



Human Resource Management Audit on Employee Performance at PT.XYZ

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Abstract. Competition in the business world in the era of globalization requires companies to compete and survive. Human resources (HR) have an important role in the level of effectiveness of company performance because they are valuable assets and a source of competitive advantage for the company. Therefore, HR management needs to be managed well in accordance with the company's business needs. Human resource management audits are one method to ensure that the HR function is running well in achieving overall company goals. The aim of this research is to evaluate human resource management audits and HR management at PT. XYZ to assess the effectiveness, efficiency and economics of employee performance. This research uses a qualitative approach with data collection techniques through observation, interviews and documentation. The collected data was analyzed using descriptive analysis techniques. Based on the results of research that has been carried out, it is known that the human resource function activities at PT. XYZ and termination of employment relations. Meanwhile, activities that have not been carried out effectively, efficiently and economically are recruitment, employee training and development, compensation and remuneration, and employee job satisfaction.

Keywords: Management Audit, Human Resources, Effectiveness, Efficiency, Economics, Employee Performance

1 Introduction

Competition in the business world in the era of globalization continues to grow and be competitive, causing many companies to try to compete and survive. Economic and business conditions in the business world require companies to adapt according to the wishes of society so that companies can continue to carry out their business activities.

One type of industry that is developing is the ready-made clothing or garment industry. Basically, the world of the garment industry is an industry based on creativity. As the number of garment industries increases, garment quality is not only measured by a person's originality and creativity in presenting designs and product results, but must also pay attention to quality control. The goal is to continuously obtain goods that

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meet the desired quality standards and be able to control, select and assess the quality so that the target market is satisfied. Efforts made to maintain the pace of the garment industry are by having superior and skilled human resources. [1]

The existence of human resources in a company has a big influence on the level of effectiveness of its performance because it is one of the company's valuable assets and is one of the sources of competitive advantage that the company has. Successful companies are able to view human resources (HR) as assets that must be managed according to business needs. [2] Human resources are the main factor in a company. As the main factor that can influence the effectiveness and efficiency of a company, human resources require special attention and must be managed well so as to create quality human resources that can support the company's achievement of competitive advantage. So a human resource management audit is very important to monitor the effectiveness and efficiency of the HR function in managing human resources in the company so that it can survive economic challenges.

According to Sugiharto and Susalit [3] Management audit is an examination of management or management or operations in helping a company achieve the best results with efficiency, effectiveness and added value. Management audits are carried out in order to analyze, assess, review and weigh the results of the company's work compared to various predetermined standards or guidelines determined by the company.

According to Bayangkara [4] there are several things to be achieved through a human resource management audit which is the aim of carrying out the audit, including: 1) Assessing the effectiveness of the HR function, 2) Assessing whether the human resources program or activity has run economically, effectively and efficient. 3) Ensure compliance of various HR programs or activities with legal provisions, regulations and policies applicable in the company. 4) Identify various things that can still be improved regarding human resources activities to support their contribution to the company. 5) Formulate several appropriate improvement steps to increase the economics, efficiency and effectiveness of various human resources programs or activities.

In this research, the audit was carried out at PT.XYZ. PT. XYZ is a company operating in the garment industry in Sukabumi Regency. Established on 01 November 2013 with the company status still TLLDP (Other Places Outside Customs Area) declared as Bonded Zone (KB) Number 1920/KM.04/2014, on 30 September 2014. This company is a CMT (cost making trimming) Company, collaborates with vendors based in Korea. This company really absorbs a lot of human resources around the factory environment. Human resources are important and needed by this company, so companies need to manage their human resources, paying attention to things that are important points in it, starting from the recruitment process, training, performance appraisal, safety, and up to providing compensation to workers. From these programs, problems may arise that cause human resource activities or functions to run ineffectively and cause losses for the company or for the human resources themselves. Therefore, companies need competent resources in every field of work. All divisions are required to do their work well and honestly. However, not all employees are aware of this. One of the irregularities that occurs in this company itself is working hours.

