
The Influence of Human Resources Audit and Internal Control System on Employee Performance in PT. Subur Sedaya Maju Prabumulih

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Abstract

This study aims to analyze the Effect of the Human Resources Audit and Internal Control System on Employee Performance at PT. Subur Sedaya Maju In Prabumulih". This research design is descriptive and quantitative research using the census method or total sampling, namely a study conducted using samples using the entire population where the population is less than 100 people. Data collection was carried out from April to August 2022. The research population was all employees of PT. Subur Sedaya Maju Prabumulih. Respondents used were 90. Primary data collection techniques were carried out by distributing google form questionnaires. This study uses the IBM SPSS 25 version of the analysis tool. The results of this study indicate that 1) Human Resources Audit and Internal Control System have a positive and significant effect on Employee Performance, 2) Human Resources Audit and Internal Control System partially have a positive and significant effect on Employee Performance, 3) Internal Control System has a dominant influence on Employee Performance the value of the coefficient of determination (Adjusted R²) is 0.471 or 47.1%, this shows that the influence of the Human Resources Audit variable (X₁) and Internal Control System (X₂) on Employee Performance (Y), is 47.1% and the remaining 52,9% influenced by other variables outside the study.

Keywords: Human Resource Audit, Internal Control System, Employee Performance

1. Introduction

PT. Subur Sedaya Maju Prabumulih has its address at Pertamina Patih Galung Pipeline, Kec. Prabumulih Barat, South Sumatra, founded in 1993 is a company engaged in the rental and maintenance of heavy construction equipment. The nature of this company is to serve and assist all business activities of partners who use the services of PT. Subur Sedaya Maju Prabumulih to support the company's productivity, including by renting out services and operators.

After conducting a pre-research visit, the researcher received information that there were problems in employee performance that were not optimal. Although over the last few years the development has been declared good, there are still work targets that have not been achieved in accordance with the company's expectations. The problem of employee performance that has not been optimal is due to the low quality of work related to the ability of employees to do the work given.

In addition, HRD managers estimate that the decline in employee performance is due to the not yet optimal function of the Human Resources Audit. The Human Resources Audit

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process that has been carried out such as HR planning so far has only been based on whether it requires employees or not, it does not contain the capacity for HR needs in a complete and clear manner. Then, regarding the recruitment of SDM. The company only recruits based on application letters that come in for the job vacancies offered, so the company only gets applicants who are close to the required criteria, but not all of them are the right workforce. Furthermore, the selection and placement of human resources, in this case the process of selecting prospective employees, is carried out when the company only needs employees, this can be seen because there are still employee placements that do not match their education and competence with the field of work being carried out. As a result, there are still some employees who do not understand how to maximize their performance. And the last is HR training, the company does not yet have standards related to HR training, so employees have not been able to improve their skills and abilities in carrying out their duties and responsibilities.

In addition to HR audits that are not optimal, it is estimated that the decline in employee performance is caused by the internal control system that has not been implemented properly. In this case the internal control system process that has been run by PT. Subur Sedaya Maju Prabumulih, namely the company leadership carries out guidelines in controlling company activities including the field of human resources so that they run economically, efficiently and effectively in achieving company goals by taking into account the objectives of the HR program, work methods, company guidelines (SOP), program budgets and standards (program performance measure). In this case the problems that often occur in PT. Subur Sedaya Maju Prabumulih, namely, monitoring carried out by company leaders in assessing and monitoring employee performance is not optimal because it is not carried out periodically, there are still employees who are late to attend not in accordance with the working hours set by the company.

According to Sialen, et. al (2021) that the work that has been achieved by someone is called job performance or performance. Employees who have done work according to their duties and fields and achieved good quality and quantity are called performance. In addition, the results of one's work are in accordance with the mutually agreed quantity and quality. Performance is a description of the implementation or targets, programs, efforts, and policies carried out to realize the vision, mission, and goals of the organizational group. (Ismail & Sudarmadi, 2019).

One of the important aspects that affect employee performance according to Putra & Aznedra (2021), namely, Human Resources Audit (HR Audit). This research related to the Human Resources Audit will focus on all activities carried out by human resources, the implementation of policies that have been made by the management and the level of compliance with management policies so that later it can be seen whether management audits have an important role in human resources. The goal is to find out the performance of the employee.

