



Human capital to be create of company performance prove goal orientation to organizational culture as an approach

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ABSTRACT

Human resources are assets or capital that continue to develop over time and business dynamics as well as developments in technology and science. This research aims to describe the application and achievements of human capital that have been implemented in recent years as an effort to improve performance with evidence of goal orientation, as well as examining the relationship between the application of human capital and performance with evidence of goal orientation. This research uses a quantitative method with a descriptive approach, by taking purposive sampling from 74 employees who hold supervisory positions at PT AIM Biskuit Sidoarjo, East Java. Data was collected through questionnaires and inferential statistical analysis was carried out. The research results can illustrate that the more optimal the application of human capital as an HR development strategy is, the greater the performance will prove to be the goal orientation, and vice versa. This is known from cross distribution analysis with a value of $\chi^2 = 104.128$, with a probability of 0.000 ($p < 0.05$); then the results of this research also prove that there is a dignified positive relationship between human capital and performance, proving goal orientation from the value of $r = 0.858$ with $p = 0.000$ ($p < 0.05$); whose coefficient of determination value explains that human capital is able to contribute 73.7% to increased performance as evidenced by goal orientation.

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1. INTRODUCTION

The increasing competition in the industrial sector, in the field of packaged food and drinks, especially biscuits, has meant that almost every company between 2019-2021 experienced a decline in turnover due to competition and the pandemic forced every company to rearrange its marketing strategy to be more effective, by developing all potential resources. humans as the company's main asset or known as the human capital approach (Alqershi et al., 2020); (Simarmata, 2021)). It can be said that assessing company performance based on human capital is interesting and needs to be developed by companies, because human capital can be an important component of the intellectual capital (intangible assets) owned by the company.

Paramarta, et.,al (2023) stated that throughout the company's work assessments, physical resources (tangible assets) and financial resources are generally used. (Sudarmanto, 2009), explains that measuring company performance is more from a financial or profitability perspective which is considered the most accurate, but in fact what is an important pillar and driver of achieving profitability is actually the role of human resources, with all the potential it has starting from knowledge. , ideas and innovations he has. Human capital is also the core and main part of a company's operational system (Ramly, A. T.Tjiptadi, D. D.Jumiati, E.Prihanto, J. N.Said, M.Diwyarthi, N. D. M. S.Nugroho, 2021). This is also in accordance with the HR management approach implemented at PT. AIM Biskuit, Tbk in Sidoarjo Regency, East Java. The marketing performance of PT AIM Biskuit in 2018-2021, especially production and sales performance throughout Indonesia, including export products in various countries such as New Zealand and Australia, is good in accordance with the targets given by the company, although it has still not reached the expected targets. This condition can illustrate that simultaneously PT AIM Biskuit still has to face many competing companies competing for market potential and the economic condition of society which is still less stable after going through the pandemic. In this case, the company's ability to increase production potential, marketing and consumer service really requires human resources who are deemed competent to support the business operations of manufacturing companies operating in the packaged food industry.

So, in order to support the achievement of company performance and increase profitability, PT AIM Biskuit prepares all potential resources, especially human resources which are seen as the main pillar and are more competent to align work processes with the company's vision and values. For this reason PT. Aneka Indo Makmur (AIM) is committed to defining its position in the market and understanding how relevant factors arising from legal, political, economic, social, technological and environmental issues influence the strategic direction and context of their organization by emphasizing the development aspect of work quality HR. That's why PT AIM applies a human capital approach with the aim of increasing performance, prove goal orientation, which starts with cultivating values in all aspects of the company, starting from the work environment, employees, products and customer perspectives. From the employee aspect, environmental engineering has been developed in the form of conducive working conditions (safe, comfortable and healthy); opportunities to grow in experience, knowledge, and skills; increased welfare for all employees; uphold integrity standards; as well as respecting each individual, encouraging growth and appreciating each employee's performance.

