Impact Of Human Resource Audit and Human Resource Competence On Employee Performance Through Motivation In Petrol Station Operators In Jember Regency

[1]Fitra Ar Rasyid, [2]Diana Sulianti K Tobing, [3]Handriyono

[1]Postgraduate Student, [2,3]Postgraduate Lecturer
Faculty of Economics and Business
University of Jember, Jember, Indonesia

Abstract—In this study will be discussed how the influence of human resource audit and human resource competency on employee performance through their work motivation. Human resource competency is one of the abilities that must be possessed by Public Fuel Filling Station (SPBU) operator staff such as general knowledge and current news or issues, skills, and behavioral attitudes or attitudes. This is important and is the main basic standard in the recruitment of staff employees at the beginning. This research method uses descriptive quantitative with smartPLS. The sample used was 302 people. Based on the results of the study shows that Human Resource Audit has a negative and insignificant effect on Employee Performance, Human Resource Competence has a positive and significant effect on Employee Performance, Human Resource Audit has a positive and significant effect on work motivation, Human Resource Competence has a positive and significant effect on work motivation, Human Resource Audit has a positive and significant effect on Employee Performance through work motivation, Human Resource Competence has a positive and significant effect on Employee Performance through work motivation and Work motivation has a positive and significant effect on Employee Performance.

Keywords: Human resource audit, Human resource competency, Employee performance and work motivation

INTRODUCTION

The provision of fuel oil (BBM) to meet the basic needs of the community is closely related to the quality of service provided to consumers and the operational efficiency of Public Fuel Filling Stations (SPBU). To produce maximum service to consumers, it is necessary to improve the quality of human resources owned by the company. The human resource audit conducted at Public Fuel Filling Stations (SPBU) involved an external party, namely an audit company named PT. TUV Rheiland. The audit process is related to the service provided by staff to consumers of Public Fuel Filling Stations (SPBU).

Human resource competency is one of the abilities that must be possessed by Public Fuel Filling Station (SPBU) operator staff such as general knowledge and current news or issues, skills, and behavioral attitudes or attitudes. This is important and is the main basic standard in recruiting staff employees at the beginning. According to Diana et al (2024) Quality HR Management is a resource that has good competence, both from physical and intellectual aspects. Those who are competent can certainly manage their business well. Thus, the business being run will grow further. Human resource competency at Public Fuel Filling Station (SPBU) operators in Jember Regency is implemented with an initial stage of on-the-job training which contains basic training according to the job description of the Public Fuel Filling Station (SPBU) operator in Jember Regency, which will also be carried out competency tests once a year so that the SPBU operators in Jember Regency can get motivation in the hope of producing good performance.

Through human resource audits, companies can analyze areas for improvement to enhance employee effectiveness across all levels of the company. Based on the aforementioned background, this study aims to further examine the influence of human resource audits and human resource competencies on employee performance through work motivation among gas station operators in Jember Regency.

LITERATURE REVIEW

Human Resources Audit

According to Bringiwatty et al (2025) Human Resource Audit is also a systematic formal process, designed to review strategies, policies, procedures, documentation, structures, systems, and practices related to the organization's human resource management. According to Bringiwatty et al (2025) Human Resource audit indicators consist of 7 indicators, namely:

a. Recruitment and Selection: Evaluating recruitment policies and procedures to ensure that the company obtains, workforce that matches the qualifications and needs of the organization.
b. Training and Development: Assess the effectiveness of employee training and development programs in improving their skills and productivity.
c. Performance Appraisal: Checking whether the performance appraisal system is running objectively and fairly, and ensuring that there is follow-up to improve employee performance.
d. Compensation and Benefits: Review salary, incentive, and benefit policies to see if they are competitive, fair, and motivating to employees.
e. Compliance with Employment Laws: Evaluate the company's compliance with applicable labor regulations, such as the Employment Act, social security, and employee rights.
f. Employee Relations: Assesses the relationship between management and employees, including conflict resolution mechanisms and organizational communication methods.

g. Career Development and Transfer: Evaluate the career development and job rotation system, whether it supports employee professional growth and organizational goals.

Human Resources Competence

Nawawi (2020) divides the definition of human resources into two: macro and micro. The macro definition of human resources refers to all individuals, residents or citizens of a country or within a specific territorial boundary, who have entered the workforce, whether or not they have found employment. Patehurohmah et al. (2024) state that competency standards encompass three aspects, which then become competency indicators:

a. Knowledge is the information that an employee has to carry out his duties and responsibilities according to his (certain) field.
b. Skills are an effort to carry out the tasks and responsibilities given by the company to an employee well and optimally.
c. Attitude is the behavior pattern or individual behavior of an employee in carrying out his duties and responsibilities in accordance with company regulations.

