

# Human Resources Management Audit to Assess the Performance of the Employees at PT Samator

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## **Abstract**

Human Resource is the most important resource to realize the company's visions to optimize the potential of the human resource, a good management is needed including management policies such as procedures and systems application which is handled by Human Resource Division or Personnel Department which are responsible for getting, utilizing, and maintaining the human resource. Human Resource (HR) Management Audit is important in noticing the effectiveness and the efficiency of the whole function of HR in managing human resources of a company. PT Samator has competent human resources in the field. Because companies want to provide the best kind of stakeholders, is committed to product quality, improve services and customer solution orientation, the functions, duties and responsibilities of the HR can be judged effective or through a performance audit of human resources management. The type research is a case study with descriptive method that the problem characteristic related to the background of the study with the recent condition and also observes the subject interaction with the environment around. The research focused on performance scoring towards the employee of PT Samator which includes human resources recruitment, orientation, and placing, employee training and development, employees' work achievement scoring, employees' performance evaluation, carrier training and development, allowance giving, maintenance of relation between employee and separation and retirement. Of the nine human resource audit functions has been operating effectively. And of the development of criteria, causes, effects of each function in each department, discovered a weaknesses that the company still has not done an employee satisfaction survey as an evaluation and feedback for the formulation of the HR plan the next period.

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## **INTRODUCTION**

Human resource is the most important resource to realize the company's visions. To optimize the potential of the human resource, a good management is needed including management policies such as procedures and systems application. The importance role of human resource in a business unit activity makes the leader of a company's operational create a checking system which the checking and controlling system of all human resources division is a part of Human Resources Management Audit. Human Resources (HR) Management Audit is important in noticing the effectiveness and the efficiency of the whole function of HR in

managing human resources of a company. According to Alejandro R. Gorospe (Tunggal, 1992:2) management audit is a technique which is organized and used to analyze the effectiveness of a unit or work rather than just a standardization of a company or an industry. The analysis is to find whether the company has used worker which has area expertise to convince the management that the visions have been properly implemented, and the matter that is really needs to be fixed is found. It is known that management audit is not only used as a tool to value an effort, but it also can be used as a detecting tool of an uncommon situation within a company so that it can be fixed as early as possible.

The research at PT Samator is motivated by the position of the gas division as the main division in PT Samator. In the gas industry in Indonesia, PT Samator is one of the dominant players among other five players with the biggest share of 29%. PT Samator's vision is become a coveted enterprise, continues to grow and evolve by utilizing the natural resources that provide benefits for life. With this vision, the mission of the company is composed, among others: (1) Provide the best for the stakeholders; (2) Integrate and committed to quality, HSE and good corporate governance; (3) Improve the Total Customer Solution; (4) Expand its business areas and develop products, services, and technologies.

To support the vision of company, PT Samator has competent human resources in the field. Because the company wants to provide the best performance for stakeholders, it is committed to produce high quality product, improve services and has customer solution orientation. These vision can only be realized with having a superior quality of human resources. Therefore, to accommodate human resources from all divisions, not only an apart of the company's organizational structure, the activities or efforts should be coordinated with good company that function, perform their duties and responsibilities.

Functions, duties and responsibilities of the HR can reveals the effectiveness of human resource management through performance audits. At PT Samator, national scale company that has been for decades in the gas industry, the performance audit of human resource management has been conducted in cooperation with the external audit firm. While the company's internal audit is still very limited in practice given the very broad scope company, engaged in various fields of business with a wide variety of backgrounds and standards of human resources in each branch of business. The objectives of the study are (1) to know the effectiveness of the conduction of human resources function ran by PT Samator and (2) to find weaknesses in the implementation of human resources function.

## **LITERATURE REVIEW**

### **Human Resources**

According to Sutrisno (2009:1) stated that human resources comes from an English term. However there are experts who equalize human resources to manpower. Furthermore, Werther and Davis (1996), cited by Sutrisno (2009:1) stated that human resources is "The employee who is ready, able and steady in reaching the visions of the company." As it is said that the main dimension of human resources is its contribution towards the organization, while human main dimension is a contribution treatment towards it that by its turn will decide the quality and capability of its life. Similarly. according to Ndraha (1999) cited by Sutrisno, (2009:2), is human resources that is capable in creating not only comparative value but also competitive-generative-innovative value by using the highest energy such as: intelligence, creativity, and imagination; not only using raw energy such as raw materials, field, water, muscles, and etcetera.

