
Human Capital Management of Government Internal Supervisory at the Ministry of Defense of the Republic Indonesia

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Abstract

The results of the study found that the government internal supervisory performance was not yet optimal in supporting the achievement of the vision and mission as well as organizational goals. This study aims to provide an overview of human capital management practices of government internal supervisory at the Ministry of Defense by using a balanced scorecard perspective approach from a stakeholder perspective, a business internal process perspective, a learning and growth perspective and a financial perspective. This study used a qualitative method with a case study approach and used purposive and snowball sampling. There are 19 informants including a structural officer, the auditor, and personnel from the National Financial and Development Supervisory Board. It is noted that the quality of the auditors does not fulfill the required quality. The recommendations include the importance of improving aspects of human resource competence through education and training for certification of the Functional Auditor (JFA) according to the level of the position, improving the quality of the code of ethics, improving the recruitment system, and increasing the budget for providing the operational budget and enhancing the quality of the government internal supervisory.

Keywords: Human Capital Management, Supervisory Apparatus, Internal Oversight, Balanced Scorecard, Ministry of Defense, Organizational Goals

1. Introduction

This research of the human capital management of government internal supervisory apparatus (APIP) at the Ministry of Defense is interesting and crucial for Indonesia. It is known that Indonesia is one of the biggest countries and also a developing country that tries hard to move forward to be a developed country in the future. Then, it will need many improvements in all fields including the Ministry of Defense. It found that the empirical problems emerge on the APIP such as even though the APIP organization has long been established and has strong power in authority there is no academic study examining the performance of the work unit. It is also found that the quality or the competence of personnel vary since there are two types of auditor, i.e. military and civilian.

The concept of a balanced scorecard with its four perspectives, namely the perspective of stakeholders, the perspective of internal business processes, the perspective of learning and growth and the perspective of finance is a strategic management concept applied to the organization of the Government Internal Supervisory Apparatus as a strategic planning management tool as well as a tool for measuring organizational performance to be accountable. use of organizational resources in a transparent manner so that it can be seen whether the activities carried out have met the criteria of an accountable, competitive, performance-focused public organization and measure whether the results of its achievements can meet the expectations of stakeholders such as service recipients, employees, lending / grant institutions, the community, and taxpayers.

The concept of the balanced scorecard has the advantage of having the ability to become strategic planning management which has been widely applied by government organizations in Asian, European and American countries including Indonesia. The practice of using the balanced scorecard in government organizations in Indonesia was started in 2007 by the Ministry of Finance of the Republic of Indonesia (Kemkeu) as one of the strategic government agencies, which is a pioneer in implementing organizational performance measurement using the balanced scorecard as an instrument for measuring organizational performance.

Research on balanced scorecard-based human capital management can determine the extent to which the success of APIP's performance as an effective and efficient internal control organization because it is comprehensive and has the advantage of being able to measure the performance of financial aspects and non-financial aspects in the short and long term as well as internal and external organizations. The application of the balanced scorecard concept in this research has been modified in its perspective according to the need for measuring the performance of the organization's human capital management, the Government Internal Supervisory Apparatus (APIP), which is non-profit oriented, is changed to a stakeholder perspective, a business internal process perspective, a learning perspective, and growth and financial perspective.

Balance scorecard research is not only carried out in the field of profit business, but also non-profit business. Although the application of the balanced scorecard (BSC) in the business sector is well documented, very little research has been reported regarding the adaptation or application of the BSC in the education sector. Beside that Al Qershi et al [1] reviews the use of the balanced scorecard in healthcare and concludes that the balanced scorecard. This research is an applied research to evaluate and recommend APIP management strategies at the Ministry of Defense using qualitative methods.

2. Literature Reviews

2.1. Human Capital Concept

The concept of human capital was put forward by Mukhtar et al.[2], which became known in the economic world when Schultz, a Nobel Prize-winning economist in 1979, observed that underdeveloped countries could immediately improve their economic levels significantly because of these countries. have good human capital. The definition of human capital is in accordance with Schultz's opinion, that "Human capital is related to the consideration of all the abilities that humans have to be good, which can be innate or effortful. This is because each person is born with a specific set of genes that determine his innate abilities."

