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The Impact of Human Resource Competence on The Internal Control System at PT. Perkebunan Nusantara IV

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Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh kompetensi Sumber Daya Manusia (SDM) terhadap efektivitas sistem pengendalian internal, khususnya pada perusahaan hasil penggabungan (merger) di sektor industri kelapa sawit. Studi ini menggunakan pendekatan campuran melalui survei kuantitatif, wawancara kualitatif, serta observasi proses audit internal. Hasil Analisis menunjukkan bahwa kompetensi teknis dan non-teknis auditor internal sangat penting dalam meningkatkan kualitas audit. Secara khusus, kompetensi tersebut berkontribusi terhadap ketepatan dan keandalan temuan audit, memastikan ketepatan waktu pelaporan hasil audit, serta meningkatkan kelayakan dan efektivitas dalam penerapan rekomendasi audit. Berdasarkan temuan tersebut, dikembangkan sebuah model penguatan SDM auditor yang terintegrasi dan sistematis, mencakup *Individual Development Plan* (IDP) berbasis hasil pemetaan kompetensi, sistem evaluasi kinerja 360 derajat, dashboard digital performa audit, serta prosedur rotasi tim audit untuk mendorong kolaborasi dan penyebaran pengalaman. Model ini dibangun dengan mengacu pada prinsip *Human Capital Management* (HCM), pendekatan *Plan-Do-Check-Act* (PDCA), dan metode *Competency-Based Training and Development* (CBTD) yang menekankan pada pengembangan berbasis gap kompetensi aktual. Pada akhirnya, model ini memiliki implikasi manajerial yang signifikan, terutama dalam membangun sistem manajemen kompetensi yang lebih akuntabel, transparan, dan berbasis hasil. Secara operasional, rancangan ini juga mendukung efisiensi proses audit, peningkatan kepuasan auditee, serta penguatan tata kelola dan integritas organisasi secara keseluruhan. Dengan implementasi yang konsisten dan dukungan penuh dari manajemen puncak, model ini diharapkan menjadi instrumen strategis dalam mengakselerasi perbaikan berkelanjutan dan menciptakan nilai tambah nyata bagi perusahaan.

Kata Kunci: Kompetensi Auditor Internal; Sistem Pengendalian Internal; Human Capital Management; PDCA; Dashboard Kinerja

Abstrak

This study aims to analyze the influence of Human Resource (HR) competencies on the effectiveness of internal control systems, particularly in post-merger companies within the palm oil industry. The study adopts a mixed-method approach, combining quantitative surveys, qualitative interviews, and observations of internal audit processes. The analysis reveals that both technical and non-technical competencies of internal auditors are essential in enhancing audit quality. Specifically, these competencies contribute to the accuracy and reliability of audit findings, ensure the timeliness of audit reporting, and improve the feasibility and effectiveness of implementing audit recommendations. Based on these findings, an integrated and systematic HR strengthening model for auditors has been developed. This model includes a competency-mapping-based Individual Development Plan (IDP), a 360-degree performance evaluation system, a digital audit performance dashboard, and audit team rotation procedures to foster collaboration and knowledge sharing. The model is built upon the principles of Human Capital Management (HCM), the Plan-Do-Check-Act (PDCA) approach, and the Competency-Based Training and Development (CBTD) method, which emphasizes development based on actual competency gaps. Ultimately, this model carries significant managerial implications, particularly in establishing a more accountable, transparent, and results-based competency management system. Operationally, the design supports audit process efficiency, increases auditee satisfaction, and strengthens overall organizational governance and integrity. With consistent implementation and full support from top management, the model is expected to serve as a strategic instrument to accelerate continuous improvement and deliver tangible value to the company.

Keywords: Internal Auditor Competencies; Internal Control System; Human Capital Management; PDCA; Performance Dashboard

1. Introduction

Every company cannot be separated from the role of human resources (HR). Human resources are an investment that plays an essential role for the company (Jufrizen, 2021). Without the presence of competent human resources, other production factors cannot be run optimally to achieve the company's goals (Supriyadi et al., 2020). To continue to develop into the best company in the eyes of the public, the company must also pay attention to its employees. Human resources are one of the determinants of a company's success because the role of human resources is to plan, implement, and control various operational activities (Ardana, 2013). Therefore, human resources are one of the most vital elements for an organization.

