

Management Audit to Assess the Effectiveness of Human Resource Function at CV. Aneka Grafika Jatimulyo Malang City

Marselina Abuk¹, Nur Ida Iriani², and Warter Agustim³

* Correspondence Author: mselina28@gmail.com

^{1,2,3} Management, Faculty of Economics, University of Tribhuwana Tungga Dewi, Malang, Indonesia

INDEXING	ABSTRACT
Keywords: Keyword 1; Management Audit Keyword 2; Effectiveness Keyword 3; Human Resource Functions Keyword 4; CV. Aneka Grafika Keyword 5; Malang City	The purpose of this study is to determine audit management in assessing the effectiveness of the function of human resources in CV. Aneka Grafika Malang City. Types of Qualitative Descriptive Research. The informant used by one person, namely the factory manager CV. Aneka Grafika Malang City. The instrument uses interview guidelines. Analysis uses descriptive analysis that focuses on employee recruitment, special training, compensation and service, occupational health and safety, and termination of employment. The results showed that the employee recruitment process at CV. Aneka Graphic Jatimulyo Malang City is carried out flexibly based on operational needs by emphasizing specific qualifications and direct practice -based training. Training uses the on-the-job training method with senior employee assistance to accelerate adaptation and improve skills. Structured compensation systems, such as incentives and performance bonuses, motivate discipline and appreciation for employee contributions. The implementation of work health and safety goes well through the Safety Signs and BPJS guarantees, creating a safe work environment. Termination of employment is carried out ethically by gradual coaching to provide opportunities for improvement of employee performance. Manager CV. Aneka Graphic City of Malang is advised to increase the transparency of recruitment, involve technology, and add soft skills in training. Evaluation of the compensation system needs to be done regularly by adding performance -based awards. Occupational health and safety programs must be strengthened through training, simulations, and adequate medical facilities. Directed performance evaluation and career development can be an alternative before termination of employment, supported by a clear agreement with outsourcing.

Article History

Received 28 April 2025; Revised 16 May 2025; Accepted 10 June 2025 ;

Publish 15 June 2025

INTRODUCTION.

Current global economic conditions have tightened competition in various aspects, such as technology development, innovation, service, and product quality. The development of science and technology can be used by management to accelerate the progress of the company and increase efficiency, effectiveness, and competitiveness (Danilia & Mingaleva, 2014). Increasingly fierce competition also requires companies to continue to innovate and adapt to market changes, the use of the right technology is a key factor in creating efficiency and increasing productivity (Porter, 2023). In addition, effective human resource management is an important element in supporting company performance.

Management audit is an evaluation of various operational activities of the company and the goal is to assess whether these activities have been carried out effectively, efficiently and economically (Darnata et al, 2021). Management audits are

designed systematically to audit activities, programs that are organized, or as an entity that can be audited to assess and report whether resources have been used efficiently, as well as whether the objectives of the planned programs and activities can be achieved and do not violate the provisions of the rules and policies that have been set by the company (Bayangkara, 2019).

LITERATURE REVIEW

The audit is a systematic process for obtaining and evaluating objective evidence regarding statements about economic activities and events. The aim is to determine the suitability of statements to predetermined criteria and submit the results to interested users (Maulyan, 2019).

According to Jusup (2017), Audit is a systematic process of obtaining and evaluating evidence in accordance with the assertion of economic actions and events objectively to determine the level of conformity between the assertion and the criteria that have been set and communicate the results to interested parties.

Effectiveness is the level of success a company has in achieving its goals. This effectiveness is a measure of output. Economicalization is related to how companies obtain resources used in activities (Bayangkara, 2019).

According to Hasibuan (2020), human resource management is a science and art that regulates the relationship and role of the workforce to be effective and efficient in helping the realization of the goals of the company, employees, and society. Human Resource Management Function According to Mangkunegara (2018), the Company can ensure that the HR function is running and can make a good contribution to the achievement of the company's success, by conducting an assessment (evaluation) of the implementation and control of the HR programs developed in this function in achieving the company's overall goals.

RESEARCH METHOD

This type of research is qualitative descriptive research with a case study approach, namely research conducted by observing the CV. Aneka Grafika, especially the function of human resources in the CV. Aneka Grafika will provide a complete picture of the existing HR activities.

The subject of the research provides information related to the title of the research is the head of the HR function section on CV. Aneka Grafika, the person who provides the information is also called an informant. Data source Arikunto (2019) states that data sources are subjects from which data can be obtained and to make it easier for researchers to identify data sources, researchers have used the 3P formula, namely: Person, is a place where researchers ask about the variables being studied, Paper, is a place where researchers read and study everything related to the research, such as numbers archives, pictures, documents, symbols, and so on, Place, which is the place where activities related to research take place.