Another opinion regarding human capital was stated by Garry S Becker, a US statistical scientist, in Bag and Gupta [3] stated that, "Human capital is a fact with three factors that characterize it, namely: 1) environmental or organizational factors where humans work, 2) the human factor itself; and 3) incentive factors that support employee welfare such as salaries, allowances, bonuses and others." Opinions regarding other human capital expressed by Birasnav and Rangnekar [4] which state the following, "Human Capital represents the human factor in the organization; the combined intelligence, skills and expertise that gives the organization its distinctive character. The human elements of the organizations are those that are capable of learning, changing, innovating, and providing the creative thrust which if properly motivated can ensure the long-term survival of the organization."

2.2. Performance Management Concept

Performance is basically the result of achieving the quality and quantity of an activity or work from a person or organization in accordance with the assigned duties and responsibilities. Performance appraisal using objective criteria will determine whether or not the achievement of the work results is good through an indicator of the performance appraisal of a person or an organization by using resources effectively and efficiently. Birasnav and Rangnekar [5] states that "performance is the work that can be achieved by a person or group of people in an

organization, in accordance with their respective authority and responsibility; an effort to achieve the goals of the organization concerned legally, does not violate the law in accordance with morals or ethics."

Other opinions regarding the notion of performance were expressed by other performance management experts, Budhwar and Katou [6], as follows, "Performance or performance is the result of work or work performance. But actually performance has a broader meaning, not only as a result of work, but how the work process takes place. Furthermore, performance is about doing the work and the results achieved from the work and how to do it." Another opinion regarding performance management is expressed by Coff et al. [7], stating that performance management is a continuous process of identifying, measuring and developing performance in organizations by linking each individual's performance and objectives to the organization's overall mission and goals.

2.3. Competency Concept

The definition of competence is put forward by Spencer and Spencer, in Ferrary [8] states that a competency is the underlying characteristic of an individual that is causally related to criterion-referenced effectiveness and or superior performance in a job or situation. Another opinion regarding competence was put forward by Hutahayan [9] states that Competence as a basic characteristic of personnel is a determining factor for a person's success or failure in doing a job or in certain situations. Maillard [10] opinion regarding competence is almost the same as that expressed by Katarzyna but adds a lifestyle, physical abilities, and interest which all become an inherent unity in a person to form what is called competence. According to Rotowsky, the complete competence consists of: (1) talent; (2) skills and abilities; (3) knowledge, (4) physical skills; (5) lifestyle; (6) personality; (7) values and principles; and (8) interest.

Furthermore, Longoni et al [11] in his book describes the types of competencies consisting of general competence, job competence, and relationship competence. General competence is the basic competency that is generally required by all workers without exception for performance achievement, for example, Interpersonal skills and Communication. Job competence is the competency required for jobs that require special abilities, for example an architect needs arithmetic skills; and drawing buildings. Relationship competence is expertise in carrying out work depending on where the job is performed. For example, a lawyer who works in a small city will have different challenges from a lawyer who works in a big city, so that independent competence is needed for lawyers in big cities.

2.4. Concept of the Government Internal Supervisory Apparatus (APIP)

APIP is a government organization that has the task and function of carrying out internal supervision and inspection in Ministries and Government Agencies and is responsible to the Minister or Head of the relevant Institution, known as the Government Internal Supervisory Apparatus abbreviated as APIP. In carrying out its operational activities, APIP is supported by the State Budget (APBN) which is allocated annually and must be accounted for in a transparent and accountable manner in accordance with the prevailing laws and regulations.

The definition of the Government Internal Supervisory Apparatus (APIP) is stated in Government Regulation Number 60 of 2008 concerning Government Internal Control Systems (SPIP), namely Government Agencies (Central and Regional) which have the main task and function of carrying out supervision, consisting of:

- 1) The Financial and Development Supervisory Agency (BPKP) who is responsible to the President;
- 2) Inspectorate General (Itjen) / Main Inspectorate (Ittama) / Inspectorate that is responsible to the Minister / Head of Non-Departmental Government Institutions (LPND);
- 3) Provincial Government Inspectorate which is responsible to the Governor, and;
- 4) Inspectorate of Regency / City Government responsible to the Regent / Mayor.

According to the 2014 Indonesian Government Internal Audit Standard guidebook published by the Indonesian Government Internal Auditor Association (AAIPI) the scope of internal audit activities carried out by APIP is divided into 2 activities, namely:

- 1) Quality assurance activities consist of financial audits, performance audits and audits with specific objectives; Evaluation; Review and Monitoring (monitoring).
- 2) Other supervisory activities that do not provide quality assurance (consulting activities) include consulting, outreach, and assistance.

