

MINOR THESIS

**OPERATIONAL AUDIT FUNCTION TO ASSESS
PERSONNEL EFFECTIVENESS
(CASE STUDY ON PT DEWATA HARLEY-DAVIDSON)**

Written by:
I PUTU WIBAKSHA ADITYA PUTRA
125020307121027



**INTERNATIONAL UNDERGRADUATE PROGRAM IN ACCOUNTING
DEPARTMENT OF ACCOUNTING
FACULTY OF ECONOMICS AND BUSINESS
UNIVERSITY OF BRAWIJAYA
MALANG
2016**

Table of Contents

List of Tables	v
List of Figures.....	vi
List of Appendix	vii
ABSTRACT	Error! Bookmark not defined.
ABSTRAK	viii
CHAPTER I: INTRODUCTION	10
1.1 Research Background.....	10
1.2 Problem Statement.....	12
1.3 Research Scope.....	13
1.4 Research Objective.....	14
1.5 Contribution Research.....	14
1.6 Research Report Outline.....	14
CHAPTER II: LITERATURE REVIEW.....	16
2.1 The Basic Concepts of Operational Audit.....	16
2.1.1 Understanding of Operational Audits.....	17
2.1.2 Operational Audit Characteristics	17
2.1.3 The Operational Audit Objective	19
2.1.4 The Benefits Operational Audit.....	20
2.1.5 Scope of Audit Operations	20
2.1.7 Types of Operational Audits.....	21
2.1.8 Stages of Audit Operations.....	22
2.2 The Basic Concept of Effectiveness.....	24
2.3.1 Understanding of Personnel Management.....	24
2.3.2 The Importance of Personnel Management.....	25
2.4 Operational Audit on Personnel Function	34
2.4.1 Understanding Audit Personnel.....	34
2.4.2 Personnel Audit Purposes.....	35
2.4.3 Benefits Audit Personnel.....	35

2.4.4 Scope of Audit Personnel	36
2.4.5 Steps Personnel.....	37
2.4.6 Approach in the Audit Personnel.....	38
2.5 Previous Study.....	38
CHAPTER III: RESEARCH METHOD.....	40
3.1 Type of Research	40
3.2 Object of Research.....	41
3.4 The Types and Sources of Data.....	42
3.5 Data Collection Method.....	42
3.6 Data Analysis Method	44
3.7 Criteria Effectiveness of Human Resource Functions.....	46
CHAPTER IV: RESEARCH RESULTS and DISCUSSION	53
4.1 General Description of the Object	54
4.1.1 A Short History of PT Dewata Harley-Davidson	54
4.1.2 Company Profile, Vision, Mission, and Corporate Culture	54
4.1.2.1 Vision.....	56
4.1.2.2 Mission	56
4.1.2.3 Corporate Culture	56
4.1.3 Organizational Structure	57
4.1.4 Job Description	57
4.1.5 Categorization and Amount of Employees.....	61
4.1.6 Day and the Hours of Work	62
4.2 Discussion of Results of Audit Operational Personnel Function	63
4.2.1 Audit Program Personnel at PT Dewata Harley-Davidson	63
4.2.2 Analysis of Audit Results as Effectiveness Research Function Human Resources PT Dewata Harley-Davidson	66
4.2.2.1 Human Resources Planning.....	66
4.2.2.2 Withdrawal or Recruitment	67
4.2.2.3 Selection	70
4.2.2.4 Introduction and Orientation	71

4.2.2.5 Performance assessment	73
4.2.2.6 Training and Development function	75
4.2.2.7 Compensation function.....	77
4.2.2.8 Planning and Career Development Function.....	79
4.2.2.9 Protection against Labor Function.....	80
4.2.2.10 Termination of Employment Function	82
CHAPTER V: CONCLUSIONS AND RECOMMENDATIONS	84
5.1 Conclusion	84
5.2 Research limitations	85
5.3 Recommendation	86
References	87

List of Tables

Table 2. 1: The differences between Financial audit to the Audit Operations.....	18
Table 4. 1: Company Profile	54
Table 4. 2: The Number of Employees by Classification	61
Table 4. 3: Day and the Hours of Work	62

List of Figures

Figure 4. 1: Company Organization Structure	59
---	----

List of Appendix

Appendix 1: Letter of Research	91
--------------------------------------	----

ABSTRACT

OPERATIONAL AUDIT FUNCTION TO ASSESS PERSONNEL EFFECTIVENESS (CASE STUDY ON PT DEWATA HARLEY-DAVIDSON)

By:

I Putu Wibaksha Aditya Putra

Supervisor:

Ali Djamhuri, SE., M.Com., Ph.D., CPA., Ak.

This research is a descriptive case study conducted at PT Dewata Harley-Davidson. This study has two main objectives. The first aims to assess the effectiveness of the functions of the personnel that include: workforce planning, recruitment, selection, employment, orientation of labor, employee training and development, performance appraisal, planning and career development, system reward (compensation), labor protection, and termination work. Second, to assess the company has been set up and manage all the functions of personnel in accordance with company objectives. Data collection methods used in this study was interviews, observation, and documentation. Data analysis method used is qualitative analysis. Qualitative methods performed by describing the assessment of the effectiveness of personnel functions based on the results of the comparison between the criteria, causes and effects.

Based on the survey results revealed some weaknesses that can cause the effectiveness of the personnel function cannot be achieved. The weaknesses found in the selection function of labor whose implementation often do not comply with the established criteria, as well as labor protection functions that do not provide specific instructions concerning safety. Based on the findings of these weaknesses, and proposed some suggestions that can be used as input for the company in improving and developing the personnel functions in the future to come.

Keywords: Operational Audits, Effectiveness, Functionality Personnel.

ABSTRAK

FUNGSI AUDIT OPERATIONAL UNTUK MENILAI EFEKTIVITAS PEGAWAI

(STUDI KASUS PADA PT DEWATA HARLEY-DAVIDSON)

Oleh:

I Putu Wibaksha Aditya Putra

Dosen Pembimbing:

Ali Djamhuri, SE., M.Com., Ph.D., CPA., Ak.

Penelitian ini merupakan penelitian dekskriptif dengan pendekatan studi kasus yang dilakukan pada PT Dewata Harley-Davidson. Penelitian ini mempunyai dua tujuan utama. Pertama bertujuan untuk menilai efektivitas fungsi personalia yang meliputi: perencanaan tenaga kerja, rekrutment, seleksi tenaga kerja, orientasi tenaga kerja, pelatihan dan pengembangan karyawan, penilaian kinerja, perencanaan dan pengembangan karir, system imbalan (kompensasi), perlindungan tenaga kerja, dan pemutusan hubungan kerja. Kedua, untuk menilai apakah perusahaan telah menyelenggarakan dan mengelola semua fungsi personalia sesuai dengan tujuan perusahaan. Metode pengumpulan data yang digunakan dalam penelitian ini adalah wawancara, observasi, dan dokumentasi. Metode analisis data yang digunakan adalah analisis kualitatif. Metode kualitatif dilakukan dengan mendeskripsikan penilaian efektivitas pada fungsi personalia berdasarkan hasil perbandingan antara *criteria*, *causes* dan *effect*.

Berdasarkan hasil penelitian diketahui terdapat beberapa kelemahan yang dapat menyebabkan efektivitas pada fungsi personalia belum dapat tercapai. Kelemahan tersebut ditemukan pada fungsi seleksi tenaga kerja yang pelaksanaannya terkadang tidak mematuhi kriteria yang telah ditetapkan, serta fungsi perlindungan tenaga kerja yang belum memberikan instruksi-instruksi khusus mengenai keselamatan kerja. Berdasarkan temuan kelemahan-kelemahan ini, kemudian diajukan beberapa saran yang dapat digunakan sebagai masukan bagi perusahaan dalam memperbaiki dan mengembangkan fungsi perosonalia dimasa yang akan mendatang.

Kata Kunci: *Audit Operational, Efektivitas, Fungsi Personalia.*

CHAPTER I

INTRODUCTION

1.1 Research Background

Most of companies in the world have the same goal, which is earning the maximum benefit and achieving target planned to improve the performance of the company. Therefore the company should utilize human resources effectively, efficiently and economically. Targets and goals will be achieved when all the functions in company management have been planned in advance and carried out in a responsible manner.

Human resources are an important company's asset, because the humans who basically drive the business organization. Reliable workforce as well as professionals will enhance the company's performance through managing the company resources in the most beneficial way. Given its crucial function, the organization needs to implement good governance on its human resources. The main purpose of human resources management is to support the achievement of organizational goals.

Human resource management is performed by a separate section in the organization, which is called the human resources function or personnel function. This unit is responsible for managing and improving company's human resources. Problems encountered by personnel function are not only limited to the activities of the personnel department. Personnel function includes the entire apparatus of the organization. Personnel's dissatisfaction, for instance is not necessarily caused only by the weak functioning of the personnel department, but it can be caused by the existing work, the attitude of the leadership or other pressures (Cafferky, 1990)

To anticipate the increasing risk and optimize the human resources function, companies need a tool to identify the factors supporting or impeding the implementation of the personnel function such as operational audits. Operational audits are intended to identify activities, programs, and activities that require betterment or improvement in order to operate the company more effective as well as more efficient.

In 2015 Harley-Davidson Indonesia, the Bali branch has experienced a decrease in performance compared to the previous year. Performance decreases caused by many factors, such as the weakening currency and rising salaries of employees. Therefore, PT Dewata Harley-Davidson has reduced the number of employees to be more efficient in carrying out the activities of the companies. To control management of the company is by controlling operating costs efficiently and effectively so that the operating costs exactly at the specified target. The control is also directed to guard against the abuse of operating costs central could be performed by operational audit over cost. Through operational audits, the management of the company can find out the operational problems that exist in the activities and ways to resolve the issue. Through this research, the researcher can provide the information required to help company managers in the decision making for the company's goals achievement.

The researcher wants to examine the performance of PT Dewata Harley-Davidson from the standpoint of effectiveness specifically in the human resources management process to identify improvement opportunities and formulate appropriate recommendations or further actions.

Understanding the role of human resource development is important to achieve goals of the organization or company, the company needs to determine a method to

control the effectiveness of personnel's activities. This issue could be observed if the company's operational audit on the personnel function is conducted properly. This research mainly concern to the operational audit function to assess personnel effectiveness of PT Dewata Harley-Davidson.