## **Human Resource Management (HRM)**

Human resource development is the development and utilization of personnel for the effective achievement of individual, organization, community, national, and international, goals and objectives. Meanwhile, the definition of Human Resources Management in micro perspective is usually as the same as the definition that is given towards personnel management (Gomes, 2003:4). The definition of HRM in micro perspective is also given which is HRM is the planning, organizing, maintaining and termination towards manpower in the aim to help reaching the purposes of the organization, individual and society (Gomes, 2003:6)

According to Sutrisno (2009:4) stated that HRM includes the utilization of HRM productively in reaching the purposes of the organization and satisfaction of individual worker's need. So, Human Resources Management may also be planning activity, procurement, development, maintenance, and human resources utilization as well to reach good purposes for individual and the organization. Although it has the same object, which is human, but basically there is a great difference between human resources management and manpower management or personnel management.

Human Resources Management (HRM) is a part of organizational management focused on human resources element. HRM the duty is managing human resources element well so that it can be obtained the manpower satisfied with the work. From the explanation above, it can be concluded that HRM is defined as a planning, organizing, direction, and controlling towards procurement, development, compensation, integration, maintenance and working termination to reach the organization aims of the company integratedly.

## **Management Audit**

Audit management is known as an area that is an extension of the financial audit and compliance auditing. Audit management is known as operational audit, performance audit, economy and efficiency audit, effectiveness audit, system audit, comprehensive auditing and so on. It can be concluded that the management audit is a systematic process for assessing and evaluating and help the management to improve the efficiency and effectiveness of the operations of a company or organization, which is accompanied by a recommendation or repairs to the weaknesses found.

The benefits of a management audit (Tunggal, 2003: 14-15), are (1) provide information that is relevant and timely for decision making (2) ensure adherence to management policies applied by the company based on the plans, procedures and requirements of government regulation (3) identify areas of potential problems at an early stage to determine the preventive measures to be taken (4) Assist management in evaluating the records, reports and controls within the company (5) assess the efficiency and economizing the use of resources, including reducing the waste that occurs.

In order to achieve the objectives of management audit, the examiner should plan the process of audits conducted. The stages of the management audit are (1) Preliminary Survey, in this phase, the examiner should obtain general information and background of the company in a relatively short time on all aspects of the organization, activities, programs or systems that are considered to be audited to acquire knowledge or an adequate picture of the object to be audited. In addition, the examination must also obtain a review and other information such as the activities carried out, the type of control, organization structure, authorization and authority

within the company and examine the quantifiable data, management reports and other reports, to identify trends. This can be done by interviewing the management and employees of the company.

### **Human Resource Management Audit**

According to William B. Wether, JR and Keith Davis (Tunggal, 1992: 80) defined "Audit of human resources as personnel activity assessment used in the organization (Evaluating the personnel activities used in an organization)". The benefits of an audit of human resource management according to Tunggal (2000:81) are (1) to identify the contribution of human resources to the organization (2) to improve the professional image of the human resources department (3) to encourage responsibility and greater professionalism among members of the human resources department (4) to clarify the obligations and responsibilities of the human resources department.

Bayangkara (2007: 67) stated that the scope of HR audit can be classified into three groups. The first is an audit of the acquisition of HR or recruitment, starting from the beginning of the planning process to the needs of human resources selection and placement process. The second is that management (empowerment) human resources, human resources management includes all activities in the company after the start of training and development through employee performance appraisal. The third is termination of employment (FLE) for resignations or dismissals due to violation of company rules.