Several relevant studies on human capital as a strategic management step in improving employee and company performance or performance prove goal orientation were presented by (Son et al., 2022); and (Cai & Wen, 2018), have the same view, that companies that can produce different work performance if managed by different people. This means that human resources who manage the same company assets will produce different added value, so that the tangible assets owned by the company are passive without human resources who can manage and create value for a company. Several recent studies have proven the link between company performance and HR management processes in companies, as reported by (Zhu, Y., & Akhtar, 2019), provides mixed results regarding the relationship between human capital and company performance. Li and Wu's study (Der-Chiang Li Ching-Yeh Tsai, 2020; Zia, M. Q., Naveed, M., Bashir, M. A., & Shamsi, 2020), conducted research on the relationship between human capital and company performance in 366 companies in the UK. The research results show that HR management is more related to the problem of low labor turnover, but is able to produce higher profits for each employee even though employee productivity is relatively low. This can be interpreted as meaning that by carrying out estimates that are more oriented towards performance prove goals, it is proven that there is a very strong relationship

between HR and productivity performance (performance prove goals) and profitability. Li and Wu (Jannah, 2020; Zia, M. Q., Naveed, M., Bashir, M. A., & Shamsi, 2020), also prove a positive and significant relationship between intellectual capital and performance prove goal orientation which is the company culture.

Previous research focused more on the finding that the performance of a company and the HR management process have a relationship between human capital and company performance, whereas this research was conducted to measure and test the application of human capital as a management strategy in developing a company.

Based on the description presented in this introduction, it is considered important to measure and test the application of human capital as a HR development management strategy at PT Aim Biskuit with performance prove goal orientation which is the company's priority to foster an organizational culture, namely a culture that conditions the environment as a medium. learning in the organization that can increase the competency of each employee. So this research aims to describe and measure the application of human capital from an achievement perspective in supervisors at PT. AIM Biskuit is the implementer for implementing and maintaining the company's principles and values as well as being a facilitator to encourage increased performance, prove goal orientation.

2. RESEARCH METHOD

This descriptive research aims to describe the phenomenon of the human capital approach as management for the formation of organizational culture which emphasizes performance prove goal orientation, namely phenomena created by humans, or which are used to analyze or describe the results of the subject, although not to provide wider implications (Sugiyono, 2018). Research that takes as its object a biscuit company in Sidoarjo Regency, PT. AIM Biscuits in Sidoarjo Regency, East Java, which has 3,600 permanent employees with 74 supervisors in eight departments within it. The supervisors in this company are the spearheads who carry out tasks according to the assigned job while building human capital principles in their field of work with the entire work team and members of the work team or employees at the operator level.

This research data was collected using a questionnaire and a Likert model scale which was prepared using a closed answer choice model, which was then carried out statistical testing as data analysis, namely inferential analysis. According to (Sugiyono, 2018), inferential analysis is statistical analysis used to analyze data whose results can be concluded as population characteristics. Furthermore, in this analysis, the degree or level that explains the achievement of the human capital approach with performance prove goal orientation will be measured and the correlation will be measured.

3. RESULTS AND DISCUSSIONS

Human resources play a strategic role in company development. The HR role has priority targets to increase the contribution of HR (employees) to the organization. So it can be understood that every action taken by an organization to achieve its goals depends on the people who lead the organization. That's why employees must be managed well to help the organization achieve the organizational goals that have been set (Amelia et al., 2022; Fariz, 2020; Waloyo, 2017). Apart from that, employees are an absolute requirement for the success of running a company and its further development. Likewise, in the study of human capital, human resources are a reflection of the company's ability to find the best solutions from the knowledge of employees in the company. These human resources relate to education, training, professional and other initiatives with the aim of providing an increase in the level of knowledge, values, skills, abilities and social assets of an employee which leads to satisfaction and performance, and ultimately influences

company performance (Linda et al., 2020). Human Capital is a characteristic possessed by employees which is determined by the knowledge they have and is used to create value for the company. Human Capital represents the stock of individual knowledge of an organization represented by its employees (Kurniawati, 2017; Linda et al., 2020). The source of competitive advantage and an important element in a company's success in a competitive environment between companies is human resources.

Referring to this concept, based on data obtained from questionnaires distributed to all staff or supervisors and has been verified from document data from HRD at PT. AIM Buskuit can identify the characteristics of the employees who were respondents to this research as follows.

