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**HUMAN RESOURCES MANAGEMENT AUDIT IN THE  
FRAMEWORK OF ASSESSING THE EFFECTIVENESS AND  
EFFICIENCY OF HUMAN RESOURCES MANAGEMENT AT  
PT. SERENA INDOPANGAN INDUSTRI**

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**Abstract**

The purpose of this study is to analyze how effective and efficient human resource management is at PT Serena Indopangan Industri and the benefits of human resource management audits. The population used in this study were all employees in the B4 Division and the sample in this study was the Stacker section which manages semi-finished products to finished products. The variables used are the effectiveness of human resource management and the efficiency of human resource management, from the results of human resource audits. This research was conducted at PT Serena Indopangan Industri which is located in Cibinong, Kab. Bogor. The effectiveness and efficiency of management in this section is good. With the results of a human resource audit, it shows that the assessment of human resources is able to create quality employees who can handle the production process effectively and efficiently. This can be seen from the use of a minimum number of human resources but is able to produce maximum products. This shows that the Stracker section is the part that has experienced the highest employee turnover in a short period, but production is still running well.

***Keywords: Human Resource Management Audit, Effectiveness of Human Resource Management, Efficiency of Human Resource Management.***

**1. INTRODUCTION**

Human resources are productive individuals who have an important role in determining a goal. That way to determine productive human resources, namely by training an employee's performance effectively and efficiently. So that the company is able to determine and achieve company goals to the fullest. This is a challenge for companies to be able to determine the performance of human resources, meaning in an effort to increase the efficiency and effectiveness of an organization or company, namely by having in-depth knowledge of the rules, vision and mission of the company or organization.

*Audit personnel* are part of every management audit. A complete management audit will include not only the personnel of the leadership group, but every stage of the organization and capital structure in addition to the structural details of the various

functions of the company. The personnel audit of PT Serena Indopangan Industri is an analysis of all factors concerning personnel administration, with a summary of the findings of the analysis followed by various recommendations to correct any deviations from the desired standard. From this definition, it is clear that PT Serena Indopangan Industri has policies, objectives and personnel standards that are clearly defined.

In some cases, the vigilant personnel manager may seek the assistance of professional advisors to assess his or her overall personnel program. Under these circumstances he will seek top management support to carry it out (in terms of costs and cooperation). Each complete personal audit will also include top executives. Usually a thorough personal audit has to be carried out because the highest party (the board of commissioners for example) feels that there is an employment practice that is not increasing and has been going on for a long time at the company. Under these circumstances top management is forced to "make" the issue out and force the board of commissioners to do (authorize) to conduct personal audits.

A personal audit not only checks whether a result is in accordance with the personnel budget, but must also indicate which areas require attention. For example, there may not be a budget item for employee training, but there may very well be a perceived need to do so. This personal audit can be carried out by a special department (in large companies) or carried out by employees in the personnel department who can carry out research activities (in smaller companies). These employees usually still need training to be able to carry out an actual audit and because of this it is not uncommon for companies to use outside assistance (if funds allow) to carry out this audit. In conducting a personal audit, it is recommended to start from the top down. This kind of method will usually lead to more achievements because if the upper party is willing to cooperate, it will be easier for the lower party to be invited to do this. A clear audit objective must have been approved by top management before conducting an audit. An organized plan is needed to support the success of an audit. In an audit, this audit check list is often used, the better it is to assist with the audit.

## **2. LITERATURE REVIEW**

According to Rivai(2009:67), the purpose of a human resource audit is to evaluate HR activities with a view to: Assess the effectiveness of human resources, Recognize aspects that can still be improved, Study these aspects in depth, and Indicates possible improvements, and makes recommendations for carrying out those improvements. The implementation of this audit should include an evaluation of the Human Resources function

Samsudin in Levianti (2010) states that the audit begins logically with a review of the work of the Human Resources department, a human resource audit includes a human resource plan which includes work meetings involving key staff and senior managers. Broadly speaking, human resource audit planning according to Susilo in Levianti (2010) is divided into three stages, namely: The design of a human resource audit system that you want to develop within an organization, Peoperational plans for human resource audits in the form of human resource audit programs and scheduling

### **Factors Affecting Human Resources Audit**

Amini (2015) assess various factors related to the performance of internal auditors which include ability, job satisfaction, motivation, organizational commitment, professional commitment and interpersonal attraction interpersonal attraction. The results of his research show that job satisfaction and individual motivation are the things that are most closely related to the work of auditors. The results of the study show that motivation and organizational commitment are positively related to performance while job related abilities are positively related to salary.

#### **Assessing Effectiveness**

The factors that influence effectiveness according to Amini (2015), namely:

##### **Organizational Characteristics**

Organizational characteristics affect work effectiveness because they describe the structure that must be passed by employees in carrying out their work. Organizational structure is a way to place humans as part of a relatively fixed relationship that will determine interaction patterns and task-oriented behavior.