The results of Puspitasari & Dahlia's (2020) research also found that the internal control system in a company can affect employee performance because the goals to be achieved have been set and will be achieved if the internal control has been implemented properly. Conversely, if the internal control is not fully implemented properly by the planned objectives, it will affect the performance of the company's employees.

Supported by the results of Putra & Aznedra's (2021) research on employees of the Embung Fatimah Regional General Hospital, Batam, they found that the Human Resources Audit had a positive and significant influence on employee performance, while the research of Kesek, et. al. (2021) on Employees at the Environmental Service of North Sulawesi Province stated that

internal control influences employee performance. The better the internal control within an organization, the better the performance of employees within the organization. So that when control and supervision have been carried out properly and have been implemented by employees, the employee's performance will automatically increase.

2. Literature Review

2.1. Employee Performance

Sialen, et al. (2001) said that a work that has been achieved by someone is called performance or job performance. An employee who has done work according to his duties and fields and achieved good quality and quantity is also called Performance.

According to Robbins (2006) in (Silaen, et al., 2021) there are six indicators used to measure employee performance, including: 1) Work Quality 2) Work Quantity 3) Timeliness 4) Effectiveness 5) Commitment.

2.2. Human Resources Audit

Cen (2022) explains that the Human Resources Audit is a systematic process that is formally structured and designed to measure the costs and costs of each human resource management program and is also used as a benchmark for comparison of the efficiency and effectiveness of existing human resource management programs with performance. companies or organizations.

Cen (2022) explained that the Human Resources Audit can be measured by the following indicators: 1) Determination of labor 2) Recruitment of workers 3) Management and placement of workers 4) Training of workers 5) Welfare of the workforce.

2.3. Internal Control System

According to the Committee of Sponsoring Organization (COSO) in Sudarmanto, et al. (2021) explains that Internal Control as a process under the influence of the board of directors, management, and employees designed to ensure the achievement of company goals through: 1) Effective and efficient production levels, 2) Accountability for financial statements, 3) Compliance with applicable policies and laws.

According to the Committee of Sponsoring Organization of the Treadway Commission (COSO) (in Sudarmanto, et al., 2021), there are five indicators to measure the Internal Control System, including: 1) Control Environment, 2) Risk Assessment, 3) Control Activities, 4) Information and Communication, 5) Monitoring.

2.4. Conceptual Framework

Conceptual Framework used is based on literature and previous research. To facilitate understanding of the framework of thought, it can be seen in Figure 1.

2.5. Research Hypothesis

According to Sekaran & Bougie (2019), the hypothesis is a provisional statement, but it can be tested and predicts what we want to know from empirical data. The following are the hypotheses proposed in this study, including:

H1. Human Resources Audit and Internal Control System together have a positive and significant effect on employee performance at PT. Subur Sedaya Maju Prabumulih.

H2. Human Resources Audit and Internal Control System partially have a positive and significant effect on employee performance in PT. Subur Sedaya Maju Prabumulih.

H3. The Internal Control System has a dominant influence on employee performance at PT. Subur Sedaya Maju Prabumulih.

3. Methods

3.1. Research Design

According to Sekaran & Bougie (2017), research design is a plan for collecting, measuring, and analyzing data based on study research questions. This research is quantitative research because this research method focuses on measuring and analyzing cause-and-effect relationships between various variables. This type of research is causal relationship research. Where the causal relationship is a study that examines whether one variable can affect other variables.

This study was conducted to examine the phenomena that occur in PT. Subur Sedaya Maju Prabumulih. This study aims to see the effect of Human Resources Audit as a variable X_1 and Internal control system as a variable X_2 , Which serves to influence employee performance as variable Y . The population in this study is all employees PT. Subur Sedaya Maju Prabumulih Which regained 90 employees. All members of the population that are sampled are called the census method or total sampling. If the research population is below 100 people, it is better to use the census method, because all members of the population are used as the overall sample which can be used as research subjects to be studied or as research informants (Sugiyono, 2017).

