

Information Technology Moderates The Effect Of Human Resource Management Audit And Work Motivation On Employee Performance

Fifi Selvi¹, Haliah², Nirwana³, Muh Alief Fahdal Imran⁴, Hasnawiyah Hasan⁵

¹²³⁴⁵Universitas Hasanuddin

Corresponding Author: haliah@fe.unhas.ac.id

Abstract

This study aims to examine the effect of human resource management audits and work motivation on employee performance with information technology as a moderating variable. This research is a quantitative study with a qualitative associative approach. This research was conducted at PT Bumi Karsa. This study used a purposive sampling method with a total of 62 respondents. The method of data collection was using a questionnaire which was distributed via via google form. The data used in this study is primary data collected through a questionnaire survey. Data analysis uses multiple regression analysis to determine the effect of human resource management audit and work motivation. While the moderation test uses Moderate Regression Analysis (MRA) or interaction test. The results of this study indicate that the human resource management audit and work motivation have a significant positive effect on employee performance. Information technology can moderate work motivation on employee performance, while information technology cannot moderate human resource management audits on employee performance.

Keywords: Employee Performance, Human Resource Management Audit, Work Motivation, and Information Technology.



INTRODUCTION

The rapid increasment of global economic growth has ushered in an era of global competition, forcing every company to continue to maximize its overall performance. The factors that determine a company's competitiveness are not only related to customer, product and demographic factors, but also in terms of intangible assets, namely its human resources (Alia Rezki Amalia ,Haliah, 2022). The increasing number of companies in Indonesia means that companies must be able to maintain a professional and productive workforce so that their employees are not interested in moving to other companies. The second phenomenon is placement that is not in accordance with their educational background which will hinder efforts to increase productivity, due to the lack of employee mastery of knowledge that is the become their work background (Soedarsa et al., 2014).

Employee performance is very important because it is proven that there is a connection between good employee performance and organizational success. Good employee performance will make it easier for the organization to achieve the goals set. Performance is a description of the achievement level of the activity or program implementation in realizing the goals, objectives, vision and mission of the organization contained in the strategy (Wibowo, 2012). Higher performance implies an increase in efficiency, effectiveness, or higher quality of completing a series of tasks assigned to an employee in an organization or company (Murty & Hudiwinarsih, 2012). The success achieved by an organization is influenced by the performance of employees. Thus, employees are an important asset in an organization or company. When there are employees who have problems, it will impact on performance results (Nadhiroh, 2019).

Examinations carried out mainly in human resources field are commonly referred to as human resource management audits, a number of checks are carried out to measure the effectiveness of the human resources uses in a company (Rosa, 2012), Human resource management audits are very important to determine the effectiveness and the overall efficiency of the human resource function in managing human resources in the company and also because of the breadth of responsibilities of this function which covers the whole company. Not much attention has been paid to human resource audits, even though as one of the most important assets in a company, human resources must be developed as much as possible (Winoto, 2010).

The results of the human resource management audit can contribute to providing information about the effectiveness of the human resource function implementation, and



provide recommendations for the improvement stages needed, so as to increase a more beneficial contribution to employee performance in achieving company goals and carrying out company development. Because company development requires quality human resources that are well managed in order to meet the performance expected by the company (Bhayangkara, 2018).

Previous research conducted by Pahlevi (2019) stated that human resource management audits have a positive effect on employee performance. In contrast to the results of research conducted by Annisa (2016) showing that human resource audits have no effect on employee performance. In addition to auditing human resource management, motivation can also affect employee performance. According to Mangkurngara (2008), "Motivation is a condition or energy that drives employees who are directed to achieve organizational goals." It is the pro and positive mental attitude of employees towards work situations that strengthens their work motivation to achieve maximum performance, it is necessary to motivate employees (Rahmawati, 2013). Employees with high motivation can be expected to show optimal employee performance. Someone who joins an organization in a company is required to be motivated within himself. There are various definitions of work motivation, one of which is Robbins (2012) which defines motivation as a process that explains the intensity, direction, and persistence of an individual to achieve his goals.