Work motivation

According to Ai Nurhayati (2024), work motivation is the drive that drives someone to perform their work with enthusiasm, diligence, and maximum effort. According to Ai Nurhayati (2024), work motivation indicators are divided into 10 indicators, as follows:

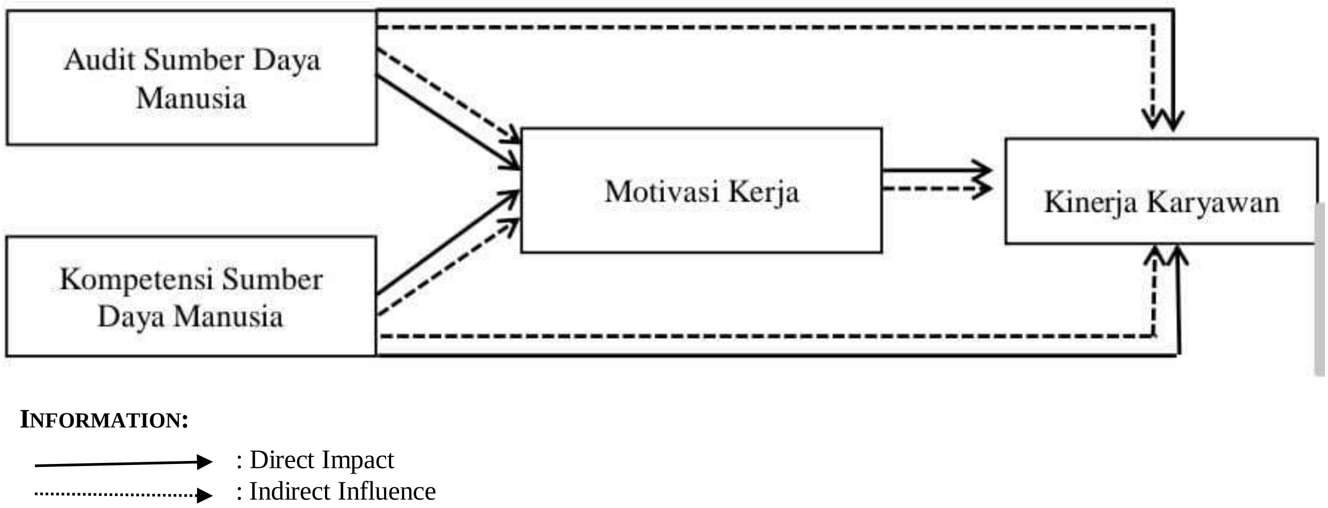
a. Goals Every individual has goals they want to achieve in their work, whether short-term or long-term goals.
b. Rewards, both material and non-material, are an important element in work motivation. These rewards act as motivators to achieve desired results.
c. Job Satisfaction Job satisfaction includes feelings of satisfaction with the tasks performed, relationships with coworkers, and the overall work environment.
d. Personal Needs Personal needs, such as financial needs, social needs, and the need to be appreciated, often become a person's driving force in working.
e. Self-development The opportunity to learn, develop, and improve skills at work greatly influences work motivation.
f. Social Influence The social environment in the workplace, such as relationships with coworkers, superiors, and teams, can be a motivating factor.
g. Challenges (Challenges) Challenging but realistic work can motivate someone to give their best.
h. Self-confidence Self-confidence in one's ability to complete tasks or achieve goals is also an important element in work motivation.
i. Fairness and Honesty The feeling of being treated fairly in the workplace, whether in terms of assignments, rewards, or other decisions.
j. Supportive Work Environment A conducive, safe, and enjoyable work environment.

Employee performance

According to Nurfitriani (2022), employee performance is the result of a complex process, originating from the employee's personal factors (internal factors), the company's environmental conditions (external factors), and the company's strategic efforts.According to Thamrin (2022), there are six criteria for assessing employee performance:

1) *Quality*, namely the level at which the process or adjustment to the ideal way of carrying out activities or fulfilling activities according to expectations.
2) *Quantity*, namely the amount generated is realized through currency value, number of units, or number of completed activity cycles.
3) *Timeliness*, namely the level at which activities have been completed in a time faster than specified and maximizing the time available for other activities.
4) *Cost effectiveness*, namely the level at which the use of company resources in the form of human, financial and technological resources is maximized to obtain the highest results or reduce losses from each unit.
5) *Need for supervision*, namely the degree to which a worker can carry out a job function without requiring the supervision of a supervisor to prevent undesirable actions.
6) *Interpersonal impact*, namely the extent to which employees maintain self-esteem, good name, and cooperation among colleagues and subordinates without distinguishing between social statuses.

