EFFECT OF HUMAN RESOURCES AUDIT, EMPLOYEE COMPETENCY, AND WORK CULTURE ON EMPLOYEE WORK PRODUCTIVITY
(Empirical Study at PT Tri Tirta Permata, South Jakarta)

Ancella Livia*), Shinta Ningtiyas Nazar
Accounting Department UniversitasPamulang
*Email: ancellalivia20@gmail.com

ABSTRACT

This study aims to determine the effect of auditing human resources, employee competence and work culture on employee productivity, either partially or simultaneously at PT Tri Tirta Permata which is engaged in the property sector. The population in this study were employees of PT Tri Tirta Permata. This study uses a quantitative method using SPSS version 26 to test the hypothesis and this study uses a saturated sample of 50 respondents. The results of this study partially show that the audit of human resources and employee competence has an effect on employee work productivity, while work culture has no effect on work productivity.

Keywords: Human Resources Audit; Employee Competence; Work Culture; and Employee Work Productivity

1.   INTRODUCTION

Work productivity is expressed as a human desire and effort to always improve work ability by showing the number of results achieved. The existence of work productivity is very important for a company because it can affect the achievement of the company's goals. Therefore, paying attention to the human element is one of the demands in the overall effort to increase work productivity. (Syamsuri AR, 2017).

As reported by the Kompas.com article written by Yakob on July 29, 2018, it is said that (Yakob, 2018) Work productivity in Indonesia is currently considered not optimal among Asean Countries. Indonesia ranks fourth under Singapore, Malaysia, and Thailand. As the country with the most population in Southeast Asia, Indonesia should be able to take advantage of this as a strength in development. Center for Indonesian Policy Studies (CIPS) researcher Imelda Freddy said one of the causes of Indonesia's low work productivity is the limited mastery of foreign languages. Because nowadays, many tools have operating instructions in foreign languages and many meet clients in foreign languages. Therefore, human resources need to be managed properly. And companies must maximize planning and training in allocating their resources to support company operations.

One of the important resources and requires more attention in supporting the company's operations is human resources (Hardjono, 2016). This is in accordance with what was conveyed by Freddy who said that one of the causes of the low productivity of Indonesian work was due to the limited mastery of foreign languages. one of them is an audit of human resources. Therefore, the work culture must be improved, one of which is to instill discipline, employee competence and a culture of punctuality.

Bayangkara in (Hardjono, 2016) human resource audit is a comprehensive assessment and analysis of human resource programs. The human resource audit emphasizes

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evaluating the evaluation of various human resource audit activities that occur in the company in order to ensure whether these activities have been running economically, efficiently, and effectively in achieving their goals and provide recommendations for improvements to various deficiencies that still occur in resource activities. audited human beings to improve the performance of the program/activity.

However, the audit process is sometimes considered to put pressure on employees, for example in presenting data or evidence to the auditor. This is in accordance with research conducted by (Suriyanti, 2018) which states that the human resource audit has no significant effect on work productivity because there are several things that hinder the human resource audit function.

The basic concept of competence starts from the concept of the individual which aims to identify, and develop individual abilities so that they can work with extraordinary productivity. The right competence is a factor that determines the superiority of achievement that can be owned by the organization if the organization has a strong foundation, which is reflected in all processes that occur within the organization. This means that the organization must have strong core competencies and in accordance with its core business. (Nuryanto & Abdurrahman, 2017) Employee competencies consist of self-concept, knowledge, and skills. This is in accordance with research (Tumiwa, 2017) that employee competence has a significant effect on employee work productivity, the population of this study is employees of Bank Sulutgo with a sample of 5 252 people. But the competence of each employee is different, some are high and some have a low level of competence. This is in accordance with research (Syamsuri, 2017) that employee competence has no significant effect, employees of PT. Perkebunan Nusantara there are still employees who have not been able to demonstrate good competence as seen from the ability to complete work and solve problems in accordance with organizational goals.

(Luturmas, 2017) Schunbell in (Cahyantara, 2015) explained that a good work culture will also keep an employee away from various risks that might threaten his employment position. The stronger the work culture, the higher the productivity produced by employees. These results are in accordance with research (Cahyantara, 2015) that work culture has a significant effect on employee work productivity which explains that the better the work culture, the higher the work productivity of employees. Work culture can be used in an effort to solve internal and external problems within the company in an effort to improve the quality of its employees' performance at work.

This research is a study that explains the relationship between research variables and the hypothesis testing that has been formulated. This study has similarities and differences in previous research so that later the results of this study can fill in the gaps area as well as report new theories and theoretical study insights. The similarity of this research with previous research is that they both examine work productivity. While the difference is the object of research and a different time. The object of this research was carried out at a private property company where in data collection techniques researchers conducted research directly into the field using questionnaires or questionnaires and supervised daily activities so as to facilitate researchers in the research process.

Work productivity can affect companies in any field, both private and public companies. Through online news (Mahardika, 2020) due to Corona in Indonesia, property sales stopped amid the pandemic, and many employees were laid off because many companies were unable to pay their employees due to significant delays in payments from buyers using installment schemes. Work productivity in property companies can affect the

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audit of human resources, competence, and work culture. This is the basis for researchers to make the company the object of research and the purpose of this research.

