

**MANAGEMENT AUDIT OF THE HUMAN RESOURCES FUNCTION AT PT POS  
INDONESIA (PERSERO) KCU SEMARANG****PRANALA MAHANANI RAHARJO<sup>1</sup>, RUDI HANDOYONO<sup>2</sup>, ALVIANITA GUNAWAN  
PUTRI<sup>3</sup>**

## AFFILIATIONS

<sup>1</sup> Accounting Department, Politeknik Negeri Semarang, Indonesia<sup>2</sup> Accounting Department, Politeknik Negeri Semarang, Indonesia<sup>3</sup> Accounting Department, Politeknik Negeri Semarang, Indonesia\*Author E-mail: [mahananipranala@gmail.com](mailto:mahananipranala@gmail.com)

**Abstract:** This study aims to analyze the effectiveness of 8 (eight) HR functions at PT Pos Indonesia (Persero) KCU Semarang. This research is a qualitative study, through the distribution of questionnaires using a purposive sampling technique. Data collection techniques were carried out by interviews, questionnaires, documentation studies, and observations. Data analysis uses management audit with four stages, namely preliminary audit, management control reviews and tests, detailed audits, and reports. The results show that the company has implemented 8 (eight) existing HR functions. In the implementation of the 8 (eight) HR functions, it was found that performance appraisal, reward and compensation system, employment relations, and termination of employment function have been effective. The functions of orientation and placement, training and development.

**Keywords:** *Management Audit, Human Resources function*

**INTRODUCTION****Introduction**

The development of the current era of globalization has started with the increasing contribution of digital aspects to the economy. Supported by increasingly sophisticated technology, the convenience and speed offered in a digital-based economy have changed the demand and supply patterns of economic actors from various sides, such as marketing, purchasing, product distribution and payment systems. Now, product buying and selling transactions can be carried out in the grip of a finger using electronic networks, this is what is called e-commerce.

Based on data from the Central Statistics Agency (BPS) in the 2021 e-commerce publication, the number of e-commerce businesses in 2020 was 2,361,423 businesses. More than half of e-commerce businesses in Indonesia or 63.76% deliver their products directly to buyers. As much as 21.54% of e-commerce businesses choose the delivery method by means of buyers taking orders directly at stores or at certain pick-up points. <https://www.bps.go.id>, July 11, 2022.

One of the first expedition services in Indonesia, namely PT Pos Indonesia, is a State-Owned Enterprise (BUMN) engaged in courier, logistics and financial services. PT Pos Indonesia officially operated in 1995 after previously using the official name PTT (Post Telegraf end Telefoon Diensts). Freight forwarding services have very good prospects for the survival of PT Pos Indonesia, but in fact some of the market share for freight forwarding services is controlled by private companies. The following is data regarding the Top Brand Index from several logistics service companies in Indonesia.

**Table 1**  
**Top Brand Index of Logistics Services in Indonesia**

Brands	Top Brand Index(%)			ranking		
	2019	2020	2021	2019	2020	2021
JNE	26.4	27.3	28.0	1	1	2
J&T	20.3	21.3	33.4	2	2	1
Tiki	12.6	10.8	11.2	3	3	3
Indonesian post	5.4	7.7	8.5	4	4	4
DHL	3.8	4.1	6.0	5	5	5

Source: [topbrand-award.com](http://topbrand-award.com)

Table 1 above shows that the PT Pos Indonesia (Persero) brand has not been able to become a superior brand in the eyes of consumers. For 3 consecutive years PT Pos Indonesia (Persero) has been ranked fourth under private shipping service companies, namely JNE, J&T and Tiki. In order to overcome this, PT Pos Indonesia (Persero) needs to work hard to increase productivity, quality and efficiency through the application of more modern technology supported by competent human resources. Susilo (2002: 3) states that human resources (HR) are the main supporting pillar as well as the driving force of the organization in an effort to realize its vision, mission and objectives. Human resources play an important role in achieving organizational goals. Without human resources, it will be difficult for the company to run and operate properly.

