The Influence Of Internal Audit And ISO 9001: 2015 Quality Management System On Employee Performance

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Abstract: This research aim to find out and get empirical evidence of the influence of internal audit and quality management systems ISO 9001: 2015 affect to the employee performance. The type of research is descriptive quantitative research. This research was conducted at PT. Murni Cahaya Pratama. The sample of research was taken using purposive sampling technique by distributing questionnaires to respondents. The research sample is 55 person. The data analysis technique is multiple linear regression using the IBM SPSS Statistics version 24 program. The results is the internal audit and quality management system of ISO 9001: 2015 partially or simultaneously affect to employee performance.

Keywords: Internal auditor, quality management system ISO 9001: 2015 and employee performance.

INTRODUCTION

The manufacturing industry is the main sector driving the growth of the Indonesian economy, because its contribution to the Indonesian economy reaches 18-20%. Based on data from the Central Statistics Agency (BPS), the production growth of large and medium manufacturing industries showed an increase in the second quarter of 2018. Large and medium manufacturing industry production growth was recorded showing an increase in the second quarter of 2018 by 4.36% year on year against the second quarter of 2017. Meanwhile, the growth in the production of micro and small manufacturing industries in the second quarter of 2018 also increased by 4.93% year on year against the second quarter of 2017 (BPS, 2018).

The ISO 9001: 2015 quality management system is a documented procedure and standard practices for system management, which aims to ensure the suitability of a process and product (goods or services) to certain needs or requirements,
where the specific needs or requirements are determined or specified by the customer and organization. According to (Maulana, 2017), the advantage of a company implementing ISO 9001: 2015 is getting a better image in the public view because the quality management system of the company has been recognized internationally, so that the level of consumer confidence in the product will increase. In addition to enhancing the company's image, it can also be used as a company work standard that is neatly documented so that it is easy to control and makes the work of employees easier (Shobrie in Eden, 2015, p. 3). In the implementation of ISO 9001: 2015, quality management improvement is greatly influenced by human resources, namely employees, because employees plan, implement and evaluate the effectiveness of the implementation of the ISO quality management system (Juana, Sudibya, & Sintaasih, 2016, p. 93)

**METHODS**

This research used descriptive research with quantitative methods. Descriptive research is research that describes a certain characteristic or feature of a phenomenon or problem that occurs (Sugiarto, 2017, p. 51). The quantitative method is a research method based on a positive philosophy to research on a specific population or sample (Sugiyono, 2010, p. 13). In quantitative research, start research by exploring relevant theories then develop hypotheses. This hypothesis will then be explained and measured quantitatively for further analysis using certain statistical methods (Sugiarto, 2017, p. 49).

This research was conducted at PT. Murni Cahaya Pratama, located on Jalan Lio Baru Km. 2 Sanja Village, Citeureup District, Bogor Regency 16810. The sample is part of the number and characteristics of the population. The technique used in determining this sample is purposive sampling, which is a sampling technique with specific considerations and goals (Sugiyono, 2010, p. 116). The sample criteria in this study are:
1. All employees of PT. Pure Primary Light
2. Permanent employees
3. Employees who have internal auditor positions

The statistical method to test the effect of one or more dependent variables with independent variables is regression. The statistical method used to test the hypothesis is multiple linear regression using SPSS.

Hypothesis testing is performed through regression using the SPSS program by comparing the level of significance (Sig t) of each independent variable with a sig α = 0.05. If the level of significance (Sig t) is smaller than α = 0.05, then the hypothesis is accepted, which means that the independent variable has a significant effect on the dependent variable. Conversely, if the level of significance (Sig t) is greater than α = 0.05, then the hypothesis is not accepted, which means that the independent variable has no significant effect on the dependent variable (Dewi, 2018).