Previous research examined by Ahmed (2010) stated that there is a positive influence between work motivation and employee performance. However, the results of this study are not in accordance with the results of research from Sinaga (2020) that work motivation does not affect employee performance. According to researcher Kurniawati (2019) the results of an initial survey conducted by researchers on March 21, 2018 by conducting interviews with several employees at PT Bumi Karsa Makassar City, obtained information that some employees showed less than optimal performance. This less than optimal performance is shown by the failure to achieve the monthly revenue target set by management. The failure to achieve the revenue target set by the company's management is caused by of employee motivation lack in promoting products to customers. This can be seen when one of the employees serving customers, the employee is still not able to communicate properly with customers, and does not look friendly to customers, this problem is one of the factors that occur. With this incident, it can provide an overview of employee performance that has not fully demonstrated



optimal performance. In fact, as is well known that PT Bumi Karsa (2018) has the principle of being capable which means it is managed by leaders and workers who are professional and have talent and high technical mastery, and committed to building research and development capabilities.

Previous research is useful for knowing how research methods and research results are carried out. Previous research is used as a benchmark for researchers to write and analyze a study. What makes this research different from previous researchers lies in the independent variables and moderating variables. Where previous researchers only used two variables and did not use moderating variables in their research.

Utilization of computer-based information technology enables offices to operate effectively and efficiently. Using computer-based information technology, the process of completing work will be easier to implement. Mukhopadaya (1997) in Mirma and Imam Ghozali (2006) examined the effect of information technology on process output and quality of performance. The results of this study indicate that information technology has a positive influence on the output and quality of performance. The strategic impact of using information technology for organizations can be seen from whether information technology can support and assist organizations in implementing and achieving overall organizational strategies. This is in accordance with what was found by Romney (2006) that the use of information technology within the organization is not a basic strategy of the organization, but the implementation of information technology is used to assist in achieving organizational strategy.

Taking this phenomenon into account, the company is doing everything possible to keep its employees calm and comfortable without feeling nervous or anxious. Employees work optimally in a comfortable work environment.

Based on the background that has been described, the objectives of this study include the effect of human resource management audits on employee performance, the effect of work motivation on employee performance, information technology moderates the effect of human resource management audits on employee performance, and information technology moderates the effect of work motivation on employee performance.

As for some of the benefits obtained from this research, such as, from a theoretical point of view, the results of this study are expected to be able to broaden the horizons and understanding of auditing human resource management and the factors that



influence employee performance. Meanwhile, from a practical point of view, it can add insight to everyone who reads this paper so that they can also find out how much influence of human resource management audits and work motivation have on employee performance. Besides that, it can be used as a reference and information for companies in improving employee performance.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Theory of Technology Acceptance Model (TAM)

In 1989, guided by Theory of Reasoned Action (TRA), a researcher named Davis developed the Theory of Technology Acceptance Model or called Tam. TAM is one of the models used to analyze the factors that influence the acceptance of computer technology. Factors that influence the use of a system are Perceived Usefulness (useful perspective), Perceived Easy of Use (perspective of ease of use). To be able to explain the main factors of information technology user behavior towards information technology user acceptance itself is the goal of TAM. Venkatesh (2006) explains that TAM is used to see the understanding of individuals who continuously use information technology in their activities.

Attribution Theory

This attribution theory was proposed by Kelley (1972) which is a attribution theory development initiated by (Heider, 1958). This theory explains that when individuals observe a person's behavior, the individual seeks to determine whether the behavior is due to internal or external factors (Judge dan Robbins, 2008). Behavior caused by internal factors is behavior that is believed to be under the personal control of an individual. Behavior caused by external factors is behavior that is considered as a result of external causes that resulting the individual is considered to have been forced to behave in this way by the situation. Attribution theory is relevant to explain the factors that can affect employee performance.