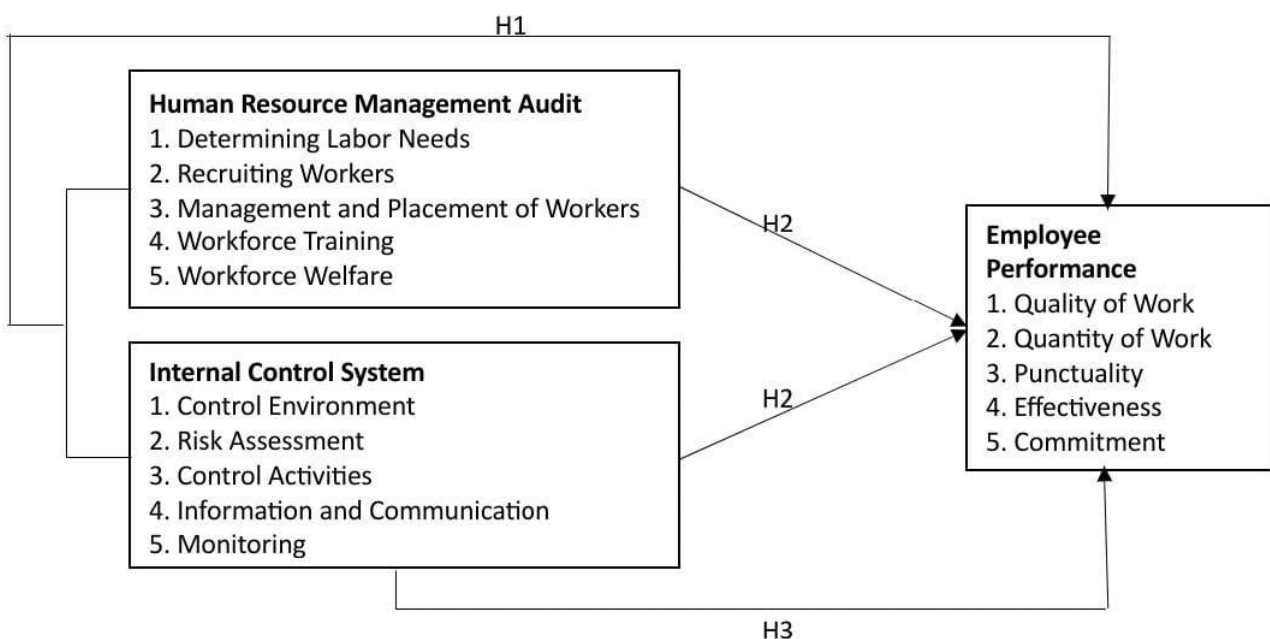


Figure 1. Conceptual Framework

Table 1. Validity Test of 90 Respondents

| Variable | Statement Items | R Count | Sig | Description |
|-------------------------|--------------------|---------|-------|-------------|
| Human Resources Audit | X _{1.1.1} | 0,551 | 0,000 | Valid |
| | X _{1.1.2} | 0,572 | 0,000 | Valid |
| | X _{1.2.1} | 0,601 | 0,000 | Valid |
| | X _{1.2.2} | 0,546 | 0,000 | Valid |
| | X _{1.3.1} | 0,536 | 0,000 | Valid |
| | X _{1.3.2} | 0,469 | 0,000 | Valid |
| | X _{1.4.1} | 0,300 | 0,004 | Valid |
| | X _{1.4.2} | 0,699 | 0,000 | Valid |
| | X _{1.5.1} | 0,692 | 0,000 | Valid |
| | X _{1.5.2} | 0,669 | 0,000 | Valid |
| Internal Control System | X _{2.1.1} | 0,598 | 0,000 | Valid |
| | X _{2.1.2} | 0,725 | 0,000 | Valid |
| | X _{2.2.1} | 0,719 | 0,000 | Valid |
| | X _{2.2.2} | 0,563 | 0,000 | Valid |
| | X _{2.3.1} | 0,691 | 0,000 | Valid |
| | X _{2.3.2} | 0,716 | 0,000 | Valid |
| | X _{2.4.1} | 0,710 | 0,000 | Valid |
| | X _{2.4.2} | 0,641 | 0,000 | Valid |
| | X _{2.5.1} | 0,509 | 0,000 | Valid |
| | X _{2.5.2} | 0,489 | 0,000 | Valid |
| Employee Performance | Y _{1.1.1} | 0,669 | 0,000 | Valid |
| | Y _{1.2.1} | 0,712 | 0,000 | Valid |
| | Y _{1.2.1} | 0,691 | 0,000 | Valid |
| | Y _{1.2.2} | 0,557 | 0,000 | Valid |
| | Y _{1.3.1} | 0,729 | 0,000 | Valid |
| | Y _{1.3.2} | 0,668 | 0,000 | Valid |
| | Y _{1.4.1} | 0,691 | 0,000 | Valid |
| | Y _{1.5.1} | 0,616 | 0,000 | Valid |
| | Y _{1.5.2} | 0,423 | 0,000 | Valid |

Source: Primary data processed (2022).

