

Human Resource Management Audit at PT Kahatex Indonesia

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Abstract

The aim of this study is to evaluate the efficacy of employee performance and offer recommendations based on PT Kahatex Indonesia's human resource audit findings. This study employs a descriptive qualitative research design, gathering data through questionnaires and interviews with the human resource management division. The four main components of Miles and Huberman's interactive analysis model—data collection, data reduction, data presentation, conclusion drawing, and verification—are used in the qualitative analysis process of the data. The findings indicated that there is a need for high-quality HR planning because PT Kahatex Indonesia's management does not currently have policies controlling HR planning. At PT Kahatex Indonesia, a number of HR function activities, such as hiring, placement, training, career planning, development, performance evaluation, service pay, labor relations, occupational health and safety, job satisfaction, and termination of employment, have been carried out efficiently.

Keywords: Human Resource Management, Audit

Introduction

Businesses are under tremendous pressure to maximize employee performance and meet their objectives in an era of intense global competition. But occasionally, businesses find it difficult to recognize and resolve issues that could develop with their HR administration. This may lead to lower productivity, less effective staff performance, and a decline in the company's ability to compete in the market. The management of human resources (HR) is essential to a company's success. Effective employee performance is a key component of HR, and it will ultimately directly affect the company's profitability and long-term viability (Andika, 2023).

Numerous fascinating phenomena exist. The first is the rise in the number of businesses in Indonesia, which makes it difficult for businesses to hold on to knowledgeable and effective workers, preventing them from leaving for other establishments. The second occurrence is that audits of human resources are rarely conducted, despite the fact that people are a company's most precious asset and should be maximized. The third occurrence pertains to the assignment of workers whose educational backgrounds do not align. Attempts to enhance performance will be thwarted if staff members lack competence in the scientific discipline that supports their work.

In a corporation, employee performance is crucial and has several advantages. Employee performance is required by their employer or organization. If workers are not performing to their full potential, it will be extremely difficult for an organization or corporation to meet its objectives. Because of this, the effectiveness of a business or organization is highly dependent on each employee's performance. Companies need to assign different managers within the business different tasks in order to boost employee performance and meet the established goals. If the firm has separated its

responsibilities, it can operate in accordance with the guidelines and policies set forth by management (Yulianti & Khairani, 2017).

Due to the critical role that human resources play in an organization, the human resources function must take important steps, one of which is conducting an audit of the human resources function. One tactic that businesses frequently utilize to increase the efficacy of employee performance is human resource management audits (Sinambela, 2019). This is done in order to enable the HR function, which is in charge of managing human resources, to do so with ever-increasing efficacy (Ardilli & Rustam, 2020).

Management audits offer a way to assess the success of workforce initiatives and raise the standard of programs. HR audits are used to evaluate how effectively the human resources department supports business objectives by performing its duties effectively and affordably. Careful analysis and assessment are necessary in many areas of planning, hiring, training and development, performance reviews, capabilities, and workforce engagement.

A division of Mattel Inc., PT Kahatex Indonesia is a manufacturer of toys and entertainment for kids. The market in which PT Kahatex Indonesia works is competitive and dynamic, with a steady rise in the demand for high-quality toys. In order to be competitive, exceed customer expectations, and quickly adjust to this situation, firms need people who are qualified and perform well. As a toy industry player, PT. Mattel Indonesia has a number of obstacles in getting the best work out of its workforce. Human resource management audits are a useful tool for identifying areas for development and ensuring that employee performance is more successful in addressing these diverse issues.

Preliminary findings indicate that in order to enhance staff performance, PT Kahatex Indonesia must address many issues. Workers that perform at their best are needed to meet the increasing expectations of the toy sector and ensure that consumers are happy with the final product. Businesses must make sure that human resources are managed effectively in order for employees to keep up with shifting trends and technological advancements and enhance their skill sets.

A considerable degree of employee rotation exists at PT. Mattel Indonesia aside from that. Employers struggle to hold onto skilled and experienced workers due to the high employee turnover rate. Every time an employee departs, the business loses out on important knowledge and abilities, which can negatively affect overall performance effectiveness.

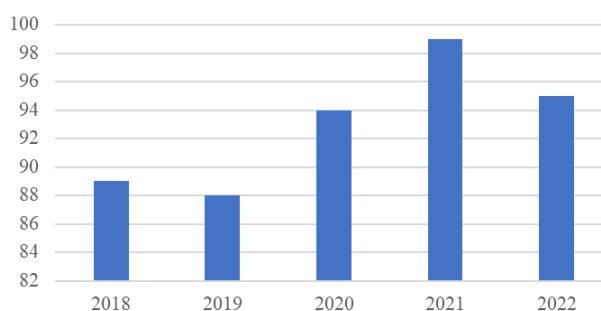


Figure 1. Graph of Employee Performance Achievements

According to Figure 1, there has been a notable decline in input performance achievements in 2022, with a fall of approximately 4%. This drop begs the question of what variables led to the performance drop. To find the underlying reason and implement the necessary corrective measures, more investigation is needed. Such poor performance may have detrimental effects on the company's earnings, reputation, or revenue. As a result, management must act quickly to recover and enhance future performance.

