Influencing Factors toward the Follow-Up Findings of Human Resources Management Audit

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Abstract: *This research conducted to examine the phenomenon of the follow-up audit findings of human resources management proposed by the internal auditor within the company. The problem is whether management support factor, internal communication and internal control is influence toward the follow-up audit findings of human resources management, with the implementation of this research can help the management in human resources management more efficiently, effectively, and economically. This research uses multiple linear regression analysis techniques aims to know the influence of independent variable which includes; management support, internal communication and internal control of independent variable that is follow up the audit of human resources management. The data collected by questionnaire to the respondents who include group leaders of the company, internal auditors, human resources manager. To measure the questionnaire data used Likertscale, while measuring the validity and reliability of research instruments used the validity and reliability test. This research shows the results of validity and reliability test indicate that the research instrument used is valid and reliable. The classical assumption test in multiple linear regression models shows that the variables of management support, internal communication and internal control simultaneously have a significant positive effect on the follow-up of audit findings of human resources management. It can also be proved by looking at the coefficient of determination obtained is 0,884 which means follow-up audit findings of human resources management of 88,40% influenced by the third variables, while the balance of 11,60% influenced by other variables that can be the further research object. It can be concluded that the results of testing in this research is supporting the hypothesis proposed by researcher and answer the problems of research.*

Keywords: *Audit Findings, Human Resources Management, Auditor, Internal Audit.*

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I. Introduction

1.1. Background of the Research

Along with developments in the business during the globalization era many changes which related to business and the increasing trade competition. In this case, demand the company to act quickly in anticipation of developments and changes that occur in the business for the corporate survival. In order to gain a competitive advantage, the company is demanded more effectively, efficiently and economically. In running the operates, because in this global competition only companies that have good operating performance can survive, while to achieve a good life is strongly influenced by the quality of human resources (HR) which is a wealth (asset) for the company, it can show the importance of managing human resources effectively and the first duty of human resources management.

Human resources management must play an active role in following the development of business and technology, and expected to perform the functions optimally and adequately in accordance the plans, the programs, and the company's target policy so that can create efficiency improvements, effectiveness and work productivity that ultimately can improve company performance. The success of the company is determined by other factors that are financial resources, programs and corporate policies, management of human resources, organizational structure and clear division of tasks, attitudes and behaviors of employees, communication, all this becomes the determining of organizational success if run well. But the important thing is the human resources factor that must be managed professionally because it becomes the determining of organizational success.

Internal auditors can help human resource management hand up the control, identify the risks, prevent the deviations and provide suggestions that benefit for the company. To be able to provide maximum services then the internal auditor must have the professional skills in the field of audit and managerial considering the

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scope of duties within the organization, in addition to testing and evaluating the sufficiency and effectiveness of internal control systems should also be able to assist the human resources management to improve efficiency and effectiveness of procedures organization. The implementation of the audit must have competence in the field of audit, especially using audit techniques, analytic thinking ability and skills to communicate effectively with the company.

Concern with the effectiveness and efficiency of the company's operations needs to be internal control factor which is a process within an entity, designed to provide reasonable assurance related to the achievement of purposes with effectiveness and efficiency categories, reliability of reports or information, loyalty with the provisions and legislation applicable (Tugiman, 2002: 22-23).

Internal auditor duties within the company, periodically conduct human resources management audits, and reporting the audit findings related to problems with human resources management, in order to achieve the purposes and targets of the company, it needs to follow up the audit findings so that the proposal for improvement can assist HR management to determine proactive measures in anticipating human resource issues and taking the corrective action. The assessment of the follow-up findings of human resources management audit conducted by internal auditors who are independent and competent and the implementation of the audit findings should be supported by factors such as management support, internal communication, and internal control, all of those are important and integrated to achieve the corporate target.

While the response and audit implement toward the audit findings reported by internal auditors require management support factor since this factor was so crucial to assist the internal auditors in carrying out their duties.In addition, the management support also needs to play proper role and responsibility by allocating various resources and realizing target to achieve the improvement in human resource management through the dissemination of policies and audit results (Tjipto and Diana, 2001).

