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The influence of internal audit, motivation, and work environment on employee performance

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Abstract

This study aims to determine the effect of internal audit, motivation, and work environment on employee performance at PT Sreeya Sewu Indonesia. The research population is all employees of PT Sreeya Sewu Indonesia who work for the company, located in Bogor, West Java, with a sample of 39 respondents. Methods of data analysis and hypothesis testing use multiple regression methods. The study results prove that internal audit, motivation, and work environment positively and significantly affect employee performance. The result of the study shows company must continue to improve planning and supervision in each audit implementation. The company also must pay attention to salary increases, pension plan, provide opportunities for promotions, and give appreciation toward employee performance. Another thing that must be considered by the company is to pay attention to the improvement of employees' knowledge.

Introduction

The development of advances in knowledge and technology impacts the company's development and results in competition. Therefore, companies must be ready to respond not to be abandoned by their customers. If a company wants to survive in the business world, companies must cope with ongoing changes by improving employee performance. Employee performance is a significant factor to determine the success of a company. If the employee's performance is good, the company will compete and survive in the business world. In addition, the relationship between employees is a crucial factor in achieving company goals.

The role of the internal auditor is needed to monitor and evaluate the company's performance. Internal auditors have a role in auditing financial statements, helping management effectively and efficiently monitor and evaluate company performance (Tarigan & Viorentine, 2021). Internal auditors use systematic methods to evaluate and improve the effectiveness of internal controls and assist company management to create better performance. Therefore, the role of internal audit is expected to create better employee performance. Moreover, the internal audit function analyses and evaluates company activities and provides recommendations to management to improve company efficiency and effectiveness (Arief, 2016).

Motivation is an activity to influence or encourage someone to fulfil their various needs by guiding someone and developing one's potential to work productively following their responsibilities and obligations to achieve the goals (Arianto & Kurniawan, 2020). Work performance benefits the company and the employees themselves. For the benefit of employees, work achievement gives satisfaction. For organizations, work performance has enormous benefits because it provides convenience for companies, especially in organizational decision-making in achieving organizational goals (Abdulah, 2019).

The work environment is the fundamental tool or material faced by a person either as an individual or a group that affects performance duties. Therefore, it is crucial to give employees a pleasant and safe impression (Arianto & Kurniawan, 2020). Employees are influenced by the physical work environment and psychological work environment in working. The physical work environment relates to conditions that affect the employee's physical, while the psychological work environment relates to the employee's psychology (Dari et al., 2021; Ferawati, 2017). Work environment factors directly affect employee performance, with the fulfilment of duties and responsibilities on employees influencing increasing employee performance. If employees are active or work in a healthy, safe, and comfortable manner, the working environment is considered good. Thus, the company's goals can be achieved if the company has a good work environment (Nuryasin et al., 2016).

Employee performance is significant for a company in achieving its goals. In addition, the role of internal audit, motivation, and work environment is expected to affect the quality of employee performance. The previous study results indicate that internal audit, motivation, and work environment on employee performance obtain different results. There are inconsistencies in the results of previous studies. Tarigan and Viorentine (2021) state that internal audit significantly influences employee performance, while in a study conducted by Afifzufikri (2016), the internal audit does not affect employee performance. Arianto and Kurniawan (2020) state that motivation significantly influences employee performance, but research conducted by Julianry et al. (2017) has no effect. According to Ferawati (2017) research, the work environment has a significant influence on employee performance, while in Suparman (2020) research, the work environment does not affect employees. Therefore, this study aims to determine the effect of internal audit, motivation, and work environment on employee performance at PT. Sreeya Sewu Indonesia. The research object is different from previous studies. The company is engaged in chick production, chicken slaughter, integrated chicken processing with cold storage facilities and animal feed production. It is a labor-intensive company that requires monitoring, evaluation, motivation, and creating a safe and comfortable work environment for its employees. The study results are expected to provide input for improvements to the role of internal audit, motivation forms given to employees, and increase comfort and security for workers, to increase the productivity of company employees.

Literature Review

Internal Control

Internal control is a program that checks each other automatically. In this case, all accounting data that a section has produced will be checked automatically by other sections or functions (Damayanti, 2017). Firm performance in the absence of strong internal controls can be negatively affected by any of several factors, weaknesses in internal controls is a major contributing factor in the presence of fraudulent activity (Gonzalez & Hoffman, 2018; Hamdani & Albar, 2016; Zakaria et al., 2016). COSO explains that internal control is carried out by the board of directors, management, and all employees under its direction. The goal is to provide sufficient assurance to achieve control objectives (Damayanti, 2017). Internal control includes the organizational structure and all coordinated means and tools used within the company. It aims to maintain the security of company property, check the accuracy and correctness of accounting data, promote efficiency in operations, and help maintain compliance with established management policies predetermined (Damayanti, 2017).

