

MANAGEMENT AUDIT OF THE HUMAN RESOURCES FUNCTION AT PT GLORY INDUSTRIAL SEMARANG I

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Abstract: Management audit research conducted is to analyze the implementation of the existing human resource function at PT Glory Industrial Semarang I and provide recommendations on the findings of weaknesses in the human resource function. This research uses descriptive qualitative methods with data collection techniques through direct observation, interviews, questionnaires, and documentation of data related to the human resource function in PT Glory Industrial Semarang I. The results of the research show that PT Glory Industrial Semarang I has implemented 9 (nine) human resource functions. There are 3 (three) HR functions that have been running effectively, namely the compensation and reward system, labor protection, and labor relations. Meanwhile, 6 (six) other functions have not run effectively, namely HR planning, HR recruitment, HR selection, orientation and placement, training and development, and employee performance appraisal. The limitation of this research is that the company does not allow researchers to access data related to human resources such as employee power and expertise, salary and bonus recaps, performance appraisal results from each department, and other confidential documents. This research contributes to the development of management audit theory on the human resource function and helps develop a more specific evaluation model of the human resource function and can be a reference for future research.

Keywords: Management Audit, Effectiveness, Human Resources Function

INTRODUCTION

Introduction

Indonesia is currently one of the largest economies in Southeast Asia. This is influenced by the number of companies engaged in trade, manufacturing, and services that are able to encourage economic growth in Indonesia quickly. According to the statement of the Ministry of Industry (2024) one of the most influential companies is the industrial sector company, because it is able to become a leading sector or the ability to lead other sectors in economic progress in Indonesia. Industrial sector companies should be considered capable of increasing opportunities in investment, expanding employment, and can contribute to export and import activities in Indonesia. According to data from the Central Bureau of Statistics (2024), the most influential contribution of the industrial sector is the garment industry. This is evidenced by the increasing data on clothing exports from 2020-2023 to various countries, especially Europe. The development of the garment industry when making the garment industry must be able to face competitive in the global market and requires the garment industry to continue to innovate in increasing productivity and product quality (Prastiwi & Triyanto, 2022).

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The main factor that can make the garment industry sector produce the best quality products is how the performance of human resources working in the garment industry sector. Human resources are the main component for the company in carrying out the vision, mission, and goals of the company which must be managed properly to face existing competition (Sigalingging, 2017). In an effort to face global competition and improve the country's economy, every company is required to have qualified and competent human resources in improving its business to achieve the company's stated goals (Nour Halisa et al., 2020). In managing human resources, human resource management is needed to manage all issues related to human resources from the planning stage to termination of employment. Human resource management plays an important role in ensuring that company activities comply with applicable labor regulations and as an effort in designing strategies to achieve company goals.

Given the importance of human resource management for the sustainability of the company, an evaluation of the human resource management function implemented in a company is needed. One of the evaluation stages of the human resource function that can be carried out is a human resource management audit to determine the weaknesses in the implementation of the human resource function in the company. According to Bayangkara (2015) management audit is a stage of evaluation of the efficiency and effectiveness of the company's operations covering all internal operations of the company which are accounted for by parties who have higher authority in the company. According to Harifa et al., (2022) management audits are carried out to conduct assessments to ensure that the implementation of human resource programs runs economically, effectively, and efficiently in achieving company goals. The implementation of a human resource management audit can also provide recommendations for improvements to the weaknesses of the human resource function found in the audit findings and design strategies to maintain the company facing business competition.

This research takes the object of PT Glory Industrial Semarang I as a company engaged in the garment and textile industry. All activities in PT Glory Industrial Semarang I involve human resources to produce the best quality products. Based on the results of interviews with HRD managers and HRD staff at PT Glory Industrial Semarang I, there are several human resource functions that have not run effectively. This is indicated by the existence of duplicate positions and vacant positions in the organizational structure caused by not fulfilling the number of employee needs that should be. Another problem is related to the announcement of HR recruitment information that has not utilized the current technology, the selection process is still carried out simply and depends on the filing requirements, employee training and development is carried out only during the employee's probationary period, and employee performance appraisals carried out on contract employees are only carried out when the employee wants to extend his work period to decide the next employment relationship.