It can be said that the human resource function at PT Pos Indonesia (Persero) KCU Semarang has not been running effectively. This condition is indicated by the existence of several fields that have not met the number of employee needs due to unstructured human resource planning from the head office to the branch offices. The proportion of employee placement has not met the needs because many employees have retired or transferred at the beginning or middle of the year, but there has been no replacement delegated from the head office. Data on employee shortages in each field can be shown in the following table.

**Table 2**  
**PT Pos Employee Shortage Data Indonesia (Persero) KCU Semarang July 2022**

Field	Total Shortage of Employees
General Manager	1
Corporate Sales and Partnership Retail	2
Counter Service	5
Deputy Manager of Facilities and Vehicle Management	1
Manager of External Service Unit (UPL)	1
Central Manager of Corporate Shipping Services (SLPK)	1
<b>Amount</b>	<b>11</b>

Source: PT Pos Indonesia (Persero) KCU Semarang, 2022

Based on Table 2, it shows that in July 2022 there were still eleven (11) vacant positions in several fields at PT Pos Indonesia (Persero) KCU Semarang, resulting in multiple positions for several employees. Law Number 25 of 2009 concerning Public Services Article 17 states that officials are prohibited from holding concurrent positions from agencies, BUMN and BUMD. The impacts can be in the form of neglected tasks, conflicts of interest, double income, and triggering KKN (Corruption, Collusion, and Nepotism).

Management needs a performance appraisal tool for its employees as one of the controls and as a measure of the efficiency and effectiveness of the HR function in the company so that performance continues to run well (Septiani et al, 2015: 33). The tool can be in the form of a continuous and regular check of the HR function. The types of inspections that are generally carried out are management audits or management audits.

Bayangkara (2017:114-115) explains that the scope of an HR audit is divided into three groups according to the administration of fixed assets in general, namely acquisition, use and disposal. Recruitment or acquisition of HR starting from the beginning of the planning process for HR needs through to the selection and placement process, HR management includes all HR management activities from training and development to evaluating employee performance, termination due to resignation or dismissal due to violation of company rules. This research focused on eight (8) 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. Evaluation does not cover the HR planning function,

This research will assess the effectiveness of the HR function that has been running, as a measure of success in achieving company goals. The results of the research will show an objective picture of the company's HR performance and various deficiencies that occur in HR management that still require improvement. Based on the description above, the problem that will be examined in this paper is "Management Audit of the Human Resources Function at PT Pos Indonesia (Persero) KCU Semarang".

### **Research purposes**

1. Analyze the effectiveness of eight (8) control activities or HR program functions including orientation and placement, training and development, performance appraisal, career development, reward and compensation systems, employee protection, employment relations, and termination of employment.
2. Finding weaknesses and providing recommendations on the effectiveness of eight (8) control activity functions over the HR program. covering orientation and placement, training and development, performance appraisal, career development, reward and compensation systems, employee protection, employment relations, and termination of employment.

## **LITERATURE REVIEW**

### **Management**

According to Triyono (2012: 2) Management comes from the word management which is a noun from the verb to manage which means managing, organizing, implementing, and managing, so that management is management, arrangement, implementation, and management. Marry Parker Follett in Handoko's Management Book (2009:8) defines management as the art of getting work done through other people. Hasibuan (2017:9) states that management is a science and art that regulates the process of using human resources and other sources effectively and efficiently to achieve certain goals.

### **Human Resource Management**

Sofyandi (2008: 6) defines human resource management as a strategy in implementing management functions, namely planning, organizing, leading, and controlling in every human resource activity starting from the process of withdrawal, selection, training and development, placement, to termination. work relations aimed at increasing the productive contribution of the organization's human resources towards achieving organizational goals more effectively and efficiently. According to Hasibuan (2017: 10), human resource management is the science and art of managing labor relations and processes so that they are effective and efficient and help realize company, employee and community goals.