Internal Audit

Internal audit is a monitoring element of the internal control structure within an organization to monitor the effectiveness of other elements of the internal control structure (Arief, 2016). Internal audit is an independent and objective assurance and consulting activity that adds value and improves an organization's operations. Internal audit assists the organization in achieving its goals

by using a systematic and disciplined approach to evaluate improve the effectiveness of the organization's risk management processes and organizational management to help the organization achieve its goals. Internal audit is an independent assessment function within an organization. The assessment is based on the company activities so that the assessment given can provide advice to company management in making decisions.

The internal audit aims to help all parts of the company to carry out their functions effectively and efficiently. Internal audit will provide assessments, views or suggestions that will help all departments. Meanwhile, the internal audit function is one of the control and balancing requirements to create good governance. The internal audit function is conducted healthily and objectively (Arief, 2016). In addition, the internal audit function aims to assist company management in improving control and quality of employee performance to avoid irregularities or fraudulent acts within the company that often occur and harm the business (Tarigan & Viorentine, 2021).

Work motivation

Work motivation is a condition that makes a person develop a work ethic so that he/she can work creatively and innovatively so that the company can achieve its goals. Employee motivation can determine the success of a company from the goals set by the company (Nuryasin et al., 2016).

According to Rivai (2011), the growth of an employee's motivation is to meet needs because each employee has different needs. Usually, employees will prioritize getting their most significant needs. Furthermore, when their most significant needs are met, they will continue to meet other needs. The more employees they want to fulfil, the more they will have a higher level of motivation to work. Several opinions above conclude that motivation is a significant value for a company. The importance of work motivation for employees in an organization benefit to support employee performance to be more productive and skilled needed for the company's progress.

Work Environment

The work environment is everything around employees and can affect employees in performing the tasks assigned by the company. However, in general, the understanding of the work environment is the conditions and atmosphere in which these employees carry out their duties and work to the maximum (Siagian & Khair, 2018). The work environment is around employees at work, whether physical or non-physical, directly or indirectly, which affect themselves and their work (Adha et al., 2019). It can be concluded that the work environment is a condition that surrounds employees that can affect employee performance within a company.

The physical work environment is all aspects surrounding employees that influence themselves to perform tasks emphasized and influenced by physical, biological, mental, and socio-economic factors. An excellent physical work environment ensures that employees feel comfortable at work. The non-physical work environment is a condition that is different from the physical environment that is interconnected with the working relationship among employees who work in the same company. Thus, the company must create a working condition or condition that prioritizes family, good communication, and self-control (Nuryasin et al., 2016).

Employee performance

Performance is the result achieved by a person based on the quality shown in carrying out his functions according to his experience. Employees are humans or resources carrying out a productive activity following their abilities and talents that follow applicable rules or guidelines. Employee performance is someone who works according to his skills and talents to get maximum results by following the applicable rules (Tarigan & Viorentine, 2021).

Meanwhile, according to Nurhayati et al. (2020), performance is the fulfilment of an employee's work in the tasks assigned by management. It is closely related to customer satisfaction,

financial contributions, and its strategic goals. Performance is multidimensional and has a variety of measurements that adapt to the complexity of the performance-forming factors. Organizational performance cannot be separated from individual performance. An organization cannot achieve the goals and objectives that have been set without prioritizing the individual performance of its employees.

Hypothesis Development

The Effect of Internal Audit on Employee Performance

Internal audit is one of the various factors that can affect employee performance. Internal audit is an examination of the company by the company's internal auditors, including an examination of the company's financial statements and accounting records and an examination of compliance with company policies set by the company (Aprilyanti, 2014).

Internal audit has a significant role in achieving the goals of a company. Until now, internal audit continues to develop along with developments that occur, even forcing companies to improve the performance of their employees, which means companies must use their resources effectively and efficiently (Anggraini, 2008). Therefore, an internal audit in a company will create better employee performance because the role of an internal audit is to ensure that the company can achieve company targets through assessments and evaluations conducted by internal auditors within the company.