Company management must encourage employees to achieve optimal performance. Many organizations realize that the human element in an organization can provide a competitive advantage (Rachmawati, 2018). Human Resource Management (HRM) is needed to improve the efficiency and performance of human resources in the organization (Amelia et al., 2022). The role of human resources as a crisis factor (crucial factor) that can determine the progress or decline and life and death of a business and joint activities, whether in the form of social organizations, government institutions, or business entities. Low human resources cause a decrease in the company's work productivity, which is indirectly determined by competence (Wibowo, 2016).

Referring to Penrose's theory in Khotimah (2017), which emphasizes how resources contribute to performance optimization, companies must ensure that their resources can be managed effectively to achieve a competitive advantage. This study examines how human resource competence and the integration of internal control systems serve as key factors influencing company performance.

Every company, including PT. Perkebunan Nusantara IV is highly dependent on the quality of its human resources. Human resource competencies are defined not only by technical skills but also by the capacity for sound decision-making, innovation, and adaptability in a dynamic business environment. In line with Penrose's view, proper human resource management can improve operational efficiency and the company's competitiveness. If employee competencies can be appropriately developed through training and appropriate management strategies, the company can increase productivity and achieve optimal performance targets (Widiastuti, 2019).

In addition, a well-integrated internal control system is an essential factor in maintaining the stability and effectiveness of the company's operations. Internal control aims to monitor whether the company's operational and financial activities are following the procedures and policies set by management (Hery, 2014).

During the initial observation stage, deficiencies in the internal control system of PT Perkebunan Nusantara IV were identified across six key aspects: human resources, methods and processes, technology and systems, external regulations, organizational objectives and strategies, and stakeholder input.

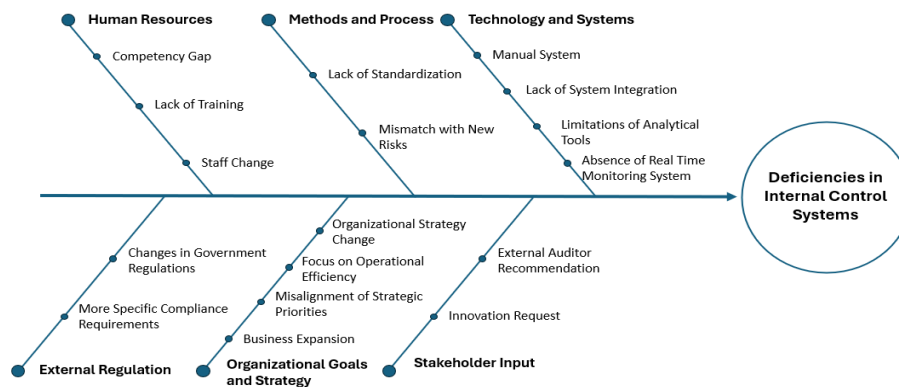


Figure 1. Fishbone Diagram of PTPN IV Control System

One of the biggest challenges lies in the gap in internal auditor competency, lack of training, and imbalance in the number of workers. On the other hand, the use of manual and non-integrated systems, differences in audit report formats between regions, and suboptimal responses to regulatory changes also weaken the effectiveness of internal supervision.

In addition, the mismatch between control objectives and corporate strategy, as well as the lack of response to external input, causes the system to be reactive and unable to anticipate risks early. Audits conducted periodically and focused on compliance tend to slow the identification and resolution of operational and financial problems. The lack of integration of audit report formats between regions also causes data inconsistency and difficulties in strategic decision-making based on comprehensive analysis.

Previous studies on internal auditor competence and internal control systems still exhibit several weaknesses. Most models emphasize technical aspects, while adaptive, analytical, and soft skills dimensions receive less attention. Moreover, the

effectiveness of internal control is generally viewed from a compliance perspective, without considering root cause analysis, and rarely integrates the use of digital technology, which is increasingly essential. These weaknesses indicate a research gap, namely the need for a more comprehensive internal control model that combines auditor competence, adaptive capabilities, and digital support. Accordingly, this study offers novelty by presenting a more holistic and integrative approach to assessing the influence of internal auditor competence on corporate internal control systems.

