GOOD CORPORATE GOVERNANCE (GCG) AND TALENT ANALYSIS MANAGEMENT FROM EMPLOYEE PERSPECTIVE

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Abstract: Human resources play an important role for driving the company. Companies can mobilize their employees in maximizing their duties can reduce the negative impact of environmental factors, and will improve the company's financial performance. The purpose of this study is to analyze the role of applied GCG and Talent Management from an employee perspective, a case study of BPR Bakti in Sidoarjo. This study uses a qualitative descriptive approach, because it wants to solve problems related to employee performance at BPR Bakti, seen from the implementation of Good Corporate Governance and Talent Management. The stages of this research: (1) identify the role of GCG; (2) identify the role of Talent Management; (3) Identification of employee performance; and (4) analysis of the role of GCG and Talent Management in the context of developing effective employee performance. Based on the results of the study, it shows that the company has not implemented GCG related to employee performance, openly, and has not implemented Talent Management. The company also has not compiled employee personal development in the form of training and has not mapped the competencies of each employee, and there is no guidance, education and empowerment for employees as future leaders. The measurement of employee performance indicators is also not owned by the BPR, so there is no evaluation or assessment of employee performance. The factor that supports the performance of this BPR is the loyalty of the employees who work there.

Keywords: Good Corporate Governance, Talent Management, Performance

1. Introduction
Knowledge Management is a knowledge management concept that seeks information on how to select, manage, and utilize resources efficiently (Puspitarini and Panjaitan, 2018). Regarding human resources, about how employees can maximize their duties by minimizing the negative impact of environmental and social factors, will improve financial performance and have an impact on business sustainability (Vasantha and Kennedy, 2017). Utilization of science and technology, causes resources to be used efficiently, thus making the Company have a competitive advantage. One of the factors that give the Company a competitive advantage is Intellectual Capital. If the Company owns and manages Intellectual Capital properly, it will provide higher value for investors. That is, Intellectual Capital has a positive effect on the company's performance (Kamal, et al., 2012).

Companies also need to pay attention to the potential development of human resources that exist in each individual employee. How an organization manages the talent that already exists in every employee is not an easy thing (Munir, 2019). The first and foremost factor related to
innovation in organizations is the human problem (Kiantoa et al., 2017). The term talent management or talent management is currently not widely realized in organizations. According to Munir (2019), if talent management has been carried out properly, it will be closely related to employee performance appraisals.

When the company invests in talent management it can produce quality work and high performance, so it can be stated that there is a significant relationship between talent management and employee performance (Octavia and Susilo, 2018). Good employee performance can be seen from several factors such as quality, quantity, and timeliness of employees when completing their tasks based on predetermined standards (Panjaitan, 2021). Talent Management is related to finding the right person for the right disposition, according to the person's skills (Garavan et al., 2012).

Employee involvement can be influenced by several factors, including organizational factors (management style, job rewards, etc.), work factors (work environment, task characteristics, etc.), and individual factors (physical energy, self-awareness) (Sun and Bunchapattanasakda, 2019). Improving the work environment in all aspects including the physical, emotional, and effective leadership environment gives positive and healthy results in each of their jobs (Panjaitan, 2021). Employees who have the ability to develop knowledge through information technology can improve knowledge management skills and the dynamics of the work environment that is positively associated with innovation (Soto-Acosta et al., 2018).

This study chose the BPR object in Sidoarjo because Sidoarjo had an accelerated economic growth in 2018 of 6.05 percent, an increase from the previous year of 5.58%. The achievement of Sidoarjo's economic growth, accelerated the performance of the business field. In addition, the Human Development Index (IPM) in Sidoarjo continues to increase. In 2018, 79.50 were in the "high" range or in fourth position based on data from the Sidoarjo Regency Communications and Information Office (2020).

The difference in this research is the analysis of the application of governance and talent management at BPR Bakti, Sidoarjo, from the perspective of employees. BPR Bakti, according to data processed by researchers, is a BPR which, despite the Covid-19 pandemic, experienced a 15% decrease in income, but costs incurred related to salaries and training actually increased by 3% compared to 2019.

Companies that can implement good governance can increase the confidence and trust of company stakeholders (Hanggraeni, 2015). What is meant by stakeholders here include: investors, suppliers, customers, and also employees. Employees are human resources and as one of the elements that can improve the company's performance (Anifowose et al., 2018). Employees as central players in the organization, require special attention (Hardy et al., 2020) especially in dealing with the current Covid-19 Pandemic.