Resource-Based Theory

Resource-Based Theory explains that companies that use intellectual resources allow them to achieve competitive advantage and can also provide added value to the company (Kusumo and Syafrudin, 2012). Resources-based theory is a thought that is

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currently developing in strategic management theory and the competitive advantage of a company that will enabling the company to get superior things if it has competitive and competent resources. Superior resources can make the company have business strategies that will ultimately bring the company to a superior competitive level (Mudrajad Kuncoro, 2005). With the theory of resources-based theory is very helpful in improving employee performance process.

Human Resource Management Audit

According to Sukrisno (2018: 184) Management audit is also called operational audit, functional audit, system audit, is an examination of operational activities that have been determined by management to find out whether these operating activities have been carried out effectively, efficiently and economically. According to Bayangkara (2014:2) management audit is an evaluation of the efficiency and effectiveness of the company. In the context of a management audit, it covers all the company's internal operations that must be accountable to various parties with higher authority.

Work motivation

Etymologically, the word motivation comes from English, namely "motivation", which means "inner power" or "impulse". So that the notion of motivation itself is everything that encourages or also moves a person to be able to do something with a specific purpose. According to Stephen P. Robbins and Mary Counter in the book Suwatno dan Priansa (2011) states motivation is the willingness to carry out high efforts to achieve organizational goals that are conditioned by the ability of efforts to meet certain individual needs.

Employee performance

According to Afandi (2018) Performance is the result of work that can be achieved by a person or group of people in a company in accordance with their respective authorities and responsibilities to achieve organizational goals legally, does not violate the law and does not conflict with morals and ethics. Performance is the result of an employee work during a certain period compared to various possibilities, for examples, standards, targets, or criteria that have been determined in advance and have been mutually agreed upon. Performance can be influenced by internal factors, namely those

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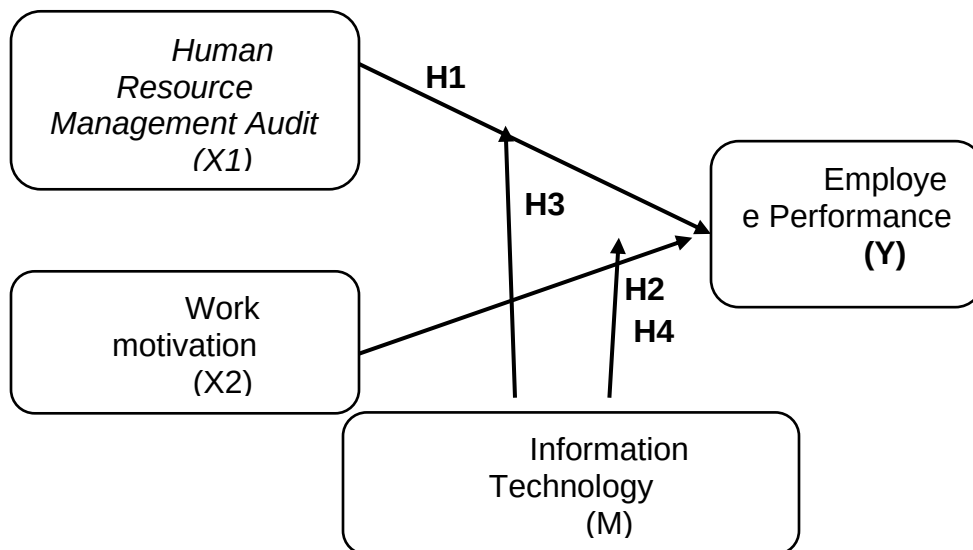


that come from the employee itself, and external factors that come from the work environment within an organization.