As part of the improvement efforts, this study proposes the implementation of a Risk-Based Control System and a Continuous Audit approach. This system is designed as a proactive mechanism to identify, assess, and mitigate potential risks before they result in operational or financial disruptions. Technology will be utilized to create a real-time monitoring system and analytical dashboard that provides immediate visibility into potential deviations. The continuous audit approach allows for dynamic and accurate evaluation of the control system and ensures that policies remain relevant in the face of rapid business and regulatory changes.

2. Literature Review

Competence is defined as the combination of knowledge, skills, and behaviors required to perform job tasks effectively. Competence-based human resources enhance organizational capacity and establish a strong foundation aligned with business demands, as employees possess the competencies required for their roles (Hasibuan, 2016). Competence is the ability to carry out or do a job based on skills and knowledge and supported by the work attitude required by the job (Posuma, 2013).

Moehariono (2012) mentions five leading competency indicators so that individuals can work effectively, namely: (1) Task skills – the ability to complete tasks according to work standards; (2) Task management skills – the ability to organize and complete various tasks efficiently; (3) Contingency management skills – the ability to handle unexpected situations appropriately; (4) Job role environment skills – the ability to maintain harmonious working relationships and a conducive working environment; and (5) Transfer skills – the ability to adapt to changes in systems, technology, and work teams.

Internal control is a series of policies and procedures designed to protect company assets from potential misuse, ensure the accuracy of accounting information, and enforce compliance with legal regulations and management policies throughout all levels of the organization. These provisions cover various aspects such as taxation, capital markets, business law, anti-corruption laws, etc. In addition, internal control aims to monitor whether the company's operational and financial activities are following the procedures and policies set by management (Hery, 2014).

According to Agoes (2012), internal control comprises five leading interrelated indicators. First, the control environment forms an organizational culture through integrity, values, structures, and HR policies. Second, risk assessment includes identifying potential disturbances that could hinder the achievement of goals. Third, control activities through policies and procedures to minimize risk, such as segregation of duties and asset control. Fourth, information and communication require a reliable system for recording and delivering relevant information with accuracy, to support effective management decision-making. Fifth, monitoring is conducted continuously or periodically to evaluate the effectiveness of the internal control system in achieving its objectives, such as ensuring operational efficiency, financial reliability, and compliance with regulations.

Performance appraisal is a process used to measure and evaluate individual performance. In a managerial context, performance appraisal focuses on a person's behavior in their role in the organization. Top management usually delegates its authority to lower management along with allocating resources needed to achieve organizational goals (Wibowo, 2016). Good performance can be indicated by timely achievement of goals, optimal use of resources, and the ability to adapt and innovate in the face of changes in the work environment (Mangkunegara & Prabu, 2017).

3. Methods

The approach used in the study is Mixed Methods. Mixed research methods are a research approach based on the philosophy of pragmatism, which is used to study both natural and artificial phenomena. In this method, the researcher functions as a research instrument and uses other instruments for measurement. The data analysis process in this mixed research combines inductive (qualitative) and deductive (quantitative) approaches (Sugiyono, 2018).

4. Results and Discussions

4.1. Validity test

Validity testing is conducted to evaluate the extent to which the research instrument accurately measures the intended constructs. In this study, the validity of each item was assessed by comparing the calculated correlation coefficient (r-count) with the r-table value of 0.275. If $R_{\text{Calculation}} > R_{\text{Table}}$, then the instrument is considered valid.