### **Performance Concept**

Performance is defined as work that can be achieved by a person or group of people in an organization, in accordance with the authority and responsibilities of each, in an effort to achieve the organization objectives legally relevant, not breaking the law and in accordance with the morals and ethics. The definition put forward by the organization's performance in Bastian (2005) is an illustration of the level of achievement in performing the duties in an organization, in realizing the goals, objectives, mission and vision of the organization. From the previous definition, it can be concluded that the performance of an achievement or performance results in the activity or activities or programs that have been planned in advance in order to achieve the goals and objectives set by the organization and implemented within a specified period.

Performance appraisal is a process in the organization of work aimed at evaluating the implementation of each individual in the organization (Simamora, 1999: 415). Performance audit is an objective and systematic audit of the evidence to be able to carry out an independent assessment of the performance of an organization or company. Performance audit focuses on the process of assessing the success of an audited performance economically, efficiently, and effectively. Performance standards audit explain the level of the expected performance, and is a point of comparison, goals or targets, depending on the approach taken. What supposed to do is to set the standards before the work was performed, so that all involved will understand the level of performance expected.

Performance Audit aims to assist in boosting the achievement of the auditing management in reaching the purposes effectively, efficiently and economically; improve and enhance the performance; as well as giving consideration to decision-making by the responsible party. Target of Performance Audit is an assessment of the achievement of the

performance of a company's organization, or parts of the company's organizations and provide recommendations for improvements in order to increase the performance of the company.

## RESEARCH METHOD

The type of research is a case study with descriptive method. Case Study is a research with the problem characteristic related to the background of the study with the recent condition. It also observes the subject interaction with the environment around. According to Arikunto (1995: 310), descriptive method is a research that measures and draws a particular social phenomenon by collecting facts without doing hypothesis test. Type of data used in this research is qualitative data, which is not in a form of number. The data source used in this research are (1) primary data, primary data is the data obtained directly from the source (not through intermediaries), observed and recorded for the first time (Sekaran, 2006:77) and (2) secondary data, based on Sekaran (2006:77) secondary data is the data obtained and noted by another party indirectly (through an intermediary medium).

The object of the study is done on PT Samator located which is located at Jalan Kedung Baruk 25-28 Surabaya, East Java. The research focused on performance scoring towards the employee of PT Samator which includes human resources recruitment, orientation and placing, employee training and development, employees' work achievement scoring, employees' performance evaluation, carrier training and development, allowance giving, maintenance of relation between employee, and separation and retirement.

Deciding the type of data and the data source, then the next step is collecting the data. In the collecting data, according to Creswell (1994:149) qualitative research is divided into three types (1) Interview, this data collection method uses direct questions by the interviewer to the interviewee, and the interviewee's answers are noted. The result of the interview is a raw data which will be managed and analyzed by the writer to produce a more accurate data. The interview is done by asking-answering directly with the Supervisor of Human Resources Department, and several employees from General Section and Finance (2) Observation is a data collection method which is done by watching closely the object phenomenon being observed. By observation method, a real and clear vision will be obtained. The process of noting behavior pattern towards people, thing or event is systematically without any question or communication with individuals (3) Documentation, a method of collecting data by learning the documentation, guide book, archives, and another data related to the research. The documents collected includes history of the company, the purposes of the company, the structure of the organization, the number of employees and the employees' performance scoring form and (4) Questionnaire is done by giving a number of written questions related to the problem observed to the head of personnel division and some employees. Some employees utilized are all HRD employees and some employees of general section.

Data analysis method used in the research is qualitative analysis method. The analysis is done in a form of explanation on qualitative data that is related to the data. It is to obtain a clarity towards a truth or to get a new drawing strengthen the existing version or vice versa. So, the analysis form that is done is an explanation, not in a form of statistically number. Therefore, there are three steps to analyze the data. Step I is arranging audit procedure to obtain the data that is going to be within the audit result (Setyawan on Ramadhani, 2013). This steps covers (a) giving the questionnaire to the management (b) doing interview with HR division (c) doing survey (d) analyzing audit object. Step II is analyzing audit result using *criteria*, *causes*, and *effect*, which is (1) criteria are the standard or norm that should be obeyed by every part of a company. Criteria used as comparison can be equalized with the benchmark. With the criteria, the writer is able to decide whether a condition is deviate or not. The standardized