The F test is used to determine whether the independent variables simultaneously have a significant effect on the dependent variable. The level of significance used is 0.05. If the calculated F value is greater than the F table value, then the alternative hypothesis states that all independent variables simultaneously
have a significant effect on the dependent variable. Conversely, if the calculated F value is smaller than the F table value, then the alternative hypothesis, which states that all independent variables simultaneously have no significant effect on the dependent variable.

The coefficient of determination is defined as a value which states the proportion of the diversity of the dependent variable which can be explained or explained by a linear relationship between one or more independent variables and the dependent variable (Machali, 2016, p. 173).

RESULT AND DISCUSSION

Table 1. T Test

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
</tr>
<tr>
<td>1 (Constant)</td>
<td>-2.413</td>
<td>9.293</td>
<td>-2.60</td>
<td>.796</td>
</tr>
<tr>
<td>AI</td>
<td>.584</td>
<td>.243</td>
<td>.260</td>
<td>2.404</td>
</tr>
<tr>
<td>ISO</td>
<td>.756</td>
<td>.150</td>
<td>.543</td>
<td>5.028</td>
</tr>
</tbody>
</table>

Source: Research data, 2020

Table 2. F Test results

<table>
<thead>
<tr>
<th>Model</th>
<th>Sum of Squares</th>
<th>Df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Regression</td>
<td>993,766</td>
<td>2</td>
<td>496,883</td>
<td>18.469</td>
<td>.000</td>
</tr>
<tr>
<td>Residual</td>
<td>1398,961</td>
<td>52</td>
<td>26,903</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>2392,727</td>
<td>54</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Source: Research data, 2020

The data above describes:
1. The internal audit variable partially shows the t value of 2.404 and a significance level of 0.020. The significance value is less than 0.05 (0.020 <0.05). It can be stated that internal audit has a significant effect on employee performance. This indicates that the better the internal audit is carried out, the higher the employee’s performance level.
2. The variable of the ISO 9001: 2015 quality management system partially shows the t value of 5.028 and a significance level of 0.000. The significance value is less than 0.05 (0.000 <0.05). It can be stated that the ISO 9001: 2015 quality management system has a significant effect on employee performance. This indicates that the better the ISO 9001: 2015 quality management system is implemented, the higher the level of employee performance.
3. The F test results show the calculated F value of 18.469 with a significance of 0.000. This significant value is smaller than 0.05, so it shows that the independent variable has a significant effect on the dependent variable simultaneously. That is, any changes that occur in the independent variable, namely internal audit and the ISO 9001: 2015 quality management system together will affect the performance of employees at di PT. MurniCahayaPratama.
Table 3. Determination Coefficient Test

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>0.644</td>
<td>0.415</td>
<td>0.393</td>
<td>5.187</td>
</tr>
</tbody>
</table>

Source: Research data, 2020

Based on the results of the coefficient of determination test above, the Adjusted R Square figure is 0.393. This shows that the contribution of internal audit variables and the ISO 9001: 2015 quality management system to employee performance is 39.3%. While the rest, which is 60.7%, is influenced by other variables outside the research. Other variables can be in the form of employee welfare (such as allowances, salaries, incentives and bonuses), work environment, training, company facilities, and communications.

CONCLUSIONS

1. Internal audit has a significant effect on employee performance
2. ISO 9001: 2015 quality management system has a significant effect on employee performance
3. Simultaneously internal audit and the ISO 9001: 2015 quality management system have a significant effect on employee performance

SUGGESTION

1. Future researchers are expected to get more references to previous research
2. Further researchers are expected to add several other independent variables that are thought to affect employee performance such as employee welfare (such as allowances, salaries, incentives and bonuses), work environment, training, company facilities, communications, and others.
3. For students to add insight and can be used as a reference for conducting broader research.
4. Especially for PT. MurniCahayaPratama, is expected to be able to carry out internal audits and implement the ISO 9001: 2015 quality management system in a sustainable and consistent manner so as to avoid any discrepancies that occur in the company’s operational activities.

REFERENCES