The company where the researcher is doing is PT Tri Tirta Permata which was founded in 2013, from the year the company was formed, I as a researcher wanted to find out more about whether the company was ready for its management, both from the audit of human resources, employee competence, work culture on work productivity. employee. And what has been done by the company so far on regulations or SOPs to achieve work effectiveness and efficiency related to PT Tri Tirta Permata employees. With the new formation of the company, how does the company choose employees regarding competencies to achieve company goals. How does the company carry out work productivity to achieve company goals. Based on the problems that have been presented related to work productivity and previous research which still shows inconsistent results, the authors are interested in conducting research with the title "The Effect of Auditing Human Resources, Employee Competence, and Work Culture on Employee Productivity". In addition, the motivation of the researchers in this study is to be able to provide understanding for many parties to auditing human resources, competencies and work culture for work productivity in a company.

2. LITERATURE REVIEW
2.1 Theoretical Base
2.1.1 Attribution Theory

Attribution theory is a theory that explains a person's behavior. The theory that refers to how a person explains the causes of the behavior of others or himself caused by internal parties such as traits, character, attitudes, etc. Or external, for example the pressure of certain situations or circumstances that will have an influence on individual behavior in their lives, a person will form ideas about other people and the surrounding situation that causes a person's behavior in social perception called dispositional attributions or internal causes which refer to aspects of individual behavior that affect the behavior of the individual. exist within a person such as personality, self-perception, ability and motivation (Pesireron, 2016).

2.1.2 Work Productivity

Work productivity is the ability of employees to produce compared to the inputs used, an employee can be said to be productive if he is able to produce goods or services as expected in a short or appropriate time (Axchel, 2017). Sutrisno in (Eka Nofriyanti, 2019) explains that productivity is a measure of productive efficiency, a comparison between outputs and inputs. Namely that input is often limited by labor, while output is measured in physical units, forms, and values. So it can be concluded that productivity is a comparison of the final results achieved by using sources effectively and efficiently while maintaining the quality of the results themselves.

2.1.3 Human Resources Audit

Human Resources Audit is a comprehensive assessment and analysis of human resource programs. Human resource audit emphasizes the assessment (evaluation) of various Human Resources activities that occur within the company in order to ensure whether these activities have been running economically, efficiently and effectively in achieving their goals and provide recommendations for improvements to various deficiencies that occur in resource activities. audited human beings to improve the performance of the program or activity. From the results of the audit, it can be seen whether the potential needs of the

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company's human resources have been met or not and various things in human resource activities that can still be improved (Ayuningtyas & Ngumar, 2017).

2.1.4 Employee Competence

Competence is an ability based on skills and knowledge that is supported by work attitude and its application in carrying out tasks and work that refers to the work requirements set. (Nofriyanti K. , 2019).

2.1.5 Work Culture

Work culture is an important assumption of a habit that is stated to be written or unwritten, which is adopted by its members and is used as a reference in achieving organizational goals, according to Usman in (Elizabeth, 2021). Work culture is an attitude of life and human way of life based on a view of life that is based on generally accepted values of commendable behavior and has become a trait, habit and driving force that gives people positive power to always succeed at work, according to Sedarmayanti in (Umi L, 2014).

2.2 Skeleton Of Thought

The framework is a conceptual model of how the theory relates to various factors that have been identified as important issues. In this study, it shows the effect of the independent variable on the dependent variable of the study. The independent variables in this study are Human Resources Audit, Employee Competence and Work Culture. While the dependent variable in this research is Employee Work Productivity.
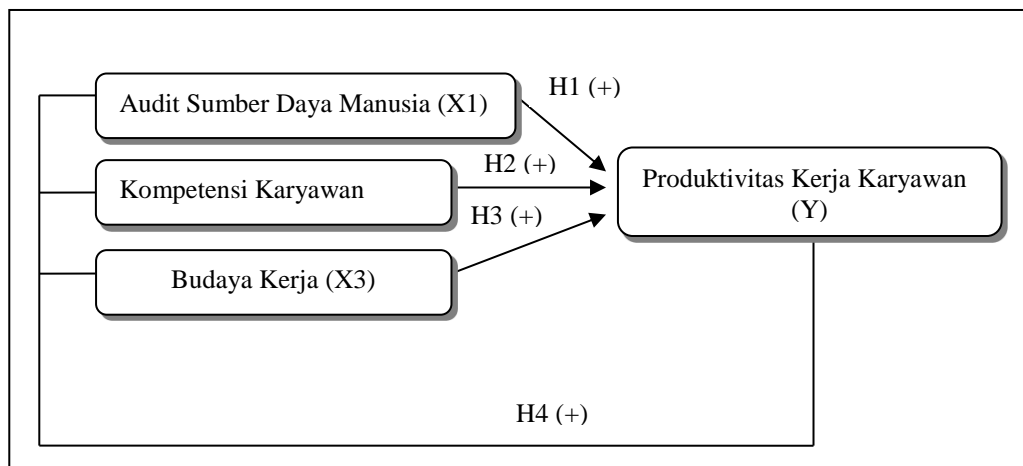
2.3 Hypotension Development
2.3.1 The Effect of Human Resources Audit on Employee Work Productivity

The results of research conducted by (Surriyanti, 2018) state that the human resource audit has no significant effect on work productivity because there are several things that hinder the human resource audit function. This concerns employee performance appraisals, which often have a negative impact on the parties involved. This creates a sense of suspicion between the examining party and the inspected party. In contrast to the research conducted by (Meylisa, 2016) the human resource audit variable has a strong and positive relationship to the dependent variable, namely employee work productivity. This is in line with research conducted by (Faisal, 2020) which also resulted in the conclusion that human

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resource audits have a positive effect on employee work productivity. Based on the description of the theory and previous research, then:

H1: It is suspected that the Human Resources Audit has a positive effect on employee work productivity.