The urgency of this research is that if the BPR is able to pay attention to employee performance properly, it is expected that the welfare of the employees in it will also increase. The specific specifications of this research focus more on the implementation of Good Corporate Governance (GCG) and Talent Management, from an employee perspective, at BPR Bakti in Sidoarjo. The purpose of this study is to analyze whether the applied GCG and talent management have an impact from the employee's perspective.

2. Literature Review

1) Good Corporate Governance (GCG)

The process and structure established by the Company, with the main objective of increasing shareholder value and paying attention to the interests of other stakeholders, is
the definition of Corporate Governance (Hamdani, 2016). One of the goals and benefits of GCG is: to encourage actions and decision-making by shareholders, members of the board of commissioners, and board members based on high moral values and compliance with applicable laws and regulations, as well as awareness of the Company's social responsibility to stakeholders, as well as environmental sustainability around the Company (National Committee on Governance Policy, 2006). There are 5 pillars of GCG according to KNKG (2006), namely: Transparency, Accountability, Responsibility, Independence, and Fairness or Fairness or abbreviated as Tariff.

What is meant by Transparency is the availability of important and relevant information, which is easily accessible and understood by stakeholders. What is disclosed is not only what is required by laws and regulations, but also other important matters that are necessary for stakeholders, including employees. While what is meant by accountability is accountability for performance in a transparent and fair manner. Therefore, there must be a measure of the performance of a company, taking into account the shareholders and other stakeholders. Responsibility means compliance with laws and regulations and responsibility for the community and the environment, so that sustainability can be maintained as a good corporate citizen. What is meant by independence is independent management, so that each organ in the company does not dominate each other and there is no intervention from other parties. The last pillar is fairness and equality, which means always paying attention to the interests of shareholders and other stakeholders, based on fairness and equality.

Research conducted by Amri, et al., (2016) with the title "The Influence of Good Corporate Governance on Employee Performance at PT. Aditec Cakrawiyasa, Semarang” shows that there is a positive influence of the Good Corporate Governance variable on performance. Likewise, research by Puspitarini and Panjaitan (2018) on "The Influence of Governance, Performance, and Company Characteristics on Disclosure of Intellectual Capital of Property and Real Estate Companies Listed on the IDX for the Period of 2012-2016" shows that governance has a significant effect on intellectual capital disclosure.

Research on companies listed on the Pakistani capital market with the title "How Intellectual Capital Moderates the Relationship between Corporate Governance and Firm Performance in the Capital Market of Pakistan: A Conceptual Review and Proposal" shows that (1) corporate governance is proxied by board independence, financial board expertise, gender diversity has a positive effect on firm value; (2) corporate governance which is proxied by board size, audit committee size and CEO duality has a negative effect on firm value; and (3) intellectual capital strengthens corporate governance on firm value (Khan and Ali, 2017).

2) Talent Management

What is meant by talent management or talent management is strategic management to manage the flow of talent in the organization, with the aim of ensuring the availability of a suitable supply of talent between jobs and the right people, at the right time. Talent management is called Human Capital Management (HCM), Human Resources Information System (HRIS), or Human Resources Management Systems (HMS). Employees who are identified as leaders in the future of the company in the sense that there are talented people are objects in the application of talent management (Darmin and Afifah, 2011).

In practice, companies that implement talent management have an impact on the
commitment of potential employees and the development of leadership competencies (Mensah, 2019). Talent management has the view that “talent” must be identified, nurtured and managed differently, thereby generating competitive advantage through human resources (Gallardo-Gallardo and Thunnissen, 2016). Talent management practices have direct and indirect positive effects on talent outcomes.

Manpower development does not only require recruiting and inculcating new talent, but also re-skilling workers through training (Panjaitan, 2021). Training can improve creative thinking processes and strengthen employees' skills in carrying out their duties (Jiang, et al., 2012). Companies need to apply new digital skills as a condition for their workforce, for the sake of the Company's sustainability and competitive advantage (Karacay, 2018; Whysall et al., 2019).

The purpose of talent management is to develop the best top management, so that they can face competition in finding good external candidates to fill key jobs, retain someone who is talented in order to develop a career, have the best players as the key to success for future business success (Munir, 2019).

