ABSTRACT

Aims of this research are to know compliance of human resources department regarding existing policies and procedures, also to obtain economical, efficiency, and effectiveness in implementation human resources function. Scope of this research is preliminary survey, and human resources function; planning, recruitment, selection, placement, and attendance. This research use qualitative approach, and primary data. Research data obtained through observation, interview, and internal control questionnaire. Result shows human resources department need more comply in policies and procedures, and still need improvement in order to get economical, efficiency, and effectiveness implementation in company. Author already give recommendation and suggestion regarding improvement of PT. GMA. (S.D.)

Keywords: operational audit, compliance, economical, efficiency, effectiveness