THE IMPLEMENTATION OF A MANAGEMENT AUDIT ON HR RECRUITMENT TO ASSESS THE EFFECTIVENESS OF EMPLOYEE PERFORMANCE

https://journal.unpas.ac.id/index.php/jrak/index

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Abstract

The research aims at determining the effect of audit planning, recruitment and selection and placement of human resources on the performance of company employees at PT Indo TaichenTextile Industry. The population of this research included all parts and divisions of PT Indo TaichenTextile Industry. The type of data used was observations of companies and secondary data obtained from company audit reports. The results showed that the planning audit partially had a significant positive effect on employee performance, and the recruitment audit and the selection audit partially did not have a significant effect on employee performance.

INTRODUCTION

In the current development of the business world, growth is increasingly rapid and stressful (Crisan-Mitra et al., 2020). Business actors adopted various ways so that their businesses can survive in the existing competition (Abbas et al., 2022). Various limitations faced by companies in resource ownership have greatly affected the company's ability to operate and maintain a controlled market (Ismail, 2013; Yanthi et al., 2021). Therefore, companies need proper planning to use the resources they have to support the company's operations. An important resource that a company needed to support its operations is human resources (Immawati & Rauf, 2020). Humans are one important asset because humans are the ones who live and become the main actors in every activity that exists in the company (Tumiwa et al., 2021).

To ensure that the Human Resources function is always running and can contribute to the success of the company, an evaluation (evaluation) must be carried out on the implementation and control of existing HR programs within the company so that it can achieve the company's overall goals (Bayangkara, 2015; Cosenz & Noto, 2016). A thorough assessment of HR objectives, plans and programs or activities is carried out by conducting an audit of the HR function (Agustina & Setyaningrum, 2020).

Companies must ensure that the human resources department can help complete the overall human resource plan (Tubagus, 2018; Yanthi et al., 2021). In this case, it is important to review each function to determine the efficiency and economics of its implementation (Diamendia & Setyowati, 2021). The following functions are related to the planning and recruitment of human resources, selection and placement, training and development, and evaluation of the performance and welfare of human resources (Bayangkara, 2015).

Human resources are the first pillar and driving force for the company to realize its vision, mission and goals (Davis, 2017; Immawati & Rauf, 2020). Human resources are important because they affected the efficiency and effectiveness of the company, and are the company's main function in running its business and increasing the company's added value (Elidemir, 2020; Hwang, 2015; Mulyapradana et al., 2021). Therefore, quality human resources must be managed properly to support the company's productivity and make it better than its competitors (Collins, 2021; Davis, 2017).

Based on the results of interviews with Mrs Novita k.n as an employee of PT. Indo Taichen textile Industry as part of the staff of human resurcouces development and Mrs Farah as part of the internal audit management of PT. Indo Taichen textile Industry got a result that there were still few job seekers who were willing to be placed in certain sections according to the company's needs, especially in special occupations, so the human resources development section had difficulties in recruiting the desired job candidates. Then, incompleteness was found in the organization of applicant data documentation, so there were some incomplete or missing applicant data. In addition, there were still employee work contracts that had not received a signature or approval from the employee concerned, as well as work contracts that had not been extended according to the employee's tenure. It was found that the preparation of the job description system had not been systematically arranged in the job description system so it sometimes became an auditor's finding.

Management should make a program of planning, recruiting and selecting the right selection and placement of human resources effectively and according to company goals. Based on this background, the writer was very interested and hoped to obtain empirical evidence about the management audit of the human resource function with case research of PT Indo TaichenTextile Industry. Employee performance at PT Indo Taichentextile Industry.

In this research, the management audit would focus on the planning and recruitment process of the textile Industry at PT Indo Taichentextile Industry, as well as the selection and placement of human resources. Human resources were chosen in this research because human resources play an important role in determining the progress of the company, but are valuable assets in institutions or organizations, value and can be developed, and are valuable investments for institutions and organizations. PT Indo Taichen textile Industry is headed by an HRD manager and supervised by a supervisor who in his duties coordinated the operational parts of the divisions under him. Based on this background, the writer was very interested and hoped to obtain empirical evidence about the management audit of the human resource function with case research of PT Indo Taichen textile Industry. Employee performance at PT Indo Taichen textile Industry.