The internal communication factor regarding follow-up audit findings is needed and it is the success keys of cooperation in the company. Hence the need for briefing and guidance to other implementing personnel is due to take follow-up finding optimally. If internal communication within the company is running well then the implementation of follow up on audit management findings as the corrective action will be implemented well. The purpose of audit management to assist management and organization examined in order to improve effectiveness, efficiency, and economical. In order for the examination function to be effective then the independence position for the internal auditor is needed so that the internal auditor can perform professional examination function and providing quality suggestions so that may improve the condition of the company.

In carrying out the role, the internal auditor must have an appropriate and synergic human resources management audit program with the purposes and strategy of human resource management to achieve the effectiveness of performance through human resource development so that the human resources can have added value and can strengthen the competitiveness of the company. Thus the human resources factor is a source of competitive superiority in achieving the corporate target. Furthermore, the audit management is useful, to assess the work achieved compared with work standards which have been determined, so that management can assess the work effectiveness because the ways that are not effective can reduce the quality of work performance and reduce the quality of the company's products, so the company can lose.

1.2. Problem of the Research
The problem is whether the management support factor, internal communication and internal control affect toward the follow-up audit findings of human resources management?

1.3. Objective of the Research
To examine the effect of management support factor, internal communication, and internal control to the follow-up audit findings of human resources management.

1.4. Benefit of the Research
a. Can increase the discourse of the important human resource management audit for the corporate leader so that in the management of human resources more effective, efficient and economical.
b. Providing the input for internal auditor's profession in implement the functions optimally.
c. As a reference material for research on human resource management audit in the future.

II. Literature Review
Arens, Elder and Beasley (2003: 11) define the auditing as follow: "Auditing is the accumulation and evaluation of evidence about information to determine and report on the degree of correspondence between the information and established criteria. Auditing should be done by a competent, independence person". The definition auditing above can be interpreted as a process of collecting and evaluating evidence of information

and can determine and report in accordance with established criteria, auditing should be conducted by an independent and competent auditor.

The audit definition according to the Auditing Concept Committee (Harahap, 2001) is a systematic process for obtaining and assessing objective evidence relating to the witnessing of events and ensures the level of compatibility between the witnessing and the established criteria and conveying the results to the user. This definition more emphasizes the existence of events that can be assessed objectively. In addition, Mulyadi (2002: 9) argued audit is a systematic process for obtaining and evaluating evidence objectively about the level of conformity between the statements with established criteria and the conveying of those results to interested users. In this case, interested users may include the management, owners, and investors.

Furthermore, Herbert quoted in (Tunggal, 2003: 3) reveals audit management as the planning for obtaining and evacuating sufficient relevant, material and competent evidence by an independent auditor.Whereas, According to Agoes (2012: 62) audit management or calledaudit operationis an examination the operation of a company, including accounting policies and operational policies that have been determined by management to know whether the operation is already done efficiently, effectively, and economically.

Bayangkara (2013: 68) divides the human resource management audit program into eight parts, namely human resources planning, recruitment, selection and placement, training and development, performance assessment, compensation and recompensation, safety and occupational health and termination of employment.

Based on some interpretation of management audit, it can be concluded that in essence all the definition of management audit has the same emphasis that is, in general, the definition of management audit is emphasized in the management process, especially procedures in planning, organization, and control activities selected for auditing, to determine how the best management can be done, also the definition of audit management has the efficiency focus, effectiveness and economization within an organization.

Efficiency is concerned with determining whether the purpose is achieved by optimal use of resources. Effectiveness is related to the determination of whether the established company objectives have been achieved. Economization is the efficiency and effectiveness in the use of resources for the achievement of corporate goals.

Management plays an important role toward the continuous improvement for the company, the concept of Kaizen (Tjiptono and Diana, 2001) which implies improvement includes people and processes that involve everyone in the organization. The improvement approach can be successful if accompanied by appropriate human resources efforts, and the human factor is the important dimension in quality and product improvements.

The roles and responsibilities of top management to be able to introduce improvement as a corporate strategy, giving support and the direction by allocating resources functionally, realizing improvement goals through policy dissemination and auditing and make a system of procedures and structures that can assist the improvement.

