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Human Resource Audit as an Instrument of Performance Measurement and Strategic Decision Making

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis peran audit sumber daya manusia (HR Audit) sebagai instrumen dalam pengukuran kinerja dan pengambilan keputusan strategis pada organisasi dengan pendekatan kuantitatif. Metode yang digunakan adalah survei yang melibatkan kuesioner yang disebarkan kepada karyawan dan manajer SDM di beberapa perusahaan untuk mengukur pengaruh HR Audit terhadap kinerja organisasi serta keputusan strategis yang diambil. Data yang dikumpulkan dianalisis menggunakan teknik statistik deskriptif dan inferensial untuk menguji hubungan antara implementasi HR Audit dan pengukuran kinerja, serta dampaknya terhadap kualitas pengambilan keputusan strategis. Hasil penelitian menunjukkan bahwa penerapan HR Audit yang konsisten dan terstruktur memiliki pengaruh signifikan terhadap peningkatan kinerja karyawan dan organisasi, serta memberikan kontribusi yang signifikan dalam memperbaiki pengambilan keputusan strategis. Pengukuran kinerja yang lebih objektif melalui HR Audit memungkinkan perusahaan untuk mengidentifikasi area yang perlu diperbaiki, sehingga meningkatkan efisiensi operasional dan daya saing. Kesimpulannya, HR Audit terbukti sebagai alat yang efektif dalam mendukung pengambilan keputusan strategis yang lebih tepat dan peningkatan kinerja organisasi secara keseluruhan. Penelitian ini menekankan pentingnya penggunaan HR Audit dalam proses manajerial untuk meningkatkan efektivitas dan keberlanjutan organisasi.

Kata Kunci: Human Resource Audit, Pengukuran Kinerja, Pengambilan Keputusan Strategis, Kinerja Organisasi

ABSTRACT

This study aims to analyze the role of human resources audit (HR Audit) as an instrument in performance measurement and strategic decision making in organizations with a quantitative approach. The method used is a survey involving questionnaires distributed to employees and HR managers in several companies to measure the influence of HR Audit on organizational performance as well as strategic decisions taken. The collected Data were analyzed using descriptive and inferential statistical techniques to examine the relationship between HR Audit implementation and performance measurement, as well as its impact on the quality of strategic decision-making. The results showed that the implementation of a consistent and structured HR Audit has a significant effect on improving the performance of employees and organizations, as well as a significant contribution in improving strategic decision-making. More objective performance measurement through HR audits allows companies to identify areas that need improvement, thereby improving operational efficiency and competitiveness. In conclusion, HR Audit proved to be an effective tool in supporting more informed strategic decision making and improved overall organizational performance. This study emphasizes the importance of the use of HR Audit in the managerial process to improve the effectiveness and sustainability of the organization.

PENDAHULUAN

Human Resources (HR) is a major asset for any organization. The role of HR is crucial because they are the main drivers behind every activity and decision taken by the company. Without competent and dedicated human resources, the organization will not be able to achieve its goals, both in the short and long term. Quality human resources help create innovation, increase productivity, and ensure optimal service to customers. Effective management of human resources is necessary for the long-term success of the organization. With good HR management, companies can optimize employee performance, reduce turnover rates, and increase job satisfaction. Continuous training and development programs, transparent performance evaluation, and fair policies are key in maintaining and improving the quality of human resources. Good management also includes rewarding and recognizing employees ' contributions, which in turn will increase their motivation and loyalty to the company.

Modern organizations face a variety of challenges, one of which is the rapid change in technology and labor needs. Technology is evolving at a very rapid pace, and companies need to be able to adapt to the latest innovations to stay competitive. This requires employees to constantly improve their skills and knowledge in order to remain relevant in the workplace. Increasingly fierce global competition is also a big challenge for organizations. With globalization, companies must compete not only at the local level but also in the international market. This requires more complex strategies and greater flexibility in dealing with different situations and market conditions. Demographic shifts and changing workforce expectations add to the complexity of the challenges facing organizations. Millennials and Gen Z who now dominate the workforce have different expectations than previous generations. They prefer flexibility, work-life balance and meaning in their work.

Human resource Audit (HR Audit) becomes an important tool for assessing human resource policies, practices, and procedures in an organization. HR audits enable companies to identify strengths and weaknesses in their HR management systems, as well as provide recommendations for improvements as needed. With HR Audit, organizations can ensure that all aspects of HR management are in accordance with established standards and run effectively. The benefits of HR audits in ensuring compliance and effectiveness of HR policies are significant. HR audits assist organizations in complying with applicable regulations and laws, reducing legal risks, and improving operational efficiency. In addition, HR Audit can also increase transparency and accountability in HR Management, which will ultimately create a better and more productive work environment.