Based on the guidelines issued by AAIPI mentioned above, the duties of the Inspectorate General (IG), which is called the Government Internal Supervisory Apparatus, abbreviated as APIP, are obliged to carry out internal oversight duties on programs and budgets related to the duties and functions of the Ministry of Defense through quality assurance activities and service delivery consulting activity for all Work Units (Satker) that are the object of the inspection (Obrik). Basically, the implementation of internal control tasks aims to make APIP able to contribute and have limited confidence in directing the course of the organization in order to provide satisfaction to stakeholders. The meaning of stakeholders in this study are all parties or stakeholders who have a working relationship and have an interest in the performance of APIP in carrying out their duties as internal auditors. Given its role as an internal auditor in the Ministry of Defense environment, the performance produced by APIP is important and has an impact directly or indirectly on stakeholders, so it is normal for stakeholders to have a competent and qualified APIP in order to have the ability to improve organizational performance.

2.5. Balanced Scorecard Concept

The definition of balanced scorecard according to Hori [12] A model that complements a set of financial measures of past performance with measures of driving future performance, where the goals and measures of the balanced scorecard are derived from the organization's vision and strategy that views company performance from four perspectives: financial, customer, internal business processes, and learning and growth. These four perspectives further provide a framework for the balanced scorecard. The rationale for using the balanced scorecard concept according to Popkova [13] is as follows, "The balanced scorecard retains traditional financial measures. But financial measures tell the story of past events, an adequate story for industrial age companies for which investments in long-term capabilities and customer relationships were not critical for success. These financial measures are inadequate, however, for guiding and evaluating the journey that information age companies must make to create future value through investment in customers, suppliers, employees, processes, technology, and innovation."

Perez and Pablos [14] states that the balanced scorecard is a strategic management concept that enables organizations to clarify their vision and strategy and translate each into actions. It encompasses both financial and non-financial measures for a company's objectives so that they can be more effectively steered through all levels of organization. The balanced scorecard suggests that we view the organization and its goals from four perspectives: customer, business process, financial and learning and growth. The next definition of the Balanced scorecard was put forward by Royal and Donnell [15] stated that "Balanced scorecard is an accounting report that includes the firm critical success factors in four areas: (1) financial performance, (2) customer satisfaction; (3) internal business processes; and (4) innovation and learning".

3. Methodology

This study uses a descriptive qualitative method of case study type with non-probability sampling (purposive sampling) sampling technique, which is a sampling technique that does not provide equal opportunities for members of the population to be sampled on the basis of the rational considerations of the researcher to select sources. Data collection is carried out through direct and indirect observations in turn through interviews, verbal questions and answers and filling out a list of questions or questionnaires to informants/ informants. Furthermore, data analysis was

carried out using the Song et al. [16] model into the stages of data analysis, namely data collection (data collection), data reduction (data reduction), data display (data presentation), and conclusion drawing (decision making).

In order to avoid data bias, triangulation and a combination of various data collection methods were carried out by checking the opinions of competent sources on human capital management issues from APIP perspective on a balanced scorecard and comparing research results with APIP Performance Reports and several research journals. regarding the implementation of the previously existing balanced scorecard, as well as analysis of the implementation of the performance achievement of each strategic target contained in the balanced scorecard strategy map which is the focus of the research.

4. Result and Discussion

Based on the research results obtained, the research conclusions have answered research problems, namely from the aspect of the vision and mission of the organization, that the achievement of organizational goals, objectives and strategies has been implemented and can be achieved according to the vision and mission, goals and objectives of the Ministry of Defense as an organization that has the main task of carrying out defense country. Furthermore, the results of the research using the balanced scorecard model are as follows:

4.1. Vision, Mission and Strategy

All APIP activities are currently guided by the Annual Supervision Work Program (PKPT) and are in line with the vision and mission of the Ministry of Defense so that the direction and objectives of the APIP organization are already running in the right position (on the track) so that the supervisory work program implemented by APIP is able to support the achievement [17]. The objectives of the Ministry of Defense as a whole which have the task and function of implementing policies in the field of national defense and the entire work program of the Ministry of Defense's APIP called the Annual Supervision Work Program (PKPT) is directed to encourage the realization of the Ministry of Defense's vision [18], namely: "The realization of a sovereign Indonesia" and the mission of the Ministry of Defense, especially the first mission, namely: "Realizing a national security capable of maintaining territorial sovereignty, sustaining economic Independence by securing maritime resources, and reflecting Indonesia's personality as an archipelagic country.