Meanwhile, according to Handoko (2012: 4), human resource management is the withdrawal, selection, development, maintenance, and use of human resources to achieve individual and organizational goals. HR management is needed to increase the effectiveness of human resources in the organization. The goal is to provide an effective work unit organization.

## **audits**

### **Definition of Audit**

Mulyadi (2014: 9) states that an audit is a systematic process to objectively obtain and evaluate evidence regarding statements about economic activities and events, with the aim of determining the degree of conformity between these statements and predetermined criteria, as well as the delivery of the results results to interested users. Hery (2019: 9) suggests auditing as a systematic process to obtain and evaluate (objectively) evidence related to assertions about economic actions and events, in order to determine the level of compliance between assertions with established criteria and communicate the results to parties -interested party.

### **Type of Audit**

Types of audits are generally divided into 4 (four) according to Bayangkara (2017: 4), namely:

#### 1. Financial Statement Audit

An audit of financial statements is an audit conducted by an external auditor on financial statements which aims to determine whether the auditee's financial statements have been prepared in accordance with generally accepted accounting principles. The results of the audit will then be shared with the company's investors and creditors.

#### 2. Compliance Audits

Compliance audit is an audit conducted by assessing the level of compliance of an entity with laws, regulations, plans and procedures. Compliance audits can be carried out by internal audits and external audits which will then be reported to the management of the entity concerned and the government.

#### 3. Internal Auditing

Internal audit is an audit conducted by an auditor to independently assess several activities within the company. This assessment includes the reliability of financial statements, internal control of the organization, efficiency and effectiveness of resources, as well as a review program for the consistency of results with organizational goals. This audit results will be submitted to the management of the entity concerned.

#### 4. Management Audit (Operational)

Management audit is an audit of organizational activities to assess whether organizational activities are difficult in accordance with established standards, procedures and conditions. This audit is carried out with the aim of obtaining and evaluating the evidence found to achieve the goals set by the company.

### **Management Audits**

The definition of management audit according to Bayangkara (2017: 2) is an evaluation of the efficiency and effectiveness of company operations, covering all of the company's internal operations that must be accounted for by various parties who have higher authority. According to Hery (2019: 12), a management audit is carried out to review part or all of the organization's activities in order to evaluate whether the available resources have been used effectively and efficiently.

### **Human Resource Management Audit**

Hasibuan (2017: 259) states that a human resource audit is a follow-up to the realization of plans that have been made to find out whether employees are working properly and behaving according to plan. HR audits are carried out to see whether the quantity and quality of human resources needed by the company's organization have been fulfilled effectively and efficiently (Papina and Aisyah, 2016: 16).

### **Scope of Human Resource Management Audit**

According to Bayangkara (2017: 114-115), the division of the scope of human resources is divided into three groups as follows:

1. Recruitment or acquisition of HR, starting from the initial HR planning process through to the selection and placement process.
2. Management (empowerment) of HR, covering all HR activities after being in the company, starting from training and development to evaluating employee performance.
3. Termination of employment (PHK) due to resignation or dismissal due to violation of company rules.

### **Human Resource Management Audit Steps**

According to Bayangkara (2017: 110-114) in general there are five stages that must be carried out in a management audit and HR audit referring to these stages in their implementation. These steps include:

1. Preliminary Audit, at this stage the auditor emphasizes his audit on seeking background information and an overview of the HR program or activity being audited.
2. Review of the Management Control System, based on the results of this review the auditor can make a decision whether the audit can be continued or not considering the availability of the required data and freedom in conducting the audit.
3. Continuing Audit, from the audit findings obtained by the auditor summarizing and grouping the findings into groups of conditions, criteria, causes, and consequences. From the various deficiencies found, the auditor then formulates a recommendation to correct deviations that occur so that they do not recur in the future.
4. Reporting, reports must be presented in a language that is easy to understand. In this report, the auditor presents the audit findings of irregularities and weaknesses in the management control system in the company.
5. Follow-up, follow-up is the implementation of the recommendations submitted by the auditor.