Research Conceptual Framework



HYPOTHESIS

The Influence of Human Resource Audits on Employee Performance at Gas Station Operators in Jember Regency

According to Bringiwatty et al. (2025), a Human Resource Audit is also a systematic, formal process designed to review strategies, policies, procedures, documentation, structures, systems, and practices related to an organization's human resource management. Research by Prianka et al. (2024) shows that human resource audits significantly impact employee performance. These results suggest that the greater the frequency of human resource audits in a job, the higher the employee's performance.
H1: Human resource audit has a positive and significant effect on employee performance.

The Influence of Human Resource Competence on Employee Performance at Gas Station Operators in Jember Regency

According to I Made et al. (2025), human resource competence is the primary foundation for organizational success. With competent human resources, organizations will be able to improve performance, face evolving challenges, and innovate. Research by Fitria (2024) shows that human resource competence significantly influences employee performance. These results indicate that greater human resource competence in their work will improve employee performance.
H2: Human resource competency has a positive and significant effect on employee performance.

The Influence of Human Resource Audits on Work Motivation of Gas Station Operators in Jember Regency

According to Bringiwatty et al (2025) Human Resource Audit is also a systematic formal process, designed to review strategies, policies, procedures, documentation, structures, systems, and practices related to human resource management organizations. Motivation is one of the things that influences human behavior, motivation is also called a driver, desire, supporter or needs that can make someone enthusiastic and motivated to reduce and fulfill self-drive. The results of Jesica's research (2024) show that human resource audits have a significant effect on work motivation. These results indicate that the greater the operational audit in the work, the greater the work motivation itself.
H3: Human resource audit has a positive and significant effect on work motivation.

The Influence of Human Resource Competence on Work Motivation of Gas Station Operators in Jember Regency

According to I Made et al. (2025), human resource competence is the primary foundation for organizational success. With competent human resources, organizations will be able to improve performance, face evolving challenges, and innovate. Research by Prambadi (2023) shows that human resource competence significantly influences work motivation. These results indicate that greater human resource competence in their work will increase work motivation.
H4: Human resource competency has a positive and significant effect on work motivation.

The Influence of Human Resource Audit on Employee Performance at Gas Station Operators in Jember Regency Through Work Motivation

Prianka's (2025) research concluded that the mediating role of work motivation variables is able to drive the strength of employee performance variables. This shows the large influence of human resource audits on work motivation, so there is an indirect influence between human resource audit variables on employee performance through work motivation which is in the strong category or in other words, work motivation is able to mediate human resource audits on employee performance.
H5: Work motivation positively and significantly strengthens the relationship between human resource audits and employee performance.

The Influence of Human Resource Competence on Employee Performance at Gas Station Operators in Jember Regency Through Work Motivation

Prambadi's (2023) research concluded that the mediating role of work motivation variables can boost the strength of employee performance variables. This demonstrates the significant influence of human resource competency on work motivation, indicating an indirect effect between human resource competency variables and employee performance through work motivation, which is in the strong category. In other words, work motivation can mediate human resource competency on employee performance.
H6: Work motivation positively and significantly strengthens the relationship between human resource competency and employee performance.

The Influence of Work Motivation on Employee Performance at Gas Station Operators in Jember Regency

Achmad's (2023) research states that work motivation can influence employee performance. Work motivation significantly influences employee performance. The results show a positive and significant relationship, meaning that any increase or improvement in work motivation will improve employee performance. Work motivation is a beneficial form of work motivation behavior towards employees, especially in the form of mutual motivation. Performance is a process, outcome, or behavior that leads to the achievement of organizational goals.
H7: Work motivation has a positive and significant effect on employee performance.

RESEARCH METHODS

Research plan

This research is designed to provide an explanation of the cause and effect relationship between variables through hypothesis testing, thus the research approach is a descriptive method in the form of an explanation using a quantitative approach. This type of research is exploratory research, which is a type of research that seeks to find new ideas or relationships. Meanwhile, descriptive research is research that aims to describe the nature or characteristics of a particular phenomenon.

Population and sample

The population in this study was 302 gas station operator employees in Jember Regency. The sampling method used was a saturated sampling method or non-probability sampling, where the entire population was sampled.

Data source

The data sources in this study use primary data and secondary data. According to Silalahi (2012: 289), data sources are divided into two sources, namely primary data.Data taken directly from respondents, including teacher and employee identity data and questionnaires. Secondary data is data obtained from other sources related to this research. Secondary data sources can include articles, the internet, journals, and so on.