Table 1. HR Competency Validity Test

No.	Variable	R Count	R Table	Explanation
1	X1	0.931	0.205	Valid
2	X2	0.941	0.205	Valid
3	X3	0.792	0.205	Valid
4	X4	0.889	0.205	Valid
5	X5	0.835	0.205	Valid
6	X6	0.923	0.205	Valid
7	X7	0.922	0.205	Valid
8	X8	0.913	0.205	Valid
9	X9	0.931	0.205	Valid
10	X10	9.48	0.205	Valid

Source: Primary Data Processing Results

Table 2. Internal Control System Validity Test

No.	Variable	R Count	R Table	Explanation
1	X1	0.899	0.205	Valid
2	X2	0.926	0.205	Valid
3	X3	0.933	0.205	Valid
4	X4	0.909	0.205	Valid
5	X5	0.931	0.205	Valid
6	X6	0.900	0.205	Valid
7	X7	0.940	0.205	Valid
8	X8	0.905	0.205	Valid
9	X9	0.935	0.205	Valid
10	X10	0.933	0.205	Valid

Source: Primary Data Processing Results

Based on the results of the validity test presented in Table 1 and Table 2, all question items in the Human Resource Competence and Internal Control System variables show a calculated r-value that is greater than the r table, which is 0.205 (with a sample size of 92 and degrees of freedom $df = n - 2 = 90$, at a significance level of 5%). In the HR Competence variable, the calculated r-value ranges from 0.835 to 0.941, while in the Internal Control System variable, the calculated r-value is in the range of 0.890 to 0.935. Because all calculated r values exceed the r table value, it can be concluded that the ten statement items in each variable are valid and suitable for use as data collection instruments in this study. Thus, the measuring instrument used in the questionnaire is proven to have good validity in representing each construct of the research variables.

4.2. Reliability Test

The Reliability Test is used to assess the consistency of a questionnaire as an indicator of a specific variable or construct. These variables are considered reliable if they produce a Cronbach's Alpha value > 0.50 .

Table 3. Human Resources Competency Reliability Test

Reliability Statistics	
Cronbach's Alpha	N of Items
.975	10

Source: Primary Data Processing Results

Table 4. Internal Control System Reliability Test

Reliability Statistics	
Cronbach's Alpha	N of Items
.980	10

Source: Primary Data Processing Results

Table 3 shows the Cronbach's Alpha value of 0.975, indicating that the instrument used to measure human resource competency has a very high level of reliability. This figure is far above the minimum threshold of reliability of 0.70, which is generally used as a minimum standard. Thus, the results indicate that the 10 statement items in this instrument consistently measure aspects of HR competency. In Table 4, the Cronbach's Alpha value of 0.980 indicates that the instrument used to measure the internal control system demonstrates excellent internal consistency reliability, exceeding the commonly accepted threshold of 0.70. With 10 items, this instrument can be trusted to measure the Internal Control System variable consistently.

4.3. Hypothesis Testing

Hypothesis testing is intended to see whether the proposed hypothesis is rejected or accepted. Hypothesis testing in this study uses a simple linear equation model.

Table 5. Simple Linear Regression Test

ANOVA ^a					
Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	5964.458	1	5964.458	474.836	.001 ^b
Residual	1130.499	90	12.561		
Total	7094.957	91			

Source: Primary Data Processing Results

Based on the simple regression results in Table 6.9, the calculated F value is 474.836 with a significance level of 0.001. This significance value is much smaller than the significance level used, which is 0.05 (5%), so it can be concluded that the regression model used is statistically significant.

4.4. Interview Results

One of the main findings from the interview results is the difference in business model background, work discipline, and knowledge between regions at PT. Perkebunan Nusantara IV. Regions that handle different commodities such as palm oil, rubber, and others have different approaches in carrying out operations and internal controls. This difference has an impact on the difficulty of implementing uniform audit standards and hinders the effectiveness of the implementation of audits as a whole across all entities.

In addition, the audit result reporting process is still a serious obstacle. Almost all respondents said that the preparation and submission of audit reports are often delayed and do not comply with the specified timeline. This issue is caused by limited data access for auditors and poor coordination between units. Although SPI has been given access to data, the effectiveness of its use is not optimal, and a system is needed that can accelerate and standardize the reporting process.

Interviews revealed that the current audit approach focuses on compliance testing rather than root cause analysis. The internal audit process is more formal and administrative, without exploring the root causes of non-conformities or weaknesses in the control system framework. This can potentially cause audit findings to be repeated and remain unresolved.

Furthermore, the internal control process in each unit is considered not fully integrated. Although there are internal control documents and guidelines designed to standardize perceptions, their implementation is still limited due to a lack of socialization and understanding. This condition is exacerbated by differences in interpretation and perception between regions regarding the control function, which ultimately affects the quality of internal audit implementation.