The audit will provide data on the problems faced by management in carrying out operational activities and personnel functions required to achieve operational effectiveness. So, the audit is oriented towards the improvement of the effectiveness of business operations or management activities in the area of personnel management.

PT Dewata Harley-Davidson is an automotive company that has a great amount of resources. Although it has great human resources, companies must make good management professional to create, by measures such as human resource planning, recruitment, selection, introduction and orientation, so the company could be more effective and efficient in hiring employees. Based on the above ideas, and given the importance of the operational audit of the personnel function, the researcher is interested in conducting research with the title **"Operational Audit Function to Assess Personnel Effectiveness in PT Dewata Harley-Davidson"**.

1.2 Problem Statement

Based on the background mentioned earlier, the problem can be as follows:

1. Does the operational function of personnel activities at PT Dewata Harley-Davidson have been implemented effectively?

2. Does the PT Dewata Harley-Davidson management personnel comply with employment law?

1.3 Research Scope

Based on the formulation of the above problems, the definitions of the problem in this research are:

A. Activities personnel functions, which include:

1. Function Procurement consists of:

- Human resource planning
- Withdrawal or recruitment
- Selection
- Introduction and orientation

2. Assessment Work

3. The Function of Assessment and Development

4. Functions Compensation

5. The Function of planning and Career Development

6. The Function of the Protection of Labor

7. Layoff

B. The research will be conducted by comparing actual activity on the function of the personnel with reference to the success criteria from the policy objectives of management on personnel functions.

1.4 Research Objective

The objectives of the research are:

1. Assessing the level of effectiveness of the personnel at PT Dewata Harley-Davidson.
2. Assessing PT Dewata Harley-Davidson practice in accordance with the Law applicable employment.

1.5 Contribution Research

1. The theoretical contribution

The results of this study could contribute to the development of theory, especially with regard to personnel and operational audit function as well as a comparative material for the development of research in the future to come.

2. Practical contribution

The results of this study can be as a reference for PT Dewata Harley-Davidson in making decision on the employee management.

1.6 Research Report Outline

To give an idea in outline for the preparation of this study, the researcher describes the writing systematic as follows:

CHAPTER I INTRODUCTION

This chapter covers the background of writing, the formulation of the problem, problem definition, objectives and benefits of the research and systematic discussion.

CHAPTER II LITERATURE REVIEW

This chapter presents the theories that are relevant to the topic discussed. The description contained in this chapter is expected to provide the scientific basis of the formulation of the method, the direction of research and problem solving.

CHAPTER III RESEARCH METHOD

This chapter describes the types of research, the object of research, the scope of research, data sources, data collection techniques, analytical methods, and effectiveness criteria.

CHAPTER IV RESULTS AND DISCUSSION

This chapter describes the general description issues that serve as the object of research, followed by analysis and discussion of the data that has been collected with reference to the review of the literature that has been discussed in previous chapters.

CHAPTER V CONCLUSION

This chapter sets out the results of data analysis and conclusions are successfully retrieved the researcher, as well as suggestions recommended related to the research that has been done.

CHAPTER II

LITERATURE REVIEW

2.1 The Basic Concepts of Operational Audit

The use of the operational audit in a company is not less important than the use of the financial audit. This is because, the audit is conducted not only for knowing the results achieved, but also to know the readiness of the company to face it's emerging problems as well as to monitor the course of operations. The operational audit's priority is a preventive measure, especially related to the management affair of the company. The operational audit standard is the standards of operational audit achievement in the company consisting of goals, objectives, plans, budgets or record activity on the past, policies, procedures, and regulations (siagian, 1997, p. 215). Operational audit sometimes is also known as management audit. If there are differences with the management audit, operational audit not concerns with the specific organizational units within the company, such as the purchasing department and the personnel department, but more with activities or programs of the company.

2.1.1 Understanding of Operational Audits

(Bayangkara, 2008, p. 177) And (Suharsimi, 1995) argued that the effectiveness, efficient and economical functions of the production and operation could be determined by operational audit.

While (Puradiredja, 1998, p. 30) (Arens, 2000, p. 2) stated that operational audit is reviewing and assessing the organization activity such as operating procedures and method with the purpose to assess the efficiency and success by realistic recommendation from the manager.

2.1.2 Operational Audit Characteristics

The characteristic of operational according to (tunggal, 2000, p. 4)are:

1. Systematic Process

Aspects of operational audit includes a series of steps which are logical procedures structured and organized as objectively assessing the evidence relating to the activity that is being examined.

2. Assess the organization's operations

This assessment is based on several criteria applied and approved which is usually expressed in a standard set of performance management.

3. The effectiveness, efficiency and economy

Operational audit objective is to assist the management and organization examined, improve effectiveness, efficiency, and savings operations.

4. Recommendations for improvement

Slightly different operational audit of financial audits, operational audits did not end with the findings, however, develop recommendations for improvements.

Table 2. 1

The differences between Financial audit to the Audit Operations

Characteristics	Financial Audit	Operational Audit
1. Purpose	Stating on the financial condition and management	Assessing and improving methods and performance management

2. Scope	The financial records of the organization as a whole	Work function or interconnected units
3. Purposes	Legally required	Optional
4. Frequency	Regular least once a year	The Ad Hoc
5. Orientation time	Retrospective	Retrospective oriented to the future
6. Methods	The emphasis on accounting skills	Emphasis on interdisciplinary skills
7. Realization	Currents	Currents
8. Requirements	Normally reports	A comprehensive report
9. Recipients	External shareholders governments, public	Management intern

2.1.3 The Operational Audit Objective

The operational purposes (Puradiredja, 1998, p. 31) are:

1. Evaluating the performance
2. Identifying for improvement
3. Formulating recommendations for improvement

2.1.4 The Benefits Operational Audit

The Benefits of operational according to (tunggal, 2000, pp. 14-15) are:

1. Providing information that is relevant and timely for decision making.
2. Ensuring the compliance of the company's management policy based plans, procedures with requirements of government regulations.
3. Identifying areas of potential problems to determine preventive measures.
4. Helping to evaluate records management, reporting and control in the company.
5. Assessing the effectiveness in achieving the goals and objectives that have been set.
6. Providing training for personnel in all phases of the company's operations.

2.1.5 Scope of Audit Operations

The audit scope covers the entire production and operation of the program/activities managed by every function that is part of the authority and responsibility to support the achievement of corporate goals.

(Bayangkara, 2008, p. 181) Stated that the overall scope of the audit of production and operations include:

1. Operation plan
2. Productivity and increase value-added
3. Controlling operation function

2.1.6 The Operational Audit Standards

Operational audits are in contrast to financial audit, but the audit still requires operational standards in environmental management of the company. Standard achievements of the company consisting of goals, objectives, plans, budgets or record the activity in the past, policies, procedures and regulations. (Nugroho, 1985) Stated that the standard used for evaluation can be classified as follows:

1. Law and Government Regulation
2. The standard of the company, includes:
 - a. Strategies, plans and programs that have been approved
 - b. Policies and procedures established
 - c. The organizational structure approved
 - d. The company's budget
 - e. The company's goal set
3. Principles of organization and management.

2.1.7 Types of Operational Audits

According to (Arens, 2000, p. 799) , the types of operational audit are as follows:

1. Audit function or activity within an organization, the advantage is that it allows the auditor can be more efficient in using their time to check in a particular field.
2. Audit organization is the overall audit of the department, branch or subsidiary of such suppression efficiency and effectiveness between the functions within the organization.

3. The specific audit tasks as demand management includes determining the cause of the ineffectiveness of the investigation into the possibility of cheating in the system of division.

2.1.8 Stages of Audit Operations

According (Bayangkara, 2008, pp. 178-181) the stages of the operational audit include:

1. Preliminary Audit

An overview of the company's auditor, the current operation, and conduct a review of the management company, the layout of the company, the system used and the resources that support the success of this function in purpose and to estimate the weaknesses that may occur in the operation.

2. Reviewing the Management Control Testing

It is to review the changes in the corporate structure, quality management systems, facilities used and key personnel in the company. The auditor also identifies and classifies deviations possible harm that resulted in the inhibition achieve goals of production and operation.

3. Advanced Audit (detailed)

This is done by conducting more audits and findings in the development of facilities, procedures, records (documents) related to operations. The auditor confirms the company during carrying out an audit to get an explanation from the authorities.

Analysis with qualitative approach is also carried out using the criteria, causes, and effects (Setyawan, 1988, p. 12)

1. Criteria are a standard that indicates the individual within the company to operate as an authority responsible.
2. Causes actual actions or activities undertaken are to describe the management actions to be taken, the actions to be taken to comply with the standard.
3. Effect describes the results obtained from the measurement causes compared with the criteria.
4. Reporting Audit reports are presented in the following format:
 - a. Background Information presents an overview of production functions and operations of the company being audited, objectives and strategies for achieving as well as the availability of resources to support the successful implementation of the strategy.
 - b. Audit Conclusion and Summary Audit Findings Presenting conclusions on the results of audits that have been conducted by auditor and a summary of audit findings as supporting the conclusions made.
 - c. Formulation of Recommendations presentation of the recommendations proposed auditor as an alternative solution to the shortcomings that are still occur. Recommendations should be supported by the results of the analysis and explain the benefits gained if these recommendations are implemented and the negative

impact that may occur in the future if these recommendations are not implemented.

- d. Audit Scope indicates the scope (comprehensive) audit conducted in accordance with the assignment received (agreed) with the assignor audit.

5. Follow-up or Recommendations

Actions taken (repairs) is a form of management's commitment to make the company better than the previous one. In order to assist the auditors, these improvements in the management plan, implement, and control improvement programs should be undertaken in order to achieve its goals effectively and efficiently.

2.2 The Basic Concept of Effectiveness

Effectiveness is one of the criteria that will be used to assess the performance of the functions of the management company. The effectiveness is always used in the form of comparison and has never been used for the assessment that has absolute sense. Measuring effectiveness is difficult to be implemented in detail; therefore the level of effectiveness is often depicted in a qualitative magnitude only.

The level of success to achieve the target by implements the program on company referred to effectiveness and measured by output (Carmeli, 2016) and (Bayangkara, 2008, p. 14)

2.3 Personnel Management

2.3.1 Understanding of Personnel Management

(Petersen & Malone, 1975) And (Griffin, 1987, p. 11) argued that the planning, implementation and controlling are the meaning of personnel management as well as organizing directing the monitors procurement and development in order to achieve employees' goals for the contentment.