4.2. Stakeholder Perspective

To assess convergent and discriminant validity, exploratory factor analyses were conducted to detect high loadings on factors, factor loadings values fall between 0.775- 0.924. All factor loadings are greater than 0.5 and all are statistically significant at $p < 0.01$. This implies that the measures satisfy convergent validity. All eigenvalues associated with the factors exceeding the level of 1, vary from 1.200 to 6.742. Principal components analysis was used as the extraction method for factor analysis with Varimax rotation. As shown in Table 2, the overall factor structural solution has an appropriate loading pattern and explains 79.531 percent of the variation. Therefore, convergent and discriminant validity are supported.

4.2.1. Competent Human Resources (skills, knowledge and attitude)

Referring to the research results, only some of the APIP auditors truly have adequate competence in the sense of meeting the minimum quality standards and have the ability to work effectively and efficiently and independently, while the competence of some other auditors is still not in accordance with stakeholder expectations because they still need increased competence to be in accordance with the the standard set by the BPKP as the supervisor of the APIP auditor functional position.

4.2.2. Effective Organization

Stakeholders are currently not completely satisfied with the performance shown by APIP in carrying out their duties as consulting activity and quality assurance because there are still many internal problems in the organization [19].

Prominent problems that have resulted in organizational weakness include, among others, that APIP is currently not fully supported by competent human resources, namely auditors who are competent according to their level of office and there is no adequate standard operating procedure related to the development of APIP human resources and the preparation of the current APIP organizational structure. not yet equipped with a position structure commonly used by APIP organizations of other Ministries / Government Agencies [20].

4.3. Internal Process Business Perspective

4.3.1. Compliance with the Code of Ethics (Principles and Code of Conduct)

Most of the APIP auditors have been able to maintain integrity and professional code of ethics by maintaining an attitude of honesty, courage, wisdom and responsibility, but there are still a few other auditors who have not been able to be consistent and have disturbed their objectivity with various causes, including the result of having close emotional relationships. or a personal relationship with the auditee.

4.3.2. APIP Services Quality

Based on the research, the service quality of APIP as an internal supervisor is currently generally good but not optimal because there are still findings from internal auditors and external auditors (BPK RI) that indirectly indicate that the quality of APIP services is not optimal.

4.3.3. APIP Human Resource Innovation

APIP has currently made a number of innovations in the form of new ideas and ideas to improve its performance by making program breakthroughs that increase the effectiveness of completing APIP tasks but are not yet maximized. The innovations that have been made by APIP include changing the audit methodology, from the initial examination being carried out by post audit then in the last 3 years it has been changed to pre-audit, current audit and post audit. Other APIP innovations by utilizing advances in information technology are implementing and developing Information and Management System applications. Supervision (SIMWAS) in order to increase the effectiveness and efficiency of audit implementation, namely an application that implements online audit activity supervision. Furthermore, APIP initiated the issuance of Minister of Finance Regulation Number 143 of 2018 concerning Program and Budget Management Mechanisms at the Ministry of Defense and the TNI so as to change the program and budget management and accountability mechanisms into a more open and transparent governance of program and budget implementation and which crucially has changed the work culture of the organization to be of higher quality.

4.4. Learning and Growth Perspective

4.4.1. Core HR Recruitment (Auditor)

The implementation of APIP auditor recruitment has currently been carried out well but has not been optimal because it is still influenced by individual policies and has not been guided by competency standards in the field of internal control as a basis for assessment and does not have adequate standard operating procedures to carry out the recruitment of quality APIP human resources.

4.4.2. Management of the performance of the APIP Auditor

APIP auditor performance management is good but still needs to be improved so that it can provide optimal results because APIP currently does not have adequate performance assessment technical guidelines to measure the performance of each auditor in carrying out his duties so that it is still difficult to provide an objective assessment of the auditor's performance and use it. consistently in the process of assessment decision making and auditor career development.