The Role Theory hypothesis was first described by (Turner, 2001) regarding how actors determined by culture explain the role of each person according to their respective functions and positions. If it is associated with the company, then the function of human resources is related to influencing the role of everyone in it to carry out their duties properly (Sophia V, 2005). How management created programs related to HR development in the company to advance and train HR skills in supporting the creation of company performance improvements (McEntyre et al., 2022).

Performance is the work of individuals or groups in an organization that is following the powers and responsibilities of each one who was trying hard to achieve the company's main goals without violating the standardized procedures of the laws and regulations that have been set (Salim et al., 2020). To prevent the company from violating the standardization of statutory procedures, selection and placement are needed to place the right person in the right position or job following the provisions related to the company as a whole. For the selection and placement to be realized, recruitment is needed, recruitment included efforts to find several prospective employees who met certain requirements so that the most appropriate people are obtained to fill the vacancies in the required jobs. For recruitment to run properly it is necessary, relevant HR Planning (B. & Davis, 2014). HR planning is the process of analyzing and identifying the needs and availability of human resources to complete various areas of tasks and responsibilities that must be managed by the company in achieving its goals (Noto & Noto, 2019). Of course, the above process flow required a management review so that it can be in line with company expectations. Management review is an evaluation of all procedures and methods of the company's organization, to evaluate the level of efficiency and effectiveness of the company (Arens et al., 2008). Management audits are often referred to as operational reviews, execution reviews, framework reviews and efficiency reviews. Due to the lack of complete understanding, play-on-words experts have proposed different definitions.

The relationship between human resource audit and performance can be seen from the planning of the human resource audit followed by the implementation of the human resource audit (Setyaningrum et al., 2013). Next is the performance measurement activity, which is a process of accurately and validly quantifying the level of efficiency and effectiveness of an activity that has been realized and comparing it with the planned level of achievement (Jahja, 2012; Taqi et al., 2019). Thus, the human resources (HR) audit affects improvements in improving the performance of company employees, because companies that have carried out audits, especially audits of planning, recruitment and selection and placement of HR would know what HR programs have not been fulfilled, repaired and improved again by the company (Tsauri & Rustam, 2015).

The effect of implementing the HR Audit Program included planning, recruitment and selection and placement on employee performance (Tsauri & Rustam, 2015). HR would find out what HR programs have not been fulfilled, repaired and improved again by the company so that HR management would take steps to create new and better HR programs to improve previous programs (Noto, 2019). One way is to make employee development and training programs tailored to each related department and control the recruitment system and other matters related to the company's HR (Bayangkara, 2015). So it can be concluded that employee performance on the implementation of HR audit had a significant effect on employee performance.

The conceptual framework is a framework of thought that is interconnected with each of the variables to be studied and is a summary of the theoretical framework. In qualitative research, conceptual frameworks and theoretical frameworks are avoided as much as possible so that the results of the research are following what is experienced directly in the lives of the people being studied using the method of appreciation/understanding (ideographic), but besides that, a conceptual framework is necessary, research of the author is more knowing what is the subject of discussion in the research and the reader better understands the intent conveyed by the researcher (Ghozali, 2013; Sugiyono, 2017). The independent variables in this research are HR Planning Audit, HR Recruitment Audit and HR Selection and Placement Audit. The dependent variable or dependent in this research is Employee Performance.

METHOD

This research emphasized the management audit of the human resource function at PT Indo Taichen textile Industry in the textile Industry. The type of data used in the research is primary data namely, data obtained from direct observation of the object of this research either through interviews or questionnaires distributed to employees of PT. Indo Taichen Textile Industry. Secondary Data, namely data obtained by researching various works of literature such as books and scientific articles related to this research.

The type and design of the research used are exploratory and causal. Explorative research is research that is used to collect initial data about something (Sekaran & Bougie, 2016). Causality design is research that aims at analyzing the causal relationship between the independent and dependent variables (Sekaran & Bougie, 2016).

The unit of analysis is a source of information about the variables to be processed at the data analysis stage (Ghozali, 2011). Units of analysis existed in the form of groups of individuals or organizations. The unit of analysis of this research is PT Indo TaichenTextile Industry. The sample of this research is all employees who are the subject of the assessment of human resources and employees related to work productivity, namely the human resources section.