Based on some of these problems, it is necessary to handle by evaluating before the problem can harm the company. This research is expected to provide an evaluation of the company's operations, especially those related to the human resources function and provide recommendations for improvements to the findings of weaknesses in the audit results to increase the effectiveness of human resource management at PT Glory Industrial Semarang I. The results of the study can be input for the company to be able to create a positive work environment and can help the company in making future decisions. The results of the study can be input for companies to be able to create a positive work environment and can help companies in making decisions in the future.

LITERATURE REVIEW

Human Resource Management

According to Handoko (2015), management is needed in every organization to ensure that all activities in the parts involved in the organization can run well, one of the most

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influential organizational functions is the human resource function so that human resource management is needed in its management. According to Amelia et al., (2022) human resource management is an activity in a company that is used to solve problems related to human resource activities in the company and assist the company in determining the strategies needed to achieve company goals. According to Pahira & Rinaldy (2023) human resource management is useful for ensuring that a company carries out its operational activities optimally and can achieve success for the long term and can face business challenges in a more structured manner.

Audit Management

According to Bayangkara (2015) audit manajemen merupakan tahap evaluasi untuk menilai efisiensi dan efektivitas operasional perusahaan. Audit manajemen dilakukan untuk memastikan bahwa manajemen sumber daya manusia dilakukan sesuai dengan prosedur dan perencanaan yang sudah ditetapkan, sehingga memberikan kemudahan bagi perusahaan untuk berkembang dan bersaing. Management audits are carried out to ensure that human resource management is carried out in accordance with established procedures and plans, making it easier for companies to develop and compete. The results of the management audit are in the form of conclusions and recommendations given to the authorized parties in the company by ensuring that the audit report is collected based on sufficient evidence to convince third parties that the conclusions made are accurate and provide advice in accordance with the findings of weaknesses (Adelia Putri & Tuti Meutia, 2024). Therefore, management audits are very important for every company so that the company can operate better to achieve strategic goals and can survive in the face of market competition. According to Bayangkara (2015), a management audit has 3 (three) main elements that become audit targets, namely criteria, causes, and effects that are determined according to the conditions that occur in the company.

Human Resource Management Audit

Definition Of Human Resource Management Audit

According to Bayangkara (2015), a human resource management audit is an assessment that is carried out thoroughly on the course of programs / activities related to human resources in the company. The audit includes a comprehensive assessment of the activities of the human resources function involving managers, supervisors, and employees. According to Harifa et al., (2022), a management audit focuses on conducting an evaluation of the various actions of the human resource function by compiling all human resource activities carried out in the company's operations and assessing and reporting whether the human resource function and objectives have run effectively in accordance with the planned work program without violating any rules or policies in the business.

Human Resource Management Objectives

The purpose of a human resource management audit is to assess the effectiveness and efficiency of a company, helping to make decisions in achieving company goals by complying with applicable laws or rules as. According to Nur & Siregar (2019), human resource management audits have the aim of evaluating and assessing company performance to be effective and efficient and providing recommendations to improve the weaknesses contained in the company.

Human Resource Management Steps

According to Bayangkara (2015), there are several steps that must be taken in conducting a human resource management Audit.:

1. Preliminary Audit

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A preliminary audit is the first step to ascertain whether a management audit can run effectively and efficiently to achieve objectives for the company.

2. Review and Testing

In this section, the auditor examines and tests the audited object to assess how effective management controls are in helping the company to achieve its objectives.

3. Detailed Audit

A detailed audit is an in-depth process of assessing various operational and managerial elements of the company. At this stage, the auditor collects evidence to support the management audit.

4. Reporting

Reporting is an important part of a management audit to organize and communicate the results of the audit to management and interested parties in the company. This stage ensures that the results, analysis, and suggestions that have been generated from the audit will be conveyed clearly..

5. Follow-up

Follow-up aims to encourage the authorized party to make improvements in accordance with the decision that has been given through the results of the management audit.

Previous Research

Management audit is a comprehensive assessment and analysis of human resource programs in the company. In accordance with research conducted (Harifa et al., 2022) that the audit process is carried out to ascertain whether human resource programs or activities are running economically, efficiently, and effectively to achieve goals and with this audit process will provide recommendations for improvement to improve HR performance.