This statement is reinforced based on the research results of Tarigan and Viorentine (2021), and Arief and Sunaryo (2020), which state that internal audit has a positive and significant influence on employee performance. Based on the description above, the researcher formulates the following hypothesis:

H1: Internal Audit has a Positive Effect on Employee Performance

The Effect of Motivation on Employee Performance

Motivation is a condition within the individual that encourages the individual to do certain activities to achieve goals. Without motivation, employees cannot perform their duties according to standards or even exceed standards because their motivation cannot be fulfilled (Abdulah, 2019). There is much-providing work motivation such as decent salaries, promotions, and others. In general, employees always want a job that matches their expectations. If these expectations are met, employees feel satisfied with themselves. Providing various incentives, awards, and promotions makes employees more active at work to increase employee performance. Therefore, motivation primarily needs to be considered for someone to achieve goals.

Employees who have high motivation at work will be happier in doing their work. Meanwhile, less satisfied workers will be lazy in doing their work. Providing high employee motivation can move employees to work more productively and skillfully, which is helpful for the company's progress.

This statement is reinforced based on the research results of (Harahap & Tirtayasa, 2020) and (Nuryasin et al., 2016), which state that motivation has a positive and significant influence on employee performance. Based on the description above, the researcher formulates the following hypothesis:

H2: Motivation has a Positive Effect on Employee Performance.

The Influence of Work Environment on Employee Performance

The work environment is everything around employees and can affect employees in carrying out the tasks assigned by the company (Siagian & Khair, 2018). The work environment is the most crucial determinant of employee performance because it determines whether employee performance is good or bad. Work environment factors directly affect employee performance in fulfilling their duties and responsibilities at work, ultimately improving their performance. If

employees can conduct activities or work as well as possible, healthy, safe, and comfortable, then the environmental conditions are considered good (Siagian & Khair, 2018). Therefore, the work environment has a significant influence on the company. A supportive work environment will impact high employee performance, and the company can achieve its goals.

A good working environment allows employees to do their job optimally, healthy, safe, and comfortable. Meanwhile, the unfavorable work environment causes employees to work less than optimally so that it does not support the obtaining of an efficient work system design.

This statement is reinforced based on previous research by Nuryasin et al. (2016) and Firdaus et al. (2017), who explains that the work environment has a positive and significant influence on employee performance. Based on the description above, the researcher formulates the following hypothesis:

H3: Work Environment Positively Affects Employee Performance.

Research Methods

Population and Sample

The population in this study were all employees of PT. Sreeya Sewu Indonesia with a total of 50 employees. The sample used in this study is the Slovin formula with a sample of 39 employees.

Collecting Data Method

The researcher used a questionnaire given to the respondents to collect the data. This study uses questions with a scale of 1–5, where respondents are given questions ranging from answer choices from strongly agree to strongly disagree, as follows:

5 = Strongly Agree

4 = Agree

3 = Neutral

2 = Disagree

1 = Strongly Disagree

Definition and Measurement of Research Variables

This study used three independent variables consisting of internal audit variables, motivation and work environment, and one dependent variable that is employee performance.

Employee Performance

Employee performance is a measure that can be used to compare the results of carrying out tasks, the responsibilities given by the organization over a certain period, and relative to the measurement of performance achievement (Siagian & Khair, 2018). The indicators used for employee performance variables consist of 3 questions concerning individual factors, 5 questions concerning psychological factors, and 2 questions for organizational factors.

Internal Audit

Internal audit is one of the monitoring elements of the internal control structure in an organization that was formed to monitor the effectiveness of other elements in other internal control structures (Arief, 2016). Internal audit is very influential on employee performance because its role is to assess and evaluate employee performance in a company whether it has been running effectively and efficiently. The indicators used in the internal audit variable are 9 questions consisting of 3 questions about general standards, 3 questions about work standards, and 3 questions about reporting standards (Atika, 2009).

Motivation

Motivation is a variety of efforts made by humans to fulfil their wants and needs (Asriyanto, 2013). Motivation is related to employee performance because employees with high motivation will work productively. Meanwhile, employees who do not have motivation do not have the spirit to work. The indicators used to consist of 12 questions: 2 questions about physiological needs, 2 questions about security needs, 3 questions about social needs, 3 questions about self-esteem needs, and 2 questions about self-actualization needs (Asriyanto, 2013).

Work Environment

The work environment is everything around employees to improve employee performance during their work (Mamesah et al., 2016). The work environment is related to employee performance because when the company has a good environment, employees will focus and work well. The indicators used to consist of 7 questions: 2 questions about the work atmosphere, 2 questions about co-worker relations and 3 questions about the availability of work facilities (Asriyanto, 2013).