Regarding HR competency, interviews showed a relatively high disparity in knowledge among auditors. The assessment indicated that some auditors did not possess sufficient technical competence to conduct audits effectively, especially regarding task-related skills and task management. Adaptive competencies including knowledge sharing and the capacity to respond to new policies are still insufficient. This gap is one of the causes of the slow response to organizational dynamics and audit results.

Regarding HR development, most respondents said that competency-based training is very much needed. Professional certification training, such as QIA, is considered more effective when conducted offline as it provides deeper understanding. In addition, technology-based skills such as advanced Microsoft Excel are also considered essential to support data-based audits and work efficiency.

In addition to training, respondents also emphasized the importance of a knowledge transfer mechanism through internal forums or knowledge sharing between auditors. This practice has not been implemented optimally because of the lack of a supporting system or platform. On the other hand, auditor rotation between regions is considered an effective strategy to broaden insight and experience, while also spreading best practices that have been proven successful in other regions.

Finally, the interview also highlighted the low commitment of several parties to follow up on audit results. Although monitoring systems such as Continuous Monitoring and Continuous Audit exist, follow-up is often not evaluated comprehensively. Respondents suggested that there should be a transparent monitoring dashboard, which can be used to see the status of the implementation of audit findings in real time. This reflects the need for a more adaptive, objective, and technology-based system to strengthen and integrate internal control.

4.5. Discussions

The results of this study show a strong integration between quantitative and qualitative data, which support each other in describing the influence of human resource competency on the internal control system at PT. Perkebunan Nusantara IV. Based on the study's result, human resource competency at PT. Perkebunan Nusantara IV generally shows exemplary achievements. The five competency indicators measured, namely Task Skills, Task Management Skills, Contingency Management Skills, Job Role Environment Skills, and Transfer Skills, show a relatively high frequency and percentage of positive answers. However, when compared in depth, three indicators are still in the lowest position, namely Task Skills, Task Management Skills, and Transfer Skills. All three represent key dimensions of internal auditor competence: technical skills, job management capabilities, and adaptive as well as knowledge-sharing abilities, all of which serve as essential components in supporting the effectiveness of the internal control system.

These results are reinforced by in-depth interview findings, which revealed a competency gap between regions, delays in the audit reporting process, minimal use of collective knowledge, and a lack of training and certification based on real needs. Disparities in business backgrounds and work cultures between different regions also reinforce the need to design a system that can address problems systematically. Therefore, a new system design is needed that not only focuses on improving competency but can also build sustainable mechanisms for HR development, improving audit processes, and strengthening collaboration between regions. This system is designed based on the integration of four strategic approaches, namely the Human Capital Management Framework (HCM) for competency mapping and development, PDCA as a framework for continuous improvement, Competency-Based Training & Development for training based on real needs, and the Knowledge Management System (KMS) to encourage knowledge sharing and integration across units digitally.

4.6. Follow-up Policy: Responding to Research Findings

Based on the research, HR competency in the audit environment of PT Perkebunan Nusantara IV is generally classified as high, but there are still gaps in several essential indicators, such as Task Skills, Task Management Skills, and Transfer Skills. This condition is reinforced by interview results, which reveal disparities in auditors' knowledge as well as weaknesses in in-depth analysis skills and timely report delivery. This condition shows that the role of HCM is very strategic in responding to these challenges.

This strategy is designed as a comprehensive competency management system to strengthen the professionalism and effectiveness of internal auditors, referring to the Competency-Based HR Management, PDCA, CBTD, and Knowledge Management System approaches.

4.6.1. Competency Mapping and Assessment Tools

The initial step is mapping the auditor's core competencies through a structured assessment, including:

- 1) Competency Identification: Three key dimensions, such as audit data analysis, business process understanding, and reporting quality.
- 2) Structured Assessment: Includes technical tests, audit simulations, case studies, STAR interviews, self-assessments, and field observations.
- 3) Output: Individual competency profiles, gap analysis, and initial classification (junior, intermediate, senior).