## **RESEARCH METHODOLOGY**

### **Research design**

This research is a qualitative descriptive study with a case study approach, namely management audit research on the human resource function at PT Pos Indonesia (Persero) KCU Semarang. According to Sugiyono (2018: 56), descriptive research is a study conducted to find out the existence of an independent variable, either only on one variable or more (stand-alone variable) without making comparisons by looking for the relationship between that variable and other variables. The method used in this research is a qualitative method, which is a scientific research method used to examine natural object conditions, where researchers are key instruments, data collection techniques are carried out in a triangulation manner (combined observations, interviews, documentation) (Sugiyono, 2018: 9).

### **Data Types and Sources**

The type of data used in this research is qualitative data. The data needed in this study are data in the form of company profiles, organizational structures, profiles of the Department of Human Resources, as well as records and documents related to human resource activities at PT Pos Indonesia (Persero) KCU Semarang.

The data sources used are primary and secondary. Primary data sources were obtained through observation (observation) and by direct interviews with the companies to be studied while secondary data sources were obtained from company documents and written information regarding the condition of the company related to human resource activities at PT Pos Indonesia (Persero) KCU Semarang.

### **Population**

According to Hartono (2019: 163), the population is the entire research subject to be studied. The population in this study were all permanent employees at PT Pos Indonesia (Persero) KCU Semarang, totaling 119 employees.

### **Sample**

Samples in qualitative research are not called respondents, but sources or participants, informants, friends and teachers in the research (Sugiyono, 2018: 298). The sampling technique in this study uses a purposive sampling technique, which is a sampling technique with data sources with consideration of certain data (criteria) (Sugiyono, 2018: 218). The criteria used in sampling were permanent employees of PT Pos Indonesia (Persero) KCU Semarang, with a minimum D3 education criterion according to the field and criteria for at least 2 years of service. Determining the number of samples can be done by means of statistical calculations, namely by using the Slovin formula. The Slovin formula is used to determine the sample size from a known population of 119 permanent employees. For the level of precision specified in the determination of the sample is 10%. The reason researchers use a precision level of 10% is because the total population is less than 1000.

Slovin's Formula:

$$n = \frac{N}{1 + Ne^2}$$

Information:

$n$  : number of samples  
 $N$  : total population  
 $e$  : fault tolerance limit (10%)

**Source: Seville in Firdaus and Zamzam, 2018: 100**

Sampling calculations for PT Pos Indonesia (Persero) KCU Semarang employees using the Slovin method are as follows:

$$n = \frac{N}{1 + Ne^2}$$
$$n = \frac{119}{1 + 119(0,1)^2}$$
$$n = 54$$

### **The scope of research**

This research focuses on assessing the effectiveness of 8 (eight) human resource functions at PT Pos Indonesia (Persero) KCU Semarang which include:

1. Orientation and Placement
2. Training and development
3. Performance Assessment
4. Career Development
5. Rewards and Compensation System
6. Employee Protection
7. Labor Relations, and
8. Work termination

### **Research Indicators**

The indicators used in this study are based on documentation studies and observation results on company regulations for the human resource function of PT Pos Indonesia (Persero) KCU Semarang.