In this research, the author conducted research on management audits of the function of human resources, while the design in this research was in the form of case research, where the case research was research on the status of the research subject concerning a specific overall personality. The sample size of this research involved all respondents from a total population of 80 respondents. they were the total number of employees, who worked in the company. The sampling technique was a non-probability sampling technique using saturated sampling. Saturated sampling was a sampling technique when members of the population are used as samples (Sekaran & Bougie, 2016).

The dependent variable in this research is employee performance. In this research, there are three independent variables, namely: audit planning, recruitment & selection, and placement of human resources. The explanation of the operational definition of the variables used in the research is as follows:

Table 1. Operational Variable

No	Variable	Definition	Indicator	Scale
1	Employee performance	Individuals or group work in an organization that is following their respective powers and responsibilities and strive hard for each other to achieve the company's main goals without violating the standardized procedures for the laws and regulations that have been set.	1. Procurement 2. Development 3. Compensation 4. Maintenance 5. Termination. (Bayangkara, 2015)	Likert
2	Audit planning	the process of analyzing and identifying the needs and availability of human resources to complete various areas of tasks and responsibilities that must be managed by the company in achieving its goals	1. HR Policy 2. HR Qualification Information 3. Work requirements related to HR needs (Bayangkara, 2015)	Likert
3	Recruitment & selection	an effort to find many prospective employees who meet certain requirements to get the most appropriate people to fill the vacancies in the required job.	1. Recruitment policy 2. Recruitment information 3. Recruitment process (Bayangkara, 2015)	Likert
4	Placement of human resources	Selection and placement aim at placing the right person in the right position or job by the provisions related to the company as a whole.	1. Selection policy 2. Clarity of selection information 3. Selection process (Bayangkara, 2015)	Likert

The purpose of descriptive research was to make an exploratory picture or painting systematically, factually and accurately regarding the facts, properties and relationships between the various symptoms to be studied. Researchers sought to collect data with the actual state of affairs, and present and analyze the data so that it can provide a fairly clear picture of the object under research.

Writers chose the research approach in the form of case studies because case studies can help writers explore phenomena in depth and critically regarding human resource development audits. Case studies are carried out by visiting the object of research and conducting an in-depth analysis of what is the research problem. Case studies allowed writers to know the human resource development audits that have been carried out by the PT Indo Taichentextile Industry.

The multiple linear data regression analysis method was commonly used in quantitative data analysis with the help of SPSS 26 software. Multiple linear regression analysis was also useful for knowing the direction of the relationship between the dependent variable and the independent variable with a negative or positive estimation direction. the value of the dependent variable which is influenced by the magnitude of the increase or decrease in the independent variable.

Find an overview of how the influence of the Human Resources Audit on the financial performance of PT Indo Taichen Textile Industry can be done by distributing questionnaires to employees of PT Indo Taichen Textile Industry using the Likert scale method. To measure the influence of planning, recruitment and selection and placement audits of human resources on employee performance, calculations with SPSS version 26 are used for measurement.

The analytical method used to analyze the data that has been obtained, as well as to test the hypotheses that have been proposed in this research is the Data Test which consisted of the Validity Test and Reliability Test. After testing, it was found that all the question instruments used in this research had a Sig (2-Tailed) value of <0.05. Meanwhile, in testing the reliability test, the results of Cronbach's alpha value were> 0.60. This indicated that each item of the statement used would be able to obtain consistent data, which meant that if the statement is resubmitted, the answer was relatively the same as the previous answer.

RESULTS

The questionnaire distributed by the writer in this research amounted to 100 questionnaires with the research subjects being all employees of PT Indo Taichen Textile Industry. Of the 100 questionnaires distributed to 100 employees as respondents, only 80 were returned and declared complete for further processing.