Table 1. Employee Age

Employee Age	Amount	%
24 - 30 years old	10	13.5
31 - 37 years old	23	31.1
38 - 42 years old	22	29.7
43 - 49 years old	12	16.2
± 50 years	7	9.5
Total	74	100.0

Source: Research Questionnaire (HRD document verified, 2023)

Data on the characteristics of respondents from the age aspect is part of the application of human capital, which considers productive age and maturity in relation to decision making. The age data (Table 1) shows that 31% of respondents aged between 31 years and 37 years are psychologically classified as having aggressiveness in the sense of courage in taking every action necessary to support work effectiveness (Son et al., 2022) . Then 29.7% of respondents from the 38 year to 42 year group are also classified as having aggressiveness but are slightly slower in making decisions as a result of more thoroughness and mature consideration (Son et al., 2022), however The age group 31 years to 42 years is a representative age group that has more potential to develop its competencies (Hasanah & Sunarti, 2022; Simarmata, 2021).

Table 2. Employee Years of Service

Years of service	Amount	%
More than 10 years	38	51.4
5 to 10 years	12	16.2
Less than 5 years	24	32.4
Total	74	100.0

Source: Research Questionnaire (HRD document verified, 2023)

Judging from the respondents' work period, it can be seen that 51.4% of respondents have worked for more than 10 years, which gives an idea of loyalty and dedication and also shows the low turnover at PT. AIM Biscuits. This also provides an overview of the management system implemented that meets the strategy that supports the company's vision and mission. Apart from that, the number of supervisors with a service period of between 5 and 10 years is quite large, although this number is relatively much smaller than supervisors who have a service period of less than 5 years, which is 32.4%. Based on document data regarding turnover, it is known that the group of respondents with a working period of 5 to 10 years is relatively high, which actually provides an illustration of the strategy for improving employee quality through a human capital approach as an organizational culture that has been running effectively. This means that the company has been able to produce workers who have high achievement motivation, whose achievement drive (N-Ach) is directed to other companies while at PT. AIM Biskuit itself has not provided opportunities or opportunities for employee career advancement. The research report presented by (Wujarso, 2022), explains that the role of human capital is to encourage every employee to climb, namely employees who have high

competence and the desire to find a foothold or more challenging work. (Oswald, A. J. Mascarenhas, 2019), explains that the human capital approach creates a company culture that can grow employees who are always confident, and able to see every opportunity and hope behind career deadlocks and lack of income (take home pay), and are always enthusiastic about improving their careers. That's why in the age group between 5 and 10 years at PT. Biskuit's AIM is relatively small because in this work group the turnover rate is the highest, and provides the benefit of moving up to the age group of less than 5 years for career promotion.

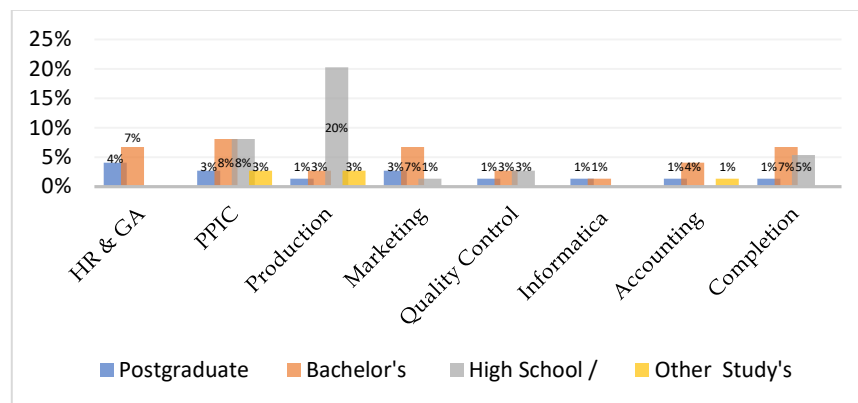


Figure 1. Employee fields of work and education

Source: Research Questionnaire

The data in the graph above (Figure 1) shows the composition of the respondents' backgrounds based on their educational background. The graph shows that almost all of the respondents in each division have employees with a bachelor's educational background. Meanwhile, in the production section, 20% of respondents had a high school or equivalent vocational background. This illustrates that the career path at supervisory level in the production department still provides opportunities for employees with a high school education level or equivalent. This means that the company has considered and reviewed personal competence and work performance compared to educational level, although the company still prioritizes educational level as part of the requirements for career advancement or obtaining a position. It can be said that formal education for each employee remains important so that the company can provide motivation and develop systems that employees can understand more quickly. Rivai (Ismiyati, 2020) explains that formal education can grow employee competence, especially in 3 important aspects, namely employee intelligence which is a basic human competency. This competency is known as the 3 H, namely: head, heart and hand. Likewise, Sinambela (Yuniarsih et al., 2022), explains that the level of education and career development can influence the quality and results of employees' work.