**Table 3**  
**Research Indicators 8 (eight) Functions of HR PT Pos Indonesia (Persero) KCU Semarang**

No	HR function	Indicator
1	Orientation and Placement	1. Orientation and placement guidelines 2. Implementation of orientation and placement
2	Training and development	1. Training and development procedures 2. Training and development methods 3. Implementation of training and development
3	Performance assessment	1. Performance appraisal guidelines 2. Performance appraisal purposes 3. Implementation of performance appraisal 4. Communication of performance appraisal results to employees
4	Career Development	1. Career development guidelines 2. Career development program 3. Implementation of career development programs
5	Rewards and Compensation System	1. Guidelines for granting rewards and compensation 2. The purpose of reward and compensation 3. Implementation of reward and compensation
6	Employee Protection	1. Employee protection guidelines 2. Guidelines for occupational hazard communication systems 3. First aid training for employees 4. Implementation of employee protection
7	Labor Relations	1. Labor relations guidelines 2. Implementation of labor relations
8	Work termination	1. Termination Guidelines 2. Termination processing

Source: Bayangkara, 2017

#### Method Collection Data

Data collection techniques are the most important step in research, because the main goal of research is to obtain data according to (Sugiyono, 2018: 308). Data collection techniques used in this study are as follows:

##### 1. Interview

According to Sugiyono (2018: 194), interviews are used as a data collection technique if the researcher wants to conduct a preliminary study to determine the problems that must be studied and find out more in-depth details from the respondents. Interviews were conducted with Managers and staff of the HR and General Support Division as well as Sales Managers of PT Pos Indonesia (Persero) KCU Semarang.

##### 2. Questionnaire

According to Sugiyono (2018: 199) a questionnaire is a data collection technique by providing a set of questions or written statements to respondents to answer. The list of questionnaire questions includes orientation and placement, training and development, performance appraisal, career development, reward and compensation systems, employee protection, employment relations, and termination of employment (Bayangkara, 2017: 120-152).

##### 3. Documentation Study

Documentation studies are a complement to the use of observation and interview methods in qualitative research (Sugiyono, 2018: 329). The documents used in this study are written documents in the form of company profiles, organizational structures, profiles of the HR and General Support Division of PT Pos Indonesia (Persero) KCU Semarang, company regulations and standard operating procedures for HR, as well as records and documents related to HR activities. PT Pos Indonesia (Persero) KCU Semarang.

##### 4. Observation

Observation is a data collection technique that requires researchers to go into the field to observe things related to space, place, actors, activities, objects, time, events, goals, and feelings (Patilima, 2011:63). Observation activities in this study are by observing everything related to the activities or performance of the human resources of PT Pos Indonesia (Persero) KCU Semarang.

### **Data analysis method**

Data analysis techniques are methods used by researchers to process data that has been obtained from the company being studied. The following describes the stages of data analysis in this study, namely:

#### **1. Preliminary Audit**

The first stage carried out in data analysis is to develop audit procedures which include the following activities, namely:

- a. Conduct initial talks with the Manager of the Division of Human Resources and General Support of PT Pos Indonesia (Persero) KCU Semarang to obtain general information about the company and outline the research to be carried out.
- b. Collect data regarding general company information including, company profile, organizational structure, vision and mission, management of HR functions, and other data related to HR functions of PT Pos Indonesia (Persero) KCU Semarang
- c. Conducted interviews with Managers and staff of the HR and General Support Division as well as Sales Managers of PT Pos Indonesia (Persero) KCU Semarang to obtain supporting data
- d. Conducting observations on HR activities
- e. Distribute questionnaires to employees of PT Pos Indonesia (Persero) KCU Semarang to find out other information related to HR activities
- f. Make an overview and important findings

#### **2. Reviews and Management Control Testing**

After conducting a preliminary audit which aims to obtain information and evidence, the next stage is to review and test the management control of the audit object with the aim of assessing the effectiveness of management control in supporting the achievement of company goals and covering the entire system of the company. From the results of this test, the controls that apply to the object of the audit can be better understood so that potential weaknesses can be identified more easily in various activities carried out by PT Pos Indonesia (Persero) KCU Semarang. Assessment of management control over the HR function at PT Pos Indonesia (Persero) KCU Semarang used a questionnaire with questions related to the scope of the audit, namely orientation and placement, training and development, performance appraisal, career development, reward and compensation systems, employee protection, employment relations, and termination of employment. The questionnaire in the audit program used has a rating system if the answer "yes" indicates the goodness of the company's control system, whereas if the answer is "no" indicates the weakness of the company's internal control system.

