

Planning, Implementation, Evaluation, Compensation And Rewards In Improving Employee Performance Management at PT. Mayora Indah Tbk

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Abstract

Purpose: This study aims to analyze the planning, implementation, evaluation, compensation and rewards in improving employee performance management at PT. Mayora Indah Tbk.

Design/methodology/approach: The type of research used is qualitative, using primary and secondary data sources. The research data were obtained from the field through interview guides, field observations and documentation supported by supporting equipment such as cameras, tape recorders, and writing equipment needed.

Findings: The results of this study indicate that 1) Initial planning analysis to start the performance process in developing employee performance by conducting special training, developing human resource capacity so that work targets are more objective, measurable, accountable, participatory, transparent. 2) Analysis of implementation in the implementation of the work system carried out in accordance with the work plan and then carrying out cooperation between partners in the interests of the company, 3) Analysis of the company's evaluation found several obstacles so that there is a need for special training, 4) Analysis of Panishment and Reward there are several aspects. The results of the company's work assessment on employees have poor performance, so the rare thing that is taken by the company is to take a personal approach and then to give sanctions,

Originality: The originality and renewal in this study is research on performance management for employees using planning, implementation, evaluation, and analysis. Panishment and Reward.

Research limitations/implications: The implication in this study is that employees are an important component in the company running an employee performance management system influencing the success of the company, so the importance of employee performance management analysis is in achieving company goals.

Practical & Social implications abstract: The practical implications of this study are as suggestions and information to the company in developing employee performance.

Keywords

Performance Management, *planning, implementation, evaluation, compensation*

INTRODUCTION

In the current era of globalization, a company cannot be separated from the element of Human Resources (HR). Human resources are the most important capital and asset of every activity within the company. The success of a company is influenced by employee performance, good performance is one of the goals of the organization in achieving high productivity (Rosiana, D., Bachri, AA, and Dewi, MS 2017)

Mayora's company is a company based in Jakarta. Founded in 1977 Mayora Group has transformed from its beginnings as a small, simple biscuit home industry into one of the largest Fast Moving Consumer Companies with 13 Goods Factories and over 25,000 workforce. Currently, Mayora's products are sold in more than 85 countries

around the world and are supported by modern logistics and warehouse management systems, also supported by a strong distribution network. Mayora Group has grown to become one of the recognized names in the Fast Moving Consumer Good Industry. The willingness to identify market needs and the commitment to produce quality products have made Mayora's brands world-famous, such as Kopiko, Danisa, Astor, Energen, Torabika, Roma Kelapa, Beng-beng, Supercheese, Premen kis and many others.

In this study, researchers conducted research at a branch office in South Sulawesi, precisely in Palopo City which is located at JL. Purangi, Songka Village, South Wara District. This company is a distributor company that distributes its superior products, namely; Torabika Moka Coffee, Milk Torabika, Torabika Duo, Energen etc. Currently the

number of employees working at Pt. Mayora Indah Tbk. the Palopo city branch has 37 employees where each employee has duties according to their respective positions.

Performance is the most important thing when it comes to the activities and activities carried out. Performance is the result of work achieved by employees based on job requirements (Bangun Wilson, 2018). In an effort to achieve company goals, it needs to be supported by good employee performance in the company. The performance that occurred at Mayora's company is that sales targets have not been achieved, which are usually measured through accuracy, skills and work success where the target per month reaches 400-500 million but can only reached 278 million and there were often delays in the delivery of goods due to the lack of employees needed for the warehouse section to load goods to be sent to consumers or customers. In this process employee performance.(Abror et al., 2020)

Performance appraisal at PT. Mayora Indah Tbk. carried out directly by the leadership, namely the Manager or Supervisor. The way the assessment is carried out is by looking directly at the employee's performance while doing work, the assessment in this company includes: Responsibility, dexterity in completing work, initiative, discipline and teamwork. The following is a table of employee performance appraisal results at PT. Mayora.

Table 1.1 Performance Assessment Results PT employees Mayora Indah Tbk. Palopo City Branch in 2021

Value Elements	score	Information
Responsibility	77.6	Well
Dexterity in completing work	76.8	Well
initiative	66.7	Enough
Discipline	50.8	Enough
Cooperation	64.7	Well
Amount	336.6	
Average Score	67.32 %	

Source: PT. Mayora Indah Tbk. Palopo Branch 2021

Based on Table 1.1 shows the work results of employees of PT. Mayora Indah Tbk.

the Palopo branch is still sufficient, namely the average value of 67.32%. However, the assessment of the responsibility indicator above the standards set by the company is at a good level, namely 77.6%. This assessment can be seen from all the work that is assigned by employees and they always try to be accountable for every task given by the company so that every job can be done properly and on time. If this continues to happen, it will have a good positive impact and can motivate employees to work even better. Meanwhile, the discipline indicator is sufficient, namely 50.8%, why is it said to be sufficient, because there are still many employees who do not come to the office according to the time set by the company.(Kurniawan, 2021).

