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The Effect of Human Capital and Scope of Audit on Budget Achievement at PT Yodya Karya (Persero)

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Abstract: The purpose of this study is to determine whether there is a partial influence between human capital on the budget in PT Yodya Karya (Persero), to determine whether there is a partial effect on competition at PT Yodya Karya (Persero) and to determine whether there is a simultaneous influence between capital human resources and audit of the budget at PT Yodya Karya (Persero). This study uses primary data collection methods obtained by distributing questionnaires. The data analysis technique used is the multiple linear regression analysis techniques. The data collected was processed using the SPSS (Statistical Package for the Social Sciences) computer program version 22. The data analysis was carried out by using validity tests, reliability tests, classical assumption tests, multiple linear regression, partial correlation, coefficient of determination, t test and f test. The results of the research conducted indicate that human capital has a significant influence on the budget. Partial test results show a significant effect on competition. Simultaneous test results show that there is a simultaneous influence between human capital and scope of audit on budget achievement at PT Yodya Karya (Persero).

Keywords: Human Capital, Scope of Audit, Budget Achievement

INTRODUCTION

As a developing country, the government is required to develop facilities and infrastructure. This is done so that the realization of equitable development of facilities and infrastructure between one region and another. Besides that, it is also useful as a gateway for economic activity and trade between regions. To be able to achieve the development of facilities and infrastructure as expected, a development plan that is able to work well and professional is needed.

In this era of increasingly competitive competition, construction consulting service providers are faced with various challenges in carrying out their business activities. Companies are required to take strategic steps to maintain business continuity. To be able to compete, companies will not be free from problems, therefore, to overcome problems that arise, a construction consulting service provider company must be able to create company management controls that are oriented towards effective and efficient operations.

The scope of the company increases and becomes complex, furthermore management is required to secure the company's assets. So, the important aspects of management will

develop according to the size of the company, including aspects of strategic planning, aspects of coordination, aspects of securing company assets and aspects of control.

Successful companies are those that are able to innovate continuously, rely on the use of new technologies, and are able to develop the skills and knowledge of their employees (Maheran et al., 2009). The development of a new economy driven by technology and knowledge, brings an increasing attention to intellectual capital (IC). To improve excellence in business competition, intellectual capital (IC) has three components that can support the achievement of the company's success, namely:

1. *Human capital*
2. *Organizational Capital / Structural Capital*
3. *Customer Capital*

In addition, control over policies and all activities that have been programmed by management is very necessary, monitoring efforts to find out and make sure, whether an activity program can be implemented, whether or not there are obstacles to implementing the program, whether or not there are errors in program implementation need to be carried out regularly, continuously.

The purpose of control, basically, is to ensure that members of the organization carry out what management wants, thus managers and employees must be stimulated and directed to do what the leader wants and corrected if they deviate from management goals.

For the activities and causes above, in terms of strategic planning and management control, the internal control system is very functional. Accurate, timely, clear and reliable information has a very important meaning for strategic planning and management control.

In carrying out the internal audit, the internal audit staff requires the Internal Audit Norms as a guideline. The Institute of Internal Auditors has established auditing practice standards that are binding on its members. There are 5 (five) general standards covering the following issues: (Institute of Internal Auditor, 1978)

1. Freedom (independence)
2. Professional skills
3. Implementation of inspection work
4. Scope of inspection
5. Internal inspection department management.

Each of these standards is supported by specific standards. The standard requirements of the internal auditor include the determination of the actions taken on the audit report and the recommendations contained in the report. The internal audit norm is a general aspect which is a criterion or measure of how the internal audit is carried out by the internal auditor (internal auditor) in carrying out audit practices. The more complete the internal audit norms have complied with by the internal examiner, the higher the quality of the audit practices carried out, of course, the better the results achieved. This means that programming, budgeting, operations and measurement, reporting and analysis, which are cycles in the stages of the management control process will be more effective, so that the achievement of the company budget that has been set will be more effective.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Human capital

Many practitioners' states that intellectual capital consists of three main elements (Stewart, 1998; Sveiby, 1997; Saint-Orange, 1996; Bontis, 2000 in Sawarjono 2003) namely human capital, customer capital and structural capital. Because intellectual capital is often defined as knowledge resources in the form of employees, customers, processes or technology, which companies can use in the process of creating value for the company (Bukh et al., 2005) and reinforced by the statement of Boekestein (2006) that the three elements Consisting of knowledge related to employees (referred to as human capital), knowledge related to customers (referred to a customer or relational capital), and knowledge related to the company (referred to as structural or organizational capital) will form an

intellectual capital for the company. To limit the problem, the component of intellectual capital used in this study is Human capital.

According to Bontis (2004) human capital is a combination of knowledge, skills, the ability to innovate and the ability to complete tasks, including company values, culture and philosophy. If the company is successful in managing the knowledge of its employees, then it can increase human capital. So that human capital is the wealth owned by a company that is contained in each individual in it. This human capital will later support structural capital and customer capital.