#### **3. Detailed Audit**

The third stage is to analyze the results of the audit object using measurement tools used in human resource management audits. This stage takes place when the researcher has obtained sufficient information about the object of research. Existing audit findings are collected and grouped for later analysis. The HR management audit has four measurement tools to analyze the level of success of the programs carried out, namely:

##### **a. Condition**

Conditions are conditions that actually occur and are found by researchers related to human resource programs that have been set by the company.

##### **b. Criteria**

Criteria are standards that contain company norms and policies that are used as guidelines in the implementation of human resource programs that are running in the company.

c. Reason

Causes are conditions that occur after the implementation of human resource programs. This cause can be in the form of achieving program results in accordance with the plans that have been designed or it can also be in the form of non-achievement of program objectives that have been planned by the human resources function.

d. Consequence

Consequences are something that must be borne by the company because of a discrepancy between the established criteria and the actual activities that occur in the field. Consequences can have a positive or negative impact on the company's financial and non-financial conditions.

In the next stage, the discussion and evaluation of effectiveness is carried out, namely the process of further presentation by comparing conditions, criteria, causes and effects. Assessment of the effectiveness of the results of the auditor's findings will then be clarified and then followed by providing recommendations from researchers so that management allows for better improvements. The effectiveness of each audit program can be determined using established criteria, namely by comparing the number of statements concluded "Yes" compared to the total number of statements per audit program. The effectiveness formula can be formulated as follows:

$$\text{Efektivitas Program} = \frac{\text{Jumlah pernyataan dengan kesimpulan "Ya"}}{\text{Jumlah total pernyataan program audit}} \times 100\%$$

With the interpretation of the value namely:

**Table 4**  
**Interpretation of Effectiveness Values**

Percentage	Criteria
86% - 100%	Effective
70% - 85%	Effective enough
55% - 69%	Less effective
< 55%	Very Less Effective

Source: Regulation of the Secretary General of the Indonesian Judicial Commission, 2013

4. Reporting

This stage aims to communicate audit results including recommendations based on evaluation and assessment of the management of the HR function in the company. The results of audit management work must be immediately reported to the competent authorities as a basis for encouraging corrective action or for information material. The report on audit findings consists of background information, audit conclusions, recommendations and audit scope.

**RESULTS AND ANALYSIS**

After conducting a human resource audit at PT Pos Indonesia (Persero) KCU Semarang, it can be seen how the activities of the human resource function have been running at PT Pos Indonesia (Persero) KCU Semarang. The following is a discussion of the activities of the human resource function at PT Pos Indonesia (Persero) KCU Semarang:

1. Orientation and Placement

The orientation and placement program at PT Pos Indonesia (Persero) KCU Semarang has complied with Law No. 13 of 2003 concerning Manpower Chapter VI Articles 31-38, which can be seen from the existence of regulations governing employee orientation and placement.

The effectiveness of the employee orientation and placement program is 79.63%, which can be classified as quite effective. This is because employee rotation at PT Pos Indonesia (Persero) KCU Semarang has not been carried out regularly. In addition, 11 vacant positions were found, causing concurrent positions

## 2. Training and development

Employee training and development is an important HR function for employees to improve their skills, knowledge, attitudes and performance in accordance with the needs of the job or position. Employee training and development objectives are clearly stated and well documented. The effectiveness of the HR training and development program is 83.70%, which can be classified as quite effective. The specified training program is not in accordance with the needs of the company. This is considered ineffective because employees who are in need of training do not receive adequate training.

