

The Implementation of Management Audit As A Means To Assess The Effectiveness Of The Human Resource Management Function At PT. Gresik Cipta Sejahtera Makassar Branch

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Abstract

This study aims to identify and analyze the application of management audits as a means of assessing the effectiveness of the human resource management function at the PT Gresik Cipta Sejahtera Makassar branch. This qualitative research uses research by looking at the application of management audits as a means of assessing the effectiveness of the HRM function at PT. Gresik Cipta Sejahtera Makassar Branch. Data collection methods used were observations, interviews and documentation. While the data analysis technique used is a descriptive analysis method by assessing the effectiveness of personnel functions based on a comparison between conditions, criteria, causes and effects. The results show that the application of management audits as a means of assessing the effectiveness of the prestige of human resource management is by evaluating employee performance and ensuring that each employee carries out his duties and responsibilities according to his job, and that management conducts training and assessments in the procurement of human resources. company.

1. INTRODUCTION

Indonesia can be said to be a developing country, where most of the companies that play an active role in the global growth of the Indonesian economy must be able to compete with each other both in operational and conceptual terms. The existence of human resource management is very important for companies in managing, managing, administering and use available human resources in order to function effectively and efficiently. Human resources are likened to the driving force of an organization. No matter how good the goals, vision, mission and strategy of the organization will be useless if the human resources are not properly cared for and managed. An organization will also not develop if the human resources in it do not have a sense of belonging and a desire to advance the organization from within themselves.

According to Bayangkara (2015: 106) One of the keys to the success of a company lies in the quality of its Human Resources. Quality human resources can only be obtained from a quality human resource management

process as well.

This is very important, considering that human resources are one of the main factors in a company that is useful for supporting all company operations and will ultimately support the company's survival and in terms of increasing efficiency and effectiveness in the company's operational activities.

The planning carried out cannot be separated from the importance of good human resource functions to increase effectiveness within the company. The existence of proper management of the human resource function can show that the company can obtain, develop and evaluate employees according to the specified qualifications in order to achieve company goals. A good human resource function is one that is able to see human resources in an organization as an asset that needs to be maintained given their enormous contribution to the success of the organization.

Management audits of the human resources function are designed to analyze and re-assess the company's performance by comparing it against various predetermined standards and benchmarks. In carrying out the

audit, it is assessed whether the company's operations are in accordance with the applicable procedures and policies in terms of the interests of the company's management.

PT Gresik Cipta Sejahtera (GCS) is one of the companies within the PT Petrokimia Gresik Group whose shares are owned by the Petrokimia Gresik Foundation and the Petrokimia Gresik Family Employee Cooperative. This company is engaged in trading, distribution of PT. Petrokimia Gresik Group, namely in the form of fertilizers and chemicals, pesticides, technical goods, transportation and general trading as well as the development of small businesses and cooperatives.

PT Gresik Cipta Sejahtera (GCS) was established on April 3, 1972 as stated in the deed of establishment No. 2 by Sugiyanto, SH who is domiciled in Surabaya. At the time of publication of the State Gazette of the Republic of Indonesia No. 22 dated 17 November 1972 'PT Gresik Cipta Sejahtera GCS was still using the name "PT Petrokimia Trading Coy" or abbreviated as "PT Petrad" domiciled in Gresik, while branch offices and representatives elsewhere as determined by the editor. In accordance with the Deed of Notary Sugiyanto, SH No. 15 dated 15 June 1972 and confirmed by the stipulation of the Minister of Justice of the Republic of Indonesia Number JA5 14916, the name of PT Petrad was changed to PT. Gresik Chemical and Supplies (GCS) University of North Sumatra.

In accordance with the instructions of the President of the Republic of Indonesia as well as a circular letter to the assistant Governor of East Java and East Java regarding the use of Good and Correct Indonesian, starting January 1, 1996 PT Gresik Chemical And Supplies PT (GCS) changed its name to PT Gresik Cipta Sejahtera PT (GCS). This change in the company name was confirmed by the Deed of Notary Mrs. Hj Netty Asni, SH in Gresik which was legalized by the Minister of Justice of the Republic of Indonesia and announced in the State Gazette of the Republic of Indonesia on January 28, 1998 No. CS -1220 HT.01.04.Th

1998.

PT Gresik Cipta Sejahtera PT (GCS) is headquartered in East Java with the aim of developing a company engaged in the trading of reliable goods and services, so that it is expected to be able to provide added value and satisfaction to customers, employees, shareholders and the environment. Given the bright prospects of the company and the aim of expanding and increasing its market share, PT Gresik Cipta Sejahtera PT (GCS) opened branches in several cities, where one of the reliable branches is PT Gresik Cipta Sejahtera Makassar Branch was established as a branch office in 2000 located on Jalan AP Pettarani Zamrud Shophouse Complex Block A 18-19.

Based on the description above, the researcher is interested in conducting research on management auditing with the title "Implementation Of Management Audit As A Means For Assessing The Effectiveness Of Human Resource Management Function At Pt. Gresik Cipta Prosperous Makasar Branch".