To get a clear picture of the respondents, below would describe the profiles of 80 respondents based on 2 criteria. The criteria included Gender and Age. Based on the data obtained from distributing questionnaires to 80 respondents, the following explanation was obtained:
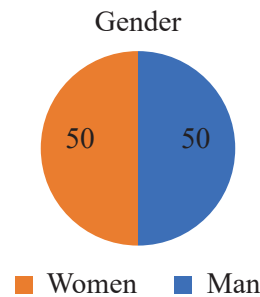
Gender

Figure 1. Profile of Respondents by Gender

As presented in Figure 1, it can be seen that respondents are dominated by men and women, it can be seen that the diagram showed the balance of male and female respondents 50% of Age Respondents.
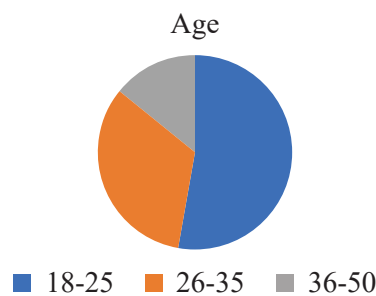
Age

Figure 2 Profile of respondents by Age

Of the 80 respondents, aged between 18-25 years, 42 people (53%) respondents aged 26-35 years, 27 people (33 %) and respondents aged 36-50 years amounted to 11 people (14%). This meant that respondents are dominated by productive age.

This follow-up was a recommendation that has been submitted by the auditor. Management and auditors are expected to be able to agree on the implementation of this follow-up improvement to improve HR performance. The basis of this follow-up is handed back to management, but usually, the auditor helped take care of it to improve the reported order to achieve the intended goals. A validity test is a test used to show the extent to which the measuring instrument used in a measure is what is being measured. A validity test is used to measure whether a questionnaire is valid or not (Ghozali, 2011; Sekaran & Bougie, 2016).

The following are the standard criteria for determining the value of the r table in this validity test. df = n - 2 = 80 - 2 = 78. The value of r table for df = 78 with = 5% (two-way testing level) which is 0.219.

For the instrument in the Planning Audit Program from the instrument items X1.1, X1.2, X1.3, X1.5 to X1.6, have an r value smaller than r table, namely (0.219), then it can be interpreted that the item of the instrument is declared Invalid. Meanwhile, for instrument item X1.4, with a calculated r value greater than the r table that is equal to (0.219), it can be interpreted that the instrument item is declared valid. Furthermore, for the instrument in the recruitment with instrument items X2.3 and X2.5, the r-value is smaller than the r table, which is (0.219), it can be interpreted that the instrument item is declared Invalid. Meanwhile, for the instrument items X2.1, X2.2, and X2.4, which had a calculated r value greater than the r table, which is equal to (0.219), it can be interpreted that the instrument items are declared valid. Next, for instruments in the selection audit program that did not have an r-count instrument item value smaller than the r-table, which is (0.219), it can be interpreted that there are no instrument items declared invalid. Meanwhile, for instrument items X3.1, X3.2, and X3.3, the value of the r count is greater than the r table, which is (0.219), it can be interpreted that the instrument item is declared valid. Finally, for the instrument in employee performance with instrument items Y.2 and Y.5 having an r-count value smaller than the r table, which was equal to (0.219), it can be interpreted that the instrument item is declared invalid. Meanwhile, for instrument items Y.1, Y.3, Y.4 and Y.6, the value of the r count was greater than the r table which is equal to (0.219), it can be interpreted that the instrument items are declared valid. A validity test is a test used to show the extent to which the measuring instrument used in a measure was what was being measured. (Ghozali, 2013; Sekaran & Bougie, 2016) stated that the validity test is used to measure the validity or validity of a questionnaire. A questionnaire is said to be valid if the questions on the questionnaire can reveal something that will be measured by the questionnaire.

The planning audit program variable had a Cronbach's Alpha value of (0.287), greater than the value of 0.2199. it can be concluded that the questionnaire used in this research is reliable as a whole. audit program variable recruitment has a Cronbach's Alpha value of (0.542), which is greater than the value of 0.2199. it can be concluded that the questionnaire used in this research is reliable as a whole. Next, the Selection Audit Program variable had a Cronbach's Alpha value of (0.413), which was greater than the value of 0.2199. it can be concluded that the questionnaire used in this research is reliable as a whole. Finally, the employee performance variable had a Cronbach's Alpha value of (0.487), which was greater than the value of 0.2199. it can be concluded that the questionnaire used in this research is reliable as a whole.

Classical testing is a condition that must be met in the OLS linear regression model so that the model can be effective as an estimator.