Information Technology

Information technology is knowledge, methods, and technology related to handling information (Danielson (1990). The information technology application can facilitate organizational problems within a company, such as warehousing, analysis, and distribution and presentation of information. Job evaluation can be seen from the completion of tasks obtained by a company, whether the task is done well or fails. Companies can improve their business performance by leveraging their information technology capabilities to increase revenue, reduce costs, or both (Atrina Ariyani Gafar, Arifuddin, 2018).

Framework and Research Hypothesis



Based on the description above, the hypothesis in this study is:

H1: Human resource management audit has a positive influence on employee performance

H2: Work motivation has a positive influence on employee performance.



H3: Information technology moderates the effect of human resource management audits on employee performance

H4: Information technology moderates the effect of work motivation on employee performance

RESEARCH METHODS

Research Types

The type of research used is quantitative research. Quantitative research emphasizes testing theories by measuring numerical research variables and then carrying out analysis using statistical procedures. In this study, data collection was carried out using a questionnaire.

Population and Sample

Population is a collection or group of people, events or things that have certain characteristics. While the sample is part of the population which is expected to represent the research population (Kuncoro, 2013). In this study, the population that researchers took was employees of PT Bumi Karsa. While in selecting the sample, researchers used a purposive sampling method. Purposive sampling is a sample selection technique using certain criteria determined by the researcher. This study used 62 samples.

Research Approach

The approach in this research is causality. According to Haraonna and Indriani (2019), causality is research that measures the strength of the relationship between two or more variables, also shows the direction of the relationship between the independent variable and the dependent variable. In other words, causality questions causation. Causality studies also test whether one variable causes other variables to change or not. The purpose of this research is to test hypotheses or answer questions related to the subject under study.

Data Types and Sources

This study uses primary/raw data, namely data collected and obtained from the original source (not through intermediary media) by collecting data using a questionnaire. According to Sugiyono (2016) a questionnaire is a way of collecting data by giving a



number of questions or written statements for respondents to answer. Questionnaires that have been prepared will be given to customers who have been determined as a sample, about the social phenomena that occur. While secondary data is information data obtained in a ready-to-use form obtained from various sources, including reports and information from companies or related parties

Data collection method

The data collection method used in this research is the questionnaire method. Questionnaires are a data collection technique by providing several questions to respondents (Padmanagara & Nazar, 2018). So, the author will give the questionnaire to the respondents who were selected as samples in this study, to answer the questions that have been provided by the research.

Data analysis technique

Data analysis technique is an activity after data from all respondents or other data sources have been collected. In this study, researchers used quantitative analysis. Quantitative analysis is an analysis that is intended for big data grouped into categories in the form of numbers.

Data Quality Test

Validity test

Validity test is carried out to test whether a questionnaire is valid or not. A questionnaire is said to be valid if the questions on the questionnaire can reveal what can be measured with the questionnaire, in other words, the instrument measures the construct as expected by the researcher.

Reliability Test

The reliability test is used to measure a questionnaire which is an indicator of a variable or construct. A questionnaire is declared reliable if a person's answers to statements are consistent or stable from time to time. Data reliability test was carried out using the Cronbach Alpha (α) method which is greater than 0.60.



Classic Assumptions Test**Normality test**

The normality test is carried out to see whether the residual values are normally distributed or not. To find out whether the data is normally distributed or not, a statistical test was performed using the Shapiro-Wilk test. A regression equation is said to be normal if the significant value of the Shapiro-Wilk test is greater than 0.05.

Hypothesis Test**Multiple Regression Analysis**

Multiple linear regression analysis is used to examine the effect of two or more independent variables with one dependent variable. Multiple linear regression is very useful in examining the influence of several variables that are correlated with the variables tested by Moderate Regression Analysis (MRA). The multiple regression model can be stated as follows:

$$Y = a + b_1x_1 + b_2x_2 + e$$

Information:

- Y = Employee performance
- a = Constant
- X₁ = Human Resource Management audit
- X₂ = Work Motivation
- b = Regression Coefficient
- e = Errors

Moderate Regression Analysis (MRA)