criteria in this research are the controlling system, the policy, and the procedure applied in the company (2) causes are actions done by the management or the employees including the actions that should be done to fulfill the criteria, but are not done by the management or the employees of the company (3) effects are the measurement and comparison result between *criteria* and *causes* that result *effects* for the company. If the criteria that have been decided can be reached or done in an actual activity, the function can be declared effective, but if it is found to have a significant weakness in an actual activity that makes the purposes or the policies in the company cannot be reached, then the function is not effective yet. From these elements, it can be noticed how far the management's success in managing the human resources is step III: Creating a recommendation, which are improvement actions towards the significant weakness found, or potential weakness which exists within the specific function of human resources so that it is expected able to increase the activity of human resources function effectivity.

## **FINDINGS AND DISCUSSION**

### **PT Samator**

Samator was found on July 22<sup>nd</sup> 1975 by Arief Harsono. It was started from a small company that produce *acetylene*, PT Samator has been existent for 40 years and now is developing into the biggest gas industry in Indonesia with 60 branches in Indonesia and has exertions in the other fields such as: Chemical Industry, Construction Service and Property, various industry and Financial Service.

Samator has a vision and mission. The vision are The most aspirated company which keeps growing and developing by empowering natural resources that gives benefits for life and the mission are (1) providing the best for stakeholder and (2) having the integrity and commitment towards quality, HSE and GCG (Good Corporate Governance) (3) Improving the TCS (Total Customer Solution) and (4) Widening the business area as well as developing product, service and technology.

The philosophy hold by the company is known as 5C+1, those are: Concentration, Communication, Coordination, Commitment, Consistent and Innovation. Gas Industry is the main business of Samator Group. Samator is capable of producing specialty gas & mixed gas in order to support the development and the needs of the industry which is getting more sophisticated. Samator is the first of the top five of the national dominant gas industries with several gas products, such as: oxygen, nitrogen, acetylene, hydrogen, argon, carbon dioxide, dry ice and specialty gas/mixed gas.

### **Human Resource Management Audit Result**

The purpose of audit are (1) To ensure that the company applies the procedure of employee recruitment; employee assessment; remuneration; employee welfare; training and development; industrial relation and general affair that are included in HR Division (2) To ensure that the procedure of employee recruitment; employee assessment; remuneration; employee benefit; training and development; industrial relation and general affair that are included in HR Division is conducted aligned with the SOP of each department (3) To ensure that the procedure of employee recruitment; employee assessment; remuneration; employee benefit; training and development; industrial relation and general affair that are included in HR Division have fulfilled the needs of the employees aligned with the determined competence and qualification (4) To ensure that the procedure of employee recruitment; employee assessment; remuneration; employee benefit; training and development; industrial relation and general affair that are included in HR Division that is operated in accordance with legislation.

The procedure of audit are (1) Collecting the data related to HR Division which is divided into four departments namely: Department of Recruitment and Assessment; Department of Remuneration and Welfare, Department of Training and Development; and Department of Industrial Relation and General Affair, such as phases of employee recruitment and etc (2) Interviewing the representation of HR Division (3) Examining the information obtained and making a conclusion of audit result.

### **Human Resource Planning**

Results of analysis criteria, causes and effects conducted by researchers indicate the implementation of human resource planning has been run in accordance with the existing policy. Human resource planning are also appropriate and integrated with the company's goals, this is because the human resource planning function is set directly in Organizational Design and Man Power Planning. During this time the human resources function has been able to guarantee the availability of human resources to guarantee the company's operational activities.

From the above discussion, the general functions of human resource planning run has been going well and the qualification of human resources has been prepared in accordance with the needs of each unit. It concluded that human resource planning function which is run by the company has produced output that is able to contribute to the objectives of the company, and it can be said that the function of human resource planning was effective.

### **Recruitment and Selection Function**

From the development of criteria, causes and effects, it can be concluded that the implementation of the functions of recruitment and selection has been going well and in accordance with the applicable procedures. Recruitment and selection functions workforce has able to produce output that contributes to the company's goals. Recruitment and selection activities performed by the company without the help of third parties may reduce the cost of recruitment. With these savings, the remaining funds should be used for recruitment fees can be used to support the recruitment of other activities, such as publications. It was concluded that the functions of labor recruitment was effective.