Scope of Audit

The scope of internal audit work includes testing and evaluating the adequacy and effectiveness of the company's internal control system and the quality of implementation of responsibilities. (Tugiman, 2006:41).

Budget Achievement

The budget is a plan for the company's activities that include various operational activities that are interrelated and influence each other as a guide to achieving the goals and objectives of an organization. It is generally prepared in writing. (Darsono and Ari Purwanti (2008:1)).

Hypothesis Development

In scientific research it is necessary to have a hypothesis. A hypothesis is a conclusion to a problem that must be empirically tested for truth. In this research, the following hypothesis is put forward:

1. There is an influence of Human capital on the achievement of the budget at PT Yodya Karya (Persero).
2. There is an effect on the scope of the audit on the achievement of the budget at PT Yodya Karya (Persero).
3. There is an influence of human capital and the scope of the audit on the achievement of the budget at PT Yodya Karya (Persero).

METHODS

This research is an associate research which aims to determine the relationship between two or more variables. In this study, the authors use primary data sources and secondary data.

1. Primary data. Primary data are authentic data or data directly from the first hand about the problem being disclosed. So primary data obtained directly from respondents in the form of a questionnaire.
2. Secondary Data. Secondary data is data that quote from other sources so it is not authentic because it has been obtained from the second, third and so on. So secondary data obtained through the collection of records at the research site.
3. Variable Operational Definition
 - a. Human capital (X1)

Human capital is one component of intellectual capital which is a source of innovation and improvement. The source of very useful knowledge, skills, and competencies in an organization or company. Human capital can be measured using the following indicators: (Fitri Fajariyah, 2012:47)

 - 1) Learning and education
 - 2) Experience and expertise
 - 3) Innovation and creativity
 - b. Scope of audit (X2)

The scope of the audit is that the extent of the internal audit includes testing and assessing the accuracy and effectiveness of the internal control system and the

quality of the implementation of assigned responsibilities. Scope of Examination, can be measured using the following indicators: (Fatchur Rohman, 2011)

- 1) Study and evaluate the policies that have been established.
- 2) Studying and assessing the plans that have been set.
- 3) Studying and evaluating established procedures.
- 4) Study and assess the rules that have been set.
- 5) Study and assess the tools used to protect company assets.
- 6) Presents all the information.
- 7) Assess usage economically and efficiently.

c. Budget Achievement (Y)

Budget Achievement is the realization of the ratio (percentage) of actual results / realization of the budget or budget that has been previously determined by each manager who heads a unit. Budget achievement using indicators: (Yusef Dihin Meidian, 2013)

- 1) Strategic planning
- 2) Operating budgeting and its measurement
- 3) Analysis and reporting
- 4) Achievement of actual results or realization.

The population in this study were employees of the finance department at PT Yodya Karya (Persero). In this study, the sampling technique used the purposive sampling method. Purposive sampling is a sampling technique with certain considerations (Sugiyono, 2011:68). The sample taken in this study was 38 respondents.

Multiple Regression Test, the data analysis method used in this study is multiple regression analysis. Multiple regression is useful to prove whether or not there is a relationship between two independent variables (X) or more with a dependent variable (Y).

Correlation Coefficient Test, provides an interpretation of the strength of the relationship, the authors use the correlation coefficient analysis proposed by Sugiyono (2008:250).

The Coefficient of Determination (R^2) test, the Coefficient of Determination (R^2) essentially measures how far the model's ability to explain variations in the dependent variable is. The value of the coefficient of determination is between 0 (zero) and 1 (one). A small R^2 value means that the ability of the independent variables in explaining the variation of the dependent variable is very limited. A value close to one means that the independent variables provide almost all the information needed to predict the variation of the dependent variable (Ghozali, 2013: 83).

Statistical t test, t statistical test shows how far the influence of one explanatory or independent variable individually in explaining the variation of the dependent variable and is used to determine whether or not the influence of each independent variable individually on the dependent variable is tested at a significance level of 0.05 (Ghozali, 2013:84).

F statistical test, F statistical test shows whether all independent or independent variables included in the model have a joint effect on the dependent or dependent variable. The F statistical test was used to determine the effect of all independent variables included in the regression model together with the dependent variable tested at a significant level of 0.05 (Ghozali, 2013:84).

RESULT AND DISCUSSION

Table 1. Descriptive Statistics Test Results

	N	Min	Max	Mean	Std. Deviation
<i>Human capital</i>	30	42	55	47.90	3.968
Scope of Audit	30	47	70	57.93	5.382
Budget achievement	30	41	60	52.90	5.592
Valid N (listwise)	30				

The results above can be seen that in the human capital variable, the minimum answer of the respondent is 42, the maximum answer is 55, the average total answer of the

respondent is 47.90 and with a standard deviation of 3.968. For the variable scope of the examination, the minimum answer of respondents is 47, the maximum answer of respondents is 70, the average total answer of respondents is 57.93 and with a standard deviation of 5.382. And for the variable attainment of the budget, the respondent's minimum answer is 41, the maximum answer is 60, the average total respondent's answer is 52.90 and with a standard deviation of 5.592.