This study uses 2 independent variables, one dependent variable, and one moderating variable. Therefore, Moderate Regression Analysis (MRA) is used with the aim of seeing whether the moderating variable (M) influences variable x, namely the variable that suppresses other variables and is referred to as the independent variable (independent variable) on variable Y as the dependent variable, namely a variable that is determined by another variable from this variable is called the dependent variable (dependent variable). This effect can then be used to look for the effect of variable X on Y, then see whether variable M affects the relationship between variable X and Y.

$$Y = a + b_1X_1 + b_2X_2 + b_4M + b_5X_1M + b_6X_2M + e$$



Information:

Y	= Employee performance
a	= Constant
X1	= Human Resource Management audit
X2	= Work Motivation
b	= Regression Coefficient
M	= Information Technology
e	= Errors

(R2 Test)

The coefficient of determination aims to measure how far the model's ability to explain the dependent variable. The value of the coefficient of determination is between 0-1. If the value of R2 has a value that is greater or closer to number one, it means that the ability of the independent variables to explain the dependent variable is greater. Conversely, if the value of R2 has a small value, it means that the smaller the independent variables explain the dependent variable.

Simultaneous Regression Test (F test)

The F statistical test was carried to measure the influence of the independent variables together have in explaining the dependent variable. The results of the F statistical test can be seen by looking at the probability value with a significant level of 0.05. If the probability <0.05 then H0 is rejected, it means that the independent variable simultaneously influences the dependent variable.

Partial Regression Test (T Test)

The t statistical test was conducted to determine the effect of each independent variable individually on the dependent variable. The results can be seen by looking at the probability value with a significant level used of 0.05. If the probability <0.05 then H0 is rejected, it means that there is an influence between the independent variables partially on the dependent variable.



RESULTS AND DISCUSSION**Data Quality Test**

The results of validity testing for all statement items show that all items tested are declared valid due to the each statement obtains r count $>$ r table, so the items in the questionnaire are valid and each statement has a significant value of 0.000 or $<$ 0.05 means that all statements are declared valid. While the results of the data reliability test showed that the Cronbach's Alpha value of all variables was greater than 0.60, it could therefore be concluded that the questionnaire instrument used to explain the audit variables of human resource management, employee motivation, work performance and information technology could be said to be reliable or can be trusted as a variable measuring tool.

Table 1 Results Reliability Test

No.	Variabel	<i>Cronbach Alpha</i>	Keterangan
1	Human Resource Management Audit	0,709	Reliabel
2	Employee Motivation	0,710	Reliabel
3	Work Performance	0,705	Reliabel
4	Information Technology	0,771	Reliabel

Classic Assumptions Test**Normality Test**

The normality test in this study was carried out through the one sample Kolmogorov-Smirnov test. A regression equation that can be considered to pass normality if the significance value of the Kolmogorov-Smirnov test is $>$ 0.5. The test results are shown in the table below:

Table 2. Results Normality Test – One Sample Kolmogorov-Smirnov Test

		Unstandar dized Residual
N		62
Normal Parameters ^{a,b}	Mean	.0000000



		Std.	1.166810
		Deviation	.23
Most	Extreme	Absolute	.084
Differences		Positive	.064
		Negative	-.084
		Kolmogorov-Smirnov Z	.084
		Asymp. Sig. (2-tailed)	.200

According to the statistical test results, it can be concluded that the data is normally distributed. This is in accordance with the results of statistical tests using the Kolmogorov-Smirnov value. In table 2, the significance of the Kolmogorov-Smirnov value is 0.200 or a sig value > 0.05 or 5%, so the assumption of normality is fulfilled. Apart from Kolmogorov-Smirnov, the testing for normality method can be done by using normal graphs by looking at the normal probability plot graphs.