DATA ANALYSIS METHOD

Outer Model Analysis

1. *Convergent Validity*

   *Convergent validity*is an indicator assessed based on the correlation between item scores/component scores and construct scores, which can be seen from the standardized loading factor, which describes the magnitude of the correlation between each measurement item (indicator) and its construct. An individual's reflexive measure is considered high if it correlates >0.7 with the construct being measured, while an outer loading value between 0.5 and 0.6 is considered sufficient.

2. *Discriminant Validity*

   *Discriminant validity*is a measurement model with reflexive indicators assessed based on the cross-loading of the measurement with the construct. If the correlation of a construct with a measurement item is greater than the other construct measures, it indicates that their block measures are better than the other blocks. Another method for assessing discriminant validity is by comparing the square root of average variance extracted (AVE) values.

   *Composite reliability*is an indicator for measuring a construct, which can be seen in the latent variable coefficients view. Two measuring tools are used to evaluate composite reliability: internal consistency and Cronbach's alpha. In this measurement, if the value achieved is >0.70, the construct can be said to have high reliability.

3. *Cronbach's Alpha*

   *Cronbach's alpha*This is a reliability test conducted to strengthen the results of composite reliability. A variable can be declared reliable if it has a Cronbach's alpha value > 0.7.

4. Multicollinearity Test

   Multicollinearity tests are conducted to determine the relationship between indicators. To determine whether formative indicators experience multicollinearity, the variance inflation factor (VIF) value is measured. A VIF value between 5 and 10 indicates multicollinearity.

RESEARCH RESULTS AND DISCUSSION

1. Convergent Validity

Variables	Indicator	Outer Loading
	X1.1	0.853
	X1.2	0.879
	X1.3	0.831
	X1.4	0.819
	X1.5	0.869
	X1.6	0.882
Human Resources Audit (X1)	X1.7	0.811
	X2.1	0.911
	X2.2	0.927
	X2.3	0.932
Human Resources Competence (X2)	X2.4	0.902
	X2.5	0.893
	Z1	0.889
	Z2	0.761
	Z3	0.885
	Z4	0.808
Work Motivation (Z)	Z5	0.877
	Z6	0.867
	Z7	0.856
	Z8	0.847
	Z9	0.850
	Z10	0.864
	Y1	0.876
	Y2	0.812
	Y3	0.911
Employee Performance (Y)	Y4	0.873
	Y5	0.743
	Y6	0.898

*Convergent validity*This means that a set of indicators represents a single latent variable and underlies that latent variable. To test convergent validity, the outer loading or loading factor value is used. An indicator is considered to meet convergent validity in the good category if the outer loading value is > 0.7.

2. Discriminant Validity

Table 1. Discriminant validity

Variables	Cross Loading Value	Rtable	Information
Human Resources Audit (X1)	0.679	0. 1284	Valid
Human Resources Competence (X2)	0.536	0. 1284	Valid
Work Motivation (Z)	0.534	0. 1284	Valid
Employee Performance (Y)	0.639	0. 1284	Valid

Based on the data presented in Table 1 above, it can be seen that each indicator in the research variable has a cross-loading value > R table. Based on these results, it can be stated that the variables used in this study have good discriminant validity in compiling their respective variables.

3. Composite Reliability

Table 2 Composite Reliability

Variables	*CR*	Results
Human Resources Audit (X1)	0.948	Reliable
Human Resources Competence (X2)	0.962	Reliable
Work Motivation (Z)	0.942	Reliable
Employee Performance (Y)	0.963	Reliable

Based on the data displayed in Table 2 above, it can be seen that the composite reliability value for all research variables is > 0.7. This result indicates that each variable has met the composite reliability requirement, thus concluding that all variables have a high level of reliability.

4. Cronbach Alpha

Table 3. Cronbach Alpha

Variables	*CA*	Results
Human Resources Audit (X1)	0.935	Reliable
Human Resources Competence (X2)	0.950	Reliable
Work Motivation (Z)	0.925	Reliable
Employee Performance (Y)	0.958	Reliable

Based on the data displayed above in Table 3, it can be seen that the Cronbach's alpha value for each research variable is >0.6-0.7, indicating reliability. Therefore, these results indicate that each study has met the Cronbach's alpha requirements, thus concluding that each variable has a high level of reliability.