2.3.2 The Influence of Work Competence on Employee Work Productivity

The results of research conducted by (Syamsuri AR, 2017) state that Work Competence has no significant effect on work productivity. In contrast to research conducted by Nuryanto et al (2017), where employee competence has a significant and partially positive effect, good competence from employees will increase confidence in completing tasks on time and smoothly so as to increase employee work productivity. Research results also obtained by research (Axhcel, 2017) that work competence has a significant effect on employee work productivity.

H2: It is suspected that employee competence has a positive effect on employee work productivity.

2.3.3 The Influence of Work Culture on Employee Work Productivity.

The results of research conducted by (Eka, 2016) state that work culture has a positive effect on work productivity. Work culture in addition to encouraging employees to be active in producing work productivity, a good work culture will also keep an employee from various risks that may threaten his employment position. The stronger the work culture, the higher the productivity produced by employees. This is also supported by research (Riska, 2019) which states that work culture has a positive effect on work productivity. If the attitude of mutual support among employees and the attitude of being responsible for what work has been assigned to each member will be one of the things that support the achievement of work productivity. This is also in line with (Agus, 2016)

H3: It is suspected that work culture has a positive effect on employee work productivity.

2.3.4 Influence of Human Resources Audit, Employee Competence and Work Culture on Employee Work Productivity.

Human resources have a very important role for the effectiveness of the running of a company. Human resources are in the spotlight and foundation for companies to be able to survive in the current era of globalization. Without the support of reliable human resources, the company's activities will not be completed properly. Employees are required to pay attention to good and productive productivity. An employee who has good productivity can support the achievement of the goals set by the company. However, in practice, the company also requires competent employees as the basic characteristics possessed by an individual who are causally related to meet the criteria used as references, that competence will actually predict someone can work well, must be measured specifically or standardized. Work culture is an attitude of life and way of life of humans based on a view of life that is based on the values of commendable behavior that are generally accepted and have become traits, habits and driving forces that provide positive power for humans to always work. Based on the explanation of the theory above, the following hypothesis is proposed:

H4: It is suspected that the Audit of Human Resources, Employee Competence, and Work Culture has a positive effect on employee work productivity

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3. RESEARCH METHODOLOGY

3.1 Types of research

The type of research used is quantitative research with the method used is descriptive statistics. Descriptive statistics are statistics used to analyze data by describing or describing the data that has been collected as it is without intending to make conclusions that apply to the public or generalizations. (Sugiyono, 2016:147) and using primary data obtained by applying a structured list of questions/statements (questionnaires), so as to collect information from respondents at PT Tri Tirta Permata, South Jakarta. The questionnaire distributed in this study was accompanied by a research request letter and an explanation of the purpose of the research carried out. The explanations and instructions for the questionnaire are made simple and clear to make it easier to fill out.

3.2 Research and Measurement Variables

3.2.1 Dependent Variable

3.2.1.1 Work productivity

Productivity for employees is a work requirement that must be met by every employee. is a measure of what is obtained from what is needed (Sinaga, 2020). Employee Productivity Variables in this study were measured using a Likert scale with five research points, consisting of:

NO	Scale
1	**STS** = Strongly Disagree
2	**TS** = Disagree
3	**N** = Neutral
4	**S** = Agree
5	**SS** = Strongly Agree

This variable consists of indicators, namely:
1. Ability
2. Improve the results achieved.
3. Work Spirit.
4. Self Development.
5. Quality.

3.2.2 Independent Variable

3.2.2.1 Human Resources

according to Rosari in (Firman, 2018) human resource audit is an evaluation method to ensure that the potential of human resources is developed optimally. The Human Resources Audit variable in this study was measured using a Likert scale with five research points, consisting of:

NO	Scale
1	**STS** = Strongly Disagree
2	**TS** = Disagree
3	**N** = Neutral
4	**S** = Agree
5	**SS** = Strongly Agree

This variable consists of indicators, namely:
1. Human Resources Audit Planning.
2. Implementation of Human Resources Audit.
3. Management and Follow-up of Human Resources Audit.

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3.2.2.2 Employee Competence

According to Sutrisno (Ance & Siti, 2017) in stating that employee competence can be interpreted as a behavioral dimension of expertise or excellence of a leader or staff having good skills, knowledge and behavior. Competence is the ability possessed by a person in carrying out an activity that is sometimes unique and special. Employee Competence Variables in this study were measured using a Likert scale with five research points, consisting of:

NO	Scale
1	**STS** = Strongly Disagree
2	**TS** = Disagree
3	**N** = Neutral
4	**S** = Agree
5	**SS** = Strongly Agree

This variable consists of indicators, namely:
1. Knowledge.
2. Skills.
3. Work Attitude.