Dept	Number of employees	Working hours/day	Salary/day	1 hour overtime	2 hour overtime
warehouse	50	8 hour	Rp.159.661	Rp.29.071	Rp.67.832
Cutting	70	8 hour	Rp.159.661	Rp.29.071	Rp.67.832
Sewing	723	8 hour	Rp.159.661	Rp.29.071	Rp.67.832
Finishing	83	8 hour	Rp.159.661	Rp.29.071	Rp.67.832
Packing	80	8 hour	Rp.159.661	Rp.29.071	Rp.67.832

The table above shows the number of employees, working hours, daily salary, and additional time per hour. Overtime is another word for additional paid time, while scorching is additional time that is not paid for certain reasons in accordance with company policy. At PT.XYZ Usually the company gives a suspension of 1 hour to each department that does not reach the target, which means that each employee suffers a loss of unpaid labor amounting to IDR 29,071/day. In the regulations contained in the PT. Collective Work Agreement (PKB). XYZ article 22 first point reads "Work carried out by workers exceeding 8 hours a day or 40 hours a week, as well as work carried out during breaks, weekly breaks and official holidays is overtime work and is carried out with permission from the employment service." Which means that the policies regulated by the company are not in accordance with the reality in the field.

Companies must have compensation management that can support increasing company performance by meeting employee needs. Good compensation management will be able to maintain and retain employees well. Thus, employee turnover and employee absenteeism levels will be lower. [5]

This requires a human resource management audit to make it easier for company management to identify deviations that occur and identify whether employees have done their work well in accordance with the Company's Operational Standards (SOP).

Based on the background above, the author is interested in conducting research on human resource management audits and is expected to provide an evaluation of the company's operational activities and provide recommendations to increase the company's productivity in managing human resources at PT. XYZ with the title "Human Resource Management Audit of Employee Performance at PT. XYZ".

2 Study of Literature

2.1 Auditing

According to Alvin Arens' book [6] Auditing is the accumulation and evaluation of evidence regarding assertions about information to determine the level of conformity between assertions and established criteria and to report the results to interested users. The audit must be carried out by a competent and independent person.

2.2 Management Audit

According to Bayangkara [7] Management Audit is an evaluation of the efficiency, effectiveness and economics of company operations. Sugiharto [8] said that a management audit is an examination of management, management or operations to help an organization achieve the best results in terms of efficiency, effectiveness and added value.

2.3 Human Resource Management Audit

Bayangkara [9] HR audit is a comprehensive assessment and analysis of HR programs. HR audits emphasize the assessment (evaluation) of various HR activities that occur in the company in order to ensure whether these activities have been carried out economically, efficiently and effectively in achieving their objectives as well as providing recommendations for improvements to various deficiencies that still occur in the audited HR activities to improve performance of the program/activity.

2.4 COSO Theory

Definition of internal control according to the Committee of Sponsoring Organization of Treadway Commission (COSO) 2013 Internal Control is a process, effected by an entity's board of directors, management, and other personnel, designed to provide responsive assurance regarding the achievement of objectives relating to the achievement of objectives relating to operations, reporting, and compliance.

In other words, internal control is a process, which is influenced by the board of directors, management and other personnel within the company, which is designed to provide adequate assurance of the achievement of operational goals, reporting and compliance with applicable regulations.

Meanwhile, according to internal control researchers, the processes that must be carried out by company personnel to achieve company value include objectives, operations, reporting and compliance with Standard Operating Procedures (SOP).

2.5 Effectiveness, Efficiency and Economics

The most important principle in management audits is 3E (economisation, effectiveness and efficiency) which is used as a standard [10]. Economisation is related to how the company obtains the resources that will be used in each activity.

Efficiency is related to how a company carries out its operations, so that optimal use of its resources is achieved. Efficiency is related to work methods (operations). Effectiveness is a measure of output. This opinion more or less means that effectiveness is the level of organizational achievement of set targets and efficiency is the minimal use of raw material, money and human resources to produce as much output as expected.

2.6 Employee Performance

Performance is the result of work related to organizational goals such as quality, efficiency and other criteria of effectiveness [11]

Dickdick, Djaka and Suhenda [12] state that performance is the result of total and quality work achieved by an employee in carrying out tasks in accordance with the responsibilities given to him. So it can be concluded, employee performance is the performance of employees in carrying out tasks that have become their obligations and responsibilities in accordance with their field of expertise.

3 Research Methods

3.1 Research Methodology

Basically, the implementation of this research uses qualitative methods, where this approach aims to highlight facts, circumstances, variables and phenomena that occurred during the research. In this case, researchers will focus on describing and describing research using a descriptive approach so that they can describe in detail to assess the effectiveness, efficiency and economics of employee performance.

3.2 Research Subjects and Objects

The subjects of this research were personnel managers and employees of PT. XYZ and the object of this research are the programs and activities of the Human Resources function at PT. XYZ includes human resource planning, recruitment, employee selection and placement, employee training and development, employee performance assessment, career planning and development, employment relations, compensation and remuneration, occupational safety and health, employee job satisfaction, and termination of employment. (layoffs).