Internal communication is a very important aspect of efforts to achieve a continuous improvement in the organization of the company, because without good communication and adequate, then the improvement cannot be done. Communication between existing teams within the company is necessary for the creation of a good and harmonious cooperation (Tjiptono and Diana, 2001). With the cooperation can facilitate the management in coordinating and motivate the subordinates to want to implement what is desired by the management and in accordance with the goals and objectives of the company so that the companies can be superior in business competition.

According to COSO (Hubbard, 2003), internal control is a process to provide proper guarantee regard to goals achievement. Specifically, internal controls assist in achieving objectives in relation to the reliability of financial reporting, compliance with laws and regulations and the effectiveness and efficiency of the company's operations. They are five internal control structure according to COSO; (1) the environmental control, which can be informally ethical, integrity, management philosophy, commitment and formally in the form of organizational structure and implementation of functions and responsibilities (2) the same risk assessment serves to identify and analyze each risk from achieving the objectives and form the basis for determining how to deal with those risks, (3) activities control, which keep the objectives appropriate with the established direction, (4) information and communication (5) monitoring, which conducted gradually and periodically so that the control can run smoothly.

Internal control is a process undertaken by the council of commissioners, management, and other personnel designed to provide adequate assurance about achieving three classes of objectives: (1) reliability of financial reporting, (2) obedience toward laws and regulations, (3) effectiveness and efficiency of operation. (Mulyadi, 2002) Referring to the conclusion of Tugiman (2002), among others, as follows:

1. Internal control of the company needs to be improved so that the company's performance can be better because the good internal control will guarantee;
2. The head of the company should be able to understand that the audit and control of the company are paramount and must be carried out consequently.
3. Internal Auditor to improve the skill of Certified Internal Auditor through educational

program, training and additional experience in order to provide added value in carrying out the duties.

III.   Research Methodology

The purpose of this research is to answers the formulation of the problem. The research included a descriptive study by testing the existing hypotheses and using multiple linear regression analysis that aims to test independently including management support, internal communication and internal control, while the dependent variable is a follow-upfinding of human resources management audit. In this research, the variables that will be studied are:

Y : Follow up findings of human resources management audit

X_1: Management Support

X_2: Internal Communication

X_3: Internal Control

Follow-up findings of managing human resources audit (Y) is a response in the form of implementation of findings related to human resources management reported by internal auditors in order to achieve efficiency, effectiveness and economy. As mentioned earlier in the identification of variables, there will be three methods that will be used. They are internal auditor, internal communication, and internal control. Each method will be explained below.

Internal auditors should review or follow up to ensure that the reported findings of investigations have been conducted to ensure appropriate follow-up so that can provide the expected results.

Management support (X_1) is the management responsible for determining the action that needs to be done as a response toward reported findings of the investigations. Management plays a role and is responsible for providing the support and direction by allocating various resources and realizing goals to achieve improvement through the dissemination of policies and audit results, (Tjiptono and Diana, 2001).

Internal communication (X_2) is a tool that links an organization with an internal environment that belongs to the part of the organization. Through good communication, information can integrate the internal activities of the organization. With a good communication, the messages can be conveyed through a formal power hierarchy or information channel, it is expected that human resources conduct their activities appropriately so that can avoid the conflicts since inappropriate communications cause the conflict within the company.

Internal Control (X_3) is the process of providing the relevant guarantees to the achievement of objectives. Specifically, internal control also helps the achievement of objectives in relation to the reliability of financial reporting, compliance with laws and regulations and the effectiveness and efficiency of the company's operations. (COSO, Hubbard, 2003). Good internal control will ensure effective and efficient organizational activities, appropriate and accurate information and obedience to all validity laws and regulations (Tugiman, 2002).

Follow up the findings of the human resources management audit (Y) is a response from the leader to convey to human resources managers so that conducted by corrective action in accordance with the reasons or suggestions from internal auditors so that human resource management is more efficient, effective and economical. This research uses primary data that is the data collected by using survey method and filling questioner by the responder. Giving questionnaires directly given by the researchers. Each respondent is selected according to the criteria which have been explained previously and then selected by the respondents who fulfill the criteria, to get the right respondent are the CEO of the internal auditor, the manager or the human resources staff, the operational personnel so the researcher conduct observation and survey in some of the companies domiciled in Surabaya and surrounding areas either industrial companies, trade or services.