3.2.2.3 Work Culture

According to Nawawi in (Riski & Nurul, 2019) work culture is a habit that is carried out repeatedly by employees in an organization. Work culture has a very deep meaning, because it will change the attitudes and behavior of human resources to achieve higher work productivity in facing future challenges. The work culture variable in this study was measured using a Likert scale with five research points, consisting of:

NO	Scale
1	**STS** = Strongly Disagree
2	**TS** = Disagree
3	**N** = Neutral
4	**S** = Agree
5	**SS** = Strongly Agree

This variable consists of indicators, namely:
1. Discipline.
2. Openness.
3. Mutual respect.
4. Responsibility.

3.2.3 Research Instruments
3.2.3.1 Research Scale

NO	Scale
1	**STS** = Strongly Disagree
2	**TS** = Disagree
3	**N** = Neutral
4	**S** = Agree
5	**SS** = Strongly Agree

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3.2.3.2 Research Instruments

In compiling the variables of this study the author refers to the Likert Scale. The Likert scale is a psychometric scale commonly used in questionnaires and is the most widely used scale in survey research. When responding to questions on a Likert Scale, respondents determine their level of agreement with a statement by choosing one of the available options. Usually five scale options are provided with the following format:

Table 3.1 Answer Rating Tingkat

NO	Scale	Answer Score
1	**SS** = Strongly Agree	5
2	**S** = Agree	4
3	**RR** = Doubtful/ Neutral	3
4	**TS** = Disagree	2
5	**STS** = Strongly Disagree	1

3.3 Population and Sample

The population is a generalization area consisting of objects or subjects that have certain qualities and characteristics that have been determined by researchers to be studied and then drawn conclusions (Sugiyono, 2017:80). The population in this study were 70 employees of PT Tri Tirta Permata .

The sample is part of the number and characteristics possessed by the population of the (Sugiyono, 2020: 127). The samples were used in this study were employees of PT Tri Tirta gem Auditor section Internal, HR and Traineer . In this study, the author uses a non-probability sampling technique. Non-probability sampling is a sampling technique that does not provide equal opportunities or opportunities for each element or member of the population to be selected as a sample. Non -probability sampling consisted a number of way in the process of taking samples of one of the only ways of determining the sample that used the author is saturated samples. According Sugiyono (2017: 83) The sample is saturated is a technique of determining a sample in which all members of the population used be sampled. Samples were taken / selected for the sample is in place and time that is appropriate.

3.4 Data analysis technique

Data collection techniques are the most important step in research, because the main purpose of research is to obtain data. Without knowing the techniques of collecting the data, the researchers are not going to get the data that meets the standards of data are set (Sugiyono, 2019: 296). In the study 's Data were collected through field research, literature study and *Quesitioner* / Questionnaire.

4.   RESEARCH RESULTS AND DISCUSSION

4.1 Overview of Research Objects

Research is conducted in PT Tri Tirta gem that is one of the companies private are engaged in the field of property. PT Tri Tirta Jewel was founded in the year 2013 that has been willing to receive a questionnaire. Respondents in this study were employees of PT

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Tri Tirta Permata who were willing to become respondents according to the response letter to the Research Request Number: 003/BM-GA/IX/2021/.

The population in this study were employees who worked at PT Tri Tirta Permata for the Internal Auditor, HRD and Traine section of 70 people. This study uses primary data obtained by using a list of statements or questions (questionnaires) distributed by questionnaires through google forms and print outs . The number of questionnaires spread was 70 but only 50 filled out, so as many as 20 people did not fill out the questionnaire link / print out .

The object of research selected by using the method of sample saturated. A further description of the number of questionnaires that have been sent or distributed, which was received back by the author after being filled in by the respondent and the data that can be used in this study are presented in table 4.

Table 4.1 – Percentage of Questionnaire Returns

No	Information	Frequency	Percentage
1	Distributed Questionnaire	70	100%
2	Returning Questionnaire	50	71%
3	Questionnaires were not Return	20	29%
4	Questionnaires which can be processed	50	100%
5	Questionnaires were not to be processed	-	-

Source : Primary data processed 2021

4.2 Respondent Description

The demographic characteristics of the respondents in this study are the profiles of 50 employees who were respondents in filling out this questionnaire . The demographic characteristics of these respondents include gender, years of service and last education. Demographics of respondents in this study can be seen in table 4.2 below:

Table 4.2 - Respondents by Type Sex

No	type sex	Amount	Percentage
1	Man	28	56%
2	Woman	22	44%
	Amount	50	100%

Source : Primary Data Processed, 2021

The results of the study berdsarkan types of sex such as that shown in Table 4.2 shows that out of a total of 50 respondents obtained the following picture of respondents with male sex as much as 28 respondents (56%) and women were 22 respondents (44%). This shows that employees who work in mining are dominated by men.

Table 4.3 – Respondents by Working Period

No	Working Time	Amount	Percentage
1	Less than 1 Year	5	10%
2	>1 - 5 Years	9	18%

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3	>5 Years	36	72%
	Amount	50	100%

Source : Primary Data Processed, 2021

The results of the study based on past work such as that shown in Table 4.3 shows that out of the total 50 respondents obtained a picture as follows: respondents who had worked less than 1 year as many as five respondents (10%), respondents who had worked more than 1-5 years as many as 9 respondents (18%), and respondents who have worked for more than 5 years as many as 36 respondents (72%).