3.2. Instrument Test

3.2.1. Validity Test

According to Hardani, et al. (2020), validity is the main thing to ensure the validity of measurements from a predetermined scale of the variables used in establishing the relationship of a phenomenon. In addition, an item is declared valid if the significance value is less than 5% (sig.<0,05). The results of the validity test 90 respondents explained that the statement items on the variables of Human Resources Audit, Internal Control System and Employee Performance were significant $\leq 0,05$ and $\geq 0,361 r_{table}$. So it can be concluded that all statement items on the three variables are valid or worthy of being used as research instruments.

Table 2. Reliability Test of 90 Respondents

| Variable | Cronbach's Alpha | Limit | Description |
|-------------------------|------------------|-------|-------------|
| Human Resources Audit | 0,753 | 0,7 | Reliable |
| Internal Control System | 0,833 | 0,7 | Reliable |
| Employee Performance | 0,830 | 0,7 | Reliable |

Source: Primary data processed (2022)

3.2.2. Reliability Test

The reliability test was investigated using the Statistical Package for the Social Sciences (SPSS) 25.0 for windows program by knowing the results of Cronbach Alpha. If the value of Cronbach Alpha > 0,7, a statement or question in the questionnaire is said to be reliable or reliable (Ghozali, 2018).

Based on the results of the reliability test 90 respondents shows in Table 2, the statement items of the Human Resources Audit, Internal Control System and Employee Performance variables had a Cronbach's Alpha value > 0,7. So, it can be concluded that all statement items on the three variables are reliable or reliable if used as research instruments.

3.3. Data Analysis Techniques

3.3.1. Descriptive Analysis

According to Sugiyono (2017) Descriptive analysis is used as a data analysis tool by describing or describing the data collected based on what is obtained without the intention to generalize the existing conclusions.

3.3.2. Quantitative Analysis

According to Sekaran and Bougie (2017) explained that the quantitative research method is a scientific method whose data is in the form of numbers or numbers that can be processed and analyzed using mathematical calculations or statistics.

3.3.3. Multiple Linear Regression

In this study, researchers used Multiple Linear Regression analysis because there are two independent variables, namely Human Resources Audit and Internal Control System. According to Sugiyono (2017) the equations of multiple linear regression analysis are:

$$Y = \alpha + b_1 X_1 + b_2 X_2 + \epsilon$$

3.3.4. Hypothesis Test

3.3.4.1. F Test

According to Ghozali (2018), explaining that the F test shows whether all independent or independent variables are used as models that have a simultaneous influence on the dependent or dependent variable.

3.3.4.2. T test (Partial)

According to Ghozali (2018), the t test is used to measure the influence of the independent or independent variables personally on the dependent or independent variables.

3.3.4.3. Determination Test

According to Ghozali (2018), the Coefficient of Determination (Adjusted R²) is used to measure the influence of the model in the dependent or dependent variable.

3.3.4.4. Dominant Variable

According to Ghozali (2018), the dominant variable is used to determine the independent variable which has a dominant influence on the dependent variable, which is seen from the value of the Standardized Coefficient Beta (β) which is the largest.

4. Result

The analysis of this study describes the results of research on the Effect of Human Resources Audit and Internal Control System on Employee Performance at PT. Subur Sedaya Maju Prabumulih Which includes descriptive analysis and testing with the IBM SPSS Statistics 25 program.

4.1. Descriptive Analysis

Descriptive analysis in this study was used to explain the characteristics of the respondents, including: gender, last education, age and length of work.

Table 3. Gender of Respondents

| Characteristics | Category | Frequency | Percentage |
|-----------------|--------------|-----------|-------------|
| Gender | Male | 58 | 64,4% |
| | Female | 32 | 35,6% |
| | Total | 90 | 100% |

Source: Primary data processed (2022).

Table 4. Respondents Last Education

| Characteristics | Category | Frequency | Percentage |
|----------------------------|--------------|-----------|-------------|
| Respondents Last Education | SMA/SMK | 28 | 31,1% |
| | DIPLOMA | 20 | 22,22% |
| | S1/S2 | 42 | 46,7% |
| | Total | 90 | 100% |

Source: Primary data processed (2022).