In this research, the researcher wants to know whether the variable of management support (X_1), Internal Communication (X_2), and Internal Control (X_3) have a significant positive effect on follow up findings of human resources management audit (Y).

To examine the hypothesis, the researcher uses multiple linear regression statistical analysis which statistically the equation is as follows:

$Y = b_0 + b_1X_1 + b_2X_2 + b_3X_3$

In which:

Y = follow up findings of human resources management audit

b_0 = constants

b_1, b_2, b_3 = Regression coefficients

X_1 = Management Support

X_2 = Internal Communication

X_3 = Internal Control

The classical assumption test in multiple regression analysis is:

a. Autocorrelation Test

To detect the closeness level of a relationship, this assumption is defined as the occurrence of a correlation between two observations in which the emergence of a data is influenced by the previous data. The existence of a correlation conflicts with one of the assumptions. This means that if there is a correlation it can be said that the coefficient of the estimation equation which obtained is less strong. To know the existence of correlation used Durbin - Watson test which can be seen from the result of multiple regression tests. Conventionally, can be said that has been fulfilling the non-autocorrelation assumption if the Durbin – Watson (DW) test value approaches 2 or more.

b. Multi-correlation Test

The multi-correlation is the condition where there is a high correlation between the independent variables in the regression equation. A good model should not be a correlation between independent variables. Detecting the presence or absence of multi-correlation is by analyzing the correlation matrix of independent variables, which can also be seen through Variance Inflation Factor (VIF), whereas the VIF tolerance value is 10 if the VIF of independent variables < of 10 means no multi-correlation.

c. Heteroscedasticity Test

In the regression model, it would be feasible to use if there is no heteroscedasticity. To detect the heteroscedasticity can be done by looking at the certain pattern on the plot graph (scatterplot). So if not form a pattern means no heteroscedasticity.

d. Normality Test

In this research, normality test is a requirement that must be fulfilled in a regression model because this test to examine the dependent and independent variables have a normal distribution in those regression model, Normality test can be through normal image probability plot that is when graph shows data spread around diagonal line and follow direction of diagonal line, hence regression model have fulfilled normality assumption.

IV. Finding And Discussion

The result of validity test for variable X_1, X_2, X_3, got the value or level of correlation between question scores shown is ranged between 0,2901 - 0,7357. This shows that there is a good correlation between the statements contained in the instrument used and the instrument can be said to be valid because corrected Item total Correlation between 0.2901 - 0.7367> 0.19114 9R table).

While the results of reliability test for variable X which shows the coefficient alpha 0.8506, this case show that the instrument used in this research is quite reliable (reliable) because the value of Cronbach alpha can be said reliable if the value of Cronbach alpha is 0.8506 bigger than 0.19114 (R_{table}).

1.1 Classic Assumption Test

In order to use multiple linear regression analysis models in this research, it is necessary to test the classical assumption that aims to examine the feasibility of the model used that includes:

a. Autocorrelation Test

This test aims to detect a correlation between two observations where the emergence of a data that is influenced by the previous data if there is a correlation, there is an autocorrelation.

Table 4.1

Autocorrelation Assumption Test

Model	R	R Square	Adjusted R Square	Std Error of the Estimate	Durbin-Watson
1	,940[a]	,884	,878	,512	1,546

To overcome the existence of autocorrelation in this research, the researcher using Durbin Watson test (DW test) based on the regression calculation result in table 4.1 can be seen DW value equal to 1,546. The value of DW at the significance level $\alpha = 0.05$ with independent variable (k) = 3 and the sample's total (respondents) is 62 and it is known that the DW test is close to 2. This means that the model used can be said that there is no autocorrelation.

b. Multi-correlation Test

The multi-correlation test is conducted by looking at the Variance Inflation Factor (VIF) (table 4.2), if the VIF calculation result is bigger than 10, then the corresponding variable is multi-correlation. To overcome is by eliminating the variable from the model.

From the VIF calculation results show that the management support variables (X_1) 5.739, internal communications (X_2) 4.970 and internal control (X_3) 5,730 whose the respective value under 10. Thus the model has no multi-correlation.