4.4.3. Education and Training Mechanism

The implementation of the APIP Functional Auditor Position (JFA) training is currently good but not optimal because its implementation has not yet fully met the requirements for professional human capital development of APIP

because it is still limited to following the basic level JFA training (first auditor position) has not been continued with fulfilling the need for JFA training for young auditors, Intermediate Auditor and so on.

4.4.4. APIP Career Development Mechanism

The implementation of the APIP Kemhan organizational structure and position levels is different from the APIP position levels with other Ministries / Institutions. The Ministry of Defense's APIP auditor office space consists of Expert Auditor level, consisting of Young Auditor positions and Intermediate Auditor positions. In addition to the problem of limited office space above, in the career development pattern of the APIP auditor, the Ministry of Defense currently does not have adequate written guidelines (standard operating procedure) so that it can regulate the career development of APIP auditors with military status.

4.5. Financial Perspective

4.5.1. Adequacy of Budget

In each budget year, APIP carries out the preparation of budget and expenditure planning documents on a regular basis. The budget and expenditure planning document consists of a work plan and a budget plan which is prepared based on planning budget requirements guided by the strategic planning document (Renstra) taking into account the availability and capacity of the government budget. However, in reality the actual budget allocated to APIP each year is still very limited to meet routine operational needs, maintenance costs for facilities and infrastructure as well as routine organizational needs so that not all proposed activity plans can be met. This results in the APIP budget allocation still limited so that it has not been able to support the achievement of the objectives of a financial perspective and stakeholder satisfaction which affects the achievement of APIP's main duties as an internal supervisor.

4.5.2. Accountability for Budget Management and Use

APIP routinely compiles accountability reports for all programs and budgets that it uses in accordance with the principles of accountability and the principles of good governance and clean government. The application of the principles of budget management accountability is a manifestation of effective governance that demands transparency and accountability in public budget management in accordance with applicable regulations.

The results show that APIP has met the requirements for good budget management accountability and is able to support the achievement of objectives from a financial perspective and stakeholder satisfaction greatly influences the achievement of the main tasks and functions of APIP.

Overall, the perspective of stakeholders, the perspective of internal business processes and the perspective of learning and growth have been satisfied with the performance of APIP as an internal supervisory organization, but it has not been optimal because of a number of problems in the quality of human resources that have not matched expectations. Then the financial perspective review found the problem of budget constraints so that they could not fulfill the operational needs and guidance of APIP optimally so that it required efforts to increase budget needs in order to adequately support operational costs and organizational development costs of APIP.

5. Conclusion

Referring to the previous description, especially the description of the findings and discussion of research results, it can be concluded that the human capital management of APIP Kemhan is based on a balanced scorecard for further development.

First, Competent Human Resources (skill, knowledge, and attitude). Most of the APIP Auditors currently have basic skills in using information technology such as computers as a tool to carry out supervisory and inspection tasks but are still limited to being able to carry out information technology-based audit techniques. It is very important to

improve the ability to use information technology to keep pace with the increasingly advanced work patterns of auditees following advances in information technology.

Second, organizational weaknesses lead to opportunities for fraud or misuse of programs and budgets. Prominent problems that become weaknesses and cause the organization to be ineffective include APIP currently not fully supported by competent human resources, namely auditors who have competence according to their level of position and the absence of adequate standard operating procedures related to APIP human resource development.

Third, quality assurance and consulting activities have not been optimal because the competence of some APIP auditors has not met competency standards and APIP has not yet optimally carried out risk management, namely mapping and sorting out risks for auditee programs and activities that have high risks and budget constraints.

Fourth, the implementation of the recruitment of APIP auditors currently does not meet the expectations of stakeholders because it is still influenced by policies and has not been guided by competency standards as a basis for assessment and there is no standard operating procedure for implementing adequate recruitment to meet the needs of qualified APIP human resources.

Fifth, the limited budget allocation has more or less affected the independence and objectivity of APIP causing APIP to have a dependence on the Work Unit which has the authority in determining the budget. The budget constraint condition also forces APIP to adjust the available budget allocation so that it cannot allocate human resource development costs that are specifically needed by the organization which should be managed and controlled by APIP itself.

APIP human capital management research through the balanced scorecard model approach has limitations that become a challenge in research, namely the selection of relatively limited sources of informants so that future researchers who are interested in conducting similar research should consider adding more complete informants outside the Ministry of Defense UO.

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