Research conducted by Romdhoni et al., (2021) PT Taspen KCU Semarang has implemented 8 (eight) HR functions including orientation and placement, training and development, performance appraisal, career development, reward and compensation systems, employee protection, employment relations, and termination of employment. Of the 8 functions, there are 5 HR functions that have been effective and 3 HR functions that have not been effective including orientation and placement, training and development, and termination of employment. The results of the human resource management audit conducted can be used as material for consideration and evaluation of the findings of weaknesses in the HR functions carried out in the company, so that it can be used to make decisions in improving the company's HR management performance.

Human resource management audit research was also conducted by Janah et al., (2022) at PT BPR XYZ on 11 (eleven) HR functions which include HR planning, HR recruitment, HR selection, orientation and placement, training and development, performance appraisal, career planning and development, reward and compensation systems, employee protection, labor relations, and termination of employment (PHK). The results of the audit process show that based on the findings of existing weaknesses in the HR function that have been implemented at PT BPR XYZ can have a positive influence on the company to make improvements to the audit findings based on the recommendations given.

Based on previous research conducted on human resource management audits, this study will analyze the implementation of 9 (nine) human resource functions, including HR planning, HR recruitment, HR selection, orientation and placement, training and development, employee performance appraisal, compensation and benefits system, labor protection, and labor relations.

RESEARCH METHODOLOGY

This research is a qualitative descriptive study on the management audit of the human resources function at PT Glory Industrial Semarang I. According to Sugiyono (2013),

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qualitative descriptive research is useful for understanding the existence of independent variables without making comparisons or seeking relationships with other variables. The research conducted requires data related to human resource activities using a case study approach. This type of research provides a factual and actual overview of the case being studied by comparing human resource functions according to applicable regulations, policies, and standard operating procedures with the implementation of human resource management functions at PT Glory Industrial Semarang I.

The data used in this research are primary data obtained from observations, interviews, and questionnaires. Meanwhile, the secondary data needed includes the company profile, vision and mission, organizational structure, job descriptions, company regulations, SOP related to HR management, employee composition data, and other documents related to the human resources program at PT Glory Industrial Semarang I. The population in this study includes all permanent employees of PT Glory Industrial Semarang I, and the sample consists of permanent employees who have worked for more than 10 years, totaling 70 people.

The research indicators used are based on observations and literature studies of company regulations applied to the implementation of human resource activities at PT Glory Industrial Semarang I. The research indicators used to ensure that the evaluation of HR functions is running effectively and can provide recommendations for improvements on the identified weaknesses.

Table 1 Research Indicator

Variable	Activity	Indicator
Human Resource Management Audit	Human resource planning	Guidelines for HR planning procedures Criteria for HR planning Implementation of HR planning
	Recruitment of human resources	Guidelines on HR recruitment procedures Criteria for HR recruitment Implementation of HR
	Selection	Guidelines for HR selection procedures HR selection criteria Implementation of employee selection
	Orientation and Placement	Guidelines for orientation and placement procedures Criteria for orientation and placement Implementation of orientation and placement
	Employee training and development	Guidelines for the implementation procedures of training and development Criteria for training and development Implementation of training and development
	Employee Performance Assessment	Guidelines on performance appraisal procedures Performance evaluation criteria Implementation of performance evaluation

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Variable	Activity	Indicator
	Compensation and remuneration	Guidelines on compensation and remuneration procedures Criteria for providing compensation and rewards Implementation of compensation and rewards
	Labor protection	Guidelines on labor protection procedures Criteria for labor protection Implementation of labor protection
	Employment relationship	Guidelines for labor relations Criteria for the implementation of employment relations Implementation of labor relations

The data analysis stage in the human resource management audit research at PT Glory Industrial Semarang I is as follows :

1. Preliminary Audit

At this stage, it is conducted to obtain general information related to PT Glory Industrial Semarang I, such as company history, vision and mission, company objectives, organizational structure, operational standards related to human resource management, and other data related to the human resource functions that have been carried out by PT Glory Industrial Semarang I. The preliminary audit also helps in planning and determining the next audit steps..