The data type uses primary data and secondary data with data blunt techniques such as observation, interviews, and documentation. Meanwhile, to analyze qualitative data, a descriptive data analysis method (non-statistical data analysis) is used with a comparative technique, namely analyzing data by comparing theory with the reality that exists in the company.

RESULT AND DISCUSSION

RESULT

Recruitment and Selection

The results of the interview with Mrs. Ratih as the Factory Manager of CV. Aneka Grafika Jatimulyo Malang City regarding the employee recruitment process, explained that:

"In recruitment, we depend on production needs. Where we need additional employees because it is considered that the capacity is overloaded and we do need employees, we added. Our employees here are permanent employees and there are employees that we take from outsourcing. Currently, we take it from outsourcing, we directly inform them to ask for employees with these qualities. For example, you need a woman who is not too old or just how old. Then he can sort or he can at least what machine, it depends on what we need. How much is it, we search, we interview whether or not it matches what we are looking for. We interviewed him, starting from what kind of graduate, what kind of work experience he had, what he had done while working, what skills he had, as if it were all asked. It's all about recruitment. If they have been recruited, the employee will enter, enter later for training. We trained first for 3 months. But it is possible that if within the period of 0 to 3 months, there is a problem, we will provide guidance to the employee. If it can't be fostered several times, we will inform outsourcing. We ask for outsourcing, then they build it. If it still cannot be fostered and there is no change, it means that from the human resources that cannot be done, we will return the human resources to outsourcing and they are obliged to replace". (Interview, December 23, 2024).

Based on an interview with Mrs. Ratih the Factory Manager of CV. Various Grafika Jatimulyo Malang City, the researcher can analyze that the recruitment process is carried out based on operational needs. The company implements two recruitment methods, namely by hiring permanent employees and using outsourced labor. The selection of prospective workers includes interviews that evaluate their educational background, work experience, and technical skills before they undergo a three-month training period. This shows that CV. Aneka Grafika Jatimulyo Malang City strives to ensure that the selected candidates not only meet the technical requirements but also can contribute effectively to production needs. After being accepted, new hires are required to undergo a three-month training period, which is designed based on hands-on practice with mentoring from senior employees. This approach is considered more effective because it allows employees to immediately understand their work in a real-world work environment.

Training and Development

The results of the interview with Mrs. Ratih as the Factory Manager. CV. Aneka Grafika Jatimulyo Malang City regarding special training for employees, explained that:

"Training and development for employees depends on where they are placed. So every time a new child, is immediately placed, for example, he is put in the driver. Automatically we will immediately assist with seniors. Well, training, directly with practice. So that is because it is more effective than theory first, then practice. So going straight to practice is more effective and shortens the training time." (Interview, December 23, 2024).

Based on the results of the interview with Mrs. Ratih the Factory Manager of CV. Various Grafika Jatimulyo Malang City, then the researcher can analyze employee training at CV. Aneka Grafika Jatimulyo Malang City is carried out through the on-the-job training method, where new workers receive direct guidance from their senior colleagues. This approach is considered more effective than theory-based training. Training and development in this company is designed to provide a direct and practical approach according to the employee's working position. The training is carried out by the on-the-job training method, where new hires receive direct assistance from more

experienced senior employees. This approach is seen as more effective than theory-based training, as it allows employees to instantly understand the tasks that need to be performed in the actual work environment. This training is specific according to the placement of employees. For example, if a new employee is placed as a driver, then they will immediately receive training and assistance related to the task. This way, companies can shorten training time while ensuring that new hires can adapt quickly and effectively..

Compensation and Compensation

As for the results of the interview with Mrs. Ratih as the Factory Manager of CV. Various Grafika Jatimulyo Malang City related to compensation and reciprocity explained that: "Look, if it's compensation, we here have a name called incentives. Monthly incentives, 3-month incentives, 6-month incentives, up to 1 year. What are incentives? Attendance problem incentives. If in 1 full month, he is not late and never does not enter, he gets a monthly incentive. It is valid continuously for up to 3 months. If it's 3 months in a row, he's not in, he's never late, he's never sick, points can be absent, he's got 3 months incentive. So in addition to 1 month, you can get 3 months. It also continues to 6 months can, 9 months can, 12 months can. It is related to incentives. We also have such a thing as a bonus. Well, but if the bonus depends on the loss of the boring profit. If there is a company profit, of course, the bonus will come out. But if there is no bonus, there is still no bonus." (Interview, December 23, 2024).