Recommendation for the company in carrying out recruitment and selection of employees still need to consider the planning of Human Resources stated in the Organizational Design and Man Power Planning company so that policies and procedures to all employees both prospective new employees and old employees, and both candidates remain and prospective employees with PKWT should always be reviewed, evaluated, and updated regularly by referring to the policy and decision letter (SK) Board of Directors. The company also needs to carry out an employee satisfaction survey as a basis for the evaluation to be used as feedback in planning the future of Human Resources.

### **Training and Labor Development Function**

From the development of criteria, causes and effects conducted by researchers, it can be concluded that training and labor development held company has been run in accordance with the existing policy. Training and Labor Development is not only made to new employees, but also aimed at long-time employee who transferred or filed promotion. Of output produced, it was concluded that the function of Training and Workforce Development has been operating effectively.

## **Planning and Career Development Function**

From the development of criteria, causes and effects conducted by researcher, it can be concluded that the planning and career development held by company has been run in accordance with the existing policy. Career Planning and Development function is not only made to new employees, but also aimed at long-time employee who transferred or filed promotion. Here the company opened greater opportunities to new employees and old employees to continue to compete and contribute to the company by offering career development in accordance with the career plan for each employee that has been established at the outset to join the company.

The existence of a boss who acts as supervisor, has been able to help employees in understanding and determining career planning. With the help of a mentor, employee's motivation in building a career will be increased so that the company's goals can be achieved. In career planning has been written, all employees have equal opportunity in planning his career. Of output produced, it was concluded that the functions of planning and career development that exist in the company has been operating effectively. Recommendations are given for the company's researchers is the procurement documentation and a comprehensive report on all the activities summarized in the function of planning and career development to help companies evaluate the results of each activity that took place and can be collected in the form of soft files collected on the company's data bank.

## **Performance Evaluation Function**

From the development of criteria, causes and effect the company had made an objective assessment of employees through key performance indicators. By using this method, employees are not only assessed on the basis of employment targets, but also based on their competence objective assessment so that data can be generated. Assessment is done on a regular basis has been able to generate output that can contribute to the company. Thus it is concluded that the use of performance appraisal has been carried out effectively.

## **Compensation**

Criteria in the company of this compensation function is: To evaluate the remuneration is based on the development of the national economy and local SMEs on a regular basis. While the existing causes include: (1) Provision of fixed salary with benefits and allowances are not still expected (2) Salaries and benefits remain has been granted in accordance (3) Bonus given by attendance or attendance of employees in a payroll period. (4) The difference in salary based groups and positions because of differences in class and occupation also differentiate responsibilities and workload. And the effects are: Providing salaries and benefits will increase the motivation, loyalty, and employee satisfaction.

From the analysis criteria, causes and effects, the company has compensated in accordance with government regulations, namely Law No. 13 of 2003 on manpower. This compensation function of output generated by increasing the motivation of employees in achieving the company's goals as a result of employee satisfaction will be the compensation received. So it was concluded that the compensation function that run the company have been effective.

## **Safety and Healthy Function**

From the development of criteria, causes and effects, the company has been providing a safe and healthy workplace. With the availability of basic protective equipment for units that



require and regular health checks have lower levels of workplace accidents that may occur. Aspirations of employees can also be channeled and dealt appropriately. For each piece of equipment at the plant has been equipped with a user guide and the employees who will use it have been given special training during the initial training period. If in practice the relevant employees forget how to use certain tools, superiors and senior will act as a mentor to teach these employees, so that the accident rate is maintained at a low number. This shows that the function of the safety and health of the company's work was effective.

### **Termination and Retirement Function**

From the analysis of criteria, causes and effects researchers found shortcomings in this function, there are no provisioning procedures ahead of the retirement of employees. Thus, employees who have retired are not equipped to stay productive. It would be better if the company has a program ahead of retirement to minimize the effects of the decline in the productivity of employees after termination of employment. But this deficiency does not affect the company's objectives. The rest function of termination of employment has been going well.