A human resource management (HR) audit might reveal many issues, including a 4% drop in performance accomplishments in 2022. An HR management audit can assist in examining specific facets of the HR function and pinpoint issues that might be the root of a performance drop. Audits of human

resource management can be performed to assess HR functions. Human resource management audits, on the other hand, concentrate on management processes, particularly those that plan, design, and oversee HR operations that are found to be investigated. This is done in order to assess the effectiveness of human resource management.

Audits of human resource management can assist managers in spotting any emerging anomalies in this area. Audits are also a tool for improvement, and in order to maintain excellent employee performance, adjustments must be made on a regular basis. If PT Kahatex Indonesia conducts a thorough management audit to identify potential problems and ascertain the factors that must be changed to enhance employee performance, the HR department can be strengthened. Audits of human resource management can assess the procedures and guidelines used by the human resources department.

This criterion is in line with research by Awaluddin (2020), which demonstrates that HRM audits have a major impact on employee performance. This suggests that strong HRM audit execution will result in high employee performance. According to the results of (Laoli, 2018), employee performance at the Gunungsitoli Regional General Hospital was positively and significantly impacted by management audit. According to (Lestari, 2019), who investigated management audit as a method of evaluating the efficacy of HR functions, HRM audits were examined by means of a comparison of standards, circumstances, elements, and outcomes, resulting in the creation of a positive or negative scale for every plan that the business implemented. Additionally, (Wijaya, 2017) made the same claim, stating that an audit of human resource management is necessary to examine corporate performance and that a well-run human resource management system is indicative of strong company performance.

Despite the fact that prior studies have looked at the value of HRM audits, there are still discrepancies in the findings of these studies. For example, Fitriani's (2022) research claimed that employee performance is unaffected by HRM audits to some extent. According to this view, internal control has a greater impact on employee performance than human resource management audits do.

There isn't much research that explicitly looks at the application of HR management audits in the context of enhancing employee performance in businesses, despite the fact that HRM audits are acknowledged as tools that can help organizations identify and resolve HR issues. This study gap provides an opportunity for scholars to examine the degree to which the application of HR management audits can positively impact firms' efforts to overcome HR management challenges and enhance employee performance. Researchers will learn more about how businesses may use HR management audits to improve performance and more successfully accomplish business objectives by closing this knowledge gap. The author of this study chose the title, *Analysis of the Implementation of Human Resource Management Audits in Increasing the Effectiveness of Employee Performance at PT. Mattel Indonesia*, based on this background information.

Understanding, analyzing, and explaining how the adoption of Human Resource Management Audits improves employee performance is the goal of research on the analysis of HRM audit implementation.

Methods

Kinds of studies

This study used a qualitative research methodology that seeks to comprehend research respondents' experiences with behavior, perception, motivation, actions, and other phenomena through verbal and linguistic descriptions in a unique natural setting (Sugiyono, 2019). Triangulation is an analytical method used in qualitative research to investigate and establish validity through the analysis of several points of view. Data for this study was gathered through respondent interviews and observations (HRD division).

Location and Timing of the Research

This study was conducted at PT. Mattel Indonesia, which is located at Jl. Jababeka V Blok G No.kav. 4-6, Harja Mekar, District. North Cikarang, Bekasi Regency, West Java 17530, in the Jababeka Industrial Area. This study was carried out between February and August of 2023.

Methodology for gathering data

In this study, two different types of data were used: primary and secondary. Research data that is gathered directly from original sources is referred to as primary data. On the other hand, secondary data refers to an assortment of facts and data gathered from archives and documents. Data triangulation is the method (instrument) used in this study for gathering data. Direct observations and interviews are helpful study instruments for getting data whose authenticity is verified. Additionally, in order to fully describe the phenomena that occur at PT. Mattel Indonesia Bekasi Regency and to see how the implementation of HRM audits has affected employee performance at PT. Mattel Indonesia Bekasi Regency, researchers will also provide descriptive data, direct descriptions, and accuracy regarding facts regarding the implementation of HR Audit at PT. Mattel Indonesia Bekasi Regency.