Table 4.4 - Respondents Based on Last Education

No	Last Educator	Amount	Percentage
1	SMA/SMK Equivalent	29	58%
2	D3	3	6%
3	S1	18	36%
	Amount	50	100%

Source : Primary Data Processed, 2021

The results based on the latest education as shown in Table 4.4 shows that out of a total of 50 respondents obtained a description as follows : Respondents who have education past high school / vocational equivalent as much as 29 respondents (58%), respondents who had a recent education D3 as much as 3 respondents (6 %) and respondents who have a recent education S1 as many as 18 respondents (36%).

Table 4.5 - Respondents by Position Position

No	Last Education	Amount	Percentage
1	Staff	39	78%
2	senior	4	8%
3	Internal Auditor	2	4%
4	Supervisor	3	6%
5	Manager	2	4%
	Amount	50	100%

Source : Primary Data Processed, 2021

The results based on the latest education as shown in Table 4.5 shows that out of a total of 50 respondents obtained a description as follows : Respondents who position the post of Staff as much as 39 respondents (78%), respondents who have positions of senior positions 4 respondents (8%), respondents who have position post of auditor internal as much as 2 respondents (4%) of respondents who have positions of office supervisor as much as 3 respondents (6%) and respondents who have a position of office manager as much as 2 respondents (4%).

4.3 Descriptive statistics

The results of descriptive statistics are the results of being able to find out the average value, median value, maximum value, minimum value, and standard deviation value etc.

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The results of descriptive statistics are not used to make conclusions, but to describe the sample data used in the study.

Table 4.6 – Descriptive Statistical Analysis

Descriptive Statistics

	Des	Minimum	Maximum	Mean	Std. Deviation	Variance
Audit Sumber Daya Manusia	50	20	50	38.00	5.628	31.673
Kompetensi Karyawan	50	20	46	37.08	5.767	33.259
Budaya Kerja	50	10	25	19.10	3.052	9.316
Produktivitas Kerja Karyawan	50	16	40	30.20	7.039	49.551
Valid N (listwise)	50					

Sumber : Data Primer Diolah,2021

Variable Productivity Employment Employee (Y) has the value of a minimum of 16, the value of a maximum of 40 with a score mean 30.20 and standard deviation of 7.039. The mean value is greater than the standard deviation value (30.20 7.039). This shows that the mean value can be used as a representation of the overall data, so that the data on employee productivity is said to be good.

Variable Audit Resources Power Man (X1) has a value of minimum 20, the value of a maximum of 50 with a score mean 38.00 and standard deviation of 5.628. The mean value is greater than the standard deviation value (38.00 5.628). This shows that the value of the mean can be used as a representation of the whole of data, sehigga of data on resource audit of man can be said to be good.

Employee Competency Variable (X2) has a minimum value of 20, a maximum value of 46, with a mean value of 37.08 and a standard deviation of 5.767. The mean value is greater than the standard deviation value (37.08 5.767), this indicates that the mean value can be used as a representation of the overall data, so that the data on employee competence can be said to be good.

The Work Culture variable (X3) has a minimum value of 10, a maximum value of 25, with a mean value of 19.10 and a standard deviation of 3.052. The mean value is greater than the standard deviation value (19.10 3.052), this indicates that the mean value can be used as a representation of the overall data, so that the data on the work culture can be said to be good.

4.4 Data Quality Test
4.4.1 Validation Test

The validity test aims to ensure that each item or statement instrument in the study is able to measure the variables used (Sujarweni, 2018). The results of the validity test can be seen from the *corrected item-total correlation* value, this value is then compared with the r table value sought at a significance of 0.05 with a 2-sided test (Ghozali, 2018).

Table 4.7 - Results of Test Validity Audit Source Power Man (X1)

Statement	rcount	rtable 5% (48)	Information
1	0.626	0.279	Valid
2	0.613	0.279	Valid
3	0.650	0.279	Valid
4	0.459	0.279	Valid

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5	0.494	0.279	Valid
6	0.494	0.279	Valid
7	0.645	0.279	Valid
8	0.695	0.279	Valid
9	0.735	0.279	Valid
10	0.854	0.279	Valid

Source : Primary Data Processed, 2021

Table 4.8 – Employee Competency Validity Test Results (X2)

Pernyataan	rhitung	rtabel 5% (48)	Keterangan
1	0,743	0,279	Valid
2	0,532	0,279	Valid
3	0,481	0,279	Valid
4	0,474	0,279	Valid
5	0,376	0,279	Valid
6	0,465	0,279	Valid
7	0,605	0,279	Valid
8	0,715	0,279	Valid
9	0,676	0,279	Valid
10	0,718	0,279	Valid

Source : Primary Data Processed, 2021

Table 4.9 – Work Culture Validity Test Results (X3)

Statement	rcount	rtable 5% (48)	Information
1	0.721	0.279	Valid
2	0.751	0.279	Valid
3	0.735	0.279	Valid
4	0.556	0.279	Valid
5	0.628	0.279	Valid

Source : Primary Data Processed, 2021

Table 4.10 – Employee Work Productivity Validity Test Results (Y)

Statement	Rcount	rtable 5% (48)	Information
1	0.655	0.279	Valid
2	0.934	0.279	Valid
3	0.956	0.279	Valid
4	0.892	0.279	Valid
5	0.918	0.279	Valid
6	0.948	0.279	Valid
7	0.961	0.279	Valid
8	0.956	0.279	Valid

Source : Primary Data Processed, 2021

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4.4.2 Reliability Test

Reliability is a tool to measure a questionnaire which is an indicator of a variable or construct. A questionnaire is said to be reliable or reliable if a person's answer to the statement is consistent or stable from time to time (Ghozali, 2018).