The benefits of implementing talent management for organizations or companies include: (1) increasing customer satisfaction; (2) improve quality, productivity, and capability, as well as profitability; (3) reduce employee turnover rate; and (4) mapping employee career development (Munir, 2019). On the other hand, the benefits felt by employees include: (1) increasing motivation and commitment, especially related to career paths; (2) increase job satisfaction; and (3) increasing knowledge regarding the contribution to the Company's goals (Munir, 2019).

The results of research conducted by Bibi (2019) on “Impact of Talent Management Practices on Employee Performance” show that there is a relationship between recruitment, training and talent development on employee performance. Likewise, research from Kardo, et al., (2020) entitled "The Influence of Talent Management and Knowledge Management on Employee Performance at the Batu Regency Transformer Center" shows that the higher the talent management the company has, the better the company's performance will be. An important component of an organization's talent management strategy is employee training and development. Companies that pay attention to employee training and development can improve employee performance (Kardo, et al., 2020).

3) Performance

Performance (Performance) is the result of work that can be achieved by a person or group of people according to their respective authorities and responsibilities in an organization (Prawirosentono, 2012). Performance is a description of the achievement of the implementation of a program of activities in realizing the goals, objectives, vision, and mission of the organization. Performance can be measured if an individual or group of employees already has the success criteria set by the organization (Rachmadinata and Ayuningtias 2017). Without benchmarks, it is impossible for a person or organization's performance to be known (Moehleriono, 2014).

Employee performance is a person's success in doing a job during a certain period (Amri, et al., 2016). Employees who have competence and talent, need to be assessed. Things that affect the assessment, among others, are related to their duties and responsibilities. The assessment must be measurable, so as to provide an overview of employee performance. The employee performance appraisal process will result in an evaluation of the employee's
past work performance and to predict their performance in the future. Performance evaluation can be a very relevant mechanism to guide employee behavior (Jiang, et al., 2012). If the assessment has been carried out, there needs to be feedback to employees in order to improve performance that is less precise and improve performance that is already good. Therefore, the feedback process on employee performance appraisal needs to be done through interviews.

According to Björkman (2013), employees who have been identified as talented employees by the Company are likely to accept ever-increasing demands for performance, an increased commitment to building their skills and actively support the Company’s strategic priorities compared to employees whose talent status is not identified. Dries (2013) argues that it is necessary to consider the psychological response of employees when identifying employee talents.

Research conducted by Rachmadinata and Ayuningtias (2017) on Lintasarta employees in Jakarta City shows that talent management has an effect on employee performance. Even according to Munir (2019) there is a reciprocal relationship between talent management and performance appraisal. When the employee performance appraisal has obtained results, the next step is to strengthen talent management. The competencies possessed by employees will be developed and become a performance assessment at the end of the period. This research is also supported by Panjaitan (2021) about the performance of employees at PT. Ditoeku shows that both talent management and knowledge management have a positive effect on employee performance. The stage of the art of this research can be seen in Figure 1:
and employee performance appraisal. When there are results of employee performance appraisals, the next step is to strengthen talent management. Every competency that exists in each employee will be managed, developed and at the end of each period their performance will be assessed. Those who judge can be from their direct superiors, themselves, colleagues or team members, customers, according to their respective positions. The object of the assessment includes work performance and personality. Assessment is carried out once a year or per semester. Performance appraisal is based on the job description of each employee, and has quantitative measurements. The results of the assessment are given to the employee followed by a feedback process to the employee. Yunanto and Setyanto's (2020) research on "The Role of Employee Performance in Mediating the Impact of Corporate Governance on Financial Performance" shows that corporate governance has a positive impact on financial performance. In addition, employee performance mediates the impact of corporate governance on financial performance. The research currently being conducted in 2021 combines the roles of Good Corporate Governance and Talent Management, viewed from the perspective of employees at BPR Bakti in Sidoarjo Regency.

3. Research Method

This study uses a qualitative descriptive approach, because it wants to solve problems related to employee performance at BPR Bakti, seen from the implementation of Good Corporate Governance and Talent Management. Qualitative research is a research method based on the philosophy of postpositivism, which is used to examine the condition of natural objects with the researcher as the key instrument. Researchers participated for a long time in the field and recorded carefully what happened, carried out reflective analysis of various documents and compiled research reports. This research emphasizes more on the process than on the product, and emphasizes more on meaning. The results of qualitative research emphasize meaning rather than generalizations (Sugiyono, 2020).