Data Analysis and Hypothesis Testing

The data were analyzed using validity test, reliability test, classical assumption test consisting of normality test, multicollinearity test and heteroscedasticity test, and the coefficient of determination. Hypothesis testing is done by t-Test, with multiple regression analysis with the following formula:

$$YK = \alpha + \beta_1 AI + \beta_2 MO + \beta_3 LK + \varepsilon$$

Note:

YK : Employee performance

α : Constant

β : Regression coefficient

AI : Internal audit

MO : Motivation

LK : Work environment

ε : Confounding variable

Results and Discussion

This research was conducted at PT Sreeya Sewu Indonesia. The data retrieval is via Google Form. The number of PT Sreeya Sewu Indonesia employees is 50 people, while the number of samples used in this study is 39 respondents.

Respondent Description

Table 1 concludes that most respondents are 20 (51%) women and 19 (49%) male respondents. Employees with undergraduate graduates are 18 (47%). High school graduates are 11 (28%) in the second position. In the third position, college graduates are 8 (21%) and followed by 1 (2%) vocational graduate and 1 (2%) master graduates. The majority of respondents are employees with a tenure of > 20 years, totaling 15 (38%). Then, the second position is the tenure of 5 s / d 10 years, 10 (26%). The third position is a working period < 5 years totaling 8 (21%) then followed by a working period of 11 to 15 years totaling 4 (10%) and finally a working period of 16 to 20 years amounting to 2 (5%).

Table 1. Respondents Data

Demography Characterictis	Number of Participants	Per cent (%)
Sex:		
Women	20	51%
Men	19	49%
Education:		
Senior High School	12	30%
Diploma	8	21%
Undergraduate	18	47%
Master	1	2%
Work Period:		
< 5 years	8	21%
5 - 10 years	10	26%
11 - 15 years	4	10%
16 - 20 years	2	5%
>20 years	15	38%

Source: Processed Data, 2021

Descriptive Analysis

Table 2. Descriptive Statistical Analysis Results

	N	Min	Max	Mean	Std. Dev.
X1 (internal audit)	39	3	5	4.131	0.515
X2 (motivation)	39	3.167	5	4.229	0.413
X3 (work environment)	39	3.571	5	4.344	0.426
Y (employee performance)	39	3.6	5	4.187	0.388

Source: Processed Data, 2021

The results of the data analysis in Table 2 conclude the description of each variable in this study as follows:

The internal audit variable, a minimum value of 3, means that of all respondents who gave the lowest internal audit assessment, it was 3. Three means that the respondent's opinion about an internal audit is neutral or good enough. Then the maximum value given by the respondent is 5, which means that the highest rating for the internal audit assessment is 5. Five interprets as an excellent opinion of respondents about internal audit. The average value of an internal audit is 4.131, which means that of all respondents who have provided answers to an internal audit, the average respondent who assesses internal audit is 4.131. It is interprets that most respondents' assessment of internal audit is good. Meanwhile, the standard deviation of the internal audit variable is 0.515, which means that the size of the data spread from the internal audit variable is 0.515 from 39 respondents. The standard deviation value is smaller than the average, which means that the research data is homogeneous.

The motivation variable, the minimum value is 3.167, which means that of all the respondents who gave the lowest assessment of employee motivation was 3.167. The value of 3.167 interprets that the respondent's opinion about employee motivation is neutral or entirely good. Then the maximum value given by the respondent is 5, which means that of all respondents who gave the full assessment to employee motivation is 5. The value of 5 interprets as the respondent's opinion about employee motivation is very good. The average value of employee motivation is 4,229, which means that of all respondents who have provided answers to employee motivation, the average respondent who assesses employee motivation is 4,229. The average value of 4.229 can be interpreted by most respondents' assessment of employee motivation, which is very good. Meanwhile, the standard deviation of the motivation variable is 0.413, which means that the size

of the data spread from the motivation variable is 0.413 from 39 respondents—the standard deviation value which is smaller than the average means that the research data is homogeneous.

