

## **Project selection criteria and resource allocation of knowledge workers: A study of KPMG in Sri Lanka**

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### **Abstract**

KPMG is one of the largest professional service providers which operates as an international network of member firms and considered as a one of the big four auditors. It has also been internationally recognized as a firm providing audit, tax, advisory and business process outsourcing services with globally connected network of professional firms, where more than 152,000 outstanding professionals working together within a global network around 156 countries worldwide. This study evaluates project management selection criteria with reference to resource allocation of knowledge workers to external audits executed by KPMG. The results reveal that knowledge workers are not classified according to their expertise in assigning the tasks and entities and such allocations are made on the basis of the superiors experience on the client's expectation. Thus, audit methodology at the planning stage of audits is essential to analyze the relevant planning of the audits in peak and off peak periods using a project management classification tools and accordingly a more productive resource planning methodology should be established to gain competitive advantage and proper resource management in external auditing.

**Keywords:** *External statutory audits, knowledge workers, project management, project selection.*