Table 2. Results of Normality, Heteroscedasticity, and Multicollinearity Result

Test	Result		
Normality	Asymp Sig (2-tailed) = 200		
Heteroscedasticity	Variable	Sig	
(Glesjer Test)	Program Audit Planning	.012 > 0.05	
	Program Audit Recruitment	.074 > 0.05	
	Program Audit Selection	.868 > 0.05	
Multicollinearity	Variable	Tolerance	VIF
(VIF and Tolerance)	Program Audit Planning	.788 > 0.01	1.269 < 10
	Program Audit Recruitment	.789 > 0.01	1.267 < 10
	Program Audit Selection	.773 > 0.01	1.294 < 10

Based on Table 2 for the normality test above, it has an interpretation namely if the Asymp value. Sig (2-tailed) above 0.05 then the data distribution is declared to meet the assumption of normality (normally distributed data), and if the value is below 0.05 then it is interpreted as abnormal (normally distributed data), thus it can be concluded that the data discussed in the research it has normally distributed data.

Furthermore, based on table 6 for the Heteroscedasticity test above, it had an interpretation namely if the significance value of the Planning Audit Program variable, Audit Recruitment Program and Selection Audit Program does not experience or did not occur heteroscedasticity, because the significance value (Sig.) > 0.05. This shows that all independent variables, namely planning audits, recruitment audits and selection and placement audits of HR as independent variables, had a significant effect on the dependent variable, namely employee performance.

Finally, Table 2 above showed that the variables of the Planning Audit Program, Recruitment Program and Selection Audit Program had a Tolerance value greater than 0.01. While the VIF value for the variables of the Planning Audit Program, Recruitment Program and Selection Audit Program has a value of less than 10. So referring to the basis for decision-making in the Multicollinearity Test, it can be concluded that there is no multicollinearity.

Table 3. Results of Research Hypothesis Summary

No	Hypothesis	Significance of	Results	Model
1.	H1 : The Planning Audit Program has a positive and significant effect on employee performance.	t-statistic 2.565 Sig. 0.002	Accepted	$Y = \beta o + 0.314X1 + 0.204X2 + 0.022X3$
2.	H2 : The Audit Program Recruitment has a positive and significant effect on employee performance.	t-statistic 1.815 Sig. 0.074	Rejected	
3.	H3 : The Selection Audit Program has a positive and significant effect on employee performance.	t-statistic 0.167 Sig. 0.858	Rejected	
	F Count 5.896 , Sig .001, Adjust R^2 0,157			

The test results above showed a value significance of 0.001 this value is below the alpha value of 0.05. This condition showed that all independent variables, namely planning audits, recruitment audits and selection audits with employee performance as the dependent variable simultaneously had a significant effect on the dependent variable, namely employee performance.

DISCUSSION

Based on the results of Table 3, the effect of planning audit on employee performance showed a standardized coefficient of 0.314 and a sig-value of 0.002. Then the hypothesis is accepted because sig-value (0.002) < sig. tolerance (0.05) this result explained that the planning audit has a significantly positive effect on employee performance. Therefore, the proposed hypothesis is supported in this research. The results of the analysis of criteria, cause and effect carried out by researchers showed that the implementation of human resource planning has been running following existing policies. Human resource planning is also appropriate and integrated with company goals, this is because the human resource planning function is directly regulated in Organizational Design and Man Power Planning. So far, the human resources function has been able to guarantee the availability of human resources to ensure the company's operational activities. From the discussion above, the general function of human resource planning has been running well and the qualifications of human resources have been prepared according to the needs of each unit. It is concluded that the human resource planning function carried out by the company has produced outputs that can contribute to the company's goals, and it can be said that the human resource planning function has been effective. This meant that the audit in human resource planning of PT Indo Taichen Textile Industry can provide feedback on the value of the function's contribution to employee performance in terms of business strategy and company goals. The results of this research were in line with the results of research conducted by (Arens et al., 2008; B. & Davis, 2014; Noto, 2019; Salim et al., 2020).