The minimum value of the work environment variable is 3.571, which means that of all respondents who gave the lowest assessment of the work environment in the company was 3.571. The value of 3.571 interpreted that the respondent's opinion about the work environment in the company is reasonable. Then the maximum value given by the respondent is 5, which means that of all respondents who gave the entire assessment, the answer to the work environment in the company is 5. The value of 5 interpreted as the respondent's opinion about the work environment in the company is excellent. The average value of the work environment in the company is 4.344, which means that of all respondents who have provided answers to the work environment in the company, the average respondent assesses the work environment of 4.344. The average value of 4.344 interpreted that most respondents' assessment of the work environment is excellent. Meanwhile, the standard deviation of the work environment variable is 0.426, which means that the size of the data spread from the work environment variable is 0.426 from 39 respondents—the standard deviation value which is smaller than the average means that the research data is homogeneous.

The minimum value of the employee performance variable is 3.6, which means that all respondents who gave the lowest employee performance appraisal was 3.6. The value of 3.6 means that the respondent's opinion about the performance of employees in the company is good. Then the maximum value given by the respondent is 5, which means that of all respondents who gave the entire assessment, the answer to employee performance is 5. The value of 5 interpreted as the respondent's opinion about employee performance is very good. The average value of employee performance is 4.187, which means that of all respondents who have provided answers to employee performance in the company, the average respondent gives an employee performance appraisal of 4.187. The average value of 4.187 interpreted that most respondents' assessments of employee performance are good. In contrast, the standard deviation of the employee performance variable is 0.388, which means that the size of the data spread of the employee performance variable is 0.388 from 39 respondents—the standard deviation value which is smaller than the average means that the research data is homogeneous.

Hypothesis Test

Based on data analysis, the adjusted R square value is 0.601. It indicates that the internal audit variables, motivation, and work environment explain 60.1% of the employee performance variable and the remaining 33.9% is influenced by other variables not tested in this study. The multiple regression equation is as follows:

$$YK = 5.898 + 0.229AI + 0.221MO + 0.533LK + \varepsilon$$

Table 3. Regression Test Results

Variable	Regression Coefficient (β)	T	Sig.	Notes
(Constant)	5.898			
AI	0.229	2.116	0.042*	H1 is supported
MO	0.221	2.133	0.040*	H2 is supported
LK	0.533	3.343	0.002*	H3 is supported
Adj R Square	0.601			
F-statistic	20.070			
Prob (F-statistic)	0.000			

*Significant 5%

Source: Processed Data, 2021

The Effect of Internal Audit on Employee Performance

In the first hypothesis test, the regression coefficient value for the internal audit variable is 0.229, and the significance value is 0.042, with $\alpha = 5\%$. Therefore, it concludes that internal audit has a positive and significant effect on employee performance, so H1 is supported. Therefore, this study obtained evidence that internal audits positively and significantly affect employee performance. It means that the better the internal audit in a company, the better the performance of its employees. Internal audit is one of the various factors that affect employee performance. Internal audit is an investigation of the company by the company's internal auditors, including an investigation of the company's financial statements and accounting records and an examination of compliance with company policies set by the company (Aprilyanti, 2014).

Internal audit has a significant role in achieving the goals of a company. Until now, internal audit continues to develop along with developments that occur, forcing companies to improve their employees' performance. It means companies must use their resources effectively and efficiently (Anggraini, 2008). An internal audit in a company will create better employee performance because the role of an internal audit is to ensure that the company can achieve company targets through assessments and evaluations conducted by internal auditors within the company.

The results of this study support the research results of Tarigan and Viorentine (2021), which state that internal audit has a significant positive effect on employee performance. However, it does not support the research conducted by Afifzulfikri (2016), which states that internal audit has no significant effect on employee performance. Although there are inconsistencies in the results of previous studies, the results of this study obtained evidence that internal audit affects employee performance at PT. Sreeya Sewu Indonesia. Therefore, companies must improve the performance of their auditors by providing facilities for increasing knowledge and skills in auditing the company's operational activities, both financial and non-financial, by joining training, workshops, and courses related to audit knowledge, especially internal audit so that they can work professionally. The company must also regularly monitor and evaluate the internal audit results to further improve the performance of the company's employees.

The Effect of Motivation on Employee Performance

In the second hypothesis test, the regression coefficient value for the motivation variable is 0.221, and the significance value is 0.040, with $\alpha = 5\%$. It concludes that the motivation variable has a positive and significant effect on employee performance, so H2 is supported. This study obtained evidence that motivation has a positive and significant effect on employee performance. Therefore, the better work motivation in a company, the better the performance of its employees. Motivation is a condition that encourages the individual to carry out certain activities to achieve goals. Without motivation, employees cannot complete their duties to standards or even exceed standards because their motivation cannot be fulfilled (Abdulah, 2019).