## 3. Career Development

Career planning and development programs are carried out to motivate employees to be promoted to positions or ranks in accordance with the requirements and capabilities in holding the existing duties, authorities and responsibilities. Career development at PT Pos Indonesia (Persero) KCU Semarang has complied with Law No. 13 of 2003 concerning Employment, Chapter VII Articles 39-41 and has also complied with the Decree of the Board of Directors of PT Pos Indonesia No. 59/DIRUT/0721 concerning Career Management. The effectiveness of the career development program is 82.59%, which can be classified as quite effective. The career development program applies to all employees without exception. Evaluation has been carried out on the program but has not been carried out periodically.

## 4. Performance assessment

Performance appraisal is useful for evaluating employee work and for developing abilities and motivating employees, or in other words employee performance appraisal can measure the employee's performance. Performance appraisal is carried out by linking employee performance in carrying out their duties and responsibilities with predetermined success standards (measures) for these duties and responsibilities. The effectiveness of the performance appraisal program is 94.71%, which can be classified as effective. The appraisal method emphasizes employee performance. The results of employee performance appraisals have been documented and presented to employees as feedback.

## 5. Rewards and Compensation System

Compensation and remuneration are given to an employee for giving energy and thoughts for the progress of the company. The goal of compensation management is to help the company achieve its goals and ensure internal and external fairness. The effectiveness of the reward and compensation system program is 96.91%, which can be classified as effective. The compensation structure and policies provided to employees are in accordance with government regulations and coupled with bonuses and other benefits that make the compensation program provide satisfaction to employees.

## 6. Employee Protection

Work protection which includes occupational safety and health policies shows the physiological (physical) and psychological conditions of employees caused by the environment and work facilities provided by the company. If the company implements effective safety and health measures, it will prevent or reduce workers suffering from short-term or long-term injury or illness as a result of their work at the company. Employee protection at PT Pos Indonesia (Persero) KCU Semarang is in accordance with Permenkes No 48 of 2016. The effectiveness of the employee protection program is 84.81%, which can be classified as quite effective. No planned training P3K makes employees have minimal knowledge of work safety, so this program is still classified as quite effective.

## 7. Labor Relations

The working relationship is a cooperative relationship between all parties who are in the operational process in a company. The implementation of work relations is a manifestation and acknowledgment of the rights and obligations of employees as a company partner that ensures the continuity and success of the company. The effectiveness of the labor relations program is 98.61%, which can be classified as effective. This is evidenced by the good relationship between the employees of other departments and the personnel department, then the relationship between employees and co-workers is well established.

#### 8. Work termination

The employment termination program contained in PT Pos Indonesia (Persero) KCU Semarang has complied with Law No. 13 of 2003 concerning Manpower Chapter XII articles 150-172 and is also in line with the regulations contained in the company. The effectiveness of the employment termination program is 86.42%, which can be classified as effective. This is evidenced by companies that already have clear and detailed and well-documented termination regulations, but have not socialized them to all employees. Thus resulting in employees not knowing well about the regulations on termination of employment owned by the company.

### CONCLUSION

After conducting an analysis of research on the audit of the human resource function at PT Pos Indonesia (Persero) KCU Semarang, the conclusions that can be drawn from this research are as follows:

1. Employees of PT Pos Indonesia (Persero) KCU Semarang have carried out 8 (eight) HR functions, namely orientation and placement, training and development, career development, performance appraisal, reward and compensation system, employee protection, employment relations and termination of employment.
2. In the implementation of the 8 (eight) HR functions it was found that the functions of performance appraisal, reward and compensation systems, employment relations, and termination of employment have been running effectively, the functions of orientation and placement, training and development, career development, and employee protection have been running quite effectively.

Some suggestions for improvement to increase the effectiveness of HR management at PT Pos Indonesia (Persero) KCU Semarang, namely:

1. Companies need to streamline orientation and placement policies by holding gradual and periodic rotations and adjusting them to the abilities or competencies of employees.
2. The company makes and proposes a complete and periodic HR plan according to needs to the head office.
3. The company develops training programs for each department and conducts them periodically in order to create alignment regarding expectations and needs, employee skills and the company's strategic goals.
4. The company implements employee training programs by reviewing training needs.
5. Companies need to regularly evaluate and measure employee career development programs to find out how successful the program has been.
6. Companies need to develop and implement periodic first aid training programs with related agencies to increase employee knowledge of the effects of material hazards within the company.
7. The company makes a socialization program about the rules and basic staffing in a complete and periodic socialization to all employees.