3.3 Data Collection Techniques

1. Observation

Observations were made on the scope that is the target of the HR management audit, namely human resource planning, recruitment, selection and placement of employees, employee training and development, employee performance assessment, compensation and remuneration, employment relations, occupational safety and health, employee job satisfaction. , as well as termination of employment (PHK).

2. Interview

Researchers used the interview method to obtain data directly from the source, namely the personnel manager and several employees at PT. XYZ.

3. Documentation

Documentation techniques are collecting data obtained from notes, reports and documents contained in PT. XYZ which is related to the research conducted, for example company profile, organizational structure, employee job descriptions, and company regulations and company operational standards (SOP).

3.4 Data Analysis Techniques

The data analysis technique used in this research uses descriptive analysis techniques with a qualitative approach. The stages of data analysis activities in this research are data reduction, data presentation and drawing conclusions.

3.5 Research Paradigm

This research paradigm includes preliminary audit, review and testing of management controls, detailed audit, and reporting audit results.

3.6 Framework of Thinking

Researchers only focus on the human resources function to assess and analyze activities and programs and follow up on problems found.

The scope of this research is: (1) R Planning (4) Employee training and development, (5) Employee performance assessment, (6) Compensation and remuneration, (7) Occupational safety and health, (8) Employee job satisfaction, (9) Termination of Employment Relations (PHK), (10) Employment relations, (11) career planning and development.

4 Results and Discussion

4.1 Preliminary Audit

In this preliminary audit the author made observations at PT. XYZ to obtain information about the company's background and identify problems related to the activities of the human resources function and then determine an interim audit. The purpose of this preliminary audit is to assess the effectiveness, efficiency and economics of human resource management activities which are divided into four elements, namely:

1) Criteria (criteria)

The criteria used in the audit process are documents that cover human resource activities at PT. XYZ In this case the author obtains the organizational structure, company profile, regional regulations, and laws related to human resources functions.

2) Conditions

Conditions are conditions or events that actually occur within PT. XYZ . In this case, the author made direct observations to see events that actually occurred within the company and collected relevant and competent evidence.

3) Causes

Cause is an action carried out by the management or employees of PT. XYZ handles human resources. In this case the author conducted interviews with the personnel manager and several employees to find out about human resource activities at PT. XYZ.

4) Consequences (effet)

Consequences are impacts that arise as a result of the implementation of causes and are also the result of a comparison between criteria and causes. In this case the author compares the criteria/standards used by PT. XYZ with real actions taken related to activities in the human resources function.

4.2 Review and Test of Controls

In this control review and testing, the author reviews the evidence obtained to become audit findings and audit objectives. Furthermore, the author also carried out direct control testing by conducting interviews regarding the human resources function with the main director and managers in accordance with the audit program that had been created.

4.3 Audit Details

The following are the results of a follow-up audit of activities in the human resources function at PT. XYZ.

1) HR planning

- Condition: The condition of HR planning at PT.XYZ has been clearly documented and there are procedures governing HR planning.
- Criteria: PT.XYZ Collective Labor Agreement (PKB) regulations article 13 CHAPTER IV.
- Cause: HR planning at PT. XYZ has been clearly documented in the company's cooperation agreement (PKB) book.
- Consequences: Availability of human resources that meet the qualifications according to the available work fields.

2) Recruitment

- Conditions: Management has determined the requirements or qualifications needed by the company through an examination/test process first. In the recruitment process, we also look at whether there is a familial relationship between the accepted applicants and company officials.
- Criteria: PT Collective Work Agreement (PKB) regulations. XYZ article 12 CHAPTER IV concerning procedures for accepting new employees, point 2, explains that in recruiting workers, the Company will prioritize children of workers whose employment relationship has been terminated due to death, elderly or medically unfit to take the test for accepting new prospective workers.
- Cause: This company prioritizes applicants who meet the qualifications required by the company, but apart from that, personnel management also prioritizes applicants who enter through labor unions or other individuals who act as brokers or recipients of extortion (illegal levies). Applicants pay facilitation payments to those receiving

extortion so they can be easily accepted into the company. The recipients of this extortion are labor unions, RT, RW and even personnel management.