2. Management Review and Control

At this stage, an evaluation is conducted on the company's strategies, policies, and performance in assessing the effectiveness of the human resource function carried out by PT Glory Industrial Semarang I, with the scope of the research covering HR planning, HR recruitment, HR selection, orientation and placement, training and development, employee performance appraisal, compensation and benefits system, labor protection, and labor relations. The collection of evidence based on the current conditions of the company will then be analyzed using the three main elements of an audit, namely criteria, cause, and effect.

3. Detailed Audit

Based on the evidence that has been collected during the review and management control stages, conclusions will be drawn in this detailed audit stage regarding the results of each element, including condition, criteria, cause, and effect, in order to provide improvement recommendations for the identified weaknesses.

4. Reporting

At this stage, the aim is to report the results of the audit that has been conducted, including recommendations or suggestions based on the evaluation and assessment of human resource management at PT Glory Industrial Semarang I. The audit results must be reported to the

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authorities responsible for managing human resources to encourage follow-up on the recommendations provided. This audit report consists of background information, audit conclusions, recommendations, and the scope of the audit.

RESULTS AND ANALYSIS

Data Analysis

1. HR Planning
 - a. Condition
Employee needs are provided when there is a request from the department/when the company needs new employees.
 - b. Criteria
Procedures for labor procurement, job description, and Law No. 13 of 2003 Chapter IV Article 7 on Workforce Planning.
 - c. Cause
The existing HR planning is only based on whether the company needs new employees or not and does not include the capacity requirements for HR.
 - d. Consequence
The failure to achieve optimal human resource management goals, such as the unmet qualifications of human resources..
2. HR Recruitment
 - a. Condition
The company only has a simple recruitment policy and does not have a specific method for conveying job vacancy information.
 - b. Criteria
Law No. 13 of 2003 Chapter IV Article 8 on Employment Information and the basis for recruitment implementation in companies.
 - c. Cause
Information related to job vacancies is still very simple, and the recruitment process is only based on the incoming applications.
 - d. Consequence
The company can only acquire employees who closely meet the company's standards, meaning it is not utilizing the most suitable labor resources.
3. HR Selection
 - a. Condition
There are employees who actually do not understand exactly what requirements must be met and what selection must be made when applying.
 - b. Criteria
Selection procedures and Law No.13 of 2003 Chapter VI Article 32 concerning Workforce Placement.
 - c. Cause
The company does not rely on selection standards for prospective employees and only uses administrative requirements.
 - d. Consequence
It can lead to a mismatch between the skills possessed by employees and the work they will be given and can result in dissatisfaction for employees.
4. Orientation Placement
 - a. Condition
Not all departments implement orientation and placement programs in accordance with the company's fields and needs as outlined in the organizational structure.
 - b. Criteria

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Law No.13 of 2003 concerning Employment Chapter IV Article 32 concerning Workforce Placement and Collective Work Agreements (PKB).

- c. Cause
There are vacancies in positions, resulting in multiple positions as stated in the organizational structure.
 - d. Consequence
Having multiple positions will cause excessive workload and make employees not work according to their skills.
5. Training and Development
- a. Condition
Not all employees receive training and development and its implementation is only carried out during the trial and development period
 - b. Criteria
Law No.13 of 2003 CHAPTER V Articles 9 to Article 30 concerning Job Training.
 - c. Cause
The company does not have policies and standards governing training and development programs.
 - d. Consequence
Employees cannot develop their skills and abilities in carrying out duties and responsibilities in accordance with the job description.
6. Employee Performance Assessment
- a. Condition
There are some employees who do not know the purpose of performance appraisal and for contract employees it is only carried out when the employee wants to extend the employee's contract.
 - b. Criteria
Company Regulations (PP) and Law No.13 of 2003 Chapter III Article 6 Concerning Equal Opportunities and Treatment.
 - c. Cause
The company does not carry out adequate outreach regarding the objectives of implementing employee performance appraisals.
 - d. Consequence

Employees have less motivation for their performance and this makes the level of employee satisfaction low.