In an increasingly competitive business world, Human Resource Management (HRM) has an important role to play in determining the sustainability and success of an organization. One of the instruments used to ensure the effectiveness of HR management is the Human Resource Audit (HR Audit). HR Audit is a systematic process of assessing HR policies, procedures, and practices to identify strengths and weaknesses in workforce management. Through HR audits, organizations can evaluate the extent to which HR policies have aligned with the company's strategic objectives, as well as ensure compliance with labor regulations. The use of human resource audits (HR audits) as an instrument for measuring performance and strategic decision-making has become increasingly common in various organizations. Based on research conducted by Sangga

Buana University, about 61.1% of employee performance is influenced by Human Resource Management Audit variables.

Performance measurement is a fundamental aspect in assessing the effectiveness of the workforce and ensuring that every individual in the organization contributes optimally. In practice, HR Audit can be used as an objective tool for assessing the effectiveness of training, compensation systems, productivity levels, as well as the level of satisfaction and engagement of employees. In the absence of a clear evaluation system, organizations run the risk of decreased efficiency and difficulty in managing the workforce strategically. Therefore, a data-driven approach is needed that allows companies to systematically assess and improve their HR Performance. In addition, HR Audit also plays a role in supporting strategic decision making. Decisions on recruitment, promotion, training, and compensation policies should be based not only on intuition or old habits, but also on evidence-based decision making. Companies that implement HR audits effectively tend to have HR policies that are more adaptive and oriented towards long-term growth. However, in practice, there are still many organizations that have not utilized HR Audit to the fullest in supporting their business strategies.

The latest phenomenon in human resource auditing (HR Audit) includes several emerging trends and innovations in various organizations. One of the main trends is the increasing use of artificial intelligence (AI) and analytics technologies in the HR Audit process. This technology helps organizations in collecting and analyzing employee data more efficiently, thus enabling more informed and data-driven decision making. In addition, hybrid work models and work flexibility are also becoming an increasingly common phenomenon. Many companies are now adopting hybrid working models, in which employees can work from home and office alternately. This flexibility not only improves employees ' work-life balance, but also helps in reducing burnout rates and improving job satisfaction. The mental and emotional well-being of employees is also a major focus in HR audits. Mental health programs such as counseling, mindfulness workshops, and access to mental health resources are increasingly common in various organizations. A work environment that supports employees ' emotional well-being can improve employee retention and productivity.

Social media significantly influences language and cultural change among younger generations. It plays a crucial role in spreading new slang terms and creative expressions, fostering more relaxed communication styles (Azizah et al., 2024). This digital platform shapes cultural identity, leading to increased use of English terms and adoption of global fashion trends (Pangesti et al., 2024). Linguistic simplification, including abbreviations and phonetic spellings, is prevalent due to the need for speed and character limitations in digital communication (Panjaitan & Patria, 2024). Social media has triggered the emergence of unique language elements like slang, abbreviations, and emojis, reflecting teenagers' social identities (Rianto & Juliarta, 2024). While it can enrich vocabulary and improve language skills, excessive exposure to inaccurate information may negatively impact critical thinking abilities (Rianto & Juliarta, 2024). Balancing global cultural adoption with local preservation remains a challenge, emphasizing the importance of digital literacy (Pangesti et al., 2024).

This study aims to analyze the extent to which HR Audit affects employee performance measurement and strategic decision making in the company. With a quantitative approach, this study is expected to provide empirical evidence on the relationship between HR audit and organizational effectiveness. In addition, the results of this study are expected to provide insight for companies in improving the effectiveness of HR Audit as a tool that is not only evaluative but also strategic in Human Resource Management.

METODE

This study uses a quantitative approach with the aim to analyze the effect of Human Resource Audit on performance measurement and strategic decision making in the organization. The quantitative method was chosen because it allows measuring the relationship between variables in an objective and structured way using numerical data. The research design used is descriptive and causal, where the study not only describes the implementation of HR Audit in the organization but also examines the relationship between HR audit with the effectiveness of decision-making and employee performance. The population in this study is companies that have implemented HR Audit as part of their HR management system. The research sample will be determined using purposive sampling technique, where the selected respondents are HR managers, company leaders, and employees who have direct experience with the implementation of HR Audit. The number of samples used in this study will be adjusted to the statistical analysis method used, taking into account the minimum number of representative respondents to produce valid conclusions.

