

# **THE EFFECT OF HUMAN RESOURCE AUDITING AND INTERNAL CONTROL TOWARD EMPLOYEE PERFORMANCE IN PT.MNC SV**

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## **ABSTRACT**

This research was conducted to assess the effect of human resource auditing and internal controls at PT MNC SV. Cheating in a world is now spreading very fast. It is much done by the employees in the company. It happens because there are opportunities for fraud and lack of internal controls or an audit firm and the lack of human resources at a company. The purpose of this study is to determine how far is the influence of human resource auditing and internal controls on the performance of employees at PT MNC SV and to find the problems that may hinder the improvement of employees' performance, and then provide recommendations to improve effectiveness.

This research was conducted by distributing questionnaires to employees PT MNC SV. Variables examined the role of human resource auditing and internal controls as independent variables, while the dependent variable is the employee performance. The data was obtained from the questionnaire which then analyzed by using regression. Based on the results of this study, it is concluded that human resource auditing and internal controls are equally contribute the improvement of employees' performance. Based on this results, the influence of Human Resource auditing and internal control shows the controls with PT MNC SV that is equal to 41.7% proficiency level and the influence of both factors is 41.7% remaining are other factors that effect the improvement of the employees performance.

Results obtained by regression analysis of F count = 22 497 with a p value = 0.000 , 0.05, which means that there is a linear relationship between variables and the role of Human Resources audit of internal control with a variable employees performance. The result of this study is that the role of human resources audit and internal control simultaneously effect employees performance.

**Keywords:** Audit of Human Resources, Internal Control, Employee Performance