- Consequences: The result of this ineffective recruitment process is that there are many applicants who do not meet the qualifications required by the company due to fraud in the recruitment process, they prioritize applicants who enter using kick-backs compared to applicants who meet the required qualifications.
- 3) Employee Selection and Placement
- Conditions: The employee selection and placement process is in accordance with the laws and regulations set by PT management. XYZ, but these regulations cannot be accessed by outside parties.
 - Criteria: Law of the Republic of Indonesia No.13 of 2003 concerning Employment Chapter VI Article 32.
 - Cause: If the prospective employees have met the required qualifications, they will continue with a medical test. If they pass the medical test, the prospective employees will continue with tests according to their respective fields of work. If prospective workers have gone through a series of tests, the company will consider whether or not to accept them as workers with a trial period of 3 months from the time they start working at the Company.
 - Consequences: the company gets human resources according to the fields needed.
- 4) Employee Training and Development
- Condition: There is no Training and Development Program at PT. XYZ.
 - Criteria: Law No.13 of 2003 concerning Employment Chapter V article 9.
 - Cause: Employees only take tests at the beginning of entry according to their respective fields of work during the recruitment process.
 - Consequences: PT employees. XYZ has not been able to improve its skills and abilities in carrying out its duties and responsibilities.
- 5) Career planning and development
- Condition: PT. XYZ has a clear career planning and development program for all its employees where all employees have the right to the opportunity to pursue their career to a higher level than the position they currently hold.
 - Criteria: PT Collective Work Agreement (PKB) regulations. XYZ article 17 CHAPTER IV concerning Promotion, Transfer and Demotion.
 - Cause: PT. XYZ has a clear employee planning and development program for all its employees.
 - Consequences: Every employee has the same opportunity to pursue a career to a higher level of position so that employees will try new things and try to compete with other employees to improve their skills, knowledge and understanding of the technical problems of their respective jobs.
- 6) Employee Performance Assessment
- Conditions: Performance assessments are carried out by superiors/leaders to their subordinates in each company department. Each employee is assessed according to the assessment in the Company Operational Standards (SOP).
 - Criteria: There are no criteria in Performance Appraisal.
 - Cause: The company does not yet have clear legal standards or regulations that regulate the assessment system if fraud occurs in conducting performance assessments.

- Consequences: The performance appraisal system does not rule out the possibility that the performance appraisal will be ineffective. For example, employees who have a close relationship with their superiors will be given a good evaluation even though their work is not good.
- 7) Compensation and Remuneration
- Condition: The compensation structure and policy at PT.
 - Criteria: PT Collective Work Agreement (PKB) regulations. XYZ CHAPTER VI articles 23-28, CHAPTER VII articles 29-42.
 - Cause: According to PT policy. XYZ company provides various compensations such as leave, incentives, grades, position pay, and other benefits. However, in reality the company does not fulfill or violates the Collective Labor Agreement Regulations. For example, the company eliminates menstrual leave and maternity leave.
 - Consequences: The company violates the Collective Labor Agreement (PKB) regulations.
- 8) Employment Relations
- Condition: PT. XYZ maintains good employment relations between management and its employees.
 - Criteria: PT Collective Work Agreement (PKB) regulations. XYZ CHAPTER XIII Articles 65-66 concerning settlement of complaints.
 - Cause: Management of PT. XYZ provides assistance to employees when they experience difficulties or complaints and management also provides freedom of opinion to each employee.
 - Consequences: Complaints about freedom of opinion, employee complaints and problems to management can create a good relationship between employees and management.
- 9) Employee Job Satisfaction
- Condition: The cause of many complaints regarding employee job satisfaction is based on working hours that do not comply with regulations. These complaints are seen from the suggestion boxes that have been provided by management to accommodate all employee complaints.
 - Criteria: PT Collective Work Agreement (PKB) regulations. XYZ CHAPTER V articles 21-22 concerning working time and overtime.
 - Cause: At PT. XYZ is the main factor that employees experience complaints about working hours that do not comply with regulations. They complained that the policies set by the company did not match the reality on the ground. It is stated in the Collective Labor Agreement (PKB) that workers who exceed working hours by more than 8 hours a day will enter overtime, meaning additional paid time. Meanwhile, at PT.
 - Consequences: Departments that do not achieve target results will receive additional unpaid time of 1 hour of work. which means that employees suffer unpaid labor losses for 1 hour of work worth 1 hour of overtime pay, namely Rp. 29,071/day.
- 10) Occupational Safety and Health
- Conditions: In order to maintain the safety and health of employees, PT. XYZ provides the work safety protective equipment required for each job. Employees must use this protective equipment while inside the company.

- Criteria: Collective Labor Agreement (PKB) Regulations CHAPTER VII Articles 29-30 concerning Safety, Health and Work Equipment.
- Cause: Every 3 months, company leaders in each department provide guidance to their employees on how to use good work protection equipment to avoid work accidents. The leadership gives these directions during a meeting with all employees before entering the work area. For example, by providing training to employees if a fire occurs within the company. The company provides PPE to employees according to the work area and risk level measured in HIRA.
- Consequences: With training on the use of protective work equipment for employees, employees can be more careful at work and understand the use of each work protective equipment to protect themselves from work accidents.