Data in this study were collected through questionnaires distributed to respondents. The questionnaire consists of statements that are measured using a Likert scale (e.g. 1-5) to assess the extent to which HR Audit is implemented and how it impacts employee performance as well as strategic decisions within the organization. In addition to questionnaires, this study also used secondary data, such as the company's annual report, the results of previous HR audits, and documents related to HR policies that were used as supporting material for analysis.

The data obtained will be analyzed using statistical methods. Descriptive statistical analysis is used to describe the characteristics of respondents as well as the pattern of implementation of HR Audit in the company. To examine the relationship between the independent variable (HR Audit) with the dependent variable (performance measurement and strategic decision making), multiple linear regression analysis is used. Before performing regression, validity and reliability tests are carried out to ensure that the research instruments used have consistency and accuracy in measuring the variables studied. In addition, hypothesis testing will be conducted using t-test and F-test to determine whether the effect of HR Audit on the dependent variable is statistically significant.
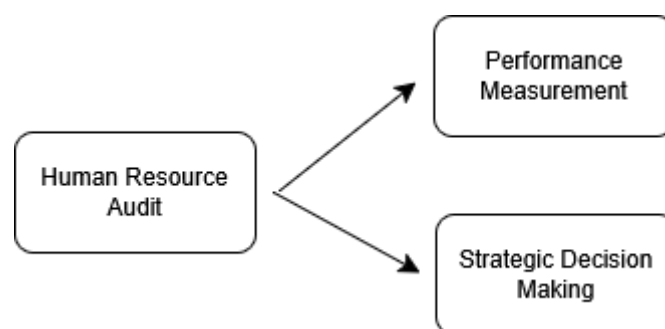

Fig 1. Research Conceptual

The figure above shows the relationship between the independent variable, the human Resource Audit (Human Resource Audit), with two dependent variables, namely performance Measurement (Performance Measurement) and Strategic Decision Making (Strategic Decision Making). Each dependent variable is measured through a variety of relevant indicators, such as productivity, employee engagement, and efficiency for performance measurement, as well as policy, alignment, and data-driven for Strategic Decision-Making. This conceptual framework helps in describing the research flow and

explains how HR Audit plays a role in influencing organizational performance and strategic decision making.

HASIL

Study use SPSS application Version 27 in processing the data . Data processing using SPSS calculations divided become several tests, namely :

Test Results Data Validity and Reliability

Validity Test

Table 1.

Validity Test Results

Variable	Indicator	Pearson Correlation	Sig. (2-tailed)	Conclusion
Human Resource Audit (X)	Compliance	0.812	0.000	Valid
	Recruitment	0.789	0.000	Valid
	Training	0.853	0.000	Valid
	Evaluation	0.821	0.000	Valid
	Planning	0.798	0.000	Valid
Performance Measurement (Y1)	Productivity	0.867	0.000	Valid
	Achievement	0.843	0.000	Valid
	Engagement	0.829	0.000	Valid
	Turnover	0.854	0.000	Valid
	Efficiency	0.812	0.000	Valid
Strategic Decision Making (Y2)	Policy	0.872	0.000	Valid
	Alignment	0.854	0.000	Valid
	Data-driven	0.839	0.000	Valid
	Adaptability	0.857	0.000	Valid
	Impact	0.813	0.000	Valid

Source : Research Data Processed in 2025

The table shows a detailed analysis of various indicators across three main variables: Human Resource Audit (X), Performance Measurement (Y1), and Strategic Decision Making (Y2). For Human Resource Audit, the indicators of Compliance, Recruitment, Training, Evaluation, and Planning all have high Pearson Correlation values (ranging from 0.789 to 0.853) with significance levels of 0.000, indicating their validity. Similarly, in Performance Measurement, the indicators such as Productivity, Achievement, Engagement, Turnover, and Efficiency have strong correlations (ranging from 0.812 to 0.867) and are deemed valid. Lastly, for Strategic Decision Making, indicators like Policy, Alignment, Data-driven, Adaptability, and Impact also show high correlation values (ranging from 0.813 to 0.872) and are valid, with significance levels at 0.000. In summary, all indicators across the three variables are significantly correlated and validated, highlighting their importance in each respective domain.

Reliability Test

Table 2.