All valuations are calculated using standard values set by the company itself. In this case, companies engaged in the production of food and beverages must improve supervision so that the company's performance and achievements can be achieved properly and correctly. However, there is a negative impact that will occur if the employee's performance is below work standards, namely below 67.32% which is categorized as sufficient, it will have an impact on company stability which will hinder the company's goals in achieving sales targets set by the head office due to decreased employee performance. Factors that influence employee performance include: leadership style, supervision, work motivation, work discipline, work environment.(Abror et al., 2020)

Mayora is that the company provides bonuses and the opportunity to be promoted. By giving bonuses and the opportunity to be promoted to a better position level, it makes employees even more enthusiastic about working and achieving company goals and targets (Gross National and Happiness Pillars, 2017) . If the work motivation of employees can be built, then employees can have better performance in the company.(Farhah et al., 2020)

LITERATUR RIVIEW

Service Quality

Customer satisfaction and loyalty have a symbiotic relationship whereby if a business entity enhances customer happiness,

customer loyalty will also grow, and vice versa. Customer retention and satisfaction are crucial for any firm since they can boost revenue. because of this, businesses should always keep a positive relationship with their clients (Nasution, 2020)

Customer loyalty is directly impacted by relationship quality, which has a major and crucial role in moderating the impact of service quality on customer. Service quality also directly promotes relationship quality, which directly increases customer loyalty (Pasianus & Agus Kana, 2021).

Customer Satisfaction

Satisfaction, according to Peter and Olson (1996: 159), is an assessment of the element of surprise associated with the purchase or consumption of a product (Satryawati, 2018). Additionally, according to Ketler (2016), a person's sensation of contentment or dissatisfaction stems from comparing the product's perceived performance to expectations. The customer will be unhappy if the performance falls short of their expectations. Customers will be satisfied if performance meets expectations (Pasianus & Agus Kana, 2021).

Customer loyalty and service quality are strongly associated since satisfied customers are the result of high-quality customer service. Customer loyalty to service providers will result from this happiness; if a provider already has such customers, it can grow sales and finally achieve the anticipated profits (Sambodo Rio Sasongko, 2021).

Corporate Image

According to Kasali (2003) An organization or business's image reflects its identity. An organization or business may project a variety of diverse impressions to various audiences. It is important for businesses to maintain a positive corporate image so that their employees can continue to grow as creative thinkers and even offer more significant benefits to others. (Tumbuan et al., 2014).

Customer happiness is significantly impacted by business image, according to research done by Haerudin (2010). Additionally, this claim is reinforced by Nan and Bih's (2007) research findings, which demonstrate that company image has an

impact on consumer satisfaction. The reputation of a corporation must be upheld by its employees. A company's ability to be recognized by customers and to work with bank products will both improve its corporate image, which will ultimately increase earnings for the business (Mulyaningsih & Suasana, 2016).

Customer Loyalty

According to Foster & Cadogan (2000 in Agung 2006), customer loyalty is a type of consumer behavior that can result in repurchases, an increase in price loyalty, and referrals to other people. Consumer behavior researchers are interested in creating and defining concepts and their measurements since customer loyalty is a resource with strategic worth. How to define loyalty and whether the phrase is connected to consumer behavior or consumer attitudes are the primary issues that academics face (Deddy Rakhmad Hidayat & Muhammad Riza Firdaus, 2008).

RESEARCH METHODS

The type of research used in this study is a type of qualitative research, used in the world of social humanities sciences, and micro-study rules. Mainly related to patterns and human behavior (behavior) and what is behind the behavior which is usually difficult to measure with numbers (Sugianto, 2020)

Sources of data used in this study are primary and secondary data. Primary data through interviews and observation. Secondary data is in the form of evidence, historical records or reports that have been compiled in archives or documentary data. The research instruments are interview guides, field observations and documentation supported by supporting equipment such as cameras, tape recorders, and writing equipment needed. Data validity tests in this study include credibility tests, transferability tests, dependability tests, and confirmability tests (Mekarisce, 2020).

RESULTS AND DISCUSSION

Results

Human resources are the most important factor that makes operations at PT. Mayora Indah Tbk. Palopo City is sustainable. The company's goals can be achieved by

workforce(Septin, 2019)Company resources are listed below:

Table 4.1

Number of HRPT. Mayora Indah Tbk. Palo City

No	Title/Position	Amount
1	Admins/Operators	6
2	Sales	23
3	Driver	17
4	helper	17
5	Warehouse crew	7
Total		70

Source: Data PT. Mayora Indah Tbk. Palo City

Respondent characteristics are used for the diversity of respondents based on Gender, Age, Position and Salary/Month at PT. Mayora Indah Tbk. Palo City. It is hoped that this will provide a fairly clear picture of the condition of the respondent and its relation to the problem and research objectives. With a total of 70 employees, the researcher only took 6 employees as respondents because the 6 respondents represented each position/position of each employee.