Table 5. Age of Respondents

| Characteristics | Category | Frequency | Percentage |
|--------------------|----------------|-----------|-------------|
| Age of Respondents | 15 to 24 Years | 2 | 2,2% |
| | 25 to 34 Years | 15 | 16,7% |
| | 35 to 44 Years | 41 | 45,6% |
| | 45 to 55 Years | 25 | 27,8% |
| | 55 to 65 Years | 7 | 7,8% |
| | Total | 90 | 100% |

Source: Primary data processed (2022).

Table 6. Length of Work

| Characteristics | Category | Frequency | Percentage |
|-----------------|----------------|-----------|------------|
| Length of Work | 1 to 5 Tahun | 2 | 2,2% |
| | 6 to 10 Tahun | 22 | 24,4% |
| | 11 to 20 Tahun | 37 | 41,1% |
| | 21 to 30 Tahun | 29 | 32,2% |
| Total | | 90 | 100,0% |

Source: Primary data processed (2022).

Table 7. Results of multiple linear regression equations

| Variable | Coefficients ^a | | Beta | t | Sig. |
|---|-----------------------------|---------------------------|------|-------|------|
| | Unstandardized Coefficients | Standardized Coefficients | | | |
| | B | Std. Error | | | |
| 1 (Constant) | 7,208 | 4,218 | | 1,666 | ,099 |
| Human Resources Audit (X ₁) | ,203 | ,101 | ,168 | 2,014 | ,047 |
| Internal Control System (X ₂) | ,558 | ,076 | ,613 | 7,344 | ,000 |

a. Dependent Variable: Employee Performance (Y)

Source: Primary data processed (2022).

Based on the data in Table 3, most of the research respondents are male, that is, as many as 58 respondents (64,4%) which indicates that most of the employees in PT. Subur Sedaya Maju Prabumulih is male gender.

Based on the data in Table 4, most of the respondents with the latest education is S1/S2 as many as 42 respondents (46,7%). This shows that the majority of respondents' last education or employees in PT. Subur Sedaya Maju Prabumulih is S1/S2.

Based on the data in Table 5, it can be explained that some of the respondents who have an age of 35 to 44 Years is 41 people (45,8%), This shows that the majority of respondents ages or employees in PT. Subur Sedaya Maju Prabumulih, included in the age is quite sufficient in maximizing performance, especially when inspecting and maintaining work equipment, materials, internal spare parts.

Based on the data in Table 6, some respondents with Length of Work 11 to 20 Years is 37 respondents (41,1%), This shows that the majority of respondents or employees have worked in PT. Subur Sedaya Maju Prabumulih.

4.2. Quantitative Analysis

4.2.1. Multiple Linear Regression Analysis

$$Y = 7,208 + 0,203X_1 + 0,558X_2 + \varepsilon$$

As shown in Table 7, the constant value (a) has a positive value of 7.208, which means that if the value of all independent variables, namely Human Resources Audit (X₁) and Internal Control System (X₂) is 0% or does not change, then the value of Employee Performance (Y) is

of 7,208. Human Resources Audit has a significant positive regression coefficient on Employee Performance with a coefficient value of 0.203 which means that if the Human Resources Audit increases then Employee Performance will also increase. The Internal Control System has a significant positive regression coefficient on Employee Performance with a coefficient of 0.558, which means that if the Internal Control System increases, the Employee Performance will also increase.

4.2.2. Hypothesis Test

4.2.2.1. F Test

Testing the hypothesis by using the F test, which is the first hypothesis in order to determine the level of significance of the influence of the Human Resources Audit and the internal control system together has a positive and significant effect on employee performance at PT. Subur Sedaya Maju Prabumulih.

4.2.2.2. T test

By looking at Table 7, it can be seen that the partial influence of the Human Resources Audit variable (X_1) and the internal control system (X_2) on Employee Performance (Y).

4.2.2.3. Determination Test

Table 9. shows the coefficient of determination (Adjusted R^2) of 0.471 or 47.1%, this shows that the influence of the Human Resources Audit variable (X_1) and Internal Control System (X_2) on Employee Performance (Y) is 47.1% and the remaining 52.9% is influenced by other variables outside the study.