4.6.2. Auditor Competency Classification

Based on the assessment results, auditors are grouped:

- 1) Junior: The individual requires intensive guidance and is still in the process of learning and understanding basic audit procedures and techniques.
- 2) Intermediate: Already independent in analysis and communication, starting to prepare own reports and decisions.
- 3) Senior: Mastering strategic business processes, able to lead audits and communicate with upper management.

4.6.3. Individual Development Plan (IDP)

Each auditor has an IDP prepared together with the superior, including:

- 1) Technical Training: Adjusted to the level (junior to senior).
- 2) Soft Skills: Communication, negotiation, persuasive reporting, cross-team collaboration.
- 3) Certification: CIA, forensic audit, or external training can be pursued according to the specific specialization needs of auditors.

4.6.4. Quarterly Performance Review (QPR)

Evaluations are conducted quarterly to measure audit output, team contribution, and integration of review results into the IDP. This data-driven evaluation ensures that competency development is ongoing.

4.6.5. Audit Performance Dashboard

Audit Performance Dashboard is a digital system designed to monitor auditor performance in real-time based on data. The features and KPIs are as follows:

- 1) Quality of Audit Findings: Assess the impact and risk of the findings.
- 2) Speed of Reporting: One of the metrics monitored is the time elapsed from the field audit phase to the release of the final audit report.
- 3) Completeness of RCA: Evaluate the extent to which root causes are identified.
- 4) Auditee Feedback: Assess communication, attitude, and usefulness of recommendations.

4.6.6. Reformulation of Post-Merger Audit Standard Operating Procedures

1) Audit Report Template

A standard template for audit reports is implemented to ensure that the reports remain concise, consistent, and structurally coherent.

Table 5. Audit Report Template

Templates Section	Content / Purpose
Executive Summary	Brief presentation of key findings and strategic recommendations.
Description of Findings	Details of conditions, criteria, risks, and objective evidence found.
Root Cause Analysis (RCA)	Explaining root causes based on methods such as 5 Whys or Fishbone.
Improvement Recommendations	Concrete corrective and preventive solutions, priorities, and deadlines.
Follow-up	Follow-up progress column and repair status by related units.

2) Checklist & Template RCA

Used to systematically dig into the root of the problem, not just the symptoms. It also aims to evaluate whether the issue is recurring and to assess the relevance of standard operating procedures (SOPs), the adequacy of internal controls, human resource factors, and supporting technology systems.

Table 6. RCA Template Design

RCA components		Contents / Explanation
Description of Findings	of	Summary of issues found in the audit. Example: "The late delivery of reports exceeded SLA in 5 work units."
Surface Symptoms		Visible signs, for example, delays, document errors, incomplete reports, etc.
Related Analysis	Process	Process flow diagram, related SOPs, results of review of process design implementation, or weaknesses.
Root Cause		The leading causes of the findings were obtained through the RCA method. For example: "There is no automatic reminder system; SOP does not mention a clear deadline."
Evidence		Statistical data, interview minutes, observation results, SOP documents, survey results, etc.
Improvement Recommendations		Systemic, measurable solutions that address the root of the problem, not just cosmetic fixes.

The use of Root Cause Analysis in the audit process is adapted according to the complexity of each issue encountered. For simple cases, the 5 Whys method is very effective because it asks "why" repeatedly until the root cause is found. Meanwhile, for more complex problems with many causal factors, the Fishbone Diagram method is used to group and analyze these factors in a structured and systematic manner. Meanwhile, for processes that have high risk and are critical, the FMEA (Failure Mode and Effects Analysis) method is used to identify potential failures and their impacts in detail.

As a simple example, a problem was found in the form of incomplete field inspection forms. The root cause analysis revealed that the main contributing factors were the reliance on lengthy manual forms, insufficient staff training, and the absence of routine supervision. To overcome these issues, the proposed solutions are the digitization of inspection forms to facilitate completion, the provision of adequate staff training, and the implementation of regular supervision to enhance the effectiveness and control of the inspection process.

4.6.7. Audit Performance Dashboard

The Audit Performance Dashboard displayed is a digital-based auditor performance monitoring tool designed to improve transparency, accountability, and continuous development of auditor HR. This dashboard presents data in real-time and can be filtered by the auditor, team, work unit, and specific time, allowing performance analysis individually and as a team.