Table 4.2

Characteristics of Respondentsby Gender

No	Research Type	Frequency (Person)	Percentage
1	Man	3	50%
2	Woman	3	50%
Amount		10	100%

Source: The results of data processing on Respondents

Based on table 4.2 on the characteristics of the respondents by sex, it is known that men and women are taken with a percentage of 50% for each sex, which means employees at PT. Mayora Indah Tbk. The City of Palopo in the Number of Men, namely 3 and 3 Women Respondents.

Table 4.3

Characteristics of Respondentsbased on Respondent's Age

No	Research Type	Frequency (Person)	Percentage
1	20-30 years	3	50%
2	31-40 years	2	33.3%
3	41-50 years	1	16.7%

Amount	10	100%
Source: The results of data processing on Respondents, Research results after processing, 2022		

Source: The results of data processing on Respondents, Research results after processing, 2022

Based on table 4.3, the characteristics of the respondents based on the age of the respondents are known that employees based on the age of 20-30 years there are around 3 (50%) which is the highest, ages 31-40 years are 2 respondents with a percentage of 33.3% and ages 41-50 years are 1 respondent with a percentage of 16.7%.

Table 4.4

Characteristics of Respondentsbased on Education

No	Research Type	Frequency (Person)	Percentage
1	SENIOR HIGH SCHOOL	4	66.7%
2	S1	1	16.7%
3	S2	1	16.7%
Amount		6	100%

Source: The results of data processing on Respondents

Based on Tanel 4.4 the characteristics of respondents based on education it is known that employees at PT. Mayora Indah Tbk. Palopo City is in the highest high school graduate category with 4 respondents or a percentage of 66.7%.

Discussion

Employee performance management at PT. Mayora Indah Tbk. The City of Palopo is given the following plans, profits and revenues from 2019 to 2021.

Table 4.5

Table of Plans, Profits and Revenues of PT. Mayora Indah Tbk 2019-2021

Aspect	Year			% Ratio
	2019	2020	2021	

Net Income/ Sales	25,026,739	24,476,954	23,563,089	- 3.7 3%
British Profit	7,917,241	7,299,123	7,098,534	- 2.7 5%
Operati ng profit	3,172,265	2,830,928	2,653,771	- 6.2 6%
Total Profit for the Year	2,051,404	2,098,169	2,099,098	0.0 4%

Source: Data PT. Mayora Indah Tbk.

From table 4.5 above that PT. Mayora Indah Tbk. revenue/Net Sales In 2019 at number 25,026,739 then in 2020 it is at number 24,476,954 then in 2021 at number 23,563,089 this is increasingly experiencing a decrease in income as seen in the data numbers Decrease in revenue/Net Sales decreased in the ratio figure - 3.73% then in the aspect of Brito profit decreased to 2.75%, operating profit decreased to -6.26% ratio and total profit for the year increased 0.04%. This was due to the Covid-19 Pandemic which had an impact on PT. Mayora Indah Tbk., as a result, several employees were forced to be terminated later also with the Covid-19 pandemic in 2019-2020 forcing PT. Mayora Indah Tbk.

The discussion of the results of this study aims to analyze the performance management of employees at PT. Mayora Indah Tbk. Palo City. For the purposes of analysis, interviews and questionnaires have been carried out on 10 research respondents with several question items and statements.

Planning analysis in improving employee performance management at PT. Mayora Indah Tbk.

Planning Analysis The development of employee performance is also determined by the employee's ability to carry out the work tasks for which he is responsible. The ability of employees is usually obtained because of the skills and work experience they have. Employees who have high performance usually have expertise and skills that can be obtained from experiences. work. Overall individual ability is something that is necessary to produce two sets of skills, namely intellectual ability and physical ability. To identify planning in improving the

performance management of employees working at PT. Mayora Indah Tbk. city of Palopo, then the results of the interviews will be described to obtain data in the form of respondents' responses to the problem. The research results show that work management planning owned by PT. Mayora Indah Tbk.. Palopo City to improve employee performance management with the following results:

a. Performance Development

Employee training is one of the important things that companies do in employee development (Safitri, 2019). Research on the improvement of employability requires the participation and support felt by employees in competency development. This study aims to determine the effect of variables related to competency development on performance.