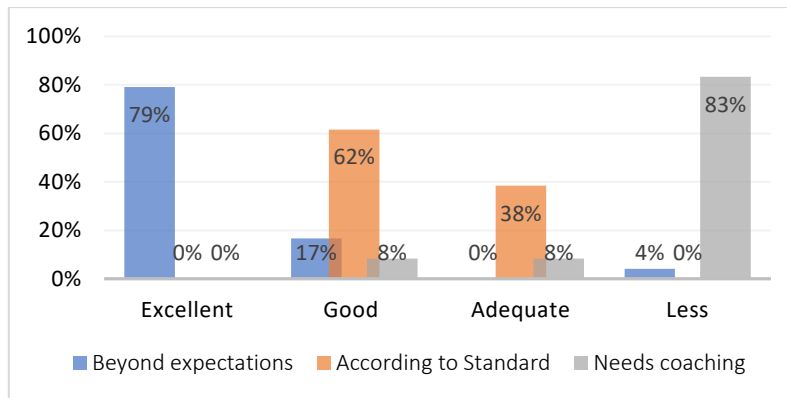


Figure 2. Cross distribution of human capital and performance prove goal orientation
Source: Research Questionnaire

The data in the graph which is analyzed through cross distribution between the level of human capital from the employee's perspective and the level of performance prove goal orientation shows that 79% of employees with excellent performance prove goal orientation have a perspective of applying human capital that exceeds the expected standards, while 62% of employees with performance prove goals that meet the good criteria of having a human capital perspective are classified according to the standards established by the company, then conversely employees with performance prove goal orientation which tend to still be low have a perspective on human capital which necessitates the need for employee training to increase their competence. The human capital perspective intended in this study focuses on the level of employee absorption of the benefits of the human capital strategy implemented by the company.

The results of the cross distribution data analysis (Figure 2) provide an illustration that the higher or better the employee's perspective on the implementation of human capital management, the higher the performance prove goal orientation they have, and vice versa, the lower the achievement of human capital absorption, the lower the performance prove goal orientation that he can achieve. This is in accordance with the inferential analysis in correlation testing as in the following figure.

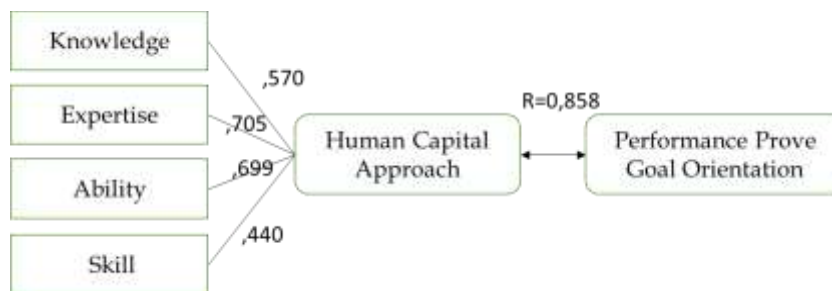


Figure 3. Human capital construction with performance prove goal orientation
Source: Research Analysis (processed data)

This scheme (Figure 3) can explain the construction or implementation of human capital management as an effort to improve human resources at PT. AIM Biscuit is built from four aspects, and the employee expertise aspect makes the largest contribution compared to other aspects. Then the work ability aspect which relates to the employee's readiness and ability to complete work tasks is the second contributor, then the knowledge and skills aspect. This is human capital as a step in developing the quality of HR work built from expertise, which according to (Oswald, A. J. Mascarenhas, 2019), is a skill level combined with employee knowledge and ability to complete certain tasks within

a certain time period. An expert is defined as someone who has a certain level of skill or high knowledge in a particular subject obtained from training (Kucharska & Rebelo, 2022; Nicoletta G. Dimitrova Edwin A. J. van Hooft, 2021), meaning that expertise reflects all aspects of human capital, which is supported by ability, knowledge and skills. The four aspects that characterize the human capital management construct have the potential to have an impact on performance, prove goal orientation. However, performance prove goal orientation can also be said to be a factor that influences the success of human capital management strategies at PT. AIM Biscuits.