Table 4:11 - Results of Test Reliability Audit Source of Power Man (X1)

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.827	.828	10

Source : Data Primary were processed, 2021

In the table of reliability test results using SPSS above, it is known that the Human Resources Audit variable (X1) shows the results of 0.827. These results were obtained from 10 statements that were declared valid in the validation test. Assuming that the instrument can be said to be *reliable* if *Cronbach's Alpha* is greater than (0.70) then the instrument on the internal control variable is declared *reliable* (0.827 0.70). Furthermore, the reliability test on the variable X2 is Competence Employees with the results as follows:

Table 4.12 – Employee Competency Reliability Test Results

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.772	.780	10

Source : Primary data processed, 2021

Based on table 4.11 shows the value of Cronbach's alpha on the Employee Competence variable of 0.772. By thus, can be concluded that the statements in the questionnaire is reliable because it has a value of Cronbach's alpha greater than 0.70 (0.772 ≥ 0.70). Furthermore, the reliability test was carried out on the X3 variable, namely Work Culture with the following results :

Table 4.13 – Work Culture Reliability Test Results

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.703	.707	5

Source : Primary Data Processed, 2021

Based on table 4.12 shows the value of *Cronbach's alpha* on the *Fraud* Prevention variable of 0.703. Thus, it can be concluded that the statements in the questionnaire is reliable because it has a value of *Cronbach's alpha* is greater than 0.70 (0.703 ≥ 0.70).

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"The Review and Outlook of The Economy after Covid 19 Pandemic"

Table 4:14 - Results of Test Reliability Productivity Working Employees
Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.966	.968	8

Source : Primary Data Processed, 2021

Based on Table 4:13 shows the value of *Cronbach's alpha* on the variable Productivity Employment   Employees at 0.966. By thus, can be   concluded that   the statements in the questionnaire is reliable because it has a value of *Cronbach's alpha* greater   than 0.70 (0.966 ≥ 0.70).

4.5 Classic Assumption Test
4.5.1 Normality Test
The normality test was conducted to determine whether the data used had a normal distribution. In this study, the normality test was carried out using the *Kolmogorov-Smirnov Normality Test* , assuming that a data can be said to be normal or normally distributed if the value in the assymp sig (2 tailed) is greater than 0.05 (Ghozali, 2018). Based on the result shows the Asymp value. Sig (2-tailed) of 0.200. By thus can be concluded that the data that is used in normal distribution for the value Asymp. Sig (2-tailed) produced was at 0.200 where the value is greater than 0.05 (0.200 ≥ 0.05).

4.5.2 Multicollinearity Test
 Multikolinearitas is the phenomenon of the correlation is perfectly between the variables are non- other. Test is performed by using the VIF with the criteria, if the value of *tolerance* of less than 0.10 (≤ 0.10) and the value of VIF a variable independent variable is more than 10 (≥ 10), then it shows that the independent variable has multicollinearity. Meanwhile, if the *tolerance* value shows a value greater than 0.10 (≥ 0.10) and the VIF value is less than 10 (≤ 10), then it is said that there is no multicollinearity. The following table is used to determine multicollinearity in this study :

Table 4.16 – Multicollinearity Test Results

Model	*Collinearity Statistics*	
	Tolerance	*VIF*
(Constant)		
Audit Source Power Man	0.383	2,611
Employee Competence	0.381	2,624
Work Culture	0.990	1.010

a. Dependent Variable: Employee Work Productivity
 Source: Primary Data Processed

Based on the test results multikolinearitas above, shows that the Audit Human Resources has a value of *tolerance* ≥ 0.10 and VIF ≤ 10 Employee Competency has a tolerance value ≥ 0.10 and ≤ 10 VIF and Culture work has value *tolerance* ≥ 0.10

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"The Review and Outlook of The Economy after Covid 19 Pandemic"

and value VIF ≤ 1. it is shown that the study is not the case multicollinearity between variables independent.