The research instruments were two groups of researchers, namely instruments from BPR employees and academics, namely UKDC lecturers who played a role in designing research concepts, thinking frameworks, determining objects, collecting data, analyzing data, and formulating models. The data collection technique was done by triangulation, the data analysis was inductive. The data collection techniques are:

1) Field Study

The research was conducted by being directly involved in the object of research with the following techniques: (a) documentation, data collection was carried out by documenting the records contained in the BPR; (b) Observation, in the form of visits by researchers to the location that is the object of research to obtain an overview and identify problems; (c) Interview, which is a question and answer session between the researcher and the BPR to strengthen the research results.

2) Literature study is carried out by collecting literature from books, journals, laws, articles containing concepts related to the formulation of the problems discussed later, and becoming the theoretical basis for solving problems.

The sample of data sources in this study is the BPR who is an employee, working at the BPR in relation to employee performance. In this sample, the number of people is not determined but the extent to which people are able to explain various aspects related to the role of Good Corporate
Governance and Talent Management from the perspective of employees. The variables of this research are Good Corporate Governance, Talent Management, and Employee Performance of BPR Bakti in Sidoarjo.

Details of the research as a whole along with the stages are as follows:

1) Identify the role of Good Corporate Governance
   Conducted observations and interviews with 7 BPR Bakti employees as respondents to explain the role of GCG in developing employee performance.

2) Identify Talent Management roles
   Conducted observations and interviews with 7 BPR Bakti employees as respondents related to talent management to explain the impact of Talent Management in developing employee performance that makes employees loyal to BPR.

3) Identification of employee performance development
   Identifying employee performance including promotions, transfers, and so on.

4) Analysis of the role of Good Corporate Governance and Talent Management in order to strengthen effective employee performance: conduct an in-depth analysis of BPR employees to understand in detail the role of Good Corporate Governance and Talent Management that can develop employee performance and competence to the fullest.

4. Analysis and Discussion

1) Identify the Role of Good Corporate Governance
   In examining the role of Good Corporate Governance, there are 22 indicators of GCG assessment seen from Transparency, Accountability, Responsibility, Independence, and Fairness (TARIF). These indicators are in the form of questions including:
   - Was there any socialization about the Company's goals, including the vision and mission at the beginning of becoming an employee;
   - Is there any socialization when entering as a new employee about the Company's organizational structure;
   - Is there any socialization when you enter as a new employee about your duties and responsibilities;
   - Is there any socialization when you enter as a new employee about SOPs, especially the workflow in your department;
   - Is there any socialization regarding career paths in the Company, if any;
   - Is there any socialization regarding rewards or punishments for violating the rules;
   - Do know about the payroll system;
   - Is there any communication about being promoted or demoted;
   - Are there any accountability reports related to your duties;
   - Is there mentoring on your duties and responsibilities;
   - Is there an evaluation of your performance;
   - Is there any guidance given, if it turns out that your performance results are not good or not appropriate / declining;
   - Is there a report that must be made as a form of accountability;
   - Is there a company recognition program report;
   - Is there an accountability report on the realization of the program carried out and an explanation if it is not realized;
   - Is there an explanation of the division of tasks and responsibilities in the work unit;
- Is there any communication if there is a violation related to a conflict of interest;
- Was there any communication about promotions, so that other employees did not feel left out;
- Has any discipline/punishment been communicated in advance regarding the sanctions applied;
- Have any regulations been explained from the start of work;
- Is there any communication when there is a change in regulations;
- Is there any communication when new regulations are implemented.

2) Identify Talent Management Roles

In researching the role of Talent Management, there are 10 assessment indicators. These indicators are in the form of questions including:
- The existence of training / training and its benefits;
- Is there talent development on site;
- Are there career paths/levels;
- Is job satisfaction linked to compensation, salary, benefits, etc.;
- Is there Counseling and Counseling (CC) if the target is not achieved, so that you remain motivated at work;
- Is there two-way communication, especially when commitment or morale starts to sag;
- Are there any results of your performance evaluation;
- Are there any results of your work performance evaluation;
- Is there any feedback in order to improve the poor performance, as well as to improve the already good performance;
- Do you feel that the human resources in this place are really cared for and nurtured.

3) Identification of employee competency development

The identification of employee competency development related to Talent Management characteristics is carried out through interviews with Officers related to Personnel and Operations. From the research, it can be identified that the company has not compiled employee personal development in the form of training, especially in this pandemic condition

Employee data does exist and is updated whenever there is a change, but it has not been mapped regarding their respective competencies, and there is no guidance, education and empowerment for employees who are future leaders. Career paths have not yet been developed and there is no communication regarding the competencies possessed by each employee. There is no measurement of performance indicators for each position that becomes the basis for evaluating one's success, including competencies and compensation given to employees.