##### **Environmental Characteristics**

The whole is in the organizational environment such as equipment, equipment, relationships between employees and working conditions. The characteristics of this environment are always changing, which means it has the nature of uncertainty because there is always a dynamic process going on.

#### **Assessing Efficiency**

There are 4 factors that can affect work effectiveness and efficiency, namely (Anawati, 2016):

##### **organizational characteristics**

Relatively fixed relationships such as the composition of human resources contained in the organization. Structure is a unique way of placing humans in order to create an organization. In the structure, humans are placed as part of a relatively fixed relationship that will determine patterns of interaction and task-oriented behavior.

Environmental characteristics, includes two aspects, namely external environmental aspects and internal environmental aspects

worker characteristics, is the most influential factor on effectiveness. Everyone has different characteristics; awareness of each person's differences is an effort to achieve a goal.

Management characteristics are strategies and work mechanisms designed to condition all things within the organization.

### **3. DATA AND RESEARCH TECHNIQUE ANALISYS**

The object of research is something that becomes problematic in research. As for the object of this research is the management audit on the management of Human Resources (HR) employees of PT. Serena Indopangan Industry which is then carried out qualitative descriptive analysis, namely by carrying out in-depth observation activities with a case study approach to audit management of human resource management.

#### **Population and Sample**

The population is the whole object to be examined. The population is also often called the universe. Members of the population can be in the form of inanimate or living objects, where the properties that exist in them can be measured or observed. The

population whose number will not be known with certainty is called "Infinite Population" or unlimited, and the population whose number is known with certainty, namely the population that can be given an identification number, for example school students, number of employees, number of residents, and so on is called "Finite Population". (Radjab and Jam'an, 2017, p.99). And the population used in this study are employees at PT Serena Indopangan Industri in Division B4.

The sample according to Sujarwani (2015: 81) is a part of the number of characteristics possessed by the population which are used for a study. If the population is large, the research will not take all of them to be examined because there are limited manpower, time and funds, therefore researchers can take samples from that population to use as research material. Whatever results are obtained from the sample, in the end they will be applied to the population. Then the sample taken from a population must be truly valid and able to represent the population, also be able to measure what can be measured.

The sample in this study is the Stacker section in Division B4 of PT Serena Indopangan Industri with the following scope of work: Move ready-to-pack products to the packaging department, ensure the cleanliness and tidiness of the place where the product is produced, and ensuring the standard of production results that have been determined (Quality Control).

### **Data Types and Sources**

The type of data used in this research is qualitative data. Qualitative data is data that cannot be measured on a numerical scale, while the data used in this study comes from: Primary data is the source of research data obtained directly from the original source, Secondary data, namely research data sources obtained from research indirectly through intermediary media that can be obtained from other parties' records.

Sourcer data in this study include: Refernsi and books on human resource auditing, Refer Supporting actions related to the Human Resources function in the form of organizational structure, company operational standards, auditor observation reports, job descriptions and employee audit program reports PTSerena Indopangan Industry, internal auditors and Human Resources division, Literateur and data related to this research.

To obtain data - data and information related to writing is used The data collection technique used in this study consists of the following: Preliminary survey - Conducted by visiting the company that will be used as the research object in question, literature study: By collecting and studying literature related to the issues discussed, field study - Conducted by way of interviews, distributing questionnaires, and collecting documentation contained in the company.

### **Research variable**

The research variables used consisted of dependent variables and independent variables. The dependent variable (Y) is the human resource management audit, while the independent variable (X1) is the effectiveness of human resource management and the variable (X2) is the efficiency of human resource management.

## **4. RESULTS AND DISCUSSION**

### **Results**

Interviews were conducted with 3 informants from the Human Resources department and the B4 division as samples of the research object. With the following results:

**Informant I**

Based on the results of interviews with informant 1 who is the HRD at PT Serena Indopangan Industri regarding the effectiveness and efficiency variables of the human resource management audit on managing the performance of its resources. Includes planning for human resource audits regarding the determination of staff in assignments, preparation of audit work programs and strategy development. This stage is the initial stage in the audit process which includes determining audit preparation, scope, and field research preparation.



Figure 1

Informant 1 as part of the Human Resource department of PT Serena Indopangan Industri stated that 9 of the performance appraisal indicator values for B4 PT Serena employees showed that employee performance exceeded the average value and even reached 90% affecting the quality of employee work which can help employee quality to continue to improve performance.