Hypothesis Test

Multiple Regression Test Results by Regressing the Hypothesis (H1 and H2)

This test was conducted to determine the effect of each independent variable individually on the dependent variable. The independent variable is said to be influential, seen from the sig < 0.05. these results can be seen in the following table:

Table 3. Results Partial Regression Test (T Test)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	2.419	1.575		1.536	.130
X1	.431	.087	.526	4.968	.000
X2	.327	.105	.329	3.106	.003

$$Y = 2.419 + 0.431X_1 + 0.327X_2 + e$$



Information:

- Y = Employee performance
 a = Constant
 X1 = Human Resource Management audit
 X2 = Work Motivation
 $\beta_1\beta_2$ = Multiple Regression Coefficients
 e = Errors

Interpretation results of the proposed research hypotheses (H1 and H2) can be seen as follows:

- 1) Human Resource Management Audit has a positive and significant effect on Employee Performance (H1). The Human Resource Management Audit variable has a t count of 4,968 > t table of 1.671 (sig = 0.05 and df = n-k, namely 62-2 = 60) with an unstandardized beta coefficient of 0.431 and a significance level of 0.000 which means smaller than 0.05 (5%), then H1 is accepted.
- 2) Work Motivation has a positive and significant effect on Employee Performance (H2). The variable Work Motivation has a t count of 3.106 > t table of 1.671 (sig = 0.05 and df = n-k, namely 62-2 = 60) with an unstandardized beta coefficient of 0.327 and a significance level of 0.003 (0.3 %) which is smaller than 0.05 (5%), then H2 is accepted.

Multiple Regression Tests Results of Research Hypotheses H3 and H4

**Table 4. Results Partial Regression Test (T Test)
Coefficients^a**

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	-22.690	12.665		-1.792	.079



	X1	3.15			3.	.0
	2		.842	3.850	745	00
	X2	-			-	.0
	1.641		.933	-1.653	1.759	84
	M	1.04			2.	.0
	1		.503	1.489	072	43
	X1_				-	.0
M		-.106	.032	-5.872	3.291	72
	X2_				2.	.0
M		.073	.036	3.325	042	46

The results of the proposed research interpretation of hypotheses (H3, and H4) can be seen as follows:

- 1) Information technology moderates the effect of human resource management audits on employee performance (H4). It can be seen that the results of the absolute difference value test show that the moderating variable X1_M has a t count of -3,291 < t table of 1.671 with an unstandardized beta coefficient of -0.106 with a significance level of 0.072 which is greater than 0.05, so H3 is rejected
- 2) Information technology moderates the effect of work motivation on employee performance (H4). It can be seen that the results of the absolute difference value test show that the moderating variable X2_M has a t count of 2.042 > t table of 1.671 with an unstandardized beta coefficient of 0.073 with a significance level of 0.046 which is smaller than 0.05, so H4 is accepted.

DISCUSSION

The Effect of Human Resource Management Audit on Employee Performance

The first hypothesis (H1) proposed in this study is that the human resource management audit variable has a positive effect on employee performance. Based on the results of the analysis, the human resource management audit has a positive and significant effect on employee performance. This means that the better the human resource management audit will improve the performance of PT Bumi Karsa's employees so that the company's development will be even better. This research is in line with the company's resource-based theory that using intellectual resources allows companies to achieve competitive advantage and can also provide added value to the company



(Kusumo and Syafrudin, 2012). Carry out an audit of human resource management in a company, it will provide feedback to the company to then use it in measuring the performance level of each human resource by comparing what has been realized with the planned performance level and then looking for follow-up or solutions to improve performance of employees (Wether and Davis, 2008:558).

This is in line with research conducted by Awaluddin et al., (2020) which states that human resource management audits have a positive and significant influence on performance. Research by Penelitian Soedarsa et al., (2014) also shows that there is a positive and significant relationship from human resource management audits to employee performance. In contrast to Purba et al., (2017) states that human resource management audits have an insignificant effect on employee performance. This is due to the reason that the human resource management audit variable has no significant effect on the performance of Perumnas Regional VI Surabaya employees, that employees have difficulty working with developing information technology which is influenced by high increasement of information technology nowadays.