Table 8. F Test

| ANOVA ^a | | | | | |
|--------------------|----------------|----|-------------|--------|-------------------|
| Model | Sum of Squares | df | Mean Square | F | Sig. |
| Regression | 364,717 | 2 | 182,359 | 40,551 | ,000 ^b |
| 1 Residual | 391,238 | 87 | 4,497 | | |
| Total | 755,956 | 89 | | | |

^aDependent Variable: Employee Performance (Y)

^bPredictor (Constant), Human Resource Audit (X_1), Internal Control System (X_2)

Source: Primary data processed (2022)

Tabel 9. Determination Test

| Model Summary | | | | |
|---------------|-------------------|----------|-------------------|----------------------------|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | ,695 ^a | 0,482 | 0,471 | 2,12061 |

^aPredictor (Constant), Human Resource Audit (X_1), Internal Control System (X_2)

Source: Primary data processed (2022).

4.2.2.4. Dominant Variable

Hypothesis testing in table 7. shows that the Human Resources Management Audit variable has a Standardized Coefficient Beta (β) value of 0.168. While the Internal Control System variable has a positive value on the regression coefficient of 0.613 so it can be concluded that the Internal Control System variable dominantly has a positive and significant effect on the Employee Performance of PT. Subur Sedaya Maju in Prabumulih.

4. Discussion

4.1. Human Resources Audit and Internal Control System together have a significant effect on Employee Performance on PT. Subur Sedaya Maju Prabumulih

The test results described in Table 8. succeeded in proving the first hypothesis "Human Resource Audit and Internal Control System together have a positive and significant effect on employee performance at PT. Subur Sedaya Maju Prabumulih" with calculated $F_{\text{value}} 40,551. > F_{\text{table}} 3,101$. Thus, the existence of this influence explains that the better the Human Resources Audit and the Internal Control System, the better the Employee Performance at the PT. Subur Sedaya Maju Prabumulih.

Employees feel that the HR Audit process carried out by the Company is good and according to procedures as expected by employees. Beginning with determining the needs of employees, then recruitment in which the company recruits employees in general or not limited to certain circles, either internal or external to the company. The Company first reviews the background of the employees recruited before the employees are placed, the Company also conducts training beforehand for employees before being placed in certain fields and employees receive welfare such as facilities, benefits, rewards and others in accordance with the procedures and policies that have been set by the company.

By conducting a Human Resources Audit in a company, it will provide feedback to the company which is then implemented in measuring the level of individual performance of human resources by comparing the performance that has been carried out with the planned performance level and then followed up or given solutions to improve employee performance. Supported by the results of research conducted by Sandi (2022) entitled *The Effect of Audit of Human Resources, Supervision and Facilities on Employee Performance During a Pandemic Case Study PT Golden Prima Sejahtera* explained that with the Human Resources Audit it was possible to measure the effectiveness of employee performance during a pandemic where the research results showed that the Audit HR has a positive and moderate effect on employee performance.

Likewise with the Internal Control System within the company, employees feel that the company has implemented the Internal Control System properly according to procedures which provide good feedback for employee performance. Such as a comfortable control environment between employees and employees as well as with the company, then risk assessment, where the company has carried out a risk assessment and explained the risks that may occur in the field so that employees can be more careful at work as well as policies and information submitted by the company both in writing or verbally can be accessed easily by employees. The company has also monitored employee performance either directly in the field or through audit reports recorded by employees so that internal control over employees is carried out effectively.

Therefore, effective internal control can improve the performance of all employees in achieving the goals set by the company. If the Internal Control in a company is weak, then the possibility of errors that cause the effectiveness of the performance to be weak too (Dewi, 2012).

4.2. Human Resources Audit partially has a positive and significant effect on Employee Performance in PT. Subur Sedaya Maju Prabumulih

The results of this study state that the Human Resources Audit partially has a positive and significant effect on employee performance. that is, with t_{count} of 2.014 > t_{table} of 1.663 which has a significance of 0.047 < 0.05. Human Resources Audit has a positive and significant impact on Employee Performance on PT. Subur Sedaya Maju Prabumulih.

In this case, employees feel that the HR Audit process that has been carried out by PT. Subur Sedaya Maju Prabumulih has complied with the established procedure. In accordance with the variable indicators that explain if the Human Resources Audit function is optimally implemented by the company starting from a mature HR planning, setting standards related to job training and providing employee welfare such as facilities, benefits, rewards and others in accordance with established procedures and policies by PT. Subur Sedaya Maju Prabumulih.