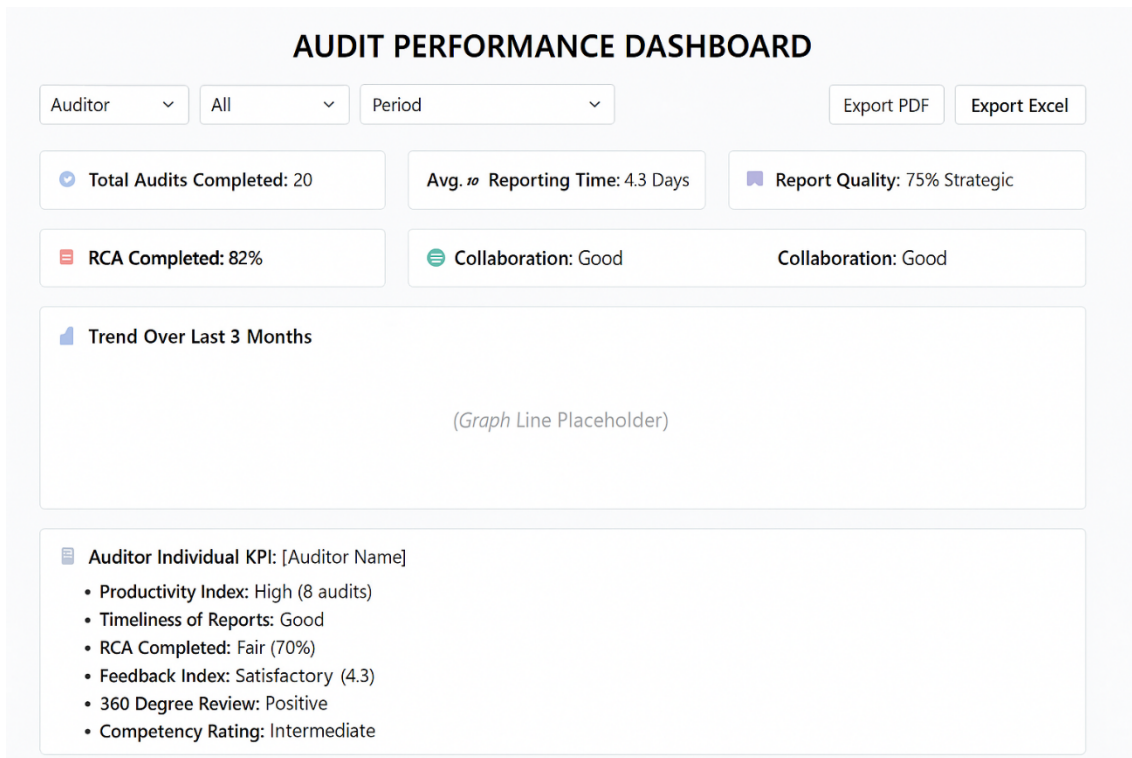


Figure 2. Audit Performance Dashboard

At the top of the dashboard, a summary of the auditor's key performance metrics (KPIs) is displayed in indicator boxes. These indicators include total audits completed, average reporting time, percentage of strategic findings quality, completeness of root cause analysis (RCA), feedback from auditees, and team collaboration. These indicators reflect the effectiveness, efficiency, and quality of the audit results.

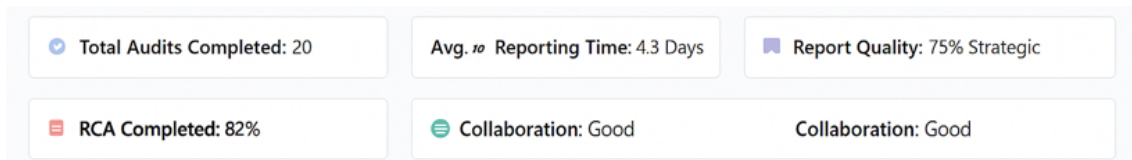


Figure 3. Top of Dashboard

In the middle of the dashboard appears a performance trend graph for the last 3 months, which is designed to display the dynamics of auditor achievement over time. This visualization is helpful to help management identify patterns of performance improvement or decline and take appropriate corrective actions.