The Effect of Work Motivation on Employee Performance

The second hypothesis (H2) proposed in this study is that work motivation has a positive effect on employee performance. Based on the results of the analysis, work motivation has a positive and significant effect on employee performance. This means that the greater and better the motivation that is carried out by management towards employees, the better the performance produced by employees. Motivation begins with the desire and drive to take action to achieve a goal. This can indicate how strong the urge is, and the effort to do so in order to achieve the desired goal. This concludes that the greater the motivation and morale, the higher the performance. This research is in line with Kelley's (1972) attribution theory, that every individual's behavior is influenced by internal and external attributes. This theory explains that when individuals observe someone's behavior, the individual tries to determine whether the behavior is caused by internal or external factors (Robbins and Judge, 2008). With the use of high motivation, employees can carry out their duties and obligations optimally so that they can realize company goals with good employee performance as well. The results of this study are in line with the results of previous research conducted by Suryani (2016) which said that



motivation has a positive influence on employee performance. Teja (2017) in his research also stated that motivation has a positive influence on employee performance.

Information technology moderates the influence of human resource management audits on employee performance.

The third hypothesis (H3) proposed by this study is that information technology moderates the effect of human resource management audits on employee performance. The result of this research is the third hypothesis (H3) is rejected. This means that the information technology variable is a variable that cannot moderate and does not strengthen the human resource management audit variable on employee performance. Companies can grow and develop because the information technology contained in them is able to stimulate the morale of the human resources in it, so that employee performance increases. However, it is not uncommon for companies to fail because they are unable to maintain productive information technology. Although information technology cannot strengthen the clarity of human resource management audits on improving employee performance. Aspects of information technology must still be considered because it has an impact that can help improve employee performance. The results of this study are in line with the research results of Kusnadi (2015) which results that the use of information technology is not capable of human resource management on employee performance.

Information Technology Moderates the Effect of Work Motivation on Employee Performance.

The fourth hypothesis (H4) proposed by this study is that information technology moderates work motivation on employee performance. This means that the information technology variable is a variable that can moderate and strengthen the effect of work motivation on employee performance. The results of this study indicate that through PT Bumi Karsa's information technology employees can have high work motivation in doing their jobs well which can improve employee performance. High work motivation is needed to do all the work to get maximum results to achieve the goals that have been set. In addition, good information technology can support the success rate of work motivation on the performance produced by employees. The better the company can manage information technology will increase the employee's performance in a job. Information technology as the prime mover used in assisting decision making for each member of the



organization as a determinant of the organization's success in achieving its goals.

CONCLUSION

Conclusion

Based on the the analysis and discussion result that has been carried out, the following conclusions are obtained:

1. The analysis result show that the human resource management audit has a significant positive effect on employee performance, so hypothesis 1 is accepted. This means that the better the human resource management audit will improve employee performance so that the development of the company will be even better.
2. The analysis results show that work motivation has a significant positive effect on employee performance, so hypothesis 2 is accepted. This means that the greater the employee's work motivation, the better the motivation carried out by management towards employees, the better the performance produced by employees.
3. The analysis results show that information technology does not moderate the effect of human resource management audits on employee performance, so hypothesis 3 is rejected. This shows that the ups and downs of information technology do not significantly affect the effect of human resource management audits on employee performance.
4. The analysis results show that information technology moderates the influence of work motivation on employee performance, so hypothesis 4 is accepted. This shows that the greater the information technology provided, the work motivation on employee performance will increase

Research Limitations

In the process of compiling this thesis, the researcher is aware that there are some shortcomings in it. Therefore, the researcher hopes that further research can correct the deficiencies in this study. As for the limitations of this study as follows:

1. Implementation of measurements that do not confront respondents with real conditions is feared to cause respondents to answer survey statements normatively, so that research results may be biased with actual conditions in the field



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