This is supported by previous research conducted by Putra & Aznedra (2021) with the title The Effect of Incentives, HR Planning and HR Audits on Employee Performance at Embung Fatimah Regional General Hospital Batam. The results of the research show that the existence of a Human Resources Audit will reduce complaints related to the performance of Embung Fatimah Hospital employees. In addition, an effective Human Resources Audit can improve employee performance so that it can support the success of company goals.

4.3. The Internal Control System partially has a positive and significant effect on Employee Performance in PT. Subur Sedaya Maju Prabumulih

The results of this study indicate that the Internal Control System partially has a positive and significant effect on employee performance in PT. Subur Sedaya Maju Prabumulih with t_{count} of 7.344 > t_{table} of 1.663 which has a significance of 0.000 < 0.05 which means that the Internal Control System has a positive and significant impact on employee performance at PT. Subur Sedaya Maju Prabumulih.

In this case, the employee states the process of the Internal Control System that has been implemented by PT. Subur Sedaya Maju Prabumulih has been implemented properly in accordance with variable indicators that explain the internal control system is optimally implemented by the company where employees get a comfortable control environment that supports employee performance, risk assessment that occurs in the company can be minimized properly, control activities have been carried out properly and information and communication can be accessed easily and is guaranteed to be correct, adequate monitoring in observing and assessing the quality of work that has been done by employees.

The results of this study are in line with the results of research by Puspitasari & Dahlia (2020) which also found that the Internal Control System in a company can affect employee performance because the goals to be achieved have been set to be achieved if the Internal Controls have been implemented properly. On the other hand, if Internal Control is not fully

implemented properly in accordance with the planned objectives, it will affect employee performance.

4.4. The Internal Control System has a dominant influence on Employee Performance in PT. Subur Sedaya Maju Prabumulih

The results of this study indicate that the Internal Control System variable has a positive value on a regression coefficient of 0.613 while the Human Resources Management Audit variable has a Standardized Coefficient Beta (β) value of 0.168. This shows that the Internal Control System has a dominant effect on Employee Performance in PT. Subur Sedaya Maju Prabumulih meaning, the higher the Internal Control System, the employee's performance will increase and have a significant influence.

In this case, the employee states the process of the Internal Control System that has been implemented by PT. Subur Sedaya Maju Prabumulih has been implemented properly in accordance with variable indicators that explain the Internal Control System is optimally implemented by the company where employees get a comfortable control environment that supports employee performance, risk assessment that occurs in the company can be minimized properly, control activities have been carried out properly and information and communication can be accessed easily and guaranteed correctness, adequate monitoring and assessing the quality of work that has been done by employees.

This is corroborated by a previous study by Utama (2020) in his research entitled *The Effect of Government Internal Control Systems and Employee Competencies on the Performance of Karimun Regency Government Agencies* which stated that the results of hypothesis testing carried out statistically obtained the Regression Coefficient Value of the Government Internal Control System variable (b_1) positive value is 0.244 this shows a significant effect compared to other independent variables tested in the study.

In addition, according to research conducted by Rahayu (2013) with the title *The Effect of Internal Control on Employee Performance at PT Ramajaya Pramukti Pekanbaru*. The results of this study indicate that the presence of Internal Control will encourage employees to obey and implement the rules and work standards that have been set.

Conclusion

Based on the results of research and discussion, it can be concluded that the Human Resources Audit and Internal Control System together have a positive and significant effect on Employee Performance at PT. Subur Sedaya Maju Prabumulih. Then, the Human Resources Audit and Internal Control System partially have a positive and significant effect on Employee Performance in PT. Subur Sedaya Maju Prabumulih and, the Internal Control System also has a dominant influence on Employee Performance at PT. Subur Sedaya Maju Prabumulih.

The limitation of this research is only to examine the Human Resources Audit Variable and Internal Control System. There are still other variables that can be used as variables to examine employee performance variables, so suggestions for further researchers can add other variables such as Leadership Style, Work Environment or other variables that have an influence on Employee Performance. And also this study discusses the performance of employees only in one company only. for further research can use several similar companies as a comparison and expand the research population.

In addition, this study also shows that the Internal Control System variable has a dominant influence on employee performance, especially on the Control Activities indicator which states that companies should have adequate supervision for each activity. As well as on the indicators of Monitoring (monitoring) where the company should carry out ongoing evaluations related to the internal control system in the company. In this case, it is important that the internal control system is carried out optimally so that it can be further improved to ensure that all members of the company or organization know and comply with existing policies.

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