



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

Adianto<sup>1</sup>; Efraim Gultom<sup>2</sup>

Universitas Pamulang, Tangerang Selatan, Banten 15417, Indonesia

\*Email : [adianto35@gmail.com](mailto:adianto35@gmail.com)<sup>1</sup>; [gultom95@gmail.com](mailto:gultom95@gmail.com)<sup>2</sup>

**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  $\alpha = 0.05$ . If the level of significance (Sig t) is smaller than  $\alpha = 0.05$ , 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  $\alpha = 0.05$ , 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**

| Model |            | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|-------|------|
|       |            | B                           | Std. Error | Beta                      |       |      |
| 1     | (Constant) | -2,413                      | 9,293      |                           | -,260 | ,796 |
|       | AI         | ,584                        | ,243       | ,260                      | 2,404 | ,020 |
|       | ISO        | ,756                        | ,150       | ,543                      | 5,028 | ,000 |

Source: Research data, 2020

**Table 2. F Test results**

| Model |            | Sum of Squares | Df | Mean Square | F      | Sig.              |
|-------|------------|----------------|----|-------------|--------|-------------------|
| 1     | Regression | 993,766        | 2  | 496,883     | 18,469 | ,000 <sup>b</sup> |
|       | Residual   | 1398,961       | 52 | 26,903      |        |                   |
|       | Total      | 2392,727       | 54 |             |        |                   |

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**

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | ,644 <sup>a</sup> | ,415     | ,393              | 5,187                      |

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

- Agoes, S. (2012). *Auditing Petunjuk Pemeriksaan Akuntan oleh Akuntan Publik Edisi 4 Buku 1*. Jakarta: Salemba Empat.
- Agoes, S. (2013). *Auditing Petunjuk Praktis Pemeriksaan Akuntan oleh Akuntan Publik Edisi 4 Buku 2*. Jakarta: Salemba Empat.
- Amir, D. F. (2015). *Memahami Evaluasi Kinerja Karyawan*. Jakarta: Mitra Wacana Media.

- BPS. (2018, Agustus 01). *Badan Pusat Statistik*. Retrieved September 01, 2018, from Badan Pusat Statistik: <https://www.bps.go.id/pressrelease/2018/08/01/1481/pertumbuhan-produksi-industri-manufaktur-besar-dan-sedang-triwulan-ii-2018-naik-sebesar-4-36-persen-dan-pertumbuhan-produksi-industri-manufaktur-mikro-dan-kecil-triwulan-ii-2018-naik-sebesar-4-93-persen.h>
- Dewi, A. (2018). Pengaruh Internal Audit, Gaya Kepemimpinan, Motivasi dan Disiplin Kerja Terhadap Kinerja Karyawan (Studi Kasus Pada PT. Bank Pembangunan Daerah Bengkulu). *Skripsi Universitas Islam Yogyakarta Fakultas Ekonomi*.
- Eden, L. B. (2015). Dampak Implementasi ISO 9001 : 2015 Terhadap Kinerja Divisi Purchasing di PT. Spektra Megah Semesta Cabang Surabaya. *Skripsi Universitas Negeri Surabaya Fakultas Ekonomi Jurusan Akuntansi*.
- Fahat, M. A. (2016). Pengaruh Sistem Manajemen Mutu ISO 9001:2015 Terhadap Kinerja Karyawan Melalui Budaya Kualitas Perusahaan (Studi Kasus Pada Puskesmas Mantrijeron). *Skripsi Fakultas Ekonomi Universitas Muhammadiyah Yogyakarta*.
- Fattah, H. (2017). *Kepuasan & Kinerja Pegawai*. Yogyakarta: Almatara (Anggota IKAPI).
- Gaikindo. (2018, Januari 8). *Gabungan Industri Kendaraan Bermotor*. Retrieved September 1, 2018, from Gabungan Industri Kendaraan Bermotor: <https://www.gaikindo.or.id/industri-manufaktur-akan-serap-1798-juta-tenaga-kerja-di-2018/>
- Gaspersz, V. (2001). *ISO 9001 : 2000 And Continual Quality Improvement*. Jakarta: Gramedia Pustaka Umum.
- Hakim, L., Sunardi, N. (2017). Determinant of leverage and it's implication on company value of real estate and property sector listing in IDX period of 2011-2015. *Man in India*, 97(24), pp. 131-148.
- Harras, H., Sugiarti, E., & Wahyudi, W. (2020). Kajian Manajemen Sumber Daya Manusia Untuk Mahasiswa.
- Hidayati, W. N. (2018). Pengaruh Audit Delay, Reputasi Auditor, Pergantian Manajemen, Financial Distress, Pertumbuhan Perusahaan Dan Kepemilikan Publik Terhadap Auditor Switching Pada Perusahaan Manufaktur Go Public Yang Terdaftar Di Bursa Efek Indonesia (Bei) 2010-2015. *Scientific Journal Of Reflection: Economic, Accounting, Management and Business*, 1(4), 461-470.
- Husain, T., & Sunardi, N. (2020). Firm's Value Prediction Based on Profitability Ratios and Dividend Policy. *Finance & Economics Review*, 2(2), 13-26
- Ismaini, R. (2015). Pengaruh Penerapan Sistem Manajemen Mutu ISO 9001 Terhadap Kinerja Karyawan Dan Budaya Organisasi. *Skripsi Program Studi Akuntansi Manajerial Jurusan Manajemen Bisnis Politeknik Negeri Batam*.
- ISO, K. (2011, Desember 2). *Multiple Training and Consulting*. Retrieved September 1, 2018, from Konsultan ISO: <http://konsultaniso.web.id/sistem-manajemen-mutu-iso-90012015/prinsip-sistem-manajemen-mutu-iso-90012008/>