Table 4.2

Multicorrelation Test

Variable	*VIF*
Management Support (X_1)	5,739
Internal Communication (X_2)	4,970
Internal Control (X_3)	5,730

c. Heteroscedasticity Test

Heteroscedasticity test in this research is conducted by looking at Scatterplot image in which there is no certain pattern like the existing dots and do not form a certain pattern regularly. Thus the model has no heteroscedasticity.

In the regression model, it is feasible to use if there is no heteroscedasticity, this test to examine a regression model has a variance inequality from one observation to another.

d. Normality Test

In this research, normality test is the requirement that must be fulfilled in the regression model, this test aims to examine the dependent and independent variables have a normal distribution in those regression model. From the result of normality test, this research does not have a normal distribution.

1.2 Regression Analysis Test

Testing the data above with the help of SPSS program which data is inserted and processed by using multiple linear regression analysis with the significant level $\alpha = 0{,}05$ which means degree error is 5%. The results of multiple linear regression analysis is to answer the existing hypothesis that is variable management support, internal communication and internal control that significant effect on follow-up findings of human resources management audit, because F_{count} 146.661 $> F_{table}$ 2.752, this means reject H_0, significant F_{amount} 0,000 $< \alpha = 0{,}05$, which means very significant.

$X_1 \longrightarrow t_{count}$ 1.805 $> t_{table}$ 1,671 less significant   0,076 > 0,05
$X_2 \longrightarrow t_{count}$ 4.503 $> t_{table}$ 1,671 very significant   0,000 > 0,05
$X_3 \longrightarrow t_{count}$ 3.141 $> t_{table}$ 1,671 significant   0,003 > 0,05

Partial test results prove the variables X_1, X_2, X_3, affect the variable y.

Table 4.3

Anova

Model	df	Mean Square	F	Sig
Regression	3	38,386	146,661	,000
Residual	58	,262		
Total	61			

Table 4.4

Regression Analysis Result

Variable	Coefficient	Standard Error	Value t	Significant
Constant	1,758	1,302	1,351	,182
Management Support (X_1)	,205	,114	1,805	,076
Internal Communication(X_2)	,336	,075	4,503	,000
Internal Control (X_3)	,375	,120	3,141	,003

From the numerals contained in table 4.4 then the model can be made regression equation as follows:
$Y = 1.758 + 0.205X_1 + 0.336 X_2 + 0.375 X_3$
From the equation, can be interpreted that every increase of 1 unit X_1 and 1 unit X_2 and 1 unit X_3, it will affect variable y equal to 0,205 and 0,336 and 0,375. Thus, there is an increase to the follow-up audit findings, human resources management.

1.3 Independent Variable Testing Simultaneously

This test begins by proposing the zero hypothesis (H_0) and the alternative hypothesis (Ha). The zero hypothesis states that management support, internal communication, internal control has no significant effect on follow-up findings of human resources management audit. While the alternative hypothesis states that the

variables of management support, internal communication, and internal control are a significant effect on follow-up findings of human resources management audit. Testing simultaneously (F test) to know whether the independent variable simultaneously affects to the dependent variable. From the explanation above it is known that F_{count} 146,661 > F_{table} 2,752 and significant F equal to 0,000 < α = 0,05. The result of this test means to H_0. Thus, the independent variable simultaneously has a significant influence on the dependent variable.

Based on the empirical evidence that the implementation of follow-up findings of human resources management audit requires the management support, internal communication, and internal control, because management provides the briefing, guidance and motivation to his subordinates who need a systematic and clear communication media to realize the equation of perception and cooperation (teamwork) to implement continuous improvement. In the human resources management function, management requires internal control that includes authority clarity and responsibilities in accordance with the description of the tasks that exist within the organizational structure, systems and procedures that can support the smoothness of activities and evaluation of performance in order to achieve the target.

Thus, if the variables of management support, internal communication, and internal control are used to carry out the improvement, then it can provide results in accordance with the expectations (CEO).

1.4 Independent Variable Testing Partial

It is to examine the effect of respectively management support variable, internal communication and internal control influencing on the follow-up findings of human resources management audit.