2. RESEARCH METHODS

2.1 Data Analysis Techniques

Data analysis is part from the resulting data testing process could used as adequate evidence _ for interesting conclusion research (Pramono , 2012). As for procedure data analysis on research this shared in three Step namely :

1) Inspection Introduction

Stage inspection preliminary carried out at PT. Gresik Cipta Sejahtera Makassar for get information background back . In Step this researcher collect and study the data and documents needed in study as well as find information background back and overview for regarding the audit program implemented .

2) Review and Testing Control Management

With testing this , researcher could give evaluation to potential parts _ weak and able raises problem with the company . Furthermore , the audit objectives can be set as base in inspection next .

3) Inspection detailed

Researcher analyze data findings with using the criteria, causes and effects obtained During carry out a source audit power human at PT. Gresik Cipta Sejahtera Makassar.

3. RESULTS AND DISCUSSION

Human Resource Management is one of the most important elements for a business or company to run well. Without these elements or their poor quality, it will be difficult for the company to run and operate properly even though other resources have been fulfilled. Because of its important role in the development of the company, understanding resource management is something that must be done by company owners and employees. As previously mentioned, Human Resource Management or commonly abbreviated as HRM has a significant role in the development of a company. Therefore, it is important for those of you who work in the human resources empowerment section or own a company to understand human resource management thoroughly.

In conducting an audit of human resource management, there are several important things related to human resources at PT. Gresik Cipta Sejahtera to support the audit process. This relates to planning, procurement, development, compensation, integration, maintenance, recruitment, training, employee performance appraisal.

a. Planning

Planning at PT Gresik Cipta Sejahtera has been carried out effectively. The planning program made by the company has been carried out based on the directors' policies which have been prepared in a clear and detailed manner so as to facilitate its implementation. Manpower planning also involves other divisions within the company for the development and improvement of human resources in the future.

b. Procurement

• Labor Selection

PT Gresik Cipta Sejahtera's selection procedure uses Company Regulations Article 2 Paragraphs 3 and 4 concerning employee recruitment. The workforce selection process begins with the collection of data and documents needed by the company, then selection and

interviews by managers. After being declared successful, job applicants are required to comply with company regulations.

• Orientation and Placement

The orientation and placement procedures for PT Gresik Cipta Sejahtera use Company Regulations Article 3 Paragraphs 1 and 2 concerning employee recruitment. At the time of starting work, prospective employees are required to sign a work agreement which, among other things, states that they have known and fully agreed to the applicable company regulations. Every prospective employee who is accepted and employed at the company, is treated as a "contract worker for a maximum of 1 (one) year. For new employees. Employees who have passed the contract period are appointed as permanent employees.

c. Development

To obtain quality, more professional and productive human resources, PT Gresik Cipta Sejahtera places education & training as a top priority in achieving it, which is carried out internally and in collaboration with various educational institutions. In addition, the company also pays attention to and facilitates various activities outside of work, including spiritual/religious activities, various sports and other recreational activities.

d. Compensation

Compensation PT Gresik Cipta Sejahtera uses company regulations article 14 paragraph 4 concerning employee rights. A special increase in basic wages can be given to company workers who assess that the work has achieved extraordinary or special achievements even though it is not yet time for a periodic increase in basic wages. The company provides bonuses to employees if the turnover of the company is achieved. This bonus is given as an additional income when receiving a salary.

e. Integration

PT. Gresik Cipta Sejahtera has integrated its employees by providing BPJS (Social Security Organizing Agency), THR (Holiday Allowance), JASPOR (Transportation Services) so that employees can feel comfortable working at the company.

f. Maintenance

PT. Gresik Cipta Sejahtera has carried out effective employee relations maintenance in accordance with existing policies. In addition, clear rules motivate and improve employee performance. PT Gresik Cipta Sejahtera provides opportunities for contract workers to become organic/permanent workers and with one condition that they must be willing to work place in any area .

g. Recruitment

Recruitment At PT. Gresik Cipta Sejahtera uses Company Regulations Article 2 Paragraph 1 concerning employee recruitment. Recruitment is carried out if the company requires additional workers in accordance with the required formation. The recruitment process must be in accordance with the criteria determined by each department such as the level of education and the appropriate major. With these criteria can help companies to get prospective employees according to the needs of the company.

h. Training

PT. Gesik Cipta Sejahtera yet have standard training so that given employees _ training no refers to apup . So that given employees _ training only employee certain .

i. Evaluation Performance Work Employee

Evaluation of Employee Performance at PT. Gresik Cipta Sejahtera by assessing the quality of work, quantity of work, speed of work, mastery of work areas.

4. CLOSING

4.1 C inclusion

Based on the results of research and discussions that have been carried out at PT. Gresik Cipta Sejahtera Makassar branch. So it can be concluded that in general the function of HRM at PT. Gresik Cipta Sejahtera has been running effectively.

PT. Gresik Cipta Sejahtera Makassar branch carries out 9 HRM functions which are examined, including: planning, procurement, development, compensation, integration, maintenance, recruitment, training, employee performance appraisal. In addition, all employees understand what their rights and obligations are so that employees have a high responsibility in carrying out their work.

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