1. An observation

Sugiyono (2019) asserts that as compared to other data collection methods, observation possesses particular qualities. Additionally, observations can be made of other natural objects in addition to individuals. Researchers can gain knowledge about behavior and its meaning by engaging in observational activities. In order to determine whether or not PT. Mattel Indonesia's application of human resource management audits may increase performance, the research's observations were made using direct field observations.

2. Consultation

This kind of interview falls within the category of in-depth interviews, according to Sugiyono (2018: 467). Semi-structured interviews follow the established interview criteria while permitting more freedom in questioning than structured interviews. This interview is meant to uncover issues in a more transparent manner. The HRD division of PT. Mattel Indonesia is the respondent in this interview; the information gathered will produce findings that differ based on personal opinions. Researchers require recording equipment in order to conduct interviews. This equipment includes notebooks that are used to collect data from interview results, cellphones that are used as recording devices to record all conversations (though before using a recording device, the researcher must obtain permission to record the conversation), cameras that are used to ensure the validity of research data collected, and other tools.

Method of data analysis

Descriptive qualitative data analysis is the method employed. The interactive analysis model from Miles and Huberman in (Sugiyono, 2019) is the data analysis technique employed in this study. It is composed of four main components: data collection, data reduction, data display, conclusion drawing, and verification. Those in charge of the HR Development Audit Team at the PT Matel Indonesia West plant in the Bekasi Regency serve as the research's informants. The HR Development Management Audit Team of PT Kahatex Indonesia Bekasi Regency, a manager who is crucial to the Genba Program's implementation, is the first and most essential informant. The employees and staff members involved in the PT Kahatex Indonesia West Plant program are the primary informant and the next one. The last group of informants consists of seven new informants, all of whom are PT Kahatex Indonesia employees.

Results and Discussion

1. Performance of Workers at PT. Mattel Indonesia

The HRD division staff's interviews and the documentation that was completed indicate that employee performance in the organization is rated as excellent based on achievement data. While there are variations in specific years' performance achievements, overall performance achievements stay high. This demonstrates that initiatives and tactics to raise overall worker performance have been successful. The organization will continue to achieve optimal and sustainable outcomes in increasing employee performance and their contribution to the success of the business with the support of transparent performance review and appropriate corrective action. The following represents employee performance at PT. Mattel Indonesia:

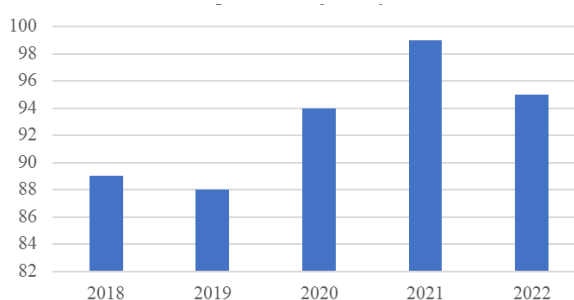


Figure 2. Employee Performance Achievement Data Source: PT. Mattel Indonesia, 2023

There will be variations in the company's performance accomplishments between 2018 and 2022. Performance peaked at 89% in 2018, then fell to 88% in 2019. After that, though, there was a notable increase to 94% in 2020 and a further increase to 99% in 2021. While there will be a minor decline to 95% in 2022, overall performance results are still very good. During this time, the company was able to post higher performance achievements. This growth may indicate that initiatives and attempts to raise staff productivity and efficiency are working.

The corporation achieved its maximum performance goal of 99% in 2021. This accomplishment demonstrates that the company's staff members have made a substantial contribution to the company's aims and have nearly entirely met all of the established benchmarks. In addition, it was discovered through data analysis and interview findings that performance accomplishments declined in 2019 as compared to 2018. Overall, the organization has been successful in maintaining high performance results from year to year despite variations in performance achievements. This demonstrates stability and consistency in reaching business objectives.

Employee performance at PT. Mattel Indonesia was found to be fairly good based on research findings related to employee performance. HRD found that in-depth analysis and audits are required to determine which components need to be addressed in order to improve employee performance.

2. Audit of PT. Mattel Indonesia's HR Management

The author conducted an audit of human resource management at PT Kahatex Indonesia. The purpose of this audit is to assess the efficiency of the current human resources function and provide suggestions for improvement

a. Workforce Planning

HR design has not yet been completed by PT Kahatex Indonesia, according to conversations with the HRD division. In terms of quality and weaknesses discovered during the audit in the hopes that they can be fixed going forward to help the business run better in reaching its goals, this makes it tough to meet employee demands efficiently and on time. The outcomes of the HR audit conducted by PT Kahatex Indonesia provide insight into the execution of business operations. The outcomes and a commentary of the PT Kahatex Indonesia human resources audit quantity are provided below. Therefore, in order to forecast needs and facilitate corporate development, a workforce planning programme is required.