- Juana, N. P., Sudibya, I. G., & Sintaasih, D. K. (2016). Pengaruh Sistem Manajemen Mutu ISO 9001 : 2008 Terhadap Kinerja Pegawai Dengan Mediasi Kepuasan Kerja. *Jurnal Buletin Studi Ekonomi Vol. 21 No. 1*.
- Kadim, A., Sunardi, N., & Husain, T. (2020). The modeling firm's value based on financial ratios, intellectual capital and dividend policy. *Accounting, 6(5)*, 859-870.
- Listianawaty, E. (2013). Peran Audit Internal Dalam Implementasi Sitem Manajemen Mutu Pada PT. Bhandha Ghara Reksa (Persero). *Skripsi UIN Syarif Hidayatullah Jakarta Jurusan Akuntansi Fakultas Ekonomi dan Bisnis*.
- Lupiyoadi, R., & Ikhsan, R. B. (2015). *Praktikum Metode Riset Bisnis*. Jakarta: Salemba Empat.
- Machali, I. (2016). *Metode Penelitian Kuantitatif Panduan Praktis Merencanakan, Melaksanakan dan Analisis dalam Penelitian Kuantitatif*. Yogyakarta: Program Studi Manajemen Pendidikan Islam Fakultas Ilmu Tarbiyah dan Keguruan UIN Sunan Kalijaga Yogyakarta.
- Maulana, F. (2017). Analisis Pengaruh Knowledge Sharing Dalam Penerapan ISO 9001 : 2008 Terhadap Kinerja Inovasi dan Kinerja Karyawan Pada Pabrik Gula Jatiroto. *Tesis Magister Manajemen Fakultas Ekonomi dan Bisnis Universitas Jember*.
- Muliyani, M. (2019). Analisis Kualitas Audit pada Perusahaan Manufaktur. *SCIENTIFIC JOURNAL OF REFLECTION: Economic, Accounting, Management and Business, 2(2)*, 201-210.
- Nofriansyah, D. (2018). *Penelitian Kualitatif : Analsis Kinerja Lembaga Pemeberdayaan Masyarakat Kelurahan*. Yogyakarta: Deepublish.
- Nurlisnawati, F. (2015). Peranan Audit Internal Dalam Efektifitas Peningkatan Kinerja Karyawan (Studi Kasus Pada Pt. Telekomunikasi Indonesia Tbk.). *Skripsi Universitas Widyatama Bandung Fakultas Ekonomi Jurusan Akuntansi*.
- Rahman, A. (2017). Pemodelan Integrasi Pengaruh Penerapan Sistem Manajemen Mutu ISO 9001 : 2008 Terhadap Kinerja Karyawan Untuk Meningkatkan Produktivitas (Studi Kasus PT. Gelora Aksara Pratama). *Tesis Universitas Trisakti Program Magister Teknik Industri*.
- Riadi, M. (2014, Januari 2014). *Kajian Pustaka*. Retrieved September 1, 2018, from Kajian Pustaka: <https://www.kajianpustaka.com/2014/01/pengertian-indikator-faktor-mempengaruhi-kinerja.html>
- Saragih, M. R. (2019). The Effect of Company Size, Solvency and Audit Committee on Delay Audit. *Scientific Journal Of Reflection: Economic, Accounting, Management and Business, 2(2)*, 191-200.
- Saragih, M. R., & Rusdi, R. (2020). Menguji Faktor Yang Menjadi Determinan Bagi Earning Response Coefficient Pada Perusahaan Real Estate Dan Properti Di Indonesia. *Scientific Journal Of Reflection: Economic, Accounting, Management and Business, 3(2)*, 191-200.