Discussion

By carrying out a human resource management audit at PT Glory Industrial Semarang I, it can be seen how the implementation of human resource function activities is already underway as follows :

1. HR Planning

HR planning is the identification stage regarding the need and availability of human resources in implementing strategies to achieve company goals. Managers from each existing department can provide data related to HR needs needed to help match the number of employees with the work being done. In the findings of the human resources management audit at PT Glory Industrial Semarang I, it was found that the company already had procedures related to workforce planning, but they were only made in a simple manner. The employee turnover rate at PT Glory Industrial Semarang I still reaches more than 10% because HR planning is only based on each department needing new employees and the department does not determine employee capacity according to needs. This will result in

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the company having difficulty in achieving its goals in maximizing HR management and can have an impact on the company's production activities.

2. HR Recruitment

The aim of recruitment is to find prospective employees who meet the qualifications or requirements set by the company. The existing recruitment process must provide equal opportunities for each prospective applicant without causing discrimination by paying attention to the quality of the employees selected and the capacity of the employees' needs. The recruitment delivery process can be carried out by utilizing current technological developments so that it can reach a wider range of prospective employees. The results of the human resource management audit findings at PT Glory Industrial Semarang regarding recruitment can be said to be ineffective. This is because the company has set up procedures related to recruitment, but does not have the media to convey information regarding available labor vacancies. The recruitment process carried out depends on prospective applicants submitting application files for the vacancies offered, which will result in companies recruiting prospective employees depending on who applies without paying attention to the standards of prospective employees required by the company.

3. HR Selection

Selection is the stage of screening prospective employees to obtain job applicants according to the company's needs by using information about job applicants. At this stage the company must be careful in selecting the most appropriate applicant to occupy the short-term or long-term position because it will affect the company's activities. The selection results will later help the company consider placements that suit the employee's abilities. In the findings of the human resources management audit of PT Glory Industrial Semarang I, the company did not apply selection standards for prospective employees and it was found that the HR selection process only relied on administrative requirements to find out background information on prospective applicants, the implementation of interview selection depended on the department that wanted to carry it out. Based on the results of the questionnaire given to employees, there were several employees who did not properly understand the selection requirements that had to be implemented because the company only informed them of administrative requirements. This will result in a mismatch between the skills possessed by employees and the work position they are carrying out and will cause dissatisfaction among employees which will affect the decline in production activities.

4. Orientation and Placement

Orientation is a process of introducing the work environment including policies, procedures, duties and responsibilities that will be carried out by employees. Meanwhile, placement is the stage of matching employee skills with the position given. Orientation and placement must be carried out in every department in the company to convey that prospective employees can be accepted with open arms without discrimination, which is the beginning of a cooperative relationship between employees and the company. Based on the findings of the human resources management audit at PT Glory Industrial Semarang I, it was found that not all departments implemented employee orientation and placement programs well. The trial period for PT Glory Industrial Semarang I was carried out for 3 (three) months to ensure further employment relations. Employee placement in accordance with company needs as outlined in the organizational structure. However, in several parts of the company vacancies in positions resulted in multiple positions in several departments. Multiple positions held by employees will cause excessive workload and allow employees to work that is not in accordance with their skills and placement

5. Training and Development

This stage aims to improve the capabilities of the company's existing human resources in carrying out their duties and responsibilities both in the short and long term. The company

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must ensure that the employees who work have competent abilities in implementing the strategy to achieve the goals set by the company. In the results of the management audit findings at PT Glory Industrial Semarang I, it was found that the company did not have a policy that clearly regulated employee training and development programs. Training and development programs are only carried out once during an employee's probationary period, especially in the production department. This will result in employees not being able to develop their abilities and the heads of each department not being able to know the advantages of expertise that each employee has in carrying out their duties and responsibilities..

6. Employee Performance Assessment

Performance appraisal is an assessment process that links employee performance in carrying out their duties and responsibilities with the assessment standards set by the company. Having an employee performance assessment will allow the company to know the abilities possessed by employees in carrying out their duties and responsibilities and can increase work motivation for employees. In the results of the management audit findings at PT Glory Industrial Semarang I, it was found that the company had carried out performance assessments for all employees, but there were employees who did not know the purpose of carrying out the assessment because the company had not carried out adequate socialization regarding the purpose of implementing performance assessments for employees and for employees. Performance appraisal contracts are carried out only when employees want to extend their work period. This will result in a decrease in employee motivation for their performance and make the level of employee satisfaction at work low.