2.3.2 The Importance of Personnel Management

Personnel management has important role, among others:

1. The practice of good personnel management will produce an increase in the ability of an organization to attract and retain appropriate human resources for the organization.
2. The practice of healthy human resources will be able to direct and motivate the human resources within the organization to doing a terrific job.
3. Creating moral alignment and thought the workers or employees in displaying innovations that corresponded to the growth of the organization's development.

2.3.3 Functions of Personnel Management

According to (Pennekamp & Vlasveld, 2006), the functions of personnel management consists of functions of withdrawal, selection, development, use and maintenance. The following is further discussion of management functions personnel.

1. Human Resources Planning

Human resource planning is a series of activities undertaken to identify the demands of business and environmental organizations in the future and to meet

the needs of the labor that caused by these conditions (Marzuki, 2000) In other words, human resource planning is the process of plans to anticipate the demands of labor in the near future.

Human resource planning is a focus of concern as well as certain steps taken by management in order to ensure that the drought in the organization as well as the right workforce to occupy various positions, positions and the right job at the right time. Overall, these efforts are to achieve the goals and objectives designed (dessler, 1998, p. 67).

2. Withdrawal and Recruitment

Recruitment retrieval system and process is usually adapted in some way to suit the organizational contingencies and circumstances of the labor market. The generalized process provides a useful structure to consider all alternatives available in recruitment.

According to (Handoko, 2001, p. 69), withdrawal of labor is the search process to attract prospective employee who apply as an employee. The process begins when the applicant sought and ends when the application-handed with their applications.

Recruitment is pleased with the search for a number of potential employees who will be selected fatherly to meet organizational needs. Recruitment is done to collect the right amount of employees with skills needed to fill available positions. Recruitment methods and sources can be internal or external sources. Internal sources can be done through promotion from within, whereas external source through advertising in the media, and the employment agency.

3. Selection

The selection process is the key to ensure an appropriate quality of personnel, previously identified as required within the organization. The Selection that has been defined clearly is constrained by the success or otherwise of recruitment. (Flippo, 1998, p. 203) Stated that selection techniques cannot overcome failures in recruitment. Various methods of selection, alone or combination usually used, involves techniques as follow:

- a. Based on relevant aspects of the job
- b. Valid, the applicants are tested on what they are meant to test. In case of psychometric tests in particular, the following attributes may desire face validity, predictive validity, content validity, reliability, giving the same recruit when it is repeated.

Selection process held in money outline covers the eight steps, among others (Mangkuprawira, 2002, p. 85).

- a. Calling the applicants
- b. Carry out various types of tests, such as psychological tests, knowledge, skill, honesty, attitude and health
- c. Interviews with potential direct supervisor
- d. Researching the background and references of applicants
- e. health evaluation document
- f. Interviews by the employer

- g. demonstration of skills for employees who will be placed on technical and operational tasks in order to show his skills
- h. The entire selection process ends at the time the decision was taken to declare whether the applicant graduated from the selection process.

Systematic selection process provides a useful basis to consider all candidates, equally, in contrast to ad hoc arrangements. The focus in this area is to obtain a good result from selection while achieving acceptable cost levels and acceptable timescales.

4. Introduction and Orientation

Basically it can be said that the success of a program depends on the attitude of the introduction of labor time in its interaction with the new labor during the process of recognition takes place (Manullang, 1976, pp. 156-157). A positive attitude towards the old labor organizations, the tasks and the other workers are much more important. This means that in comparison with the ability to provide a technical description of the various activities that take place within the organization.

According (Siagian, 2005, p. 168), an introduction covers four main issues:

- a. For organization, introducing some relevant topics such as the history and types of organizations, literary use, and official recognition, spatial and working facilities.

- b. For workers, explaining new labor obligations and rights must such as working hours, leaving entitlements, facilities, education, training and retired.
- c. Settling various parties in the context of the completion of tasks and obligations.
- d. Explaining the scope of duties regarding the technical aspects of behavior as a liaison between the tasks with another task, it needs the cooperation and coordination.

5. Performance Assessment

The performance assessment is the process of an organization in assessing the work performance of employees. The performance assessment is done by comparing the individual work performance and standards or goals developed for the position. The purpose of performance assessment in general is to provide feedback to employees in an effort to improve its appearance and to improve the productivity of the organization, specifically in relation to various policies against such employees for the purpose of promotion, a raise, education and training and others (Soeprianto, 1998, p. 195)

According (Siagian, 2005, pp. 225-226), factors contained in the performance appraisal are:

- a. Humans have the ability also weaknesses and shortcomings
- b. Assessment is conducted on a series that should be measured realistic, directly related to the performance of one's duties as well as defined and applied objectively.

c. Results of the study are presented to employees assessed with a view:

1. Positive assessment, being a strong impetus for the employee to perform better again in the future to come.
2. Negative rate, the employee knows the weaknesses and can take various steps necessary to overcome these weaknesses.
3. If a person gets an assessment that is objective. They are given the opportunity to file an objection to consequently understand and accept the assessment results obtained.

d. The results of assessments are conducted regularly, neatly in the archives of every employee, whether it is beneficial or detrimental nature or not.

e. The results of the assessment achievement of each employee are filed that is always used in considering in any decisions regarding personnel transfers, good promotion, over the task, over the territory, demotion or dismissal which are not at his own request.

6. Training and development

The purpose of training and development of employees is to improve the effectiveness of employees in the results of the work that has been set. Increasing the effectiveness of the work can be done by training and development.

(Flippo, 1997, p. 215) Defined that improving the skills in specific areas of work could be done by developing training.

There are several targets to be achieved by training, namely:

- a. Working is expected to more quickly and better;
- b. Using of the substance that can be saved;
- c. Expecting greater responsibilities;
- d. the Continuity of the company are expected to be more secure.

7. Compensation Provision

Other method to improve work performance, motivation and job satisfaction of employees is compensation. It is everything received by employees as remuneration for their work (Ferguson, 2006). Companies can give awards to employees in the form of financial or non-financial. Financial rewards include basic salary, salary allowances, insurance, profit sharing bonus and pension. While non-financial rewards include good working conditions, achievement award and others (Soeprianto, 1998, p. 376).

8. Planning and Career Development

Career planning is a process where a person chooses goals and career and the path to that goal, while career development includes improvements made to achieve personal and career goals plan. Planning and career development are ultimately the responsibility of each individual, but of course the organization should intervene in the form of support to motivate every employee to achieve it. Monitoring can provide education on career planning, disseminating information about the various possibilities for career development within the organization, and provide counseling services to workers.

Career developing include:

a. Promotion

Promotion is when an employee moved from one job to another with larger responsibilities (Siagian, 1997, p. 169). Promotion does not just happen to those who occupy managerial positions, but also can occur in their non-managerial.

b. Mutation

Mutations or removal is transferring the activities of labor from one job to another considered to be equivalent or parallel (Lizwa Rashid, 2014) Mutations or transfer is a routine for companies to implement the principle of "the right person in the right place" to get the job done more effectively.

c. Demotions

Demotion means that someone because of various considerations is suffering demotion or job title and responsibilities with smaller income. In general, demotion is associated with the imposition of a disciplinary sanction as a negative value for the achievement of superior performance is not satisfactory or employee dysfunctional behavior. Based on the discussion above, it can be concluded that the planning and career development is an overall effort by the organization and employees to achieve career goals of employees expected. The aim is to satisfy the individual employee, prepare

employees for tasks that are heavier and also improve organizational competencies in business competition.

9. Labor Protection

The company is obliged to provide security to their employees in the workplace. According to (Handoko, 2001, p. 191) health and safety programs for workers can be done within a variety of forms, namely:

- a. Creating safe working conditions;
- b. Doing activities by controlling accident prevention practices of human unsafe
- c. Creating a healthy work environment to maintain the health of the workforce from the disturbances of vision, hearing, fatigue, and others.
- d. The company can provide health care by providing physicians or health clinics in the company.

10. Termination of Employment

The termination of employment is a condition that may occur in a company, the money can be caused by various reasons such as discipline, economics, business and personal reasons.

There are four forms of dismissal / termination (Handoko, 2001, p. 164), namely:

1. The termination of employment for resigned workers.
2. The termination of employment by the company because of:

- a. The simplification of the organization or rationalization;
 - b. Disciplinary or due to improper employee behavior / appropriate;
 - c. Inability of the workforce concerned.
3. Termination of temporary employment due to the difficulties faced by the company within a certain time.
4. Pension is termination of employment with respect by the company of the workforce has aged and is not considered productive.

2.4 Operational Audit on Personnel Function

2.4.1 Understanding Audit Personnel

(Klein & Vaughen, 2011), personnel audit is a study and analysis of all operational functions, with a brief statement on the findings and suggestions for improvement on the shortcomings.

Whereas (Kienhöfer, 2013) stated that audit personnel is a method to ensure the human resource potential of the organization. Therefore, it can be concluded that the personnel audit is an attempt to assess the activity of the human resources used in the organization to reach the objectives accompanied by suggestions for improvement.

2.4.2 Personnel Audit Purposes

Operational audit carried out by the functioning personnel (human resources) aims to seek, find and evaluate the facts about the extent to which management successfully organized various functions to increase the effectiveness and productivity of the company.

(Nugroho, 1985, p. 433) stated that the purposes of the audit personnel are:

- a. Procurement of employee is in agreement with the organization's needs.
- b. Assessing the human resource management system and gaining confidence that the implementation of the system is run on the interests of employees without losing sight of the organization's objectives.
- c. Assessing the competency system and gaining confidence that there is a balance between achievement and compensation for employees.

2.4.3 Benefits Audit Personnel

According to (Siagian, 1997, p. 63) stated that audit personnel benefits include:

- a. Identifying the contribution of the personnel on the organization.
- b. Encouraging responsibility and greater professionalism among personnel.
- c. Improving the image of the profession from the personnel.

- d. Clarifying the obligations and responsibilities of work units that is deal with personnel.
- e. Encouraging the application of a uniform policy in personnel management practices.
- f. Promoting the adherence to regulations issued by the government in the field of employment.
- g. Finding serious problems found in company that requires immediate action.
- h. Reducing personnel costs through more effective procedures
- i. Performing a thorough assessment of the systems of information contained in personnel.