Regarding this description, the research report presented by (Wujarso, 2022) which tests individual capability and the organizational climate as part of the human capital component has proven a significant influence on company performance both individually (partially) and organizationally. A research approach that focuses on individual human resources and is related to company performance has been pioneered since the early 1990s, as stated by Bartel (Amelia et al., 2022), explaining that the relationship between adopted training programs and human-based organizational growth capital and organizational and financial performance have a very significant correlation, this agrees with the conclusions of Gerhart and Milkovich (Amelia et al., 2022; Hasanah & Sunarti, 2022) who explain that in general the selection and placement of staff (supervisors) is a competency approach that applies human capital principles has a positive correlation with the achievement of company work results. The application of human capital as a strategic step is also seen as capable of forming a compensation scheme system related to increasing company profitability as one of the established goal orientations (Hasanah & Sunarti, 2022). The human capital construction scheme (Figure 3) above also has coherence value with several empirical studies that examine the correlation of intellectual capital as a form of knowledge resource with the company's performance goal orientation, as reported by (Alqershi et al., 2020), and (Simarmata, 2021). (Alqershi et al., 2020), explains that companies that are able to support new aspects of knowledge on an ongoing basis are the only ones that are able to achieve a better position in conditions of competitive advantage. (Kucharska & Rebelo, 2022), suggest that the re-conceptualization model which correlates knowledge sources, absorptive capacity with the company's ability to generate competitive advantage depends on how much the human capital approach is applied. It can be said that the construction of a conceptualization model that builds human capital management from the aspect of employee expertise (expertise); work ability (ability); and aspects of knowledge and skills are personal or individual competencies that can support and relate to the company's organizational performance. The construction of this scheme is also proven in the correlation analysis of the cross distribution measured using the Chi Square formula and parametric correlation as in the following table.

Table 3. Summary of Correlation Analysis

Correlation	r	Sign	r ²
Pearson	0.858	0,000	0.737
Chi Square	104.128	0,000	

Source: research data

The results of the correlation test analysis via the cross distribution test (Figure 2) via chi square obtained a value of $\chi^2 = 104.124$ with a probability of 0.000 ($p < 0.05$) which shows that there is a significant correlation between the human capital approach and performance prove goal orientation, which explains that the higher the employee's competence in applying human capital principles, the greater the ability to apply performance prove goal orientation as a work culture. Furthermore, the results of the Pearson parametric statistical correlation test analysis obtained a value of $r_{xy} = 0.858$ with a probability of 0.000 ($p < 0.05$) which shows that there is a positive and significant correlation between the human capital approach and performance prove goal orientation

for employees at PT AIM Biskuit. The coefficient of determination value of 0.737 explains that the human capital approach is able to contribute 73.7% to the achievement of employee performance prove goal orientation at PT. AIM Buiscuit.

This is reinforced by research by (Simarmata, 2021), which states that the application of HRM has a positive and significant effect on organizational performance through human capital and individual performance. The results of this research are in accordance with research by (Ismiyati, 2020), which concluded that human capital has a positive and significant effect on organizational performance; then research by (Kucharska & Rebelo, 2022), which states that the success of a company is mainly influenced by the human capital approach, because companies are not just business activities but companies also focus more on human resources as an asset that contains unique knowledge and skills. The company must be aware of the uniqueness of the company because of how important the role of quality human resources is in a company's activities, so companies should manage these human resources as well as possible because the key to a company's success is the human aspect that has knowledge that can simultaneously keep up with technological developments. in the present and future.