7. Compensation and remuneration

Compensation and remuneration The compensation and remuneration system is the provision of something in the form of rewards or awards that every employee who has contributed to the running of the company's operations is entitled to receive. Compensation and remuneration provided to each employee must be carried out fairly in accordance with applicable government regulations to create welfare for employees. Providing compensation and remuneration can influence morale and work discipline and can increase employee motivation in doing their work. The existing compensation and remuneration system at PT Glory Industrial Semarang I can be said to be running effectively, because its implementation is in accordance with government regulations and is able to increase job satisfaction among its employees. The company also provides work allowances, meal allowances, transport allowances, shift allowances, holiday allowances and attendance premiums in accordance with applicable company regulations.

8. Labor protection

Labor protection can take the form of health, safety and accident coverage caused by work carried out in the company's work environment. The labor protection provided can reduce employees experiencing short-term or long-term injuries or illnesses from the work they do. PT Glory Industrial Semarang I already has a policy regarding safety and health for all its employees. The company has also provided outreach regarding the presence of hazardous materials in the company environment and employees must immediately report to their department heads if there is damage to work equipment that could cause work accidents or things that could be detrimental to the company. The company has also created a safe and comfortable work environment for its employees by providing First Aid kits for Accidents (P3K). The company has also provided a social security program for all employees in the form of BPJS Employment insurance which includes Work Accident Insurance (JKK), Death Insurance (JK), Old Age Security (JHT), Pension Security (JP), Job Loss Insurance (JKP), and Health Care Guarantee (JPK).

9. Employment relationship

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An employment relationship is a cooperative relationship that exists between an employee and a company based on a Collective Labor Agreement (PKB) to regulate the rights, obligations and responsibilities that must be fulfilled by both parties. Employment relations must be maintained properly for the benefit of the company's operations. PT Glory Industrial Semarang I already has a policy that regulates employment relations to ensure that the work relationship between employees and the company can run well to achieve company goals. Communication between each section is also well established, because each section is provided with an office telephone which can facilitate communication between departments. The company regulations also regulate the resolution of complaints and grievances for employees so that they can be improved and the relationships that exist between co-workers at PT Glory Industrial Semarang I have also been well established.

Table 2 Summary of Discussion Results

No	Hr Function	Effectiveness of HRdm Functions	
		Already	Not Yet
1	Human resource planning		√
2	Recruitment of human resources		√
3	Selection		√
4	Orientation and Placement		√
5	Employee training and development		√
6	Employee Performance Assessment		√
7	Compensation and remuneration	√	
8	Labor protection	√	
9	Employment relationship	√	

CONCLUSION

1. PT Glory Industrial Semarang I has implemented 9 (nine) HR functions, namely HR planning, HR recruitment, HR selection, employee orientation and placement, workforce training and development, employee performance assessment, compensation and remuneration systems, workforce protection, relations employment. Of the functions that have been carried out by PT Glory Industrial Semarang I, there are 3 (three) HR functions that have been running effectively, namely the compensation and remuneration system, worker protection and employment relations. Meanwhile, 6 (six) other HR functions have not been effective, namely HR planning, HR recruitment, HR selection, employee orientation and placement, workforce training and development, and employee performance assessment.
2. Based on the 6 (six) HR functions that are not yet running effectively at PT Glory Industrial Semarang I, there are several recommendations or input to increase effectiveness in implementing HR functions. The recommendations given are that companies can make clear policies regarding HR planning and determine the qualifications of prospective employees required by the company, create special programs/methods related to the delivery of employee recruitment information, set selection standards for prospective employees in accordance with company needs, create policies regarding orientation and placement. employees clearly and analyze planned HR needs, socialize employee training and development objectives and carry out periodic training programs, and carry out

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employee performance assessments every 12 (twelve) months and carry out adequate socialization regarding performance assessment objectives.

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