5. Multicollinearity

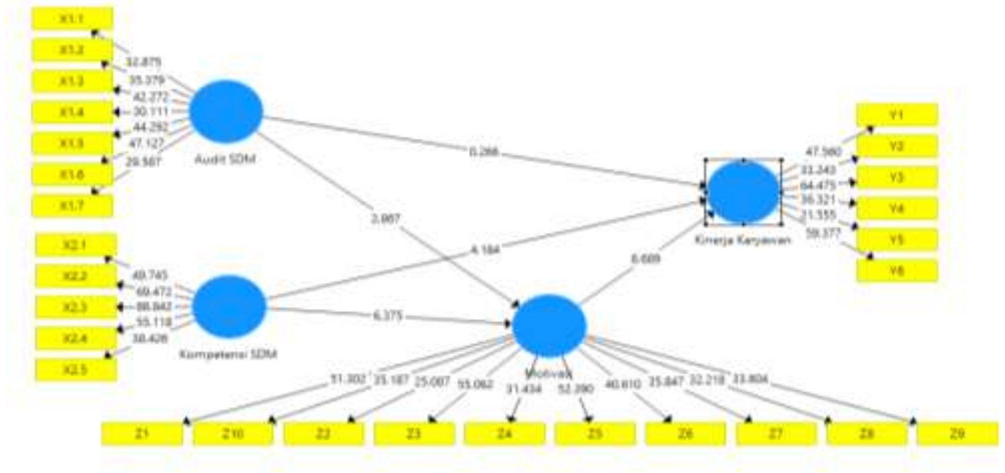
Table 5. Multicollinearity

Variables	VIF
Human Resources Audit (X1)	1,742
Human Resources Competence (X2)	2,080
Work Motivation (Z)	2,825

Based on the results of the multicollinearity test, it shows that the VIF (Variance Inflation Factors) value is below 5, so it can be said that multicollinearity does not occur in each of the research variables.

HYPOTHESIS TESTING

Hypothesis testing in this study was conducted by examining the T-statistics and P-values. The research hypothesis can be declared accepted if the P-value is <0.05. The following are the results of the hypothesis test obtained in this study using the inner model:



The results of testing the direct influence of the relationship between variables using SmartPLS 3.1 can be seen in the following table:

Table 6 Influence Between Variables

Variables	*Path Coefficients*	P-Value	Results
X1-Y	-0.103	0.800	Not Significant
X1-Z	0.291	0.005	Significant
X2-Y	0.292	0.000	Significant
X2-Z	0.638	0.000	Significant
ZY	0.680	0.000	Significant

Source: Appendix 1

Based on the direct influence test from Figure 4.1 and Table 4.14 above, it can be seen that:

1. Path coefficient values ofHuman Resources Audit(X1) on Employee Performance (Y) is β = -0.103, which is negative. The p-value is 0.800, this result is not significant because the p-value is less than 0.05. Based on the calculated path coefficients and p-values on the influence between variables, thenHuman Resources Audit(X1) was proven to have a negative and insignificant effect on Employee Performance (Y).
2. Path coefficient values ofHuman Resources Audit(X1) on work motivation (Z) is β = 0.291, which is positive. The p-value is 0.005, this result is significant because the p-value is less than 0.05. Based on the calculated path coefficients and p-values on the influence between variables, thenHuman Resources Audit(X1) is proven to have a positive and significant influence on work motivation (Z).
3. Path coefficient values ofHuman Resources Competence(X2) on Employee Performance (Y) is β = 0.292, which is positive. The p-value is 0.000, this result is significant because the p-value is more than 0.05. Based on the calculated path coefficients and p-values on the influence between variables, thenHuman Resources Competence(X2) is proven to have a positive and significant influence on Employee Performance (Y).
4. Path coefficient values ofHuman Resources Competence(X2) on work motivation (Z) is β = 0.638, which is positive. The p-value is 0.000, this result is significant because the p-value is less than 0.05. Therefore, based on the calculated path coefficients and p-values on the influence between variables,Human Resources Competence(X2) is proven to have a positive and significant influence on work motivation (Z).
5. The path coefficient value of work motivation (Z) on Employee Performance (Y) is β = 0.680, which is positive. The p-value is 0.000, this result is significant because the p-value is more than 0.05. Therefore, based on the calculated values of the path coefficients and p-values on the influence between variables, work motivation (Z) is proven to have a positive and significant effect on Employee Performance (Y).

Table 7 Effect of Mediation

Variables	*Path Coefficients*	P-Value	Results
X1-ZY	0.198	0.004	Significant
X2-ZY	0.434	0.000	Significant

Source: Appendix 1

6. Path coefficient values ofHuman Resources Audit(X1) on employee performance (Y) through work motivation (Z) is β = 0.198, which is positive. The p-value is 0.004, this result is significant because the p-value is less than 0.05. So, based on the calculated path coefficients and p-values on the influence between variables, thenHuman Resources Audit(X1) is proven to have a positive and significant influence on employee performance (Y) through work motivation (Z).
7. Path coefficient values ofHuman Resources Competence(X2) on employee performance (Y) through work motivation (Z) is β = 0.434, which is positive. The p-value is 0.000, this result is significant because the p-value is less than 0.05. Therefore, based on the calculated path coefficients and p-values on the influence between variables,Human Resources Competence(X2) is proven to have a positive and significant influence on employee performance (Y) through work motivation (Z).