Reliability Test Results

Variable	Cronbach's Alpha	Conclusion
HR Audit (X)	0.891	Reliable
Performance Measurement (Y1)	0.876	Reliable
Strategic Decision Making (Y2)	0.884	Reliable

The table presents the reliability analysis of three main variables: HR Audit (X), Performance Measurement (Y1), and Strategic Decision Making (Y2), using Cronbach's Alpha. The HR Audit (X) variable has a Cronbach's Alpha of 0.891, indicating high reliability. The Performance Measurement (Y1) variable has a Cronbach's Alpha of 0.876, also demonstrating strong reliability. Lastly, the Strategic Decision Making (Y2) variable has a Cronbach's Alpha of 0.884, signifying high reliability. In summary, all three variables are considered reliable based on their respective Cronbach's Alpha values.

Assumption Test Results Classic

Normality Test

Table 3.

Normality Test Results

Variable	Sig. Value	Conclusion
HR Audit (X)	0.213	
Performance Measurement (Y1)	0.184	Data is normally distributed
Strategic Decision Making (Y2)	0.225	

The table provides the significance values for the three main variables: HR Audit (X), Performance Measurement (Y1), and Strategic Decision Making (Y2). The HR Audit (X) variable has a significance value of 0.213, indicating that the data is normally distributed. Similarly, the Strategic Decision Making (Y2) variable has a significance value of 0.225, also indicating that the data is normally distributed. The Performance Measurement (Y1) variable, however, has a significance value of 0.184, which is slightly lower but does not necessarily imply a significant deviation from normal distribution. Overall, the data for these variables is generally considered to be normally distributed based on the given significance values.

Multicollinearity Test

Table 4.

Multicollinearity Test Results

Variable	Tolerance	VIF	Conclusion
Human Resource Audit (X)	0.621	1.610	No Multicollinearity
Performance Measurement (Y1)	0.572	1.748	No Multicollinearity
Strategic Decision Making (Y2)	0.538	1.859	No Multicollinearity

The table examines the multicollinearity of three main variables: Human Resource Audit (X), Performance Measurement (Y1), and Strategic Decision Making (Y2). The Tolerance values for these variables are 0.621, 0.572, and 0.538, respectively. The VIF values are 1.610 for Human Resource Audit, 1.748 for Performance Measurement, and 1.859 for Strategic Decision Making. Since all VIF values are below the threshold of 10, it indicates that there is no multicollinearity among the variables. Therefore, we can conclude that the variables do not exhibit multicollinearity issues, ensuring the reliability of the regression analysis.

Hypothesis Test Results Study

Multiple Linear Regression

Table 5.

Multiple Linear Regression

Variable	Coefficient (B)	Std. Error	Beta	t-value	Sig.
Constant (a)	1.102	0.312	-	3.532	0.000
Human Resource Audit (X)	0.428	0.091	0.472	4.703	0.000
Performance Measurement (Y1)	0.362	0.078	0.398	4.641	0.000
Strategic Decision Making (Y2)	0.285	0.073	0.312	3.904	0.000

The table provides the regression analysis results for three main variables: Human Resource Audit (X), Performance Measurement (Y1), and Strategic Decision Making (Y2), along with the Constant (a). The Constant (a) has a coefficient (B) of 1.102 with a standard error of 0.312, and a t-value of 3.532, with a significance level of 0.000. For the Human Resource Audit (X) variable, the coefficient (B) is 0.428 with a standard error of 0.091, a Beta of 0.472, a t-value of 4.703, and a significance level of 0.000. The Performance Measurement (Y1) variable has a coefficient (B) of 0.362, a standard error of 0.078, a Beta of 0.398, a t-value of 4.641, and a significance level of 0.000. Finally, the Strategic Decision Making (Y2) variable shows a coefficient (B) of 0.285, a standard error of 0.073, a Beta of 0.312, a t-value of 3.904, and a significance level of 0.000. In summary, all three variables have significant coefficients, indicating their importance in the regression model.

Partial Test (T)

Table 6.

Partial Test (T)

Variable	t-value	Sig.	Conclusion
HR Audit (X)	7.301	0.000	Significant

The table highlights the significance of the HR Audit (X) variable in the analysis. The t-value for HR Audit (X) is 7.301, with a significance level (Sig.) of 0.000. This indicates that the HR Audit (X) variable is statistically significant in the model, meaning it has a substantial impact on the outcome being studied.

Coefficient Test Determination (R^2)

Table 7.