2.4.4 Scope of Audit Personnel

According to (´ndez-Laviada, 2007) operational audit on the scope of the audit function are:

1. Audit Company

Understanding the company's strategy has major implications for resource planning, compensation, labor relations and human resources activities. The improper strategy can bring a company to the unfavorable impact, because in the audit necessary operational and deepen understanding of the meaning and direction of the company's strategy.

2. Audit Human Resources Function

Audit personnel is to examine the entire human resources department from the department's mission, the personnel department, industrial relations, recruitment and selection, training and development, relations employee benefits, compensation, human resource plan, planning and organizational development, safety, security facilities and the latter is documentation.

3. Compliance Audit Managerial

The audit also examines how well managers to comply with the policy or violate the rules of industrial relations. The audit must disclose these errors so that corrective action can be initiated.

4. Employee Satisfaction Audit

Performing audits of employee satisfaction needs to collect information about salaries, practice management, career planning assistance, as well as feedback received from employees about their performance.

2.4.5 Steps Personnel

According to (Greenawalt, 1995) the audit process consists of six steps which are:

1. Introducing the idea and stressing the benefits derived from audit.

2. Selecting personnel with a wide range of skills to the audit team and providing the necessary training.
3. Collecting data from different levels within the organization.
4. Preparing the audit reports from manager and the evaluation from the human resources department.
5. Discussing the report with the operations manager who, then, tests out their own assessment.
6. Draws corrective action in the process of goal-setting regular company.

2.4.6 Approach in the Audit Personnel

According to (HARRIS, 2009), an audit should cover at least three main approaches, namely:

1. Determining the observance of laws and regulations
2. Measuring the conformity of the program with the goals of the organization.
3. Assessing the performance of the program. In addition, policies and procedures that must be examined carefully to determine whether they are appropriate in meeting the objectives.

2.5 Previous Study

Previous researches are sources to obtain comparative and reference materials to support the discussion. (Nainggolan, 2006), conducted a study on the operational audit to assess the efficiency and effectiveness of the personnel in a company engaged

in the automotive field. This study aims to determine the effectiveness and efficiency of human resources. This study discusses the operational audits using interviews, documentation and observation. Qualitative analysis is utilized for collecting data or information regarding the company's HR functions. The related theory is used to analyze the data using the criteria, cause and effect. The research results showed that the study site as a whole has implemented the audit effectively and efficient.

Research conducted by (Nugraha, 2011), was performed on an insurance company, namely Bumiputra 1912 Joint Life Insurance offices Surabaya by performing multiple functions within the organization, one of which is human resources. This study uses descriptive qualitative data collection, analysis, data collection method through observation, interviews and document analysis. Data analysis is performed using the approach with criteria, causes, and effects to determine how far the effectiveness and efficiency of the human resources function at the Bumiputera 1912 Regional Offices of Surabaya. The study concluded that human resources management has been carried out effectively and efficiently.

CHAPTER III

RESEARCH METHOD

3.1 Type of Research

This research is qualitative research utilizing deep observation. The research design is a case study in which observed the characteristics related to the background and the current state of the subject researched.

According to (Moleong, 2012) descriptive method or qualitative is a study researching the status of a group of human, an object, a condition, a system of thought or a class of events in the present. The aim of descriptive research is to create a description, systematic illustration, factual and accurate information on the facts, the

properties, as well as the relationship between the phenomena investigated. Therefore, this descriptive study is to describe phenomenon occurred on the operational audit carried out to measure the effectiveness of the personnel functions in the company.

3.2 Object of Research

The research on operational audit function is to assess personnel effectiveness of PT Dewata Harley-Davidson located at Jalan By Pass Ngurah Rai No.I. 120 A-B, Kuta, Badung, Bali Telp (0361) 764272.

3.3 The Scope of Research

The scope of research is in the area of operational audit of PT Dewata Harley-Davidson which includes:

1. HR planning
2. HR recruitment
3. HR selection
4. The orientation and placement of HR
5. Performance Assessment
6. Training and Development
7. Compensation Function
8. Planning and Career Development

9. Labor protection (insurance)

10. Layoffs

3.4 The Types and Sources of Data

Data collection in this study is qualitative data, i.e. data that is not in the form of figure, those data is a cornerstone of theoretical thinking and related to the research conducted. The data source used in this research is the primary data. The source of research data obtained directly from the original source (not through an intermediary medium). The primary data required in this study includes:

- a. Results of interviews with Kadek Adi Wirawan Putra as an operational manager.
- b. History of PT Dewata Harley-Davidson
- c. Vision, Mission, Objectives, Company Motto
- d. Organizational structure
- e. Data on the items being sold, type, composition of employees

3.5 Data Collection Method

Data collection is a procedure to obtain any information related to the object of research needed in the research. There are three data collection methods used in this research:

1. Interview

The interview is a form of communication between two persons in which a person who wants to obtain information from someone else by asking questions

based on a specific purpose of Lincoln & Guba (1985) (Moleong, 2015, p. 186)

Interviews were conducted to obtain data in the form of writing from the company related to the questions needing explanation from the interviewer

The interview is a question and answer process performed on the parties related to the management of human resources, so that the data obtained can be relevant to the problems. This study used interviews with the parties directly related to human resources activities that is Kadek Adi Wirawan Putra as the manager of operational and human resource. The results of these interviews will be further analyzed.

2. Documentation

Documentation is seeking data on things or variables such as notes, transcripts, books, newspapers, magazines, inscriptions, meeting notes, agendas and so forth (Arikunto, 1995, p. 106). Documentation technique is a method of collecting such data is obtained from the HR department at PT Dewata Harley-Davidson. These data include:

- a. History of PT Dewata Harley-Davidson
- b. Vision, Mission, Objectives, Company Motto
- c. Organizational structure
- d. Data on the items being sold, type, composition of employees
- e. Sheet Performance Assessment

3. Observation

Observation is a technique or approach to obtain primary data by directly observing the object (Moleong, 2015, pp. 174-185). The technique of collecting data through direct observation is done in PT Dewata Harley-Davidson. The direct observation method used to study the implementation of relevant activities and condition of the organization, as well as to record of all information obtained as evidence of the argument in the study. Observation activities undertaken included observing time of arrival of employees, employee break, entry and exit of employees at the time clock and attendance process to determine the rules and discipline of employees at company consistent in applying the rules.

3.6 Data Analysis Method

This research implements descriptive data analysis to collect and describe data on non-numbers to produce illustrations on the event or activity, especially in the human resources function. Shape analysis conducted in this research is the analysis of form data such as preliminary audit and detailed audit. Data analysis was performed following a management audit phases, which are:

1. Preliminary Audit

Developing audit procedures to obtain data in the audit results is:

- a. Analyzing object of research, namely PT Dewata Harley-Davidson.
- b. Reviewing conduct against company regulations, government regulations related to human activity.

2. Detailed Audit

Detailed audit is conducted to obtain sufficient evidence to support the audit objectives set based on the results of the review and testing of the control of management. The aspects include:

- a. Conducting interviews with Kadek Adi Wirawan Putra as an operational manager.
- b. Identifying the constraints faced
- c. Grouping the findings of the cause, criteria, effect and recommendation The description of grouping on findings are as follows:

1. Causes

The implementation of programs in human resources department in the organization affects the quality of existing human resources. There are positive (+) cause, if the activities are extremely helpful for the achievement of the objectives of programs / activities implemented. In addition, the negative cause will not bring any effect to the program (Bayangkara, 2008, p. 65).

2. Criteria

Standards and norms should be obeyed by employees in the company. The criteria are used for comparing purposes with the activities undertaken in the operational company activities. Using the criteria, researchers can establish whether a particular condition data can be said to be deviant. Criteria used as the

standard in this study is the company's policies and regulations, Law No.13 of 2003 concerning employment.

3. Effect

It is aspect borne or enjoyed activity conducted (based on criteria). Positive consequences causes can be beneficial to the company, but negative consequences will harm to the company. This result can be measured in financial and nonfinancial.

4. Recommendation

Researchers will formulate recommendation in the form of corrective action on significant deficiencies and weaknesses found in specific functions of human resources to enhance the activity of the human resource function to be more effectively.

3. Audit Report

The researcher made audit reports containing audit conclusions about the elements of the audit, and recommendations to alter any deficiencies occurred.

3.7 Criteria Effectiveness of Human Resource Functions

The criteria used to measure the effectiveness of the human resource function, based on the audit objectives to all functions of human resource management at PT Dewata Harley-Davidson include:

1. Human Resource planning

Criteria:

- a. Workforce planning is done on the basis of the needs of the company.
- b. Plans are made to involve various divisions to ensure the accuracy of planning and attention to the external environment as well as the state of the company's current and future.
- c. The implementation of the program of human resources is in an orderly, organized and consistent with that have been formulated and no irregularities in its implementation.

2. Human Resource recruitment

Criteria:

Employee procurement is conducted with the provisions as follows:

- a. Increasing the number of employees, if there is a need for additional employees whom cannot be found from within the company.
- b. Increasing the number of employees should be on the basis of planning of human resources directors. The execution shall take into account all the provisions of Legislation.
- c. The procurement process is carried out through:
 - 1. Announcing in newspapers or other media
 - 2. Conducted by Professional bodies in the field of labor selection.
 - 3. Between existing units in the company.
- d. Recruitment process conducted with respect to the following provisions:

1. Each applicant must submit a written application include administrative requirements needed by the company.
2. The application further processed by administrative units required by the company.
3. With regard to recruitment to fill vacant positions in each unit, the company should prioritize the company's employees within the organization to fill the position according to ability, quality and length of service, loyalty, and labor.

3. Selection of Human Resource

Criteria:

After the recruitment process for screening candidates in accordance with the requirements demanded by the company, then the candidates who pass the initial screening will be invited to the next stage:

- a. Medical tests that is aimed to determine the health of employees, because employees are the most important asset a company.
- b. Psychological tests performed concern all aspects from technical mastery, emotional, academic knowledge and skills possessed by the candidate. Materials provided are related to the field of employment offered.
- c. Interviews are conducted after the process of psychological tests achieved. Interviews are intended to identify candidates for

employment more deeply about knowledge and how to communicate well, so that in doing the work will have no difficulty.