Based on an interview with Mrs. Ratih the Factory Manager of CV. Various Grafika Jatimulyo Malang City, the researcher can analyze that CV. Aneka Grafika offers attendance-based incentives as well as bonuses that depend on the company's profits. The scheme is designed to improve employee discipline as well as reward those with high attendance rates. This scheme not only motivates employees to be disciplined but also creates long-term incentives to maintain consistency in attendance. In addition, the company also provides bonuses as an additional form of appreciation. However, this bonus depends on the company's financial condition, i.e. the profit generated. If the company records profits, a bonus will be given; On the other hand, if the profit is not achieved, the bonus is not withdrawn. This approach shows that companies try to manage compensation in a balanced way between rewards to employees and the company's financial stability.

Occupational Health and Safety

The results of the interview with Mrs. Ratih as the Factory Manager of CV. Various Grafika Jatimulyo Malang City related to employee health and safety explained that: "If there is a problem of occupational safety, we have provided signs for each machine. Dangerous things, they must obey. But for work accidents, for example there is a work accident, it is guaranteed in BPJS. There is BPJS. Likewise with occupational health. So employees are sick or something, they can go to the doctor or anywhere in their facility, and they have paid." (Interview, December 23, 2024).

Based on an interview with Mrs. Ratih the Factory Manager of CV. Various Grafika Jatimulyo Malang City, the researcher can analyze that CV. Aneka Grafika Jatimulyo, Malang City, has implemented occupational health and safety standards by providing safety signs and BPJS guarantees for employees. The existence of these signs shows that the company prioritizes prevention aspects through visual education in the work environment. This is important to ensure that employees can understand and comply with occupational safety procedures while performing their duties. In addition, health insurance and work accidents through BPJS reflect the company's efforts to provide social protection to employees. Employees who have a work accident can access services provided by BPJS Ketenagakerjaan, while for health needs, they can

take advantage of BPJS Kesehatan facilities. This approach not only reduces the financial burden on employees when facing health risks but also creates a sense of security in the workplace.

Termination of Employment

The results of the interview with Mrs. Ratih as the Factory Manager of CV. Aneka Grafika Jatimulyo Malang City regarding the termination of employment, explained that: "Termination of employment as I told earlier, for example, if it is a new child, if he has been coached many times, and there is no change, it means that there is a problem with the person concerned. Automatically we will return to PT, to outsourcing. So the rest of the disconnection problem will be taken care of by outsourcing. It goes through coaching both in writing and in writing. If we are not so severe, not too bad, what is the name, or the child, there will be no disconnection either. So there must still be cooperation between companies and employees". (Interview, December 23, 2024).

Based on an interview with Mrs. Ratih the Factory Manager of CV. Aneka Grafika Jatimulyo Malang City, the researcher can analyze that the termination of employment (PHK) process in this company is carried out by paying attention to clear and gradual coaching procedures. This process shows that there are efforts by the company to provide opportunities for employees to improve their performance before the decision to lay off is taken. Before termination of employment is carried out, employees who are considered problematic will go through a coaching stage, both verbally and in writing. This stage is designed to provide alerts and opportunities for employees to improve their work performance. If after several times of coaching, there are no significant changes, the company decides to return the employee to outsourcing. Thus, the responsibility for further management lies with the outsourcing party. Additionally, this approach shows that companies prioritize cooperation between the company and employees to achieve the best solution before layoff decisions are made. This reflects a balance between the interests of the company and fair treatment for employees, especially in ensuring that layoff decisions are made wisely and not unilaterally.

DISCUSSION

Contraction and Job Selection

The results of the study show that the recruitment process of employees at CV. Aneka Grafika Jatimulyo Malang City is designed to answer the needs of the workforce flexibly and responsively to operational conditions. This process includes an analysis of the workforce needs triggered by increased production capacity, followed by rigorous selection measures to ensure the candidate's suitability with the required qualifications (Caballero & Walker, 2010). By relying on a combination of direct hiring and outsourcing, companies have the freedom to meet workforce needs quickly, while ensuring candidates have relevant technical skills.

Hiring employees on a CV. Aneka Grafika not only focuses on technical needs but also assesses the suitability of candidates through in-depth interviews. Factors such as educational background, work experience, and technical skills are the main indicators used to determine a candidate's eligibility (Suleman, 2018). This process shows that the company has a structured selection approach and aims to get employees who are able to support production targets effectively.