On average, the employees who work at BPR Bakti are old employees who have high loyalty. As many as 90% of the total 28 employees are old employees, so that there are no clear boundaries, especially regarding pensions, as long as they are able to work, they are still employed there. In 2000, there was no socialization regarding the Company's goals, nor the vision and mission. But for employees who have just entered 2021, there have been changes. The socialization of new regulations has also begun, especially the new regulations from the OJK.
The training carried out in 2021 is related to corruption, but there has been no training tailored to the competence of employees or parts of their work units. The results of each employee's performance evaluation as well as evaluations related to achievement results have not been communicated, including whether their performance has been achieved or not.

4) Analysis of the Role of Good Corporate Governance and Talent Management in order to strengthen employee performance

The 22 questions about GCG, they are mapped into 5 groups of values, namely: 0 – 20 very low category; 21 – 40 Low category; 41 – 60 medium category; 61 – 80 High category; and 81 – 100 in the Very High category.

Based on the results of the interview, it was obtained an average of 58% related to the role of GCG from the perspective of employees, meaning that the company implemented GCG in the medium category. The assessment indicators were compiled by researchers associated with employee performance.

Meanwhile, regarding Talent Management, the 10 questions are mapped into 5 value groups, namely:
0 – 20 very low category; 21 – 40 Low category; 41 – 60 medium category; 61 – 80 High category; and 81 – 100 in the Very High category.

Based on the interview results, an average of 36% was obtained regarding the role of Talent Management from the perspective of employees, meaning that the company has not been maximal in implementing Talent Management, in fact there was still an assessment based on 'like' and 'dislike'.

The talent management process usually starts from recruitment, employee placement, performance appraisal, training and career development until the employee leaves the company. Gelent, et al., (2014) stated that talent management varies widely in practice, very different in each company. Talent Management is related to finding the right person for the right disposition according to their skills (Garavan, et al., 2012).

From an employee perspective, talent management has an effect on employee performance. This is in line with research conducted by Irawati, et al., (2017) which shows that the variables of talent management and human resource management have a positive and significant effect on employee performance. This research is also supported by Nugroho and Putro (2021), Diniati, et al., (2018), and Nina and Astuti (2016). What distinguishes this research is that the method is not quantitative but qualitative. However, for BPR itself, they admit that they do not understand Talent Management, this was stated during an interview with researchers.

5. Conclusion

Through interviews conducted, it can be seen that BPR Bakti still has not implemented GCG openly, can be accounted for and fair in the eyes of employees. The conclusion was obtained from the indicators compiled according to the principle of the tariff associated with the competence and performance of employees. Things that need to be improved in the future, especially communication, openness from the personnel side to employees, both related to performance appraisals, achievements, including rewards and punishments. Openness is also needed when there are employees who will be promoted, by stating the assessment criteria.

With regard to the role of Talent Management from an employee perspective, it can be
concluded that the Company has not implemented it. Currently, 90% of the employees working at BPR Bakti are old employees, some have even retired but are still working. There is a sense of kinship in this BPR that makes employees loyal to work. Companies need to conduct training or regeneration of employees. OJK has also suggested this. This effort has already begun, as seen from those interviewed, there were 2 contract employees who worked for less than one year. So far, BPR has focused more on the Marketing Division, because it is the backbone for BPR. In the marketing department there is indeed coaching, there is assistance if you face difficulties when meeting customers. There is even assistance when the target is decreased. Regarding the payroll system, it is still not clearly communicated. The scoring system is held by the Executive Officer and not by the Head of Personnel. This is what needs assistance related to Talent Management, what needs to be considered regarding performance and competence, especially employees who have talent or talent.

Suggestions proposed by the researcher to the BPR for talent management include: (1) developing a mindset about the personal development of employees in BPR; (2) implementing High Performance Culture or high work culture; (3) have an Executive Sponsorship that gives their time to guide, educate and empower employees; and (4) implementing the Good Human Resource Information System (Pella and Inayati, 2011). BPR parties are willing to be evaluated, improved and willing to learn about employee performance development from the point of view of Talent Management. Further research should be carried out using quantitative methods by distributing questionnaires to employees who work in several companies, so that the results can be compared. In this study, there are limitations related to time that is adjusted to the BPR, because this observation is quite time-consuming for them.

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