

## SUCCESS OPERATIONAL AUDIT AND COMPLEXITY INTERNAL CONTROL OF DIGITAL MACHINERY EMPLOYEE PERFORMANCE INSPECTORATE

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**Abstract:** This study aims to determine the Effect of Operational Audit Success and the Complexity of Internal Control of Digital Machines on Employee Performance at the Inspectorate. The data used is primary data in the form of questionnaires distributed to Bandung City Inspectorate employees. The method used in this research is descriptive and verification method. The population in this study were employees of the Bandung City Inspectorate. Sampling as many as 33 respondents. The type of data used in this research is primary data. This study aims to determine the effect of the Success of Operational Audit and the Complexity of Internal Control of Digital Machines on the performance of employees at the Bandung City Inspectorate. This research was conducted using observational data collection techniques, interviews and questionnaires on Bandung City Inspectorate employees who were processed using SEM-PLS. The results of this study indicate that: (1) Operational Audit success affects employee performance, and (2) Machine Internal Control Complexity Digital has an effect on employee performance.

**Keywords:** Operational Audit, Digital Machine Internal Control Complexity, and Employee Performance

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### INTRODUCTION

In the era of society 5.0, competition for companies in the current era is very tight, so good strategies and mechanisms are needed. Good and effective management is management that is able to compete with competitors or other companies. In addition, management must be able to create a company with integrity, have good employee performance, and be able to control internal problems that arise. The existence of Operational Audit Success and the Complexity of Internal Control of Digital Machines and from a company will help a company to achieve a goal that has been set and directed by the company by increasing the performance of all employees. Fact weakness from BPK weak internal control ministries (Evie, 2017). The same as Performance hospital bad (Rusdianto, 2016).

This research is intended to reveal how big the influence of the success of Operational Audit and the Complexity of Internal Control of Digital Machines on Employee Performance (Ardiansyah, 2018). Based on that intention, then the aims and objectives of this research are: To determine the effect of Operational Audit Success on employee performance (Hura, 2017) .Determine the effect of Digital Machine Internal Control Complexity on employee performance (Andayani, 2016). Implementation internal control effect to audit quality (Mayasari, 2017)

### METHODS

The analytical method used is Descriptive and Quantitative Verification. In Research method many analytical method (Firdaus, 2018). In this study the population chosen by the author was part of the auditor division at the Bandung City Inspectorate by taking samples

using a questionnaire. And then the data is processed using SEM-PLS (Hair, 2017).

## RESULTS AND DISCUSSION

With this, Operational Audit Success provides changes to employee performance, after seeing the research findings above, it shows that Operational Audit Success is already in the very good category but not perfect. This is caused by the GAP as follows.

The condition dimension shows that the Bandung City Inspectorate is still imperfect in certain conditions regarding reference to findings related to existing criteria. Therefore the company cannot reach the target because it does not yet support sufficient evidence so that it is difficult for the company to prepare reports and prepare recommendations to overcome audit problems.

The criteria dimension shows that in the preliminary stage, the audit department has not fully reviewed the company's written documents regarding the criteria, goals and objectives of the company. This is due to insufficient expertise and technical training so that companies cannot use their professional expertise carefully and thoroughly as an auditor.

The cause dimension shows that the audit department has not been able to find out the causes of the efficiency of the company's production activities so that the data and information collected, processed and tested while carrying out audit tasks on agency activities have not been presented properly.

Based on the results of testing the hypothesis above, it shows that the auditor's Inspectorate can significantly influence the quality of Operational Audit Success

**Tabel 1 Hypothesis Testing Results**

Statistic hypothesis	Path Coefficient	t-count	p-values	Inform
$H_0 : Y_{11} = 0$ $H_1 : Y_{11} \neq 0$	0.611	5,134	0.000	$H_0$ Rejected
$H_0 : Y_{12} = 0$ $H_1 : Y_{12} \neq 0$	0.334	2,560	0.011	$H_0$ Rejected

Source: data that has been processed by the author (2022)

## CONCLUSION

Based on the results of research that has been done through phenomena, problem formulation, hypotheses and research results. Then the conclusions of this study are as follows: The success of the Operational Audit affects employee performance and has been going very well because the Success of the Operational Audit has made changes to employee performance but it has not been perfect because there are still constraints on the dimensions of conditions, criteria and causes at the Bandung City Inspectorate and The complexity of Digital Machine Internal Control affects employee performance at the Bandung City Inspectorate. However, the dimensions of the control environment, control activities and monitoring are still experiencing problems even though they can be said to be good.

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