4. The orientation and placement of Human Resource

Criteria:

- a. The orientation period, prospective employees are free at any time to terminate the employment of a written notice.
- b. Orientation is meant to introduce new employees to the tasks and responsibilities, working conditions, compensation rates and amenities will be accepted.
- c. Orientation process involves the supervisor concerned and new employees can be expected to adjust quickly on the job that will be charged to the employee. This process employee will be assessed and evaluated formally.
- d. Once the employee completed and put on probation with good results and the parties agreed to continue the employment relationship. The employer will make letters of intent in accordance with the needs of formation and education of the level of the employees concerned.

5. Performance Assessment

Criteria:

- a. Working assessment is conducted periodically as many as two times a year.
- b. The performance assessment standard is based on the assignment, authority and responsibility of every employee that had been predetermined.
- c. These benchmarks should be a subjective assessment, easy to use, reliable, and exhibit behaviors that are critical.
- d. Employment assessment results are used as a basis for decision making by the human resources department.
- e. Assessment should be done in an objective, fair, honest, and be conducted openly, accurately recorded and details on the archive employees and the results known to the employee concerned.

6. Training and Development

Criteria:

- a. The Company organizes training inside or outside the company corresponds with the financial capacity and the company's plans in favor of increasing the skills, expertise and efficiency and to increase labor productivity.
- b. Expertise and development programs should be carried out according to plan and monitoring the results of that training and development programs run effectively

7. Compensation Function

Criteria:

- a. Salary given is always reviewed periodically and must comply with the duties, responsibilities, position, and must comply with the rules made by the government.

Salaries given to employees of PT Dewata Harley-Davidson are as follows:

- a. Basic salary, it is a component of income in pay each month to employees based on the class of employees and education level.
- b. Fixed allowance, it is a component of the consideration received income in the form of permanent employees and regular payment amount that is not associated with the position of employee performance or achievement.
- c. Non-fixed allowances, it is component of income given on an intermittent basis to employees associated with the position or the achievement of certain work.

8. Planning and Career Development

Criteria:

- a. Employee development is based on a system of rank referring to the principles of equality and justice for all levels men- level employees.

- b. The implementation of the mutation can be promotion, rotation with regard to job performance, skills, discipline, and expertise of employees.

9. Labor protection (insurance)

Criteria:

- a. Labor protection is carried out to provide safety and comfort for employees in performing work activities.
- b. The protection of labor is performed by providing insurance against a physical good, such as healthcare and safety equipment, as well as financially, such as life insurance. All of the aspects must go through the procedure established by PT Dewata Harley-Davidson.

10. Layoffs

Criteria:

Termination of employment and pensions between the company and the employees, among others, are based on the following reasons:

- a. Employee deceases
- b. The resignation of his own accord
- c. Breach of discipline
- d. Retirement for employees who have reached retirement age.
- e. Companies can no longer afford to pay the salaries or wages of employees because of the economy or business reasons like the economic crisis.

Termination of employment and retirement should be done humanely by providing severance pay and gratuity.

CHAPTER IV

RESEARCH RESULTS and DISCUSSION

4.1 General Description of the Object

4.1.1 A Short History of PT Dewata Harley-Davidson

PT. Mabua Harley-Davidson begins its business at June 13, 1997 as a result of an initiative of Mr. Soetikno Soedarjo and Mr. Bambang Pramono Sungkono. In the midst of economic crisis PT. Mabua Harley-Davidson succeed to grow from the support of big fans, especially Harley-Davidson fans in Indonesia.

Soetikno Soedarjo merged PT. Mabua Harley-Davidson and PT. Dewata Harley-Davidson into single management under MRA Group and elected Djonnie Rahmat as its President Director. Under leadership of Djonnie Rahmat, PT. Mabua Harley-Davidson grows fast and achieves some prestigious trust such as obtaining Completely Knock Down (CKD) System permission from Harley-Davidson Motor Company (HDMC) in 2001, ISO 9001: 2000 certificated for both PT. Mabua Harley-Davidson and PT. Dewata Harley-Davidson in 2004, and loyalty program for Preferred customer MHD Card (MPC). Improvement is also applied in dealership that spread in Jakarta, Semarang, Surabaya, Bali, and Medan. On the other hands, PT. Mabua Harley-Davidson always supports every customer's activity related with Harley-Davidson such as riding, touring, and many social activities. All of those have been done to give the best service and satisfaction for Harley-Davidson customer in Indonesia.

4.1.2 Company Profile, Vision, Mission, and Corporate Culture

Table 4. 1

Company Profile

Company Name	PT. Dewata Harley-Davidson
Founding Date	September 17, 2000
Business Fields	Sales and after-sales service of Harley-Davidson motorcycles, parts and accessories and general merchandise as well as Harley-Davidson motorcycle rental.
Address	JL. By Pass Ngurah Rai No. AB 120 Kuta Bali 80361 Tel: 0361-764272 Fax: 0361-764273
Working Days	6 days / week
Motor Models	<ul style="list-style-type: none"> • Sportster • Dyna • Softail • V-Road • Touring • CVO • Trike

As a company agent's products of Harley-Davidson product PT. Dewata Harley-Davidson has a commitment to the quality standards of products and services that accords with the standards of Harley-Davidson Motor Company. The management

of PT. Dewata Harley-Davidson has a strong commitment to continue to ensure the availability of personnel who are professional and have a high dedication to the responsibilities and work, as well as providing the best training facilities for to its employees to give the best return for the principal and shareholders.

4.1.2.1 Vision

The vision of PT. Dewata Harley-Davidson is to become a company with a distribution network and after sales services for the sale of motorcycles, spare parts, clothing and accessories as well as rental motorbikes oriented on customer satisfaction.

4.1.2.2 Mission

Management PT. Dewata Harley-Davidson is committed to continuously:

- Conducting business professional to provide services and the best experience for customers.
- Creating a pleasant working atmosphere and supporting the sustainable of self-development for employees.
- Increasing the maximum value of the company to all stakeholders, including but not limited to shareholders.

4.1.2.3 Corporate Culture

- Professional Management

In carrying out their duties with full responsibility, discipline and effective communication.

- Environment / pleasant working atmosphere

Implementing company regulations firmly and clearly to create an environment that is conducive and attractive which gives attention to the interests and development of employee talent and fostering a love of the product and the lifestyle of Harley-Davidson.

- Innovation and Creativity

Being adaptive to the changing dynamic and creative in create new ways of creativity that is effective, efficient and sustainable to improve customer satisfaction.

4.1.3 Organizational Structure

The organizational structure is created to facilitate the operations that serve to put the right people in accordance with its capabilities so as to obtain results in accordance with the company's goals. Given the importance of the organizational structure in supporting the smooth running of each operating company, PT Dewata Harley-Davidson designed organizational structures where authority flows from the top leadership to workers in each division.

4.1.4 Job Description

Some of the duties and authority as well as the responsibilities of each position is as follows:

1. President Director
 - a. Determining the company's policy in general and in particular
 - b. Determining the work plan of the company
2. Director

- a. Coordinating all activities within the company
- b. Controlling all the technical activities
- c. Controlling of all administrative activities

3. Operational Manager

- a. Being responsible to the director, to all company activities, both within and outside the enterprise
- b. Representing the director when he is not present

4. The Secretary

A secretary director is responsible to the director in the implementation of the tasks including the correspondent, public relations, meetings, travel directors.

5. The Finance and Accounting Manager

- a. Managing the financial of the company, and is responsible to the director
- b. Planning and carrying out the work in terms of finance, administration and bookkeeping
- c. Preparing financial statements such as balance sheets, profit / loss of the company to directors
- d. Drawing up the annual budget in the areas of financial administration

6. Marketing Manager

- a. Being fully responsible to the director

- b. Implementing the company's policies in the field of marketing
- c. Being in charge of preparing the annual budget in the field of marketing
- d. Reporting to the director of marketing activities

