tools; A clearer formulation of assigned tasks, employee promotion (for good performance); Sharing of audit experience with foreign supreme audit institutions (internships, seminars); Application of flexible work schedule; Introduction to career possibilities in the institution, encouraging to express one's opinion; Improvement of staff motivation system; Organizing events for staff.	Improvement of communication between executives and employees; Improvement of psychological climate within institution; Building the ability to respond positively to changes in work; A clearer formulation of assigned tasks, employee promotion (for good performance); Organizing events for staff; Sharing of audit experience with foreign supreme audit institutions (internships, seminars); Introduction to career possibilities in the institution, encouraging to express one's opinion; Opportunities to combine work and studies; Improvement of staff motivation system; Increased responsibility for the decisions made.	Improvement of communication between executives and employee; A clearer formulation of assigned tasks, employee promotion (for good performance); Encouraging feedback on the job results; Improvement of staff motivation system; Sharing of audit experience with foreign supreme audit institutions (internships, seminars); Opportunities to combine work and studies; Organizing events for staff. Introduction to career possibilities in the institution, encouraging to express one's opinion;
THREATS	The adverse economic situation, declining funding (which increases staff turnover) High public expectations of audit quality; Shortage of human resources; Lack of qualifications and training (due to lack of financing).	The adverse economic situation, declining funding (which increases staff turnover) Shortage of human resources; Lack of qualifications and training	The adverse economic situation, declining funding (which increases staff turnover) Shortage of human resources;	The adverse economic situation, declining funding (which increases staff turnover) Shortage of human resources;

Conclusions. A study of the role of the human resources in the audit institutions showed that human resources are employees of the organization with certain expertise, who are affecting the organization's efficiency and profitability by making and carrying out various decisions, and is one of the key factors in promoting economic growth. The SWOT analysis of the central audit institutions in the Nordic and Baltic countries revealed that the audit institutions have a lot of similarities in the improvement of development of human resources. The auditors of these institutions possess such strengths: high qualifications in the field of audit, audit job experience, good relationships between members of staff, and the pursuit of development. The supreme audit

institution in Lithuania, Latvia, Finland and Sweden support the training of employees. The identified weaknesses in Baltic and Nordic audit institutions include the shortage of human resources needed to ensure an effective audit, weak employee motivation system, the short time given to perform the audit and any of its phases. The results of the expert survey revealed that in all the countries the majority of employees in the state audit institutions face with issues such as shortage of human resources, and a short period of time to perform the audit or any of its phases. Summarizing these results, it can be concluded that the Finnish, Swedish and Latvian experts are improving their qualification more often compared to Lithuanian experts. It is necessary to for the audit institutions is all the countries to improve the system of employee motivation. In all countries the audit institutions should pay greater attention to the development and improvement of human resources.

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Ключові слова: людські ресурси, аудит, аудит розвитку людських ресурсів, аудит інститутів.
Ключевые слова: человеческие ресурсы, аудит, аудит развития человеческих ресурсов, аудит институтов.

Keywords: human resources, audit, auditas human resource development, audit institutions.