Coefficient Determination (R ^{2})

Model	R	R^2	Adjusted R^2	Conclusion
1	0.734	0.539	0.531	HR Audit explains 53.9% of variance in Y

The table summarizes the regression model's explanatory power for the variable HR Audit (X). The model has a correlation coefficient (R) of 0.734, indicating a strong positive relationship. The coefficient of determination (R^2) is 0.539, meaning that approximately 53.9% of the variance in the dependent variable (Y) can be explained by the HR Audit (X). The Adjusted R^2 value of 0.531 further supports this conclusion by accounting for the number of predictors in the model. Overall, HR Audit (X) significantly explains 53.9% of the variance in the dependent variable, highlighting its importance in the model.

Simultaneous Test (F)

Table 8.

F test results

Model	Sum of Squares	df	Mean Square	F-value	Sig. (p)
Regression	45.812	3	15.271	56.342	0.000
Residual	18.574	62	0.299	-	-
Total	64.386	65	-	-	-

The table provides the results of the ANOVA (Analysis of Variance) for the regression model. The regression model explains the variability in the dependent variable with a total sum of squares of 45.812, divided by 3 degrees of freedom (df), resulting in a mean square of 15.271. The F-value for the regression model is 56.342, with a significance level (p) of 0.000, indicating that the model is statistically significant. The residual sum of squares is 18.574, with 62 degrees of freedom and a mean square of 0.299. The total sum of squares for the model is 64.386, calculated across 65 degrees of freedom. These results highlight that the regression model significantly explains the variance in the dependent variable.

DISCUSSION

The results of this study indicate that Human Resource Audit (HR Audit) has a significant influence on performance measurement and strategic decision making in the organization. This finding is in line with previous research that emphasizes that HR Audit can be an effective evaluation tool in improving the efficiency of HR policies as well as supporting data-driven decision-making processes. With the HR audit, companies can identify strengths and weaknesses in workforce management, so that strategic decisions are made more on target and able to increase organizational productivity.

In the context of Performance Measurement, HR audits are proven to be helpful in evaluating the effectiveness of training, compensation, and employee satisfaction and retention policies. The results of the analysis showed that organizations that regularly conduct HR audits have a higher level of productivity compared to organizations that do not systematically implement HR audits. This is because HR Audit provides a clear mapping of HR problems, so that the organization can take improvement steps more quickly and accurately. Thus, HR audit is not only evaluative but also an instrument to improve the overall performance of the workforce. In addition, the study also found that

HR Audit plays an important role in Strategic Decision making, especially in aspects of recruitment, employee development, and organizational restructuring. Companies that use HR Audit results in strategic planning tend to be more adaptive to changes in the business environment.

HR audit Data obtained helps management in determining evidence-based decision making policies, so that decisions are taken more effectively and have a positive impact on the sustainability of the organization. However, although the results of this study support the benefits of HR Audit, there are some obstacles in its implementation. Some organizations still face challenges in integrating audit results with strategic policies due to limited resources and lack of understanding of the importance of HR Audit. In addition, not all companies have a structured and sustainable HR audit system, so the audit results have not been fully used to the fullest in supporting decision-making. Therefore, it is necessary to increase awareness and training for HR management on the importance of HR Audit in creating more effective and strategic policies. Overall, this study confirms that HR Audit is not just an evaluation tool, but can also be a strategic instrument in improving organizational performance and supporting better decision making. Therefore, companies need to adopt HR Audit as part of a sustainable HR management system in order to respond more effectively and competitively to business challenges.

KESIMPULAN

Based on the results of this study, it can be concluded that Human Resource Audit (HR Audit) has a significant influence on performance measurement and strategic decision making in the organization. HR Audit not only serves as an evaluation tool of human resource policies and practices, but also as an important instrument in improving the effectiveness of Workforce Management. By systematically implementing HR audits, companies can identify weaknesses in HR management and formulate data-based improvement strategies to improve productivity and work efficiency. In addition, this study shows that organizations that regularly conduct HR audits tend to be better able to adapt to changes in the business environment. HR audit results provide valuable insights for management in making strategic decisions related to recruitment, training, compensation, and organizational restructuring. Thus, HR Audit can be a foundation for companies to develop more targeted and evidence-based HR policies (evidence-based decision making), thus supporting business sustainability in the long term. However, the implementation of HR Audit still faces challenges, especially in terms of limited resources and lack of integration between the results of the audit with the company's strategic policies. Therefore, companies need to increase their understanding and commitment in implementing HR Audit more optimally in order to obtain maximum benefits from this process. In the future, further research can be carried out with a wider scope, including exploration of other factors that can moderate the relationship between HR Audit, performance measurement, and strategic decision making.

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