DISCUSSION

The Impact of Human Resource Audits on Employee Performance

An HR audit that addresses aspects of performance assessment, workload appropriateness, competency evaluation, and welfare management will foster positive perceptions of the organization. As a result, employees are more motivated to work with enthusiasm, loyalty, and a strong sense of responsibility, as they perceive a fair system that is open to input and improvement. This finding is consistent with Herzberg's two-factor theory of motivation, which states that contextual factors such as organizational policies, interpersonal relationships, and effective supervision can increase job satisfaction and motivation. In this context, an HR audit plays a role in continuously improving these elements.

The Influence of Human Resource Audit on Work Motivation

The significance of this influence indicates that HR audits serve not only as an administrative evaluation instrument but also as a strategic tool for creating transparency, fairness, and continuous improvement in human resource management. When audits are conducted systematically and the results are responded to through accountable policies, employees tend to feel valued, involved, and assured of their contributions to the organization. This psychologically strengthens both intrinsic and extrinsic employee motivation.

The Influence of Human Resource Competence on Employee Performance

In the operational context of gas stations, competency is crucial because it impacts safety, customer service, system management, and fuel handling accuracy. Skilled employees who thoroughly understand work procedures are better able to maintain service quality, avoid technical errors, and positively contribute to the company's image.

The Influence of Human Resource Competence on Work Motivation

The competencies referred to in this context encompass dimensions of job knowledge, technical skills, and professional attitudes that align with the demands of the role of a gas station operator. Adequate competencies enable employees to perform tasks efficiently, better understand their responsibilities, and be able to address operational challenges independently. This psychologically fosters self-confidence, a sense of belonging, and job satisfaction, ultimately enhancing both intrinsic and extrinsic employee motivation.

The Influence of Human Resource Audit on Employee Performance Through Work Motivation

The results of the mediation test in this study indicate that work motivation significantly mediates the effect of human resource (HR) audits on employee performance, particularly among gas station employees in Jember Regency. This means that HR audits do not directly impact performance, but through increased work motivation, HR audits can contribute to improved employee performance.

The Influence of Human Resource Competence on Employee Performance Through Work Motivation

Good HR competency, demonstrated through technical knowledge, practical skills, and a positive work attitude, can foster self-confidence, self-control, and confidence in one's ability to perform tasks. This aligns with self-efficacy theory, where individuals who feel competent are more motivated to complete work well, persist in facing challenges, and have high work motivation (Deci & Ryan, 2020). In an operational work context such as a gas station, work motivation is a crucial driver of competence and work outcomes. Employees with high competence are more likely to understand work standards, resolve technical issues, and provide quality service. However, without strong motivation, this competence may not be optimally realized in the form of performance.

The Influence of Employee Performance Through Work Motivation

Work motivation is one of the main psychological factors that drives employees to work optimally, consistently, and productively. Motivation can be intrinsic, such as satisfaction in completing tasks, a sense of responsibility, and pride in work results; or extrinsic, such as incentives, recognition, and promotion opportunities. When work motivation is high, employees tend to have a stronger commitment, are able to withstand pressure, and demonstrate high dedication to achieving work goals.

CONCLUSION

Based on the research results and analysis that have been discussed by the researcher, several things can be concluded as follows:

1. Based on the research results, it shows that Human Resource Audit has a negative and insignificant effect on Employee Performance at Jember Gas Station Employees.
2. Based on the research results, it shows that Human Resource Competence has a positive and significant effect on Employee Performance at Jember Gas Station Employees.
3. Based on the research results, it shows that Human Resource Audit has a positive and significant effect on work motivation of Jember Gas Station employees.
4. Based on the research results, it shows that Human Resource Competence has a positive and significant effect on work motivation of Jember Gas Station Employees.
5. Based on the research results, it shows that Human Resource Audit has a positive and significant effect on Employee Performance through work motivation in Jember Gas Station Employees.
6. Based on the research results, it shows that Human Resource Competence has a positive and significant effect on Employee Performance through work motivation in Jember Gas Station Employees.
7. Based on the research results, it shows that work motivation has a positive and significant effect on employee performance at Jember gas station employees.