Human capital as a relative approach has characteristics that are identical to performance prove goal orientation, which is the case in Elliot and Church's view (Alqershi et al., 2020); and Vande Walle (Simarmata, 2021), more directed at the act of self-actualizing or demonstrating ability, competence and comparing one's own competence with that of others. Meanwhile, Elliot and McGregor (Cai & Wen, 2018), explain that performance-prove goal orientation actually reflects a tendency for a person's motivation to compete and beat other people's abilities. It was further explained that performance-prove goal orientation leads to social competition, where a person tends to compare his or her potential abilities with those of others. According to Schermerhon (Robert Kreitner, 2014), human capital can be interpreted as the economic value of HR which is related to employee abilities, knowledge, ideas, innovation, energy and commitment. Human capital is also a combination of knowledge, skills, innovation and a person's ability to carry out their duties so that they can create value to achieve goals (Robert Kreitner, 2014). Likewise, the formation of added value at PT. AIM Biscuits are an effective contribution by human capital to the duties and work of supervisors to achieve performance prove goals which can have a sustainable revenue effect in the future at PT. AIM Biscuits.

This illustrates that the human capital approach as a management strategy for HR development can reflect the company's collective ability to develop the best solutions based on the existing knowledge of each employee, especially PT company supervisors. AIM Biscuits. Likewise, the construct of the relationship between human capital and performance prove goal orientation (Figure 3) is in accordance with the conception put forward by Fitz-Enz (Nicoletta G. Dimitrova Edwin A. J. van Hooft, 2021), which illustrates that human capital is a combination of three factors, namely character or nature. that employees bring to their jobs, such as intelligence, energy, positive attitude, reliability, and commitment; then the employee's ability to learn, including intelligence, imagination, creativity and talent; and employee motivation to share information and knowledge, namely the spirit of teamwork and building common goals, one of which is Intangible assets, for example organizational capital, such as business alliances, customer capital, brands, reputation for quality and service; and intellectual capital (patents, product designs and technology), goodwill and human capital. Edwinson, Stewart, and Sueby (Ramly, A. T.Tjiptadi, D. D.Jumiati, E.Prihanto, J. N.Said, M.Diwiyarthi, N. D. M. S.Nugroho, 2021) categorize Intellectual Capital as consisting of two elements, namely human capital and structural capital. Of all, the most important thing is human capital, because this asset determines the company's success in competition, and this aspect has been proven and implemented at PT. AIM Bikuit,

because it is considered more accurate in supporting the company's vision and mission and is in line with the business strategy that has been prepared. Apart from that, the human capital strategy can be said to be effective if it considers the strategy of each function in the company. This alignment will ultimately provide a strategic contribution from the implementation of human capital and the impact can also be felt compared to other management implemented by the company in the past. So that companies like PT AIM Biskuit can increase their competitiveness in a sustainable manner through the potential of their human resources. (Sudarmanto, 2009), explains that companies that are able to achieve high performance are always accompanied by reliable human resources, employees who have strong work motivation and commitment to achieving the company's goals and mission (performance prove goal orientation). In the end, the company is able to increase the company's performance or achievements optimally if it implements HR management that is oriented towards performance, prove goals based on human capital in all lines.

4. CONCLUSION

Research that takes employee respondents who hold positions as supervisors in various departments at PT. AIM Biskuit Sidoarjo East Java is to find out developments in HR development management strategies that apply human capital over the last few years so that companies are able to survive in times of uncertain economic conditions. Human capital applied at PT AIM is a basic component, including individual capability, individual motivation, the organizational climate, and workgroup effectiveness. These basic components are measured from indicators of employee expertise, work ability, knowledge and skills. Each component measured has a different role and function in creating the company's human capital which ultimately determines the value of the company.

The results of the inferential analysis show that the higher the effort to increase and achieve human capital from the employee's perspective, the greater the performance, prove goal orientation, which means that employees increasingly show their orientation and motivation towards the specified work performance. Likewise, vice versa, the lower the achievement of human capital, the lower the employee's performance, proven goal orientation. The results of this analysis also conclude that there is a positive and significant correlation between the implementation of human capital strategies and employee performance and goal orientation. Human capital also makes a fairly large contribution to achieving employee performance, prove goal orientation.

This research is not completely perfect, other researchers who will carry out the same research can develop the research and objectives they want to research and focus more on what is being researched. Apart from that, researchers must also increase accuracy in the field of completeness of the data obtained, as well as understand the focus of the research that will be studied by increasing literature studies related to the research focus.

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