Figure 4. 1


Company Organization Structure

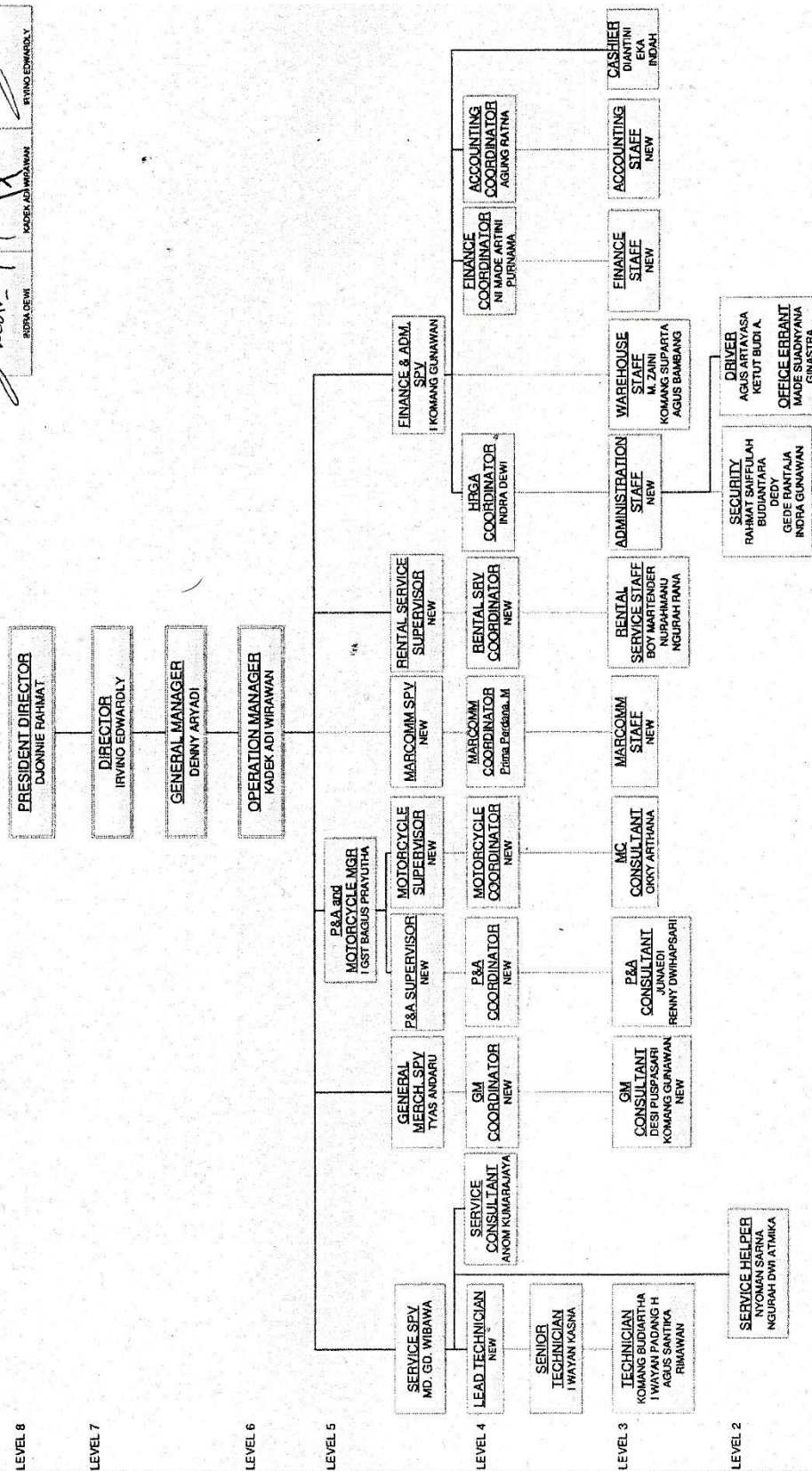


FM:MNG/18/DHD
Revisi : 0 / 03 Feb 2014

Revisi : 0 / 03 Feb 2014

BAU, 29 JUL 2015

Dibuat	Diketahui	Diperiksa & Disetujui	Mengalatkan
			
RENDRA	KADEK ARI NUGRAHA	KADEK ARI NUGRAHA	RIVALDO FIRDAUSY



4.1.5 Categorization and Amount of Employees

Employees PT Dewata Harley-Davidson is divided into:

1. Employees of staff / leadership

Employee staff / leadership is a workforce that is appointed by the board of directors with the main task to organize and take full responsibility for the company's survival.

2. Implementing Employee

Employees are implementing workforce duties and authority given by employees or staff. Employees are grouped into:

a. Contract employees

Contract employees are workers who have a working relationship with employers based on labor pact based on a certain time duration. Contract employee are employed by the company for a limited period, only two years.

b. Permanent employees

Permanent employees are workers who have employment agreements with the employer for uncertain period. Number of employees working at PT Dewata Harley-Davidson based recapitulation of last June 30, 2016 is amounted at 37 people. Table 4.2 presents the number of employees by classification:

Table 4. 2

The Number of Employees by Classification

No.	Employee classification	The amount of Employees 2015	The amount of Employees 2016
1.	Contract employees	4	5
2.	Permanent employees	35	32
Total		39	37

The source from PT Dewata Harley-Davidson

4.1.6 Day and the Hours of Work

Working hours in force at employees of PT Dewata Harley-Davidson is as follows:

Table 4. 3

Day and the Hours of Work

No	Working Days	Working Hours (WITA)	Break (WITA)
1.	Monday to Friday	09.00-17.00	12.00-13.00
2.	Saturday	09.00-15.00	12.00-13.00

Source: PT Dewata Harley-Davidson

Some employees, especially in the rental department and boutiques, they have two different shifts are:

Morning Shift	09.00 s/d 17.00
Day Shift	11.00 s/d 19.00

Source: PT Dewata Harley-Davidson

4.2 Discussion of Results of Audit Operational Personnel Function

4.2.1 Audit Program Personnel at PT Dewata Harley-Davidson

Operational audit on the personnel function is divided into two stages: a preliminary stage, which is the stage of data collection, and in-depth audit stage, which is the stage of collecting evidence and the findings of basic analysis and of the recommendations.

1. Preliminary audit phase.

This preliminary audit phase is carried out for the sake of the implementation of the planning and the execution of jobs examinations regularly. The data collected is used to support the analysis performed on the stage of in-depth audit. At this stage, the researcher collects written and unwritten data on matters related to operational personnel function PT Dewata Harley-Davidson. This stage covers:

a. Observation

The researcher conducts observation by involving themselves directly into the working environment of the personnel of PT Dewata Harley-Davidson. During the performance of direct observations, the researcher observes the arrival of the employees every morning. From the observations of researchers, the employee has sufficient disciplined to come to the company every day and over the course. There are quite rare employees who arrive late. Attendance checking is carried out in an orderly manner using finger print facilities.

The ambiance of the personnel working at PT Dewata Harley-Davidson is conducive. The room is separated from the personnel of other departments, space between the manager and other personnel employees is close separated by glass wall.

Employees is very disciplined in working, because in the working hours, it is rarely seen employees busy playing a mobile phone, going online on the computer or chatting with fellow employees. During working hours, the researcher has never encountered employees who leave the room except for work. After the rest time is completed, the employee immediately rushed to their respective office.

The room personnel department had a special cabinet that holds the archives of employee data, documentation, regulations, procedures, and other data. Archives stored in the cupboard neatly arranged by year. If the employee personnel requires an archive, it will be easy to find, including when investigators asked for the data on the number of employees. In other departments, such as the finance department, the work atmosphere shows similar working discipline.

b. The data collection

Written data collection is intended to determine whether the management company implemented consistently. Definition of consistent to this problem is everything that has been set in the PT Dewata Harley-Davidson must be aligned or in accordance with the implementation. Written data collected will be used as a basis of comparison or criteria for

the implementation of audit operations on personnel functions. Implementation of the written data collection is devoted to the data relating to the object of the audit, such as documentation of the organizational structure, list the number of employees, and documentation recap employee attendance.

c. Interviews

In accordance with the method of data collection in this study, the researcher conducted interviews to the head of the personnel department who was also the manager of operational PT Dewata Harley-Davidson, Mr. I Kadek Adi Wirawan Putra.

2. The in-depth audit phase

The data that has been collected at the preliminary audit stage will be further analyzed. The analysis is done by comparing the criteria with the existing causes for the later assessment of the effectiveness of its recommendations and subsequently concluded. The conclusion derived from this in-depth audit phase is expected to be formulated from the data objectively. Therefore, researchers should strive to be independent in collecting data, either through direct observation and interviews. In collecting and analyzing the data, researchers must have a professional attitude.

4.2.2 Analysis of Audit Results as Effectiveness Research Function Human

Resources PT Dewata Harley-Davidson

4.2.2.1 Human Resources Planning

Audit procedures:

- a. Interview with head of human resources department
- b. Observation
- c. Analysts Activities

Criteria:

- a. Workforce planning is done on the basis of the needs of the company.
- b. Plans are designed to involve various divisions to ensure the accuracy of planning and attention to the external environment as well as the state of the company today and in the future.
- c. The implementation of the HR programs are in an orderly, regular, and consistent with that have been formulated and no irregularities in its implementation

Causes:

HR planning conducted by PT Dewata Harley-Davidson has been in accordance with the objectives set for its implementation, HR planning is based on estimates of manpower needs by involving other divisions concerned. HR planning is made by the management of human resources with the approval of the chief executive. Workforce planning made with regard to the external environment such as people's social circumstances, the company's current condition, as well as the laws and regulations applicable employment UU no.13

of 2003. The existence of labor in an environment configuration PT Dewata Harley-Davidson as a result of termination of employment whether due to dismissal, resignation and expiration of contracts or died. Vacancy positions can also be caused due to a promotion, so it requires companies to undertake workforce planning in terms of labor turnover.

Effect:

HR planning function at PT Dewata Harley-Davidson has been carried out effectively by implementing human resource planning based on need. HR planning is made by the personnel department with the approval of the director and divisions involving other interested and concerned about the condition of internal, external and employment. It can be said that PT Dewata Harley-Davidson is more focused to further improve the performance and productivity of their employees to promote the company.

Recommendation:

PT Dewata Harley-Davidson still have to do HR planning carefully and thoroughly. HR planning should be consistent with regard to external circumstances, the company's needs now and in the future as well as involving other divisions concerned. This meant that the company will still be able to optimize human resources and responsibility without giving excessive workload to employees, so that employee productivity is not declining and can work optimally.

4.2.2.2 Withdrawal or Recruitment

Audit procedures:

- a. Interview with head of human resources department
- b. Observation
- c. Analysts Activities

Criteria:

Procurement employees are conducted based on the provisions as follows:

- a. Increasing the number of employees is done if there is a need for employees who cannot be met in the company.
- b. Increasing the number of employees should be based on the planning needs of the human resources to the authority and rights of directors.
In its implementation, shall observe all provisions of the law.
- c. The procurement process is carried out employees through announcements in newspapers and other media, professional bodies in the field of labor and the selection between the units in the company.

Recruitment process conducted with respect to the following provisions:

- 1. Each applicant must prepare a written proposal including administrative requirements needed by the company.
- 2. The application is further processed by the unit administrative required by the company.
- 3. Recruitment is to fill vacant positions in each unit. The company should prioritize the company's employees within the organization to fill the position according to their ability, skills, length of service, loyalty and experience.

Causes:

The company has used a policy promoting from within to fill the job vacant before recruiting from outside. If it is less or have not found a suitable candidate, then the company will attract local workers where the company is located. It is intended to establish a good relationship with the community around the company. On charging the important positions, the company acquired through professional agencies in the field of selection of labor and announcements in newspapers or other media. It is intended to ensure that prospective workers who pass the selection are really who has the ability and expertise in accordance with the needs and the formation of positions available.

Effect:

Recruitment process conducted by PT Dewata Harley-Davidson has been in accordance with the established criteria. Companies implement the recruitment in accordance with the procedure so that candidates will be selected to have the quality and potential that can be accounted for. The recruitment process is carried out through the newspapers, other media or professional body's manpower selection area indicating that PT Dewata Harley-Davidson open to the influx of labor from outside the enterprise environment.

Recommendation:

The recruitment process to fill the job has been done effectively for PT Dewata Harley Davidson. Recruiting employees from outside the company to take into account the abilities, skills, length of service, loyalty and experience. This needs to be maintained to achieve effectiveness of the company.

Companies are advised to provide the facility of online registration. Online registration system will make it easier for applicants file archiving, and to shorten the recruitment process.

4.2.2.3 Selection

Audit procedures:

- a. Interview with the head of human resources department
- b. Observation
- c. Analysts Activities

Criteria:

The recruitment process for candidates is in accordance with the requirements demanded by the company, then the candidates who pass the selection will be invited to the next phase.