b. Hiring Staff

The process of recruiting new workers is done in accordance with personnel planning. Notwithstanding the simplicity of the recruitment process, PT Kahatex Indonesia does a fantastic job of recording it, according to the interview findings. The hiring process begins when the business needs workers. Applications can be submitted directly by candidates or through employment sites, social media, email, past employer references, and the postal service.

c. Choosing and Aligning

To ensure that the right capabilities are in place to meet corporate objectives, selection is crucial. General selection procedures are used by PT. Mattel Indonesia, and they include HRD examination of applicants, psychological testing, height testing, and interviews with HRD and relevant users. Within three months, candidates who fulfil the requirements will be included in a trial. Businesses must exercise caution when selecting candidates based on affordable and pertinent data.

d. Education and learning

Programmes for training and development seek to improve performance, understanding, and ability on an individual or group level. PT Kahatex Indonesia designed and carried out this programme, focusing on enhancing employee skills and abilities, once a year, based on the findings of interviews. This programme demonstrates the company's commitment to staff development and has been successful in raising employee competency and performance. This enhances PT Kahatex Indonesia's competitiveness and efficiency in adapting to changes in the business environment and enhancing customer service, which benefits the overall performance of the organisation.

e. Planning and Development of Careers

Programmes for employee development and training aid in raising task proficiency. PT Kahatex Indonesia's career planning and development initiatives, however, have not proven successful. Interviews showed that the emphasis is solely on work practices and discipline, with no standards guiding this. Employees may suffer if there is no systematic strategy because they get disoriented in terms of realising their full potential and professional development. Businesses should have a well-thought-out strategy in place for recognising employee potential and offering suitable career development opportunities. Employee loyalty, productivity, and motivation will all increase in this way, benefiting PT Kahatex Indonesia in the long run.

f. Evaluation of Employee Performance

Reviews of an employee's performance are useful in recognising strengths, nurturing those skills, and motivating employees. Performance reviews for employees are conducted efficiently at PT Kahatex Indonesia using the right protocols. Attendance, self-control, want to study, and loyalty are the main factors

used in assessment. This demonstrates the company's dedication to conducting systematic performance reviews of its employees and is carried out on a monthly basis. This method assists in identifying areas of strength and progress, giving staff members insightful comments, and organising further steps.

g. Payment for the Services

Government standards are followed when it comes to employee compensation at PT Kahatex Indonesia, and there are no issues with inconsistencies. Fair pay practices support the development of an equitable workplace and recognise the contributions of employees. Employee retention, performance, and motivation are all improved by this. Professionals of high calibre might come to respect and aspire to work at PT Kahatex Indonesia.

h. Workplace Communications

Thanks to honest and open communication, management and staff at PT Kahatex Indonesia enjoy good working relationships. Upper management's proactive communication opens up good lines of communication, avoids misunderstandings, and makes the objectives of the organisation clear. Building strong relationships is also greatly aided by monthly performance reviews. Employees can use it to assess their own performance, get feedback, pinpoint their strengths and shortcomings, and make improvement plans. A productive work environment is created when management and staff get along well.

i. Safety and Occupational Health

PT. Mattel Indonesia has demonstrated a dedication to the well-being of its workforce by successfully adopting concepts for occupational health and safety. This illustrates the business's obligation to treat its workers as priceless resources that must be protected. Employee efforts are recognised and their families are safeguarded by fair pay and health benefits. This relieves employees of the burden of thinking about their health care expenses.

j. Worker Job Contentment

High levels of satisfaction and low turnover at PT Kahatex Indonesia are indicators of good employment relations between workers and management. However, there is still room for growth in terms of understanding and communicating job satisfaction programmes. Companies may make the most of the programme and guarantee that workers stay inspired and productive by improving communication. In summary, the organisation can benefit from this favourable relationship; but, more work is required to fully realise the potential for employee job satisfaction.

k. Work termination

PT Kahatex Indonesia has neatly structured layoff regulations. One of the business regulations states that employees who leave will no longer be allowed to work at the company. This provides employees with a clear understanding of the consequences of their decisions. This policy is important to ensure that termination of employment is transparent and in accordance with regulations, provides certainty to employees, and supports good employment relations. With this guide, it is hoped that the layoff process can be carried out well and avoid potential legal problems.

Conclusion

Effective HR planning is crucial since PT Kahatex Indonesia management does not currently have workforce planning procedures in place. Employee recruitment, selection and placement, training and development, career planning and development, employee performance assessment, compensation and remuneration, employment relations, occupational health and safety, job satisfaction, employees, and

termination of employment are just a few of the HR function activities that PT Kahatex Indonesia is conducting smoothly.

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