Partial correlation test is using t test. While the significance level of 5% degree denominator (n-k-1 = 58) obtained t_{table} of 1.671, so it can be described:

$$X_1 \longrightarrow t_{count}\ 1.805 > t_{table}\ 1.671$$
$$X_2 \longrightarrow t_{count}\ 4{,}503 > t_{table}\ 1{,}671$$
$$X_3 \longrightarrow t_{count}\ 3.141 > t_{table}\ 1.671$$

The result of this test means H_0 and show that the partial independent variable is internal communication, internal control has a significant positive effect on the follow-up findings of human resources management audit, while the management support variable also has a positive effect but less significant (significance X_1 0.076 > 0.05).

Based on the empirical evidence of the implementation of follow-up findings of human resources management audit if there is only management support can be difficult for both the management and his subordinates, because the guidance of implementing improvements of work methods that are to be instruction if not supported by communication factors makes it difficult for subordinates to carry out follow up which proposed by the internal auditor, and ultimately does not achieve maximum productivity. It is evident that only variable management support in implementing corrective actions does not achieve optimal results, and this is appropriate with statistical test results stated that if there is only management support, the results are less significant and not appropriate with the company's objectives.

Internal communication variables are very important and significant in implementing follow-up findings of human resource management audit, because through the communications that accommodate it can create a cooperation (team work) in understanding and solving the existing problems and agree to take corrective action. And the communication can facilitate the implementation of work system in the company by having a view of the target to be achieved so that the statistical test results that the internal communication variable is very significant to the follow-up findings of human resources management audit.

The coefficient of determination (R^2) shows that 0.884 reflects the follow-up findings of a human resources management audit of 88.40% is influenced by management support factors, internal communication and internal control and the rest (11.60%) influenced by other factors.

V.   Conclusion

Based on the analysis of research results that include testing the data and discussion it can be concluded as follows:

1. F test results show the variables of management support, internal communication and internal control simultaneously have a very significant positive effect on the follow-up findings of human resources management audit because the test results prove F_{count} 146.661 > F_{tabel} 2.752 and significant F of 0.000 < α = 0.05, this means H_0. It can also be proven by looking at the determination coefficient obtained is 0.884 which means 88.40% of the follow up findings of human resources management audit (y) influenced by management support variables (X_1), internal communication (X_2), and internal control (X_3), while the rest of 11.60% is influenced by other variables that can be further investigated by other researchers.
2. T test results partially appear as follows:
    X_1 - t_{count} t_1 = 1.805> t table 1.671 (Significant 0.076> 0.05)

X_2 - t_{count} t_2 = 4.503 > t table 1.671 (Significaan 0.000 > 0.05)
X_3 - t_{count} t_3 = 3.141 > t table 1.671 (Significant 0.003 > 0.05)
Internal communication (X_2) and internal control (X_3) have a significant positive effect toward the follow-up findings of human resources management audit, while management support also has positive but less significant effect.

VI. Suggestion

Based on the description of the results of research and information from the respondents, especially from the questionnaire, the researchers need to submit the suggestions so that follow-up findings of human resources management audit can run optimally and compatible with corporate goals. The suggestions are as follows:

1. In order to achieve the level of efficiency, effectiveness and economization, then internal communication variables within the company need to be maintained because this variable is the most important role besides internal control and management support. In this case, through adequate internal communication can create a more comfortable psychological situation and prevent conflicts within the company.

2. Internal control variables must be noticed and implemented consequently so that can identify and evaluate improvements until the management of human resources more efficient, effective and economical, presentation of appropriate and accurate information and obedience with applicable laws and regulations so the company obtain sadded value.

3. Management support in the implementation of follow-up findings of human resources management audit should be improved so that the company's performance is better.

4. Internal auditor function should be more enhanced through education and training considering the role of internal auditors is very useful in evaluating and supervising the activities in the company so that facilitate the company in achieving the goals.

5. Referring to information from respondents, it is necessary to have a strategic cooperation between internal auditors and human resources manager to establish cooperation in improving the contribution of human resources in achieving company objectives, because the human resources are valuable assets in the company.

6. In accordance with the input of the respondents who come from the manager or staff of human resources hence need to be noticed the development and improvement factors of the human resources quality.

7. In accordance with the expression of the respondents, especially the operational personnel that before conducting an assessment of employee performance, human resources management needs to examine the system and procedures to achieve such performance.

8. For further research, the researcher recommends examining other variables besides management support, internal communications and internal control which influence to the follow-up findings of human resources management audit.

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