1. Health tests is aimed to determine the health of employees, since employees are the most important asset a company.
2. Psychological tests are performed concerning all aspects from technical mastery, emotional, academic knowledge and skills possessed by the candidate.
3. Interviews are conducted after the process of psychological tests achieved. Interviews are intended to identify candidates for employment more deeply about knowledge and how to communicate well, so that in doing the work do not experience problems.

4. The employment agreement is made after the interview the candidate reaches and passes the selection. The employment agreement is made with 1 year trial period in accordance with the labor law.

Causes:

The selection process has been conducted with the procedures established by the company. The selection process begins with the selection of administration, the choice of cover letters are entered in accordance with the requirements set. The next selection phases are calling to applicants who are eligible for a series of acceptance tests, starting with general health tests, psychological tests, and the last interview. The final decision is in the hands of the selection process of directors.

Effect:

The company carries out the selection process in accordance with the procedures by not forgetting the quality and quality of prospective employees so the placement of new employees in the work according to capabilities. PT Dewata Harley-Davidson has a great opportunity to get workers who have high quality and in accordance with the qualifications set by the company.

Recommendation:

The selection should be done by external parties or entities employment services provider selection to ensure that the result of the selection can be more objective.

4.2.2.4 Introduction and Orientation

Audit procedures:

- a. Interview with the head of human resources department
- b. Observation
- c. Analysts Activities

Criteria:

- a. Orientation is meant to introduce new employees to the tasks and responsibilities, working conditions, compensation rates and amenities provided.
- b. Orientation process involves the supervisor the employee concerned and new employees. It is expected that the new employees can adjust quickly to the jobs assigned. In this process, the new employees will be assessed and evaluated formally.
- c. If the employee has completed probation with good results, then the employer will make letters of intent in accordance with the needs and the formation of the level of education of employees.

Causes:

Orientation process at PT Dewata Harley-Davidson is conducted on new employees. This process involves the supervisor the employee concerned so that they are partly responsible for the success of new employee orientation process.

To employees who get promotion or transfer no longer needs to do the orientation program. Employees who undergo orientation are given with a full description of the duties, responsibilities, working conditions, compensation and held recognition.

Effect:

Program conducted by PT Dewata Harley-Davidson can be said to be effective. Employee orientation period carried out during one year can help new employees to adapt to the work environment. Before employees focusing on his new job, employees must first know the state of the company and the tasks to be carried out. In addition, the results of evaluation of employees during the orientation can be the basis of assessment of employee performance.

Recommendation:

- Execution of operational audit on the functioning of introduction and orientation, it is known that the function of the orientation of the workforce in PT Dewata Harley-Davidson has been carried out effectively. An orientation program conducted by PT Dewata Harley-Davidson needs the support of all senior employees to help new employees in the introduction of a corporate environment.
- An orientation program should be given to employees who get a promotion or transfer, so that the employee can be more aware of the duties and responsibilities to the new work environment.

4.2.2.5 Performance assessment

Audit procedures:

- a. Interview with the head of human resources department
- b. Observation
- c. Analysts Activities

Criteria:

- Standardized assessment is based on the performance of duties, authority and responsibility of every employee who is owned by employees who have been determined.
- Benchmark assessment should be objective, easy to use, reliable and showed behaviors that are critical.
- The results of performance appraisal are used as a basis for a decision by the HR.
- Performance assessment points include:
 1. Compliance and obedience to superior's employees.
 2. Discipline employees.
 3. Leadership
 4. Expertise in the line of duty.
 5. Responsibilities of duty.
 6. Ability to communicate and work together with colleagues.

Causes:

Performance evaluation results are disclosed to the employee concerned. The performance assessment is done objectively using documentation. Documentation used in hard copy form in the personnel file and will be used as a guideline to determine whether the employee in question deserves to be promoted, get a raise, or vice versa.

Effect:

The function of performance appraisal in PT Dewata Harley-Davidson has been carried out effectively for the whole assessment procedure has been complied with. The performance assessment performed periodically and accompanied by good documentation. Their assessment procedure this performance allows the company to continue to assist the development of their employees' performance making it easier for companies to assess and make the decisions regarding the salary increase policy, promotion and advancement, but there are aspects that are actually still be improved effectiveness that is the way of documenting the results of votes. The documentation of the assessment results are still done manually which they are stored in the personnel file in the form hard copy. It is less effective because it creates problems in terms of storage and data retrieval difficult for them whenever necessary.

Recommendation:

- The company should continue the research on this process for a fair and objective performance so that employee performance can be monitored and easily to make the right decision.
- Companies are advised to make a database for performance document to facilitate the storage and retrieval of data.

4.2.2.6 Training and Development function

Audit procedures:

- a. Interview with the head of human resources department

b. Observation

c. Analysts Activities

Criteria:

- The company organizes training both inside and outside of the company in accordance with the financial capacity and the company's plans in favor of increasing the skills, expertise and efficiency to increase labor productivity.
- Training and development should be implemented in accordance with plans and monitoring the results of the training program was effective.

Causes:

Training and development is carried out a process of self-development for new employees and old employees. The training program PT Dewata Harley-Davidson implemented is limited, because the budget is issued for training and development is limited. This program is only a priority for employees who require high skills. The training is meant as personal performance seminars, training to operate machinery. The Company will evaluate the results of the effectiveness of training that they have employees.

Effect:

Training and development programs undertaken by PT Dewata Harley-Davidson run properly in accordance with the applicable policies. Employees

who really need training to take advantage of the opportunities presented by the company. Budget constraints in the training program, the company is required to be more selective in choosing employees require training.

Recommendation:

PT Dewata Harley-Davidson is suggested for increasing employee training and development pertaining to operate the service tool to improve the quality and results of satisfactory service, which the company engaged in automotive should create good results for the customer.

4.2.2.7 Compensation function

Audit procedures:

- a. Interview with the head of human resources department
- b. Observation
- c. Analysts Activities

Criteria:

- Salary or wages given are reviewed periodically and must comply with the duties, responsibilities and positions held by each employee and must also comply with the regulations made by the government.
- The salary of an employee of PT Dewata Harley-Davidson each month consist of:

- a. The basic salary, which is a component of income paid to employees, is determined by the magnitude of office employees governed by tariff according to the educational level.
- b. Fixed allowance, which is a component of the consideration received income in the form of employees and regular fixed amount is paid that is not associated with the position or the achievement of certain work.
- c. Allowances, which are not fixed income component is not fixed to the employees associated with the position or accomplishment achieved.

Causes:

PT Dewata Harley-Davidson has been paying salaries and wages of employees in accordance with the position and responsibilities of an employee. The amount of salaries and wages are reviewed periodically and in accordance with the provisions of the regional government on the minimum wage. Allowances are not fixed and have several forms such as overtime pay.

Effect:

The Company has implemented clear rules regarding the granting of compensation directly or indirectly to ensure fairness payment of salaries and wages adjusted to the duties, responsibilities and positions held. The decision of reducing the salary of employee complaints, improving motivation, loyalty and avoid a decrease in performance.

Recommendation:

The rate of compensation should be fixed at regular evaluation, with the compensation policy is always evaluated, employees are expected to continue to be motivated to further improve its performance because their needs have been fulfilled with the received compensation of employees. This is certainly a positive result on the continuity of the company's operations.

4.2.2.8 Planning and Career Development Function

Audit procedures:

- a. Interview with the head of human resources department
- b. Observation
- c. Analysts Activities

Criteria:

- Career development of employees is based on a system of rank with reference to the principle of equal rights and justice for every employee's level.
- The implementation of a promotional nature, rotation are done by observing the work performance prowess, discipline and expertise of employees, length of service, and the company's interests objectively.

There are no irregularities in the application system.

Causes:

Planning a promotion or rotation is done and considered based on the needs or interests of the company in consideration of job performance, length of service, the ability in some field, the discipline, and leadership. All components are justly considered to be the sale or promotion run according to procedure.

Effect:

Planning and career development implemented PT Dewata Harley-Davidson has been running effectively for assessment used as the basis for career development considered based on length of service, job performance, ability, discipline and leadership. PT Dewata Harley-Davidson has made a clear career path policy and the availability of counseling facilities for employees who want to improve the career ladder or are not satisfied with the progress of his career.

Recommendation:

Companies should continue to provide the motivation to employees as predefined in the form of socialization career development and the availability of counseling services for employees who wish to develop their career.

4.2.2.9 Protection against Labor Function

Audit procedures:

- a. Interview with the head of human resources department
- b. Observation
- c. Analysts Activities

Criteria:

- Protection of labor is done to provide safety and comfort to employees in conducting work activities.
- Protection of jobs is carried out by providing security both physical protection, such as health care, medical equipment and financial as employee participation in life insurance.

Causes:

PT Dewata Harley-Davidson carries out the functions of the protection of labor to ensure the protection of labor and the nature of the kinds of jobs. Physical protection such as safety shoes, masks, gloves and uniforms for workers in the service department. Financial protection provided by a company that is in the form of life insurance and accident insurance death by PT JAMSOSTEK. The Company also monitors the security of the machines as well as maintenance work environment. It is just that the company fails to give instructions on occupational safety and health of employees.

Effect:

The Company has implemented safety and health programs with good labor through the provision of protection of physical and non-physical, but the function of labor protection at PT Dewata Harley-Davidson has not been fully implemented effectively. This is because has not given safety instructions that should serve as the basis for the employees in maintaining safety.

Recommendation:

- PT Dewata Harley-Davidson needs to improve safety program that has worked well by requiring employees to carry out regular health checks so that companies can monitor the level of health of employees.
- Protection of labor also should continue to be considered by the court conducted a review and update tools so employees can work better.

4.2.2.10 Termination of Employment Function

Audit procedures:

- a. Interview with the head of human resources department
- b. Observation
- c. Analysts Activities

Criteria:

Termination of employment and pensions between the company and the employees do partly because of reasons:

- a. Employee dies
- b. The resignation of his own accord
- c. Breach of discipline
- d. Retired because the employee has reached retirement age
- e. Companies can no longer afford to pay the salaries or wages of

employees for their economy or business reasons like the economic crisis.

Termination of employment and retirement should be done humanely by providing severance pay and gratuity.

Causes:

PT Dewata Harley-Davidson has written guidelines governing employee termination. The Company has the authority to termination of employment, including pensioners and give wise decisions and consistent with the sanctions for violations committed employees such as severance pay and awards for employees leaving the company or retiring in accordance with the regulations prescribed by the company.