There are many forms of employee work motivation, such as decent salaries, promotions, and others. In general, employees always want a job that follows their expectations. If these expectations are met, the employees feel satisfied with themselves. Thus, it can make employees more active in work to increase employee performance. Therefore, motivation needs to be considered for someone to achieve goals. Employees who have good motivation at work become happier in doing their work, while less satisfied workers will be lazy. High employee motivation can move employees to work more productively and skillfully, which benefits the company's progress.

The study results support research conducted by Harahap and Tirtayasa (2020) and Nuryasin et al. (2016), which state that motivation has a positive and significant effect on employee performance. Likewise, Firdaus et al. (2017) research results state that motivation and work

environment significantly affect employee performance. These study results are consistent with previous research, so it concludes that the motivation given to employees has a vital role in improving their performance. Likewise, what happened to the employees of PT. Sreeya Sewu Indonesia, the study results obtained evidence that providing various motivations in the form of material and non-material incentives can improve employee performance. Therefore, companies must continue to evaluate and improve various things that can motivate their employees to improve their performance. The company can apply a performance appraisal based on the salary scale that impacts the salary earned by its employees based on the performance that has been achieved. Promotions can also be used to assess employee performance to compete to improve their performance to occupy certain positions in company positions. The company must periodically evaluate the components that can motivate employees to work optimally with disciplined, honest, and trustworthy behavior to carry out their duties to achieve their goals.

The Influence of Work Environment on Employee Performance

In the third hypothesis test, the regression coefficient value for the work environment variable is 0.533, and the significance value is 0.002, with $\alpha = 5\%$. It concludes that the motivation variable has a positive and significant effect on employee performance, so H3 is supported. Therefore, this study obtained evidence that the work environment has a significant positive effect on employee performance. The better the work environment in a company, the better the performance of its employees. The work environment is everything around employees and affects employees in carrying out the assigned tasks (Siagian & Khair, 2018). The work environment is the most crucial determinant of employee performance because it determines whether employee performance is good or bad.

Work environment factors directly affect employee performance in fulfilling their duties and responsibilities at work and ultimately improve their performance. If employees can perform activities or work as well as possible, healthy, safe and comfortable, then the environmental conditions are considered good (Siagian & Khair, 2018). Therefore, the work environment has a significant influence on the company. A supportive work environment impacts high employee performance. Therefore, the company can achieve its goals.

A good working environment is when employees can do their jobs effectively and efficiently. Meanwhile, the unfavorable work environment causes employees to work less than optimally so that it does not support the obtaining of an efficient work system design.

The study results support the research results of Nuryasin et al. (2016), which states that the work environment has a positive and significant influence on employee performance. Thus, the research conducted by Firdaus et al. (2017) states that the work environment has a significant effect on employee performance. The study results prove a safe and comfortable work environment at PT. Sreeya Sewu Indonesia impacts the performance of its employees. Therefore, the company must create a safe and comfortable work environment. Companies can always keep the environment clean, provide opportunities for employees to rest so they can practice worship, create comfortable workspaces, and provide infrastructure for preventing the spread of COVID 19. For example, providing handwashing facilities and others can create an atmosphere of safe and comfortable work.

Conclusion

The results obtained evidence that internal audit, motivation, and work environment positively and significantly affect employee performance at PT. Sreeya Sewu Indonesia. It shows that an excellent internal audit will improve employee performance. Internal audit results can be used as a basis for monitoring and evaluating employee performance and can even be used as a basis for imposing sanctions if there are violations. If employees understand that their performance is regularly

evaluated based on their performance audit from the audit results, then they will be more careful in carrying out their work. The company's various forms of motivation and the safe and comfortable environment created can lead to better employee performance.

The limitation of this research is that the data collection is based on the respondent's perception of the answers to the questionnaire, which may not describe the actual situation. This discrepancy occurs if the respondent does not take the questionnaire seriously, which causes discrepancies. Opportunities for further researchers to complete the data collection method and provide questions that must be filled out by respondents using Likert scale measurements, researchers can conduct direct interviews with several respondents that can represent the population. It is expected that by conducting interviews directly with respondents, the data will be more valid. Besides, this study only examines 3 variables that contribute 60.1% of their influence on employee performance. Thus, there is still an opportunity to conduct further research using other variables that affect employee performance, such as work discipline, organizational culture, leadership style, deviant behavior, and employee sanctions.

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