4.5.3 Heteroscedasticity Test

Heteroskidastity test aims to test whether from the regression model occurred inequality variance of the residuals of the observations to the observation that other. A good regression model is one with homoscedasticity or no heteroscedasticity. One of the ways to detect exist or whether heteroscedasticity is by using the test glejser, with provisions if the test results show the value of the above significant (≥ 0.05) then it can be said does not happen heteroskedastisitas. Meanwhile, if the results of the test showed a value below the significant (≤ 0.05) then declared occur heteroscedasticity. The following are the results of the glejser test in this study :

Table 4.17 - Heteroscedasticity Test Results

	Model	Sig.
1	*(Constant)*	0.392
	Audit Resources Power Man	0.146
	Employee Competence	0.42
	Work Culture	0.484

a. Dependent Variable: Abs_Res

Source: Primary Data Processed

Based on table 4.16, it can be seen in the significant column that the X1 variable, namely Human Resources Audit, produces a significant value of 0.146, a significant value resulting from the X2 variable, namely Employee Competence , is 0.42, a significant value resulting from the X3 variable, namely Work Culture. 0.484. So it can be concluded that in this regression model there is no heteroscedasticity because the significant values generated from all independents show results above 0.05.

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"The Review and Outlook of The Economy after Covid 19 Pandemic"

4.5.6 Multiple Regression Test
Table 4.18 Multiple Linear Regression Test Results

Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	-16.042	3.441	
	AUDIT SUMBER DAYA MANUSIA	.751	.109	.601
	KOMPETENSI KARYAWAN	.465	.106	.381
	BUDAYA KERJA	.024	.125	.010

Based on the above regression equation related to the relationship between the independent variables, namely the audit of human resources, employee competence and work culture on the dependent variable, namely employee work productivity, it can be interpreted as follows:

1.   The constant value of -16,042 means that if the independent variables, namely human resource audit (X1), Employee Competence (X2), Work Culture (X3) do not occur, then the dependent variable, namely employee work productivity, is worth -16,042.

2.   Variable coefficient value of human resource audit (X1) of 0,751 which has a value of positive, giving the sense that if it happens or the existence of a human resource audit (X1) on employee work productivity , it will experience an increase in employee work productivity (Y) of 0.751 with the assumption that other independent variables are constant.

3.   Coefficient value of variable competence of employees (X2) of 0.465 which has a positive value, gives the sense that if the case or the competence of employees (X2) on employee productivity, it will experience the increase in the productivity of labor of employees (Y) of 0.465 with the assumption that other independent variables are constant.

4.   Coefficient value of variable work culture (X3) of 0.024 which has a positive value, gives the sense that if the case or the culture of work (X3) on the productivity of the work of employees, it will experience the increase in the productivity of work of employees (Y) amounted to 0,024 assuming a variable other independent is constant.

4.6 Hypothesis Tes

4.6.1 Determinant Coefficient Test (R²)
   The following are the results of the R² determinant coefficient test in this study :

Table 4.19 Determinant Coefficient Test Results (R²)

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.931[a]	.867	.858	2.650

a. Predictors: (Constant), BUDAYA KERJA , AUDIT SUMBER DAYA MANUSIA, KOMPETENSI KARYAWAN

Source: Primary Data Processed

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4.19 Based on the results in the table above, the value of *adjusted R Squar* e of 0.858 which means that amounted to 85.8% of the potential Resource Audit Human and Cultural Competence Employees Working on Work Productivity Employees. While the remaining 14.2% (100% - 85.8%) is influenced by other variables that are not used in this study .

4.6.2 Partial Significance Test (t-Test)

The following are the results of the t statistical test (Partial Test) of the independent variables, namely the audit of human resources, employee competencies and work culture on the dependent variable, namely employee work productivity/

Table 4.20 – t test results

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-16.042	3.441		-4.662	.000
	AUDIT SUMBER DAYA MANUSIA	.751	.109	.601	6.912	.000
	KOMPETENSI KARYAWAN	.465	.106	.381	4.375	.000
	BUDAYA KERJA	.024	.125	.010	.189	.851

A. Dependent Variable: Employee Work Productivity Source : Primary Data Processed

According to the table above can be seen the t value and significant values were generated on each - each variable. With the value of t table df = nK-1. 50 – 3-1 = 46 at = 0.05 is 1.678. So we can conclude the results of hypotheses on each - each variable independently are used are as follows:

1.   Hypothesis H1 allegedly Audit Resources Power Humans have influence on the productivity of Work Employees. Variable Audit Resources Power Man (X1) has t count 6.912 more substantial than 1.678 (6.912 $\geq$ 1.678) with a significant value of 0.000 less than 0.05. Then Ho is rejected and H1 is accepted. So it can be concluded that the Audit Source Power Human influence on the productivity of Work Employees.

2.   Hypothesis H2 is suspected that Employee Competence has an influence on Employee Work Productivity. Variable Competence employees have t count greater than 1.678 4.375 (4.375 $\geq$ 1.678) with significant value 0,000 is smaller than 0.05. Then Ho is rejected and H2 is accepted. So that it can be concluded that employee competence has an influence on employee productivity.

3.   Hypothesis H3 is suspected that work culture has an influence on employee work productivity. Variable Cultural Organization (X3) has t count 0.189 is smaller than 1.678 (0.189 $\geq$ 1.678) with a value significantly 0.851 greater than 0.05. Then Ho is accepted and H3 is rejected. So it can be concluded that work culture does not have a significant influence on employee productivity.