Table 2. Multiple Linear Regression Test Results

Model		Unstandardized Coefficients	
		B	Std. Error
1	(Constant)	-7,594	7,357
	HC_Total	,751	,183
	LP_TOTAL	,423	,135

Constant of -7.594; it means that if Human capital (X1) and Scope of Examination (X2) the value is 0, then the Budget Achievement (Y) value is -7.594. The regression coefficient of the Human capital variable (X1) is 0.751; This means that if the other independent variables have a fixed value and Human capital has increased by 1 unit, then Budget Achievement (Y) will increase by 0.751 and vice versa. The regression coefficient of the Scope of Examination variable (X2) is 0.423; This means that if the other independent variables have a fixed value and the Scope of Examination has increased by 1 unit, the Budget Achievement (Y) will increase by 0.423 and vice versa.

Table 3. Correlation Coefficient Test Results

Model	R
1	.846 ^a

a. Predictors: (Constant), LP_TOTAL, HC_Total

b. Dependent Variable: PA_TOTAL

Based on the table above, the R number is 0.846. This shows that there is a very strong relationship between Human capital and the Scope of Audit on Budget Achievement.

Table 4. Pearson Correlation

		PA_TOTAL	HC_Total	LP_TOTAL
PA_TOTAL	Pearson Correlation	1	,783**	,734**
	Sig. (2-tailed)		,000	,000
	N	30	30	30
HC_Total	Pearson Correlation	,783**	1	,613**
	Sig. (2-tailed)	,000		,000
	N	30	30	30
LP_TOTAL	Pearson Correlation	,734**	,613**	1
	Sig. (2-tailed)	,000	,000	
	N	30	30	30

Data Source: Processed primary data, 2015

The results of the partial correlation test show that the correlation coefficient of X1 is 0.783, meaning that the contribution of the human capital variable to the achievement of the budget (Y) is 0.783 or 78.3%, with a note that the X2 variable is constant.

While the correlation coefficient of X2 is 0.734, meaning that the contribution of the scope of the audit variable to the achievement of the budget (Y) is 0.734 or 73.4%, with a note that the X1 variable is constant.

Based on the correlation analysis above, it can be seen that the human capital variable is more dominant in influencing the achievement of the budget at PT Yodya Karya (Persero) compared to the variable scope of examination.

Table 5. Coefficient of Determination Test Results (R^2)

Model	Adjusted R Square
1	,695

a. Predictors: (Constant), LP_TOTAL, HC_Total
 b. Dependent Variable: PA_TOTAL

Shows the Adjusted R Square value of 0.695 or 69%, this indicates that the variable of budget achievement that can be explained by human capital and the scope of the examination is 69%, while the remaining 0.31 or 31% is explained by other factors not used in this study.

Table 6. Hypothesis Test Results

	Hypothesis	Significance	Conclusion
H1	Human Capital has an influence on Budget Achievement	0,000 < 0,05	Accepted
H2	Scope of Audit affects Budget Achievement	0.004 < 0.05	Accepted
H3	Human Capital and Scope of Audit affect Budget Achievement	0,000 < 0,05	Accepted

The results of the H1 hypothesis test indicate that the significance level of the Human capital variable is $0.000 < 0.05$ so it can be concluded that human capital has an influence on budget achievement.

The results of the H2 hypothesis test show that the significance level of the Scope of Audit variable is $0.004 < 0.05$ so it can be concluded that the scope of the audit has an effect on the achievement of the budget.

The results of the H3 hypothesis test show a significance level of $0.000 < 0.05$ so it can be concluded that human capital and the scope of the examination together have a significant and significant effect on budget achievement.

CONCLUSIONS

There is an influence between human capital on budget achievement. This shows that with the support of human resources who have good learning, adequate levels of education, lots of work experience that can improve skills, and the freedom to innovate so as to form creativity, it will be able to help companies increase budget achievements. These results are in accordance with previous research, Adeline (2012) who in her research stated that the intellectual capital of the company's human capital component has a significant positive effect on budget control and organizational performance (business performance).

There is an influence between the scope of the audit on the achievement of the budget. This shows that with the scope of examination of compliance with policies, plans, procedures and rules that have been established by the company and supported by good internal control tools and reliable information, budget achievement will run effectively and efficiently. These results are in accordance with previous research, Meidian (2013) which in his research stated that there was a significant effect on the scope of the audit on the achievement of the budget at PT. Perkebunan Nusantara XI (Persero) Soedhono Ngawi Sugar Factory.

There is a simultaneous influence between human capital and the scope of the audit on the achievement of the budget. The results showed that the human capital variable was more dominant in influencing the achievement of the budget compared to the audit scope variable. These results are in accordance with previous research, Murti (2010) who in his research stated that Intellectual Capital has a positive effect on the company's financial

performance; Intellectual Capital has a positive effect on the company's future financial performance and the results of research by Meidian (2013) which in his research stated that there was a significant influence between professional expertise and the scope of the audit on budget achievement at PT Perkebunan Nusantara XI (Persero) Sugar Factory Soedhono Ngawi.

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