### **Industrial Relations and General Affair**

From the development of criteria, cause, effect done by the author, the comparison between the implementation of the criteria shows a positive effect. Therefore, the author concludes that the industrial relations and general affairs in this company has been working effectively with some recommendations.

Researchers recommend a few things, namely: preventive action, corrective action, reward and punishment provision has been effective because it upholds the rights and obligations of employees are aligned with corporate goals. Evaluation of the various approaches to any such action needs to be done from the company's employees to know and understand the aspirations of employees regarding actions taken by the company and expectations as well as suggestions from employees so that between the two sides both agreed on the rules of the game in the works.

### **Human Resource Management Audit Result Analysis**

The measurement of HR function effectiveness is applied by comparing program/policy output to organization goal to the goal of program/policy itself. It can be considered effective, if the output of program/policy gives good contribution for the organization goal. Meanwhile, it can be considered not effective if the output of program/policy does not give any contribution for the organization goal. The following is the explanation of audit result toward four departments under HR division.

#### **Department of Recruitment and Assessment**

From the explanation of *criteria*, *cause* and *effect* developed by the researcher, the comparison between criteria and implementation points has the positive effect. Therefore, the researcher concludes that recruitment process and assessment in the company have been operated effectively with several recommendations.

#### **Department Remuneration and Welfare**

The proposal or recommendation from a higher authority is based on performance appraisal per semester evaluation. The third is coming from the company itself. Corporate

training is operated comprehensively when management meeting catches a decrease or deficiency on corporate performance and the result of SWOT analysis of the company shows the same result.

From the explanation of *criteria, cause* and *effect* developed by the researcher, the comparison between criteria and implementation points to the positive effect. Therefore, the researcher concludes that training and development implemented in the company is operated effectively with several recommendations.

### **Department of Industrial Relation and General Affair**

From the explanation of *criteria, cause* and *effect* developed by the researcher, the comparison between criteria and implementation points has positive effect. Therefore, the researcher concludes that the industrial relation and general affair that is operated in the company is operated effectively with several recommendations.

## **CONCLUSION AND SUGGESTIONS**

### **Conclusion**

Based on the findings based on the audit result toward human resources management at PT Samator by comparing *criteria, causes, and effect*, it can be concluded that nine functions of human resources audit that are categorized into four general discussions grounded by the department in Human Resources Division of the company have been implemented effectively.

The functions of human resources in the existed department that have been executed effectively are *recruitment and assessment; remuneration and welfare; training and development*, and; *industrial relation and general affair*. Then, from the development of criteria, causes and effect of each function of each department, it is found that the company has not done employee's satisfaction survey as the evaluation reference and feedback for HR planning strategy in the next period.

There are several recommendations for the company such as considering to do employee's satisfaction survey as feedback and benchmark of management in arranging the next HR planning; documenting and reporting every training and development implementation need to be done to support the company for evaluation; valuating the employee's satisfaction on salary and aids to assure that the employees are satisfied with their reward received from the company, and; employee performance assessment should be supported with attendance list and additional allowance such as food and transportation allowance, and phone credits for certain groups which need the communication support by the company in doing the duty.

The evaluation towards various approaches on every action done by the department of industrial relation such as preventive actions, corrective actions, reward giving and punishment needs to be done from the perspective of the employee, so that the company understands the aspiration of employees regarding actions taken by the company and expectations as well as suggestions from employees so that there will be mutual understanding between the two sides on the rules of the game in the works.

### **Suggestions**

There are several suggestions that might be proposed related to the management of HR and can be used as consideration in improving the problems faced, those are (a) The company needs to implement periodical internal audit in order to design and execute corporate plan and

estimate business budget precisely and (b) Several recommendations on the findings given by the researcher can be considered by the company management to do a follow up actions.

### **Limitations**

The limitation of time and capability possessed by the researcher, and also the wide of HRM function that is analyzed caused the possibility of information that may not be analyzed in detail, The researcher does not fulfill all function of HR that generally implemented in the company due to the limit of time, The researcher has limitations which is the data are not filled completely due to limitations of the data obtained and the difficulty of time given by the company.

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