### BIBLIOGRAPHY

Agoes, Sukrisno. (2012). *Auditing Petunjuk Praktis Pemeriksaan Akuntan Oleh Akuntan Publik*. Jakarta: Salemba Empat.

- Al latif Srouf, Badia Abed. "Human resources audit and its impact on the outstanding performance of workers in the education sector Case study Al-Safer Secondary School." *Journal of Positive School Psychology*. Vol 6. No 4.
- Ardiyanto. 2020. "Audit Manajemen Atas Fungsi Sumber Daya Manusia di RS Bhayangkara Surabaya". *Jurnal Ilmu dan Riset Akuntansi*. Volume 9. Nomor 2.
- Arikunto, Suharsimi. (2005). *Manajemen Penelitian*. Jakarta: Rineka Cipta.
- Bayangkara, IBK. 2017. *Audit Manajemen Prosedur dan Implementasi*. Jakarta: Salemba Empat.
- Firdaus dan Fakhry Zamzam. 2018. *Aplikasi Metodologi Penelitian*. Yogyakarta: Deepublish.
- Handoko, T. Hani. 2009. *Manajemen*. Yogyakarta: BPFE.
- Handoko, T. Hani. 2012. *Manajemen Personalia dan Sumberdaya Manusia*. Yogyakarta: BPFE.
- Hartono. 2019. *Metodologi Penelitian*. Riau: Zanafa Publishing.
- Hasibuan, Malayu P. 2017. *Manajemen Sumber Daya Manusia*. Jakarta: PT Bumi Aksara.
- Hery. 2019. *Manajemen Kinerja*. Jakarta: PT Grasindo.
- Mawarni et al. 2019. "Audit Operasional atas Sumber Daya Manusia". *Jurnal Akuntabel*. Volume 16. Nomor 2.
- Mawarni, Ige, Cornelius Rantelangi, and Ledy Setiawati. "Audit operasional atas fungsi sumber daya manusia pada yayasan pendidikan islam pondok pesantren shuffah hizbullah samarinda". *Jurnal Akuntabel*. Volume 16. Nomor 2.
- Miah et al. 2019. "A Review Study of the Human Resource Management Practices on Job Satisfaction of Hotel Industry Employees of Malaysia". *International Journal of Human esource Studies*. Volume 9. Nomor 3.
- Mulyadi. 2014. *Auditing*. Jakarta: Salemba Empat.
- Negi, Amrapali dan Dr.D.S.Chaubey. 2015. "Human Resource Audit System for Evaluating Employees Performance". *International Journal Research in Economics and Social Sciences*. Volume 5. Nomor 8.
- Nur, Faujiah dan Lukman Hakim Siregar. 2019. "Audit Manajemen Pada Kantor Kesyahbandar Utama Belawan". *Jurnal Bisnis Corporate*. Volume 4. Nomor 1.
- Patilima, Hamid. 2011. *Metode Penelitian Kualitatif*. Bandung: Alfabeta.
- Peraturan Sekretaris Jenderal Komisi Yudisial RI No 5 Tahun 2013 tentang Audit Operasional.**
- Sembiring, Sony Ricardo dan Ketut Budiarta. 2018. "Efektivitas Manajemen Sumber Daya Manusia (Studi Kasus Penerapan Audit Manajemen pada Hotel X Seminyak)". *E-Jurnal Akuntansi Universitas Udayana*. Volume 25. Nomor 2.
- Siagian, Sondang. 2013. *Audit Manajemen*. Jakarta: Bumi Aksara.