Based on the results of Table 3, the effect of recruitment audit on employee performance showed a standardized coefficient positive sig-value of 0.074. Then the hypothesis is rejected because sig-value (0.074) > sig. tolerance (0.05) this result explained that the recruitment audit has no significant effect on employee performance. Therefore, the proposed hypothesis did not get support in this research. From the development of criteria, cause and effect, it can be concluded that the implementation of the recruitment function has not gone well and is under applicable procedures. From the development of criteria, cause and effect, it can be concluded that the implementation of the recruitment function has not gone well and is following applicable procedures. The labour recruitment function has not been able to produce outputs that contribute to the company's goals. Recruitment activities carried out by companies still use the assistance of third parties which can increase recruitment costs. The funding should have been saved but used for recruitment costs and other recruitment support costs, such as publications. It is concluded that the labour recruitment function has not been effective. Recommendations for companies in conducting recruitment of permanent employees need to pay attention to the Human Resources planning contained in the company's Organizational Design and Man Power Planning so that policies and procedures for all employees, both prospective new employees and old employees, and both permanent candidates and prospective employees must always be reviewed, evaluated, and updated periodically by referring to the policies and decrees of the Board of Directors. Companies also needed to conduct employee satisfaction surveys as a basis for evaluation to be used as feedback in future HR planning. This means that the HR recruitment audit of PT Indo TaichenTextil does not provide feedback on the value of the function's contribution to employee performance in terms of business strategy and company goals. The results of this research were in line with the results of research conducted by (Tsauri & Rustam, 2015). However, the results of this research were not in line with the results of research conducted by (Jahja, 2012; Setyaningrum et al., 2013).

Based on the results of Table 3, the effect of the selection audit on employee performance showed a standardized coefficient of 0.022 and a sig-value of 0.868. Then the hypothesis is rejected because sig-value (0.868) >sig. tolerance (0.05) this result explained that the selection audit had no significant effect on employee performance. Therefore, the proposed hypothesis did not get support in this research. From the development of criteria, cause and effect, it can be concluded that the implementation of the selection function has not gone well and is following applicable procedures. The labour selection function has not been able to produce outputs that contributed to the company's goals. Selection activities carried out by companies still used the assistance of third parties which can increase the cost of selection. The funding should be saved, but it is used for selection costs and costs to support the selection of other activities, such as publications. It is concluded that the labour selection function has not been effective. Recommendations for companies in conducting a selection of permanent employees needed to pay attention to the Human Resources planning contained in the company's Organizational Design and Man Power Planning so that policies and procedures for all employees, both prospective new employees and old employees, and both permanent candidates and prospective employees must always be reviewed, evaluated, and updated periodically by referring to the policies and decrees of the Board of Directors. Companies also needed to conduct employee satisfaction surveys as a basis for evaluation to be used as feedback in future HR planning. This meant that the audit in the HR selection of PT Indo Taichen Textil Industry did not provide feedback on the value of the function's contribution to employee performance in terms of business strategy and company goals. The results of this research were not in line with the results of research conducted by (Bayangkara, 2015; Noto, 2019; Tsauri & Rustam, 2015).

CONCLUSION

A human resource audit is a thorough evaluation, review, and analysis of the company's human resource plan. The audit included the research of the human resource management functions of the entire organization, including the functions performed by managers and supervisors. Human resource audit emphasized the evaluation (assessment) of every human resource activity that occurred within the company to ensure that these activities run well economically, efficiently, and effectively. Human Resources (HR) audits affected improvements in the performance of company employees because companies that have carried out audits, especially on audits of planning, recruitment and selection and placement of HR would know what HR programs have not been fulfilled, solved and improved again by the company.

The planning audit partially had a significant positive effect on employee performance, the recruitment audit partially did not have a significant effect on employee performance, and the selection and placement audit partially did not have a significant effect on employee performance. The recruitment process at PT Indo TaichenTextile Industry is already good in its implementation, but maybe it needed to be improved again by holding wider recruitment with appropriate standards/procedures and needed to improve training and skills development of its employees regularly so that employee performance got better and improved. All employees and staff at PT Indo Taichen Textile Industry must continue to improve relations in communication, to create a harmonious and continuous working relationship. Improving the HR function in PT Indo TaichenTextile Industry to achieve company goals. PT Indo TaichenTextile Industry should also understand the importance of HR audit which can be used as an evaluation and progress of activities in the Company.

The limitation of this research is the results of the answers given through questionnaires to the employees of PT Indo Taichentextile, it can be seen from the unanswered questions in the questionnaire perfectly so these results affected the results of validity testing. Therefore, it is expected that further research would develop the questions of each item of the research instrument. It can also be adapted from the grammar editor or raise questions related to the current situation of the company.

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