REFERENCES

[1] Achmad, RJB 2023. The Influence of Human Resources Competence on Employee Performance at Kaliwates General Hospital, Jember. Muhammadiyah University of Jember.
[2] Achmad, RJB 2023. The Influence of Human Resources Competence on Employee Performance at Kaliwates General Hospital, Jember. Muhammadiyah University of Jember.
[3] Amalia, P. 2024. The Influence of Human Resources Competence on the Performance of Makassar City Tourism Office Employees. Muhammadiyah University of Makassar.
[4] Audit Guidelines 2022 – Pertamina Way.
[5] Ayu, P. 2023. The Influence of Competence & Human Resource Development on Employee Performance of Bank Syariah Indonesia (BSI) Palopo Branch. Faculty of Economics and Business, Muhammadiyah University of Palopo.
[6] Batbual, B., Citra., Rifa'I, MA, Bangun, R., Ramli, M., Awaludin, DT, Tukijan., Helpiastuti, SB, Mardatillah., Putri, AA, Ahmad, D., Wijiharta. 2025. Human Resource Audit. Bandung: Widiana Media Utama.
[7] Boynton, WC 2003. Modern Auditing, 7th Edition Volume 2. Jakarta: Erlangga
[8] Cherubet, B., Otsyulah, J., Mackton, SM 2023. The Influence Of Human Resource Compliance Audit On Employee Performance Of Public Universities In Western Kenya. European Journal of Human Resource Management Studies. Vol 7 No 1.
[9] Dwiayuni, SF 2024. The Influence of Operational Audit & Internal Control on Employee Performance at Perumda BPR Garut. Indonesian Education Journal. Vol. 6 No. 3. Widyatama University of Indonesia.
[10] Firdaus, AN 2023. The Influence of Operational Audit, Accountability, & Motivation on Employee Performance at PT. BRI Lamongan Branch. Lamongan: ITB Ahmad Dahlan Lamongan.
[11] Gomes, FC 2013. Human Resource Management. Yogyakarta: Andi Offset.
[12] Hasibuan, JS, Silvya, B. 2019. The Influence of Work Discipline and Motivation on Employee Performance. Proceedings of the National Multidisciplinary Seminar, 134–147.
[13] Hasibuan, MSP 2012. Human Resource Management. Jakarta: CV Mas Agung.
[14] Hevesi, GA 2005. Standards for Internal Control in New York State Government.2005. Retrieved from www.osc.state.ny.us
[15] Jeganathan, K. 2024. Employee Competencies as a Predictor of Organizational Performance. Xavier Institute of Management & Entrepreneurship Chennai Humanities and Social Science Studies. Vol. 12 Issue (2) No. 4.
[16] Jufrizen, J. 2017. The Influence of Ability and Motivation on Nurse Performance at Madani General Hospital, Medan. Journal of Management Science Research, 1(1), 27–34.
[17] Jufrizen, J., Hadi, FP 2021. The Influence of Work Facilities and Work Discipline on Employee Performance Through Work Motivation. Journal of Management Science. Vol 7 (1), 35-54.
[18] Junaidi., Huldi. 2018. The Effect of Operational Audits on Merchandise Inventory at the Jaya Motor Depot Business in Palopo City. Equilibrium Journal, Vol 7(2). 44-54
[19] Khairunnisa, M. 2022. The Influence of Work Motivation, HR Competence, & Work Discipline on Employee Performance at PT. Pelabuhan Indonesia (Persero) Regional 2 Tanjung Priok. TSM Management E-Journal. Vol. 2 No. 4. Trisakti University.
[20] Mahtis, RL, Jakson, JH 2012. Corporate Human Resource Management. Bandung: PT Remaja Rosda Karya.
[21] Mohamed AA 2022. The Impact of the Operational Audit on Enhancing the Efficiency of the Financial and Non-Financial Performance of Iraqi Government Banks. Referee University Journal of Management Information and Decision Sciences. Vol. 25 Special Issue 4.
[22] Nathaniel, R. 2020. Human Resource Management. Ponorogo: Uwais Inspirasi Indonesia.
[23] Ningrum, J. 2024. The Influence of Human Resource Management Audit and Work Motivation on Employee Performance at the Mekar Mulya Sub-district Office, Bandung City. Thesis, Sangga Buana University YPKP.
[24] Nurfitriani. 2022. Employee Performance Management. Makassar: Cendekia Publisher.
[25] Nurhayati, A. 2024. Work Motivation. Yogyakarta: Karya Bakti Makmur (KBM) Indonesia
[26] Patehurohmah., Kristyanto, A., Wardoyo, DTW 2024. The Influence of Competence and Motivation on Performance at the Magetan Regency Transportation Agency. Journal of Management, STIE Muhammadiyah Palopo. Vol 10, No 2. 2684-7841.
[27] Pattiasina. 2023. The Influence of Human Resources Competence on Employee Performance at PT. Bank Tabungan Negara, Tbk. Manado Branch Office. Journal of Business Administration. Vol 4 No 2.
[28] Purnomo, CP 2022. The Influence of Operational Audit & Internal Control on Employee Performance at PT. Dwi Inti Mulia Surabaya. Journal of Science & Research: Indonesian College of Economics (STIESIA) Surabaya. Volume. 11 No. 10.
[29] Rachman, TA 2022. The Influence of Operational Audit and Internal Control on the Company Performance of PT. Sumber Alfaria Trijaya Tbk, Jember Branch. Mandala Indonesia College of Economics. Vol. 17 No. 1.
[30] Rachmawati, E. 2022. The Influence of Operational Audit & Internal Control on Employee Performance at PT. Asuransi Central Asia Palembang Branch. Faculty of Economics and Business. Muhammadiyah University of Palembang.
[31] Ratnasari, SL 2021. Human Resource Development, Training, & Competence on Employee Performance. University of Riau Islands Indonesia. Dimension Vol. 10 No. 1.
[32] Risdiyanta. (2015). Getting to Know Petroleum Refineries in Indonesia. Journal of Technology. Swara Patra, Vol.5(4) 46-54.
[33] Rudiansyah. 2024. The Influence of Human Resource Development & Competence on Employee Performance Mediated by Work Spirit (PT. Bank Sumut Tembung Branch). Scientific Journal of Master of Management. Vol. 7 No. 1. Muhammadiyah University of North Sumatra Medan.
[34] Rusdi. 2020. The Influence of Human Resource Competency Development on Employee Performance in Siluq Ngurai District, West Kutai Regency. Journal of Administration & Prediction Policy. 17 August University, Samarinda. Vol. 1 No. 1.
[35] Saputra, PA 2023. The Influence of Competence & Career Development on HR Performance Through Motivation as an Intervening Variable (Case Study on Employees of Hotel Graha Santika Premiere Semarang). Sultan Agung Islamic University Semarang.