- Sari, C. N. (2016). Pengaruh Audit Internal dan Penerapan Sistem Manajemen Mutu K3 Terhadap Kinerja Karyawan Perusahaan. *Skripsi Universitas Pamulang Program Studi S1 Akuntansi*.
- Sarwono, J., & Suhayati, E. (2010). *Riset Akuntansi Menggunakan SPSS*. Yogyakarta: Graha Ilmu.
- Sugiarto. (2017). *Metodologi Penelitian Bisnis*. Yogyakarta: Andi (Anggota IKAPI).
- Sugiyono. (2010). *Metode Penelitian Bisnis*. Bandung: Alfabeta.
- Sujarwo, M. (2019). Pengaruh Audit Delay, Reputasi dan Kompleksitas Operasi terhadap Timeliness Pelaporan Keuangan Perusahaan Pertambangan Tahun 2012-2016. *SCIENTIFIC JOURNAL OF REFLECTION: Economic, Accounting, Management and Business*, 2(3), 331-340.
- Sujarwo, S. (2020). MENGUJI DETERMINASI KARAKTERISTIK AUDITOR ATAS KUALITAS AUDIT. *SCIENTIFIC JOURNAL OF REFLECTION: Economic, Accounting, Management and Business*, 3(2), 211-220.
- Sulistiyani, A. T., & Rosidah. (2018). *Manajemen Sumber Daya Manusia Pendekatan Teoretik dan Praktik Untuk Organisasi Publik*. Yogyakarta: Gava Media.
- Sunardi, N., & Permana, R. D. I. (2019). Faktor-Faktor Yang Mempengaruhi Harga Saham Dan Dampaknya Pada Nilai Perusahaan (Studi Kasus pada Perusahaan Sub Sektor Pertambangan Minyak dan Gas Bumi yang Terdaftar di Bursa Efek Indonesia Tahun 2013-2017). *JIMF (Jurnal Ilmiah Manajemen Forkamma)*, 2(2).
- Supriyono, R. A. (2018). *Akuntansi Keperilakuan*. Yogyakarta: Gadjah Mada University Press.
- Suryani, N. (2019). The Effect of Rotation Audits on Audit Quality with Audit Fee as a Moderation. *SCIENTIFIC JOURNAL OF REFLECTION: Economic, Accounting, Management and Business*, 2(1), 71-80.
- Tugiman, H. (2006). *Standar Profesional Audit Internal*. Yogyakarta: Kanisius.
- Tunggal, A. W. (2013). *Pokok-Pokok Auditing & Jasa Asurans*. Jakarta: Harvarindo.
- Wahyu, W., & Salam, R. (2020). KOMITMEN ORGANISASI (Kajian: Manajemen Sumber Daya Manusia).
- Witara, K. (2018). *Cara Singkat Memahami Sistem Manajemen Mutu ISO 9001 : 2015 dan implementasinya*. Sukabumi: CV Jejak.
- Wulandari, S. (2015). Pengaruh Audit Internal dan Penerapan Good Corporate Governance Terhadap Kinerja Pegawai Dengan Motivasi Kerja Sebagai Variabel Intervening Pada PDAM Kota Surakarta. *Jurnal Manajemen Sumber Daya Manusia Vol. 9 No. 2 Magister Manajemen Universitas Slamet Riyadi Surakarta*.
- Yuliardi, R., & Nuraeni, Z. (2017). *Statistika Penelitian Plus Tutorial SPSS*. Yogyakarta: Innosain.