**Informant II**

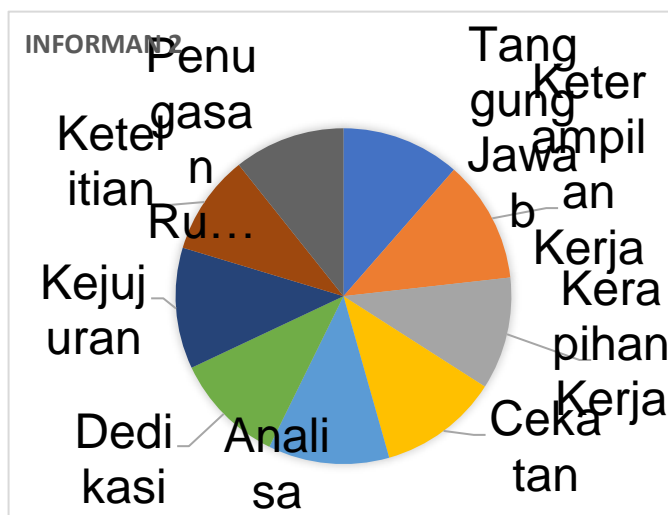


Figure 2

Informant II as part of the head of the B4 division who provided information about 9 indicators of B4 employee performance appraisal at PT Serena Indopangan Industri showed an average performance value of 85% which shows that human resource management audits are able to encourage employee quality improvement . The points from the indicator values can illustrate that the quality of work of employees provides maximum function for the company and the audits carried out are able to assess the level of effectiveness and efficiency of employee performance in the B4 division of Pt Serena Indopangan Industri.

### **Informant III**

As the Head of the Human Resource Department, PT Serena Indopangan Industri, provides an assessment that the quality of employee performance based on the assessment of applicable indicators can realize employee abilities that provide a good level of efficiency and effectiveness for the company. This is seen from the ability of employees who are able to provide maximum results with a minimum number of employees. The low number of employees at a certain time does not affect the production results that have been targeted. Coordination and training of applicable indicator values is able to build highly effective and efficient performance.

### **Discussion**

Ha1 = Accepted and Ha2 = Rejected

In this study the results show that the human resource management audit at PT Serena Indopangan Industri is able to assess employee performance based on the applicable assessment indicators.

Human Resource Management Audit is a review of any part of the operating procedures and methods of an organization to assess its effectiveness, efficiency and economy. Management control is the most important and most fundamental concept that management auditors must understand. This is because management control procedures focus on evaluating management controls.

The results of this study are the same as the research conducted by Sari (2021) entitled "Human Resource Management Audit to Assess the Effectiveness and Efficiency of Human Resource Management at PT Sahabat Inti Kurnia Abadi (Sikab)", which shows that human resource management audits are able to assess employee performance.

Ha2 = Rejected and Ha2 = Accepted

It is said to be effective because the company has been able to meet the expectations or satisfaction level of the majority of employees, and it is said to be efficient because all indicators of employee job satisfaction such as facilities, salaries, compensation, and so on that the company has tried to fulfill properly in fact have a big influence on the level of loyalty. , motivation and work performance of employees are also getting higher. Or in other words the company has been able to fulfill the rights of its employees and the employees have been able to carry out their obligations properly. This research is the same as the research conducted (Sudarsa: 2014) with the title "The Effect of Human

Resource Management Audit on Employee Performance" which shows the result that human resource management has been effective.

Ha3 = Accepted and Ho3 = Rejected

The efficiency of human resource processing at PT Serena Indopangan Industri can be seen from the success of the company's daily operations which are able to achieve each of the production targets that have been set. Human resource management at PT Serena Indopangan Industri has achieved a fairly good level of efficiency because the quantity of employees does not affect the quality of production. This answers the hypothesis of human resource management audit results. PT Serena Industri has implemented efficient human resource management in the company.

The results of this study are the same as the research conducted (Anggraeni: 2006) entitled "Human Resource Management Audit on the Function of Employee Performance Evaluation in the Context of Assessing Organizational Effectiveness (a case study at PT Telkom Palembang) with the results of the study that the assessment of organizational effectiveness is able to provide an efficiency system good for the organization's performance

## **5. CONCLUSIONS**

### **Conclusion**

HR audits are carried out to achieve overall organizational goals for the short, medium and long term. Through an audit of human resource management used in an audit organization it provides feedback regarding the effectiveness and efficiency in the placement of its human resources.

Based on results research and that discussion has stated on previous chapter, then conclusions of this research is

1. In the stacker section at B4, effective management of human resources at PT Serena Indopangan Industri has been able to improve the quality of the performance of its employees. Based on the applicable assessment indicators, it has been shown that the human resource management audit has reviewed employee performance so that work functions can run optimally.
2. The straker section in B4 is efficient because it carries out all production processes with the appropriate resources and energy without wasting time, effort, or costs which are considered wasteful and carried out optimally. However, there is no promising career development in this field due to factors such as education, job performance, and the frequent on/off system.
3. Besides that, the results of the human resource management audit in the B4 division were able to show that human resource management in the Stracker section could produce effective and efficient quality employees.

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