Training and Development

The results of the research can be obtained from the image that training and development in CV. Aneka Grafika Jatimulyo Malang City is designed to provide practical learning that is relevant to the employee's work position. This approach allows

companies to instantly improve the technical and non-technical skills of employees, according to operational demands (Patel et al, 2023). With the on-the-job training method, training is conducted directly on the job site, so that new hires can immediately understand specific tasks in a real environment. This reflects the effectiveness of results-oriented training, especially in accelerating the process of adapting new employees.

The training and development methods applied in CV. Aneka Grafika emphasizes hands-on practice rather than theory, as explained by Mrs. Ratih as Factory Manager, practical training is considered more effective because it allows new employees to learn through hands-on experience, compared to an approach that starts from theory. This strategy not only speeds up the training process but also improves employees' understanding of the tasks they have to perform.

Compensation and Compensation

As a result of the research, it is known that the compensation and remuneration system at CV. Aneka Grafika Jatimulyo Malang City is designed to motivate employees, especially in terms of discipline. Based on the results of the interview with Mrs. Ratih, it is clear that the monthly incentives given to employees who are not late, are not absent, and are not sick serve as a direct reward for discipline. Gradual incentive schemes are awarded monthly, quarterly, six-monthly, and yearly, creating long-term incentives that encourage employees to maintain their discipline over a longer period. This shows that the company is not only focused on momentary performance but also on the consistency of employee behavior in the long run.

The implementation of attendance incentives based on this period has a positive impact on the stability of employee performance. With incentives that increase according to certain periods, the company encourages employees to maintain good work performance, both in terms of attendance and other performance. This approach not only prioritizes short-term results but also supports the long-term sustainability of disciplined behavior, which ultimately increases the company's productivity.

Occupational Health and Safety

The results of the study are known as the implementation of the Occupational Health and Safety (K3) system in CV. Aneka Grafika Jatimulyo Malang City shows serious concern for the safety and welfare of employees. With safety signs placed on each machine, the company ensures that employees can easily identify potential hazards and follow safe procedures while working. This reflects a proactive prevention approach, which is important to reduce the risk of workplace accidents. Additionally, the use of safety signs as a means of visual education helps strengthen employees' understanding of the importance of keeping themselves safe.

CV. Aneka Grafika Jatimulyo Malang City seems to have complied with regulations related to Occupational Health and Safety by providing adequate facilities to handle work accidents and health problems. By relying on BPJS Employment for work accident insurance and BPJS Kesehatan for health needs, the company fulfills its obligation to provide social protection to employees.

Termination of Employment

The results of the study are known as the process of termination of employment (PHK) at CV. Various Grafika Jatimulyo Malang City is carried out with a careful and gradual approach. Before making a layoff decision, the company provides opportunities for employees whose performance is inadequate to improve themselves through clear

coaching. This coaching is carried out both verbally and in writing, as a form of transparent communication between the company and employees (Connor & Pokora). This step shows that the company is trying to minimize injustice and ensure that layoffs are not carried out arbitrarily, but as a last resort after a failed remediation effort is made.

The importance of coaching in the process of termination of employment at CV. Aneka Grafika Jatimulyo Malang City describes the company's efforts to provide opportunities for underperforming employees to improve themselves. Verbal and written coaching allows employees to understand their weaknesses and improve performance before termination decisions are made.

CONCLUSION

Presenting a summary of findings:

1. Employee recruitment and selection The process of recruiting employees in CV. Aneka Grafika Jatimulyo Malang City is carried out flexibly and based on the company's operational needs, with an emphasis on fulfilling specific qualifications and training based on direct practice. This shows that the company is trying to get competent human resources in accordance with the demands of the job. The effectiveness of this process can affect the quality of the human resources hired, as well as the employee's fit with the organizational culture and goals implemented in the CV. Various Graphs of Jatimulyo City of Malang.
2. Training and development carried out by CV. Aneka Grafika Jatimulyo Malang City also showed high effectiveness because it used the on-the-job training method with direct assistance from senior employees. This approach allows new hires to learn directly in a real work environment, which speeds up the adaptation process and improves their skills according to the company's needs.
3. Compensation and Reciprocity in CV. Aneka Grafika Jatimulyo Malang City has implemented a structured system, such as incentives based on attendance discipline and bonuses that depend on the company's performance. This system not only motivates employees to be more disciplined, but also rewards employees who contribute consistently.
4. Implementation of occupational health and safety (K3) in CV. Aneka Grafika Jatimulyo Malang City has been running well, which is shown by the company's commitment to employee welfare. In its implementation, safety and health insurance signs are included through BPJS at CV. Aneka Grafika Jatimulyo Malang City, this reflects the company's efforts to create a safe and healthy work environment for all employees.
5. Termination of Employment at CV. Aneka Grafika Jatimulyo Malang City implements ethical and structured procedures with clear and gradual guidance before making a decision to terminate employment. This reflects CV's efforts. Aneka Grafika Jatimulyo Malang City to provide opportunities for employees to improve their performance before the decision is taken, as well as maintain a good working relationship with outsourced parties.