[36] Sari, NZM 2023. Success Operational Audit and Complexity Internal Control of Digital Machinery Employee Performance Inspectorate. Journal of Audit & Information Systems Vol. 7 No. 2. Langlangbuana University.
[37] Siagian, PS 2016. Human Resource Management. Jakarta: Bumi Aksara
[38] Sianipar. 2013. Management Analysis Techniques. Jakarta: Institute of State Administration.
[39] Sidik, J. 2020. Work Motivation Moderates the Effect of Organizational Commitment, Leadership Style, & Role Ambiguity on Auditor Performance. Faculty of Economics and Business, University of Riau. Journal of Accounting, Finance & Management. Vol. 1 No. 3.
[40] Simamora, H. 2014. Human Resource Management. Yogyakarta: STIE YKPN.
[41] Simanjuntak, PJ 2015. Performance Management and Evaluation. Jakarta: Faculty of Economics, University of Indonesia.
[42] Sonali, P., Sibarani, R., Nadda, L., Hannan, S. 2025. The Effect of Human Resource Management Audit on Employee Performance. Student Business Journal. Vol 4, No 1.
[43] Sugiyono. 2017. Qualitative Research Methods for Exploratory, Enterpretive, Interactive, and Constructive Research. Bandung: CVAlfabeta
[44] Swarjana, IK 2022. Population-Sample, Sampling Techniques and Bias in Research. Yogyakarta: CV Andi Offset.
[45] Tobing, DSK, Apriono, M., Sudarsih, Krishnabudi, N,G., & Ulfas, KA 2024. The Effect Of Quality Of HR, Transformational Leadership And Compensation On Employee Performance. Quality Access To Success. Vol 24, No 201.
[46] Law Number 22 of 2001 concerning Oil and Natural Gas.
[47] Wahyuni, T., Astuti, S. 2021. The Effect of Human Resource Management Audit on the Performance of Village Financial Managers. Scientific Journal of Management, Business and Accounting Students. Vol 3 No 4.
[48] Wardana, IM, Widagda, IGNJA, Nugraha, IPED 2025. Human Resources Performance in the Tourism Sector. Bali: Intellectual Manifest Media.
[49] Wibowo. 2012. Performance Management. Jakarta: PT Raja Gradindo Persada.
[50] Yuningsih, RA 2024. The Influence of Operational Audit & Internal Control on the Company Performance of PT. Karya Sidorukun Santosa. Muhammadiyah University of Gresik. Journal of Management, Business & Accounting. Vol. 3 No. 1.
[51] Yusuf, AA 2023. The Influence of Work Motivation, Work Ability and Discipline on Employee Performance. Pekalongan: Nasya Expanding Management (NEM).
[52] Yuzirwan, AP 2023. The Influence of Operational Audit & Internal Control on the Effectiveness of Warehouse Management Performance at PT. Tazar Guna Mandiri. Journal of Management. Vol. 6 No. 2.