Effect:

Termination of employment policies and their written rules regarding entitlements to employees made PT Dewata Harley-Davidson with a clear and unequivocal. The personnel department to implement appropriate procedures and not deviate from the rules companies will create and establish a good relationship between the company and the employees. Regulations of the company will make employees more disciplined and responsible in doing their work.

Recommendation:

PT Dewata Harley-Davidson is expected to remain consistent in pursuing a policy of termination of employment so that employees can work with caution and discipline. If this can be maintained, it will be able to improve employee discipline, control the action and morality of employees and can avoid the losses of the company when employees are not disciplined and shirking responsibility in his work.

CHAPTER V

CONCLUSIONS AND RECOMMENDATIONS

5.1 Conclusion

Based on the data analysis and discussion, the researcher makes a conclusion based on the results of audits of operational personnel functions implemented by comparing the audit criteria that are based on guidelines and policies management human resources to find causes and effect at both comparisons. The results revealed that the management of personnel functions carried out by PT Dewata Harley-Davidson has been implement quite effective in accordance with applicable regulations in the company as well as the Law no. 13 of 2003 on manpower.

The personnel function audited. 10 audit results indicate that the function has not been implemented effectively is the selection function and labor protection. The selection function of labor in practice sometimes does not comply with the established criteria, as well as employee safety protection functions are sometimes underestimated due to lack of supervision of the management. While eight other functions, such as

human resource functions of planning, withdrawal or recruitment, introduction and orientation, performance appraisal, training and development, compensation, planning and career development, as well as the termination of work has been done effectively because it has been well-managed and has meet the criteria set by the company.

5.2 Research limitations

The effectiveness of the study is based on data and evidence obtained by the researchers during research activities, but there are still some limitations to this study, such as:

1. Time and energy limitations as well as the extent of the scope of the personnel function is classified information for the company that cannot be revealed in detail.
2. This study only examines 10 personnel functions that could be expanded again to conduct an audit function maintenance employee relations. Researchers did not perform an audit function due to PT Dewata Harley-Davidson does not perform these functions.
3. The instrument used to obtain the data in this study is through the interview method. The weakness of this method lies on the level of reliability; the interviewee may provide a subjective answer to the question posed researchers.
4. There is difficulty in obtaining quantitative data as many of it are confidential, particularly with regard to financial data such as financial statements budget.

5.3 Recommendation

Based on the results of the audit function of the personnel at PT Dewata Harley-Davidson, the researcher formulated some suggestions to alleviate the weaknesses existed and can ultimately improve the quality of research with a similar subject matter in the future.

1. The data quantitative such as financial reports and budgets costs, as much as possible should be obtained because it can be used as a basis to acquire more objective data.
2. The future researchers should be able to explore the function of the personnel not only in terms of the tenth aspect has been discussed before, but also needs to be developed more detail that can be used in determining the effectiveness of personnel functions in a company such as employee relations maintenance functions. In the end, the study will produce a better research results by using better analysis.

References

- ´ndez-Laviada, A. F., 2007. Internal audit function role in. *Journal of Financial Regulation and*, Volume 15, pp. 143-155.
- Arens, L. a., 2000. *Auditing Pendekatan Terpadu*. Edisi Revisi ed. Jakarta: Salemba Empat.
- Arikunto, S., 1995. *Manajemen Penelitian*. Jakarta : PT. Rineka Cipta.
- Bayangkara, IBK, 2008. *Audit Manajemen Prosedur dan Implementasi*. Cetakan Keenam ed. Surabaya: Salema Empat.
- Cafferky, J. J., 1990. Internal and Operational Audit. *Management Accounting*, 68(7), p. 56.
- Carmeli, Y. M. •. A., 2016. Internal Audits as a Source of Ethical Behavior, Efficiency,. *J Bus Ethics*, Volume 137, pp. 347-363.
- Dessler, G., 1998. *Manajemen Sumber Daya Manusia*. Jilid Kedua ed. Jakarta : Prentice Hall .
- Ferguson, K. L., 2006. HUMAN RESOURCE MANAGEMENT SYSTEMS. *FIRM PERFORMANCE*, 3(12), pp. 50-62.
- Flippo, E. B., 1997. *Manajemen Personalia*. Edisi Ketujuh (Terjemahan Moh. Masud) ed. Jakarta : PT. Gloria Aksara Pratama .

- Flippo, E. B., 1998. *Manajemen Personalia*. Edisi Ketujuh ed. Jakarta: PT. Gloria Aksara Pratama .
- Greenawalt, M. B., 1995. Operationalizing the operational audit course. *Managerial Auditing Journal*, 3(10), p. 26.
- Griffin, M. A. M. d. a., 1987. *Manajemen Sumber Daya Manusia*. Yogyakarta : Andi Offset .
- Handoko, T., 2001. *Manajemen Personalia dan Sumber Daya Manusia*. Edisi Kedua ed. Yogyakarta: BPFE.
- HARRIS, C. M., 2009. STRATEGIC HUMAN RESOURCE MANAGEMENT AT THE CROSSROADS:.. *Presented to the Faculty of the Graduate School of*, pp. 58-65.
- Kienhöfer, P. T. & F., 2013. THE EFFECTIVENESS OF LEAN MANUFACTURING AUDITS IN MEASURING OPERATIONAL. *School of Mechanical, Industrial and Aeronautical Engineering*, 24(2), pp. 140-154.
- Klein, J. A. & Vaughen, B. K., 2011. Implement an Operational Discipline Program to Improve Plant Process Safety. *Chemical Engineering Progress*, 6(107), p. 48.
- Lizwa Rashid, S. A. S. a. J. J., 2014. Eco Innovation efforts: A review of dynamic eco innovation practices and new research. *International Journal of Innovation and Applied Studies*, 3(2028-9324), pp. 1112-1119.
- Lizwa Rashid, S. A. S. a. J. J., 3 Sep 2014. Eco Innovation efforts: A review of dynamic eco innovation practices and new research. *International Journal of Innovation and Applied Studies*, 8(2028-9324), pp. 1112-1119.

- Mangkuprawira, S., 2002. *Manajemen Sumber Daya Manusia Strategik*. Jakarta : Ghalia Indonesia .
- Manullang, M., 1976. *Manajemen Personalia*. Cetakan Kelima ed. Jakarta : Biro Manajemen Building .
- Marzuki, 2000. *Metodologi Riset*. Cetakan Ketujuh ed. Yogyakarta: BPFE.
- Moleong, 2015. *Metode Penelitian Kualitatif Edisi Revisi*. Bandung: PT. Remaja Rosda Karya.
- Nainggolan, Jefri Lambok P.M 2006. *Audit Manajemen untuk Menilai Fungsi Pemasaran*. Skripsi (Tidak Dipublikasikan). Universitas Brawijaya.
- Nugraha, Satrya. 2011. Skripsi "*Audit untuk Menilai Efisiensi Dan Efektivitas Fungsi Personalia Pada Asuransi Jiwa Di Surabaya*". Fakultas Ekonomi dan Bisnis Universitas Brawijaya .
- Nugroho, W., 1985. *Pemeriksaan Operasional Perusahaan*. Jakarta : Lembaga Penerbit Fakultas Ekonomi Universitas Indonesia .
- Nugroho, W., 1985. *Pemeriksaan Operasional Perusahaan*. Jakarta: Lembaga Penerbit Fakultas Ekonomi Universitas Indonesia .
- Penekamp, P. & Vlasveld, P. J. J., 2006. Reforming the audit Function. *The Internal Auditor* , 63(2), p. 69.
- Petersen, D. J. & Malone, R. L., 1975. THE PERSONNEL EFFECTIVENESS GRID (PEG): A NEW TOOL FOR ESTIMATING PERSONNEL. *Human Resource Management*, 14(4), p. 10.
- Puradiredja, M. &., 1998. *Auditing*. Edisi Kelima ed. Jakarta: Salemba Empat.
- Setyawan, J., 1988. *Pemeriksaan Kinerja (Performance Audit)*. Yogyakarta: BPFE.

- Siagian, S., 1997. *Audit Manajemen*. Cetakan kedua ed. Jakarta : Bumi Aksara.
- Soeprianto, M. S. & J., 1998. *Pengantar Bisnis: Dasar-Dasar Ekonomi Perusahaan*.
Edisi Kelima ed. Yogyakarta: Liberty.
- Soeprianto, M. S. & J., 1998. *Pengantar Bisnis: Dasar-Dasar Ekonomi Perusahaan*.
Edisi Kelima ed. Yogyakarta : Liberty.
- Soeprianto, M. S. & J., n.d. *Pengantar Bisnis*. s.l.:s.n.
- Suharsimi, A., 1995. *Manajemen Penelitian*. jakarta: PT. Rineka Cipta.
- Tunggal, A. W., 2000. *Manajemen Audit Kontenmporer*. Cetakan Kedua ed. Jakarta:
Harvarindo.

Appendix 1: Letter of Research



PT. Dewata Harley-Davidson

Jl. By Pass Ngurah Rai No. 120 A-B, Kuta - Bali 80361, Indonesia
Phone : (62-361) 764 272 Fax : (62-361) 764 273
www.harley-davidson-bali.com

Nomor : 0001/DHD/HRGA/VI-2016
Lampiran :
Hal : PENELITIAN SKRIPSI

Kepada Yth.
Dekan. Fakultas Ekonomi Universitas Brawijaya
Jl. Mayjen Haryono No. 165
Malang


Dengan ini menerangkan bahwa Mahasiswa Fakultas Ekonomi Universitas Brawijaya Malang atas nama di bawah ini :

Nama : I Putu Wibaksha Aditya Putra
Nomor Induk : 125020307121027
Semester : 8 (Delapan)
Prog / Jurusan : Akuntansi (Internasional)
Alamat / Tlp : Jl. Saxophone Perum Puri Bunga 2 No. A37 / 082144397555

Telah melakukan penelitian untuk pembuatan Skripsi yang berjudul Operasional Audit Function to Assess Personnel Effectiveness (Case Study on PT. Dewata Harley Davidson) di perusahaan kami PT. Dewata Harley Davidson mulai tanggal 20 Juni 2016 s/d 18 Juli 2016

Demikian surat keterangan ini kami sampaikan untuk di gunakan sebagaimana mestinya

Bali, 19 Juli 2016


I Kadek Adi Wirawan
Operation Manager