4.6.3 Test of Significance Simultaneous (F-Test)

Here are the results of the test statistic F (Test Simultaneous) were obtained in the study this:

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Table 4.21 – F Test Results

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2105.031	3	701.677	99.939	.000[b]
	Residual	322.969	46	7.021		
	Total	2428.000	49			

a. Dependent Variable: Employee Work Productivity Source : Primary Data Processed

Based on the table above, it can be seen that the calculated F is 99.939 with a significance level of 0.000 which is smaller than 0.05 where the calculated F value is 99.939 > from the F table which is 2.80 ((k ; n – k) F = (3; 47)) , where "k" is a variable amount of independent while "n" is the number of respondents or sample of the study, so it can be concluded that the variable auditing human resources (X1), the competence of employees (X3) and the culture of work (Y) are jointly influenced significantly on employee productivity.

4.7 Research Discussion

4.7.1 The Influence of Human Resources Audit on Employee Work Productivity

According to Dea in (Salim & Siti, 2018) states that human resource audits have an influence on employee work productivity with indicators of planning, implementation, audit findings and follow-up reporting . Based on the results of testing the hypothesis first of the audit source power human on employee productivity shows t value 6.912 is greater than t table 1.678 (6.912 ≥ 1.678 with significant value 0,000 more than 0.05. Therefore, this hypothesis is accepted. it shows that the Audit Source Power Human influence on the productivity of Work Employees. After planning the audit source power of man, proceed with the audit of human resources in the process of performance measurement activities to quantify accurately and valid ketingkatan efficiency and effectiveness that have been realized and compare it with the level of achievement that is planned. If the level of efficiency and effectiveness of activities has been realized , work productivity will increase so that it will have a positive impact on planned operations. In this case, a human resource audit can help identify deviations that occur.

4.7.2 The Influence of Employee Competence on Employee Work Productivity

According to (Nofriyanti E. , 2019) one of the factors that affect the productivity of the work of employees is the personality and skills are where in this case , it is included in the aspect of employee competence. Results of testing hypotheses about the competence of the employee against employee productivity showed the value t count 4.375 greater than 1.678 (4.375 ≥ 1.678) with a value significantly 0,000 is smaller than 0.05. By because it was, this hypothesis is accepted. This shows that employee competence has an effect on employee work productivity. The higher the employee's competence in doing the work, the more the employee's work productivity will increase . The results of this study are in line with research (Nuryanto SA, 2017). Many facts show that the failure experienced by an organization is caused, one of them by the weakness of the competency factor. This implies that labor productivity achieved by the employee does require qualified competence, so that the employee actually can carry out the task of principal and functions in accordance with the procedures that have been established.

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4.7.3 Influence of Culture Work towards Productivity Working Employees

According to Perruci and Hamby in (Tampubolon, 2014) defining culture is everything that is done, thought, and created by humans in society, and includes the historical accumulation of objects or actions that are carried out over time. The results of the third test regarding the effect of work culture on employee productivity, the t-count value of 0.189 is smaller than 1.678 (0.189 1.678) with a significant value of 0.851 greater than 0.05. So from these results it can be concluded that Work Culture has no influence on employee work productivity. It mentioned the possibility of their changes in the culture of work with the several policies the government were issued during the pandemic. And the employees are also required to understand the situation that is currently in progress and requires to work from home. Companies experiencing challenges in shaping the interaction internal and external.

The results of this study are in line with research conducted by (Anas, 2014) in this study work culture has no effect on employee work productivity. Attitudes towards work culture become more meaningful in accelerating or slowing down abilities. If employees have individual values that are contrary to work culture, this shows a low level of work productivity, and vice versa.

4.7.4 The Influence of Human Resources Audit, Employee Competence and Work Culture on Employee Work Productivity

The effect of auditing human resources, employee competence and work culture on employee work productivity based on simultaneous results (F test) has an effect on employee work productivity. It is can be seen from the F count 99.939 > from F table which amounted to 2.80 so that can be concluded that meaningful audit of the source power human being, the competence of employees and the culture of work influence on the productivity of the work of employees. The higher the audit level of human resources, employee competence and work culture, the more effective the employee's work productivity will be.

5 CONCLUSION

Based on the results of the descriptions of the previous chapters, and from the results of the analysis and discussion regarding the Effect of Human Resources Audit (X1), Employee Competence (X2) and Work Culture (X3) on Employee Work Productivity (Y), the following conclusions can be drawn :

1. The Human Resources Audit variable has a significant effect on Employee Work Productivity by showing the results of having a t count of 6.912 which is greater than t table of 1.678 with a significant value of 0.000 <0.05. So partially the human resource audit variable has a significant effect on employee work productivity.

2. Employee Competency Variables have a significant effect on Employee Work Productivity by showing the results of having a t count of 4.375 which is greater than t table of 1.678 with a significant value of 0.000 < than 0.05. Then partial variable affects the employee's competency exhibited significantly on the productivity of employees.

3. Variable Culture Work does not impact significantly on the Productivity Working Employee to show the results have t count 0.189> t table 1,678 with significant value 0.851 greater than 0.05. So are partially variable culture of work does not impact on work productivity of employees.

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4.   Variable Audit Resources Power Man, Competence Employees and CultureWork has influence positively significantly to the   productivity   of labor of   employees   by showing the results of the value of the significance of 0,000 and f calculated at 99.939. F count 99.939> from F table which amounted   to   2.80. So are   simultaneously variable Audit Source Power Man, komptensi Employees and Culture Working effect on Productivity Work Employees.

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