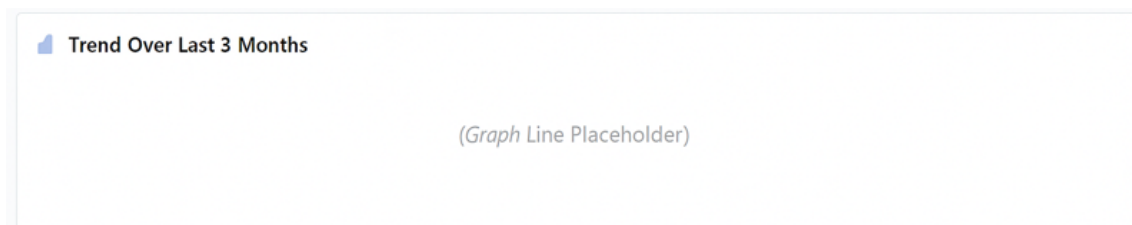


Figure 4. Center of the Dashboard

Furthermore, a dedicated panel is provided to display the auditors' key performance indicators (KPIs). This panel provides detailed information on productivity (number of audits handled), timeliness of reporting, percentage of RCA completeness, auditee feedback scores, 360-degree assessment results, and auditor competency levels. This data is beneficial for preparing individual development plans (IDPs), providing constructive feedback, and considering auditor rotation or promotion.

- 📄 Auditor Individual KPI: [Auditor Name]
- Productivity Index: High (8 audits)
 - Timeliness of Reports: Good
 - RCA Completed: Fair (70%)
 - Feedback Index: Satisfactory (4.3)
 - 360 Degree Review: Positive
 - Competency Rating: Intermediate

Figure 5. Special Panel Description

In addition to presenting information visually, the dashboard also features export to PDF and Excel formats, allowing data to be extracted for management reporting or evaluation meetings. With a structured and user-friendly approach, the Audit Performance Dashboard is an integral part of the auditor competency management system that drives continuous improvement and professionalism of the audit team.

5. Managerial Implications

Audit performance dashboards enhance board decision-making by providing objective data on auditor performance, such as the number of audits completed and the quality of findings. This information supports more informed decision-making, such as identifying training needs and reallocating tasks based on auditor competencies.

In HR management, dashboards enable a more targeted approach to competency-based coaching, rotation planning, promotion, and recruitment. A results-based reward system also increases auditor motivation, while integration of organizational culture is supported through joint training and mentoring.

From an operational perspective, the dashboard helps identify risks early and accelerates the audit process with technology integration, reducing errors and duplication. The audit function also becomes an active partner in improving business processes, increasing efficiency, and mitigating corporate risks.

In addition, the dashboard increases stakeholder trust through transparent and accurate audit reports. Internal collaboration improves, which supports a culture of professionalism and accountability, and positions audit as a strategic function that contributes to the organization's sustainability.

6. Conclusion

This study shows that the competence of the human resources (HR) of auditors substantially contributes to the effectiveness of internal control systems, especially in the context of merged companies that face the complexity of business processes and differences in organizational culture. Analysis of questionnaire and interview data shows that auditors' technical knowledge, audit skills, and soft skills significantly influence the quality of recommendations, the timeliness of reporting, and the overall effectiveness of internal supervision.

In response to these findings, an integrated auditor HR strengthening model was designed, with an approach based on Human Capital Management (HCM), Competency-Based Training & Development (CBTD), and the Plan-Do-Check-Act (PDCA) continuous improvement cycle. This model not only focuses on improving the auditor's technical competence, but also strengthens personal development, collaborative, and performance management systems.

The design of the auditor HR strengthening program includes various components such as the Individual Development Plan (IDP), Quarterly Performance Review, 360 Degree Assessment, audit team rotation, and a digital-based Audit Performance Dashboard. In addition, the audit SOP was updated, and the findings template was prepared based on Root Cause Analysis (RCA) to increase the depth and relevance of the audit results. System validation was carried out through a pilot program, FGD, expert review, and satisfaction survey to ensure the effectiveness and acceptability of the design.

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