Suggestions for CVs. Various Graphs of Jatimulyo City of Malang

- a. Advice related to Employee Recruitment and Selection Indicators. CV Manager. Aneka Grafika Jatimulyo Malang City is recommended to increase transparency and qualification standards in each stage of recruitment. Companies should make better use of technology to simplify the selection process and ensure that the candidates recruited have the skills that suit the company's needs.

- b. Advice related to Training and Development Indicators. CV Manager. Aneka Grafika Jatimulyo Malang City needs to ensure that the training provided is not only limited to technical aspects, but also includes the development of soft skills such as leadership, communication, and teamwork. The preparation of more structured and competency-based training modules can also help in increasing the effectiveness of training and accelerating the process of adapting new employees.
 - c. Suggestions related to Compensation and Remuneration Indicators for CV Managers. Aneka Grafika Jatimulyo Malang City is advised to evaluate the incentive and bonus system periodically to maintain employee motivation and satisfaction, with the aim of maintaining employee motivation and satisfaction. Given that bonuses depend on the company's profits, it is important for managers to ensure that employees remain valued even if the company's profits are not achieved. Implementing other reward systems such as contribution recognition or performance-based rewards can add variety to the compensation system.
 - d. Advice related to Occupational Health and Safety (K3) Indicators of CV Managers. Aneka Grafika Jatimulyo Malang City needs to improve its Occupational Health and Safety (K3) program with more training and simulations for employees to ensure they understand occupational safety procedures. Additionally, companies can evaluate and update existing medical or health facilities in the workplace to ensure faster and more adequate access for employees who need healthcare services.
 - e. Advice related to Indicators of Termination of Employment (PHK) of CV Managers. Aneka Grafika Jatimulyo Malang City should strengthen the performance evaluation process so that coaching is more focused and directed, by providing constructive feedback on a regular basis. Additionally, the development of a career program for low-performing employees can be an alternative before a Termination of Employment (PHK) decision is taken. Making a clearer and more structured agreement with the outsourcing party can also avoid potential problems in the termination process and employee management.
1. Suggestions for Future Researchers
Future research may use quantitative approaches to measure the direct impact of human resource functions on company performance, such as work productivity, attendance rates, turnover, or company profits. This approach can provide more measurable and objective results.

REFERENCES

Authored Book

- Arikunto, Suharsimi. (2019). *Prosedur Penelitian Suatu Pendekatan Praktik*. Jakarta: Rineka Cipta
- Bayangkara, I.B.K. (2019). *Audit Manajemen Prosedur Dan Implementasi*. Jakarta: Salemba Empat.

Journal Articles

- Caballero, C. L., & Walker, A. (2010). Work readiness in graduate recruitment and selection: A review of current assessment methods. *Journal of teaching and learning for graduate employability*, 1(1), 13-25.

- Connor, M., & Pokora, J. (2017). *Coaching and mentoring at work: Developing effective practice: Developing effective practice*. McGraw-Hill Education (UK).
- Danilina, E., & Mingaleva, Z. (2014). Significance of technological innovations for an increase of competitiveness of industrial companies. *Life Science Journal*, 11(8s).
- Darnata, N. P. Y. O., Arsana, I. M. M., & Suardani, A. A. P. (2021). Management Audit to Evaluate the Economical, Efficiency, and Effectiveness of Purchasing Function in GK Hotel. *Journal of Applied Sciences in Accounting, Finance, and Tax*, 4(1), 34-40.
- Maulyan, F. F. (2019). *Peran Pelatihan Guna Meningkatkan Kualitas Sumber Daya Manusia dan Pengembangan Karir: Theoretical Review*. *Jurnal Sains Manajemen*, 1(1), 40-50.
- Patel, V., Chaudhary, N., & Vidani, C. J. (2023). A Study on Awareness of Various Non-Technical Training Programmes Conducted by Corporate Trainers for IT Companies in Ahmedabad. *International Journal of Management Analytics (IJMA)*, 1(1), 111-132.
- Porter, M. E. (2023). Changing patterns of international competition. In *International Strategic Management* (pp. 61-86). Routledge.
- Suleman, F. (2018). The employability skills of higher education graduates: insights into conceptual frameworks and methodological options. *Higher Education*, 76, 263-278.