11) Termination of Employment

- Condition: PT. XYZ has documented written regulations regarding Termination of Employment Relations and Collective Labor Agreement Regulations (PKB). Employees know their rights and obligations in the event of termination of employment by their superiors of their own free will or not. The company will give a verbal warning, then SP1, SP2, and SP3.
- Criteria: PT Collective Work Agreement (PKB) regulations. XYZ CHAPTER XII Article 60-61 concerning Termination of Employment (PHK).
- Cause: PT. XYZ terminates employment of employees who fall into the categories stated in the Employment Agreement Regulations above. But the most common is termination of employment during the probationary period, where during the probationary period the employee will receive a performance assessment in the form of work quality, discipline and attendance.
- Consequences: Termination of employment at PT. XYZ has been documented in the Collective Labor Agreement Regulations (PKB) so that employees can know their rights and obligations in the event of Termination of Employment (PHK).

5 Conclusions and Recommendations

5.1 Conclusion

1) Human Resource Planning

Human resource planning at PT. XYZ has been running effectively because the planning has been clearly documented and there are procedures that regulate HR planning so that human resources are available that meet the qualifications according to the available work fields.

2) Rekrutmen

The company informs clearly about the qualifications required by the company but at PT. In XYZ, there is a phenomenon or problem at the time of employee recruitment, personnel management collaborates with parties outside the company/recipients of extortion to prioritize employees who enter through facilitation payments given to recipients of extortion. As a result, many applicants do not meet the qualifications required by the company due to fraud during the recruitment process so that the recruitment process at PT. XYZ cannot be said to be effective yet.

3) Selection and Placement of employees

Employee selection and placement process at PT. XYZ has been running effectively. Personnel management selects employees during recruitment with a series of tests and then after passing the test employees are given a probationary period of 3 months.

4) Employee training and development

At PT. XYZ does not implement an employee training and development program, employees only take tests at the beginning of entry according to their respective fields of work during the recruitment process. As a result, employees of PT. XYZ has not been able to improve its skills and abilities in carrying out its duties and responsibilities. So that employee training and development at PT. XYZ is not yet running effectively.

5) Career planning and development

In the career planning and development process at PT. XYZ has been running effectively because the company has a clear employee planning and development program so that every employee has the same opportunity to pursue their career to a higher level of position so that employees will try new things and try to compete with other employees to improve their skills. , knowledge and understanding of the technical issues of their respective jobs.

6) Employee Performance Assessment

The company does not yet have legal standards or clear regulations that regulate the assessment system if fraud occurs in carrying out performance assessments, meaning that the performance assessment process is not yet efficient.

7) Compensation and remuneration

The compensation structure and policy at PT. This has not worked effectively and economically.

8) Employment Relations

Employment relations have been running effectively because the relationship between management and employees is good. Management of PT. XYZ provides assistance to employees when they experience difficulties or complaints and management also provides freedom of opinion to each employee.

9) Employee job satisfaction

The cause of many complaints regarding job satisfaction is based on working hours that do not comply with regulations. These complaints are seen from the suggestion boxes that have been provided by management to accommodate all employee complaints. Employees who do not achieve target results often receive suspensions or additional unpaid work time, resulting in unpaid labor losses worth IDR 29,071/day. Which means employee job satisfaction has decreased and is not yet running economically.

10) Occupational safety and health

The occupational safety and health program has been running effectively because PT. Leaders in each department provide guidance once every 3 months in meetings before entering the field area to avoid work accidents.

11) Termination of Employment (PHK)

The Termination of Employment (PHK) process has run efficiently because PT. XYZ has documented written regulations regarding Termination of Employment Relations and Collective Labor Agreement Regulations (PKB). Employees know their rights and obligations in the event of termination of employment by their superiors of their own free will or not. The company will give a verbal warning, then SP1, SP2, and SP3. So that employees can know their rights and obligations in the event of Termination of Employment (PHK).

5.2 Suggestions

Based on the research results, the author provides suggestions that may be useful for improving the management and implementation of human resource activities at PT.XYZ The suggestions given are as follows:

1. In the employee recruitment or recruitment process, the company should tighten the rules regarding employee recruitment procedures so that at the time of recruitment it is truly free from bias, whether it is fraud from within the company in the form of its management or from outside parties in the form of RT, RW, community organizations. If someone is caught receiving kickbacks, they should immediately report it to the authorities.
2. PT XYZ should have an employee training and development program. because this employee development program is very important because it can improve the skills

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