Based on the research conducted, the conclusions outlined in this regard can be drawn, this study can be used as a recommendation for company management to measure the perceived influence of support for competency development and participation in competency development on perceived employability and performance.

PT. Mayora Indah Tbk. Palopo City in developing employee performance by conducting Special Training for Employees in order to develop HR capacity this is aimed at future work implementation. The employee performance development system is facilitated by the Company by providing training in certain fields. In the training several stages are carried out by the company, namely the reaction stage to find out how important training is for employees, the training implementation stage to find out whether employee training objectives can improve employee skills, attitudes, and knowledge, and the employee training results stage here also includes the effects desired by company to achieve. Effective employee training is measured not only as a result of the individual achievements of each employee,

Job training is a very important process in providing a competent workforce to meet the needs of production standards. Of course, it will have a positive impact on company performance if it has a competent workforce (Fibriany & Oktaviani, 2019). There

are still many companies that have not sufficiently prospered the need to increase the performance of their employees with training. The gap between the large needs of employees regarding training and the company's current training service provider facilities can be overcome, one of which is with e-learning based training which is currently also widely used because it has taken into account technological developments and their effectiveness for current company use.

b. work description

Job descriptions or job descriptions are very necessary in every company or organization. Like a navigator, a job description is a map that is used as a map that shows direction, where to turn, what speed is required and so on.(Dharma et al., 2020). Therefore, an organization or company formulates a vision, mission and planning which then forms a structure. It is from this structure that the job or position arises. With this job description, it will form the performance of employees who are reliable in their respective fields.

Job description (job description) is written information that describes the duties and responsibilities, working conditions, work relationships and aspects of work in a particular position in the organization. Job descriptions will provide firmness and standard of work that must be achieved by someone who holds the position. In addition, job descriptions can also be the basis for setting job specifications and job evaluation in holding a position.

Job description or job description (job description) refers to a document outlining all aspects inherent in a job in your company. It includes title, duties, responsibilities, scope of work, hours worked, salary, who reports to, and any required qualifications or skills. It is generated from job analysis. Job descriptions usually accompany job advertisements when your company is recruiting new employees. In addition to the components above, you might also implicitly include the compensation and benefits you offer for the position.(Ardiana et al., 2021).

Research results applied by the PT. Mayora Indah Tbk.. Palopo City by preparing a work framework involving all elements of

employees with decision making in implementing future performance.

Employee job descriptions are more about the division of certain fields related to the employee's role. All employees are placed in areas that are controlled so that the planning can run as desired, along with the job descriptions of employees at PT. Mayora Indah Tbk. City of Palopo as follows:

Table 4.6

Table of job descriptions of employees of PT. Mayora Indah Tbk.. City of Palopo

Indicator	Employee
Job Identity	Workers in the Company
Tasks performed	<ul style="list-style-type: none"> - Carry out the responsibilities given - Carry out company marketing - Carry out disciplinary procedures
Job responsibilities	<ul style="list-style-type: none"> - Carry out all technical forms provided by the company
Authority over work	<ul style="list-style-type: none"> - Running job system - Carry out work discipline procedures - Responsible for the targets given by the company
Relations with other Jobs	<ul style="list-style-type: none"> - Employees have been placed on their respective skills and competencies

Based on table 4.6 above, it can be shown that employee job descriptions are fully responsible for the company and they are placed in each of the fields that have been determined. This is aimed at the success of work management planning. given by the

leadership can be carried out in a timely manner and with good results by explaining the main tasks and functions of each position classification in order to know and understand each position.

c. Performance Goals

Work goals are the formulation of something that must be achieved through a series of activities in work. With correct and clear work goals there are several benefits to be gained (Zihamussholihin et al., 2021).

The first is in terms of better work effectiveness and efficiency, because with clear work goals, employees can find out what results are expected from their work, how far these employees can use the company's resources (budget, materials, equipment).

Second, to increase employee productivity, because with work goals, superiors can control the work of their employees in a more directed manner.

The third is the creation of good work discipline, work goals will determine the timeframe for the work to be completed and what activities must be carried out. In terms of employees, it is hoped that clear work goals will strengthen their work motivation.

The target of the work carried out by PT. Mayora Indah Tbk.. Palopo City is designed based on the principles set by the company as follows:

1) objective

Objectivity in the work objectives carried out cannot be said to be fully objective, the targets carried out are indeed in accordance with the plan but in terms of work implementation there is still a subjective element.

2) Scalable

The target of the work carried out by PT. Mayora Indah Tbk.. The City of Palopo has been measured both quantitatively and qualitatively. This is in accordance with the respondent's response by expressing the opinion that in planning the previous work targets the company designed a strategic plan related to future work implementation in a measurable manner by involving various elements in the company

3) Accountable

All results of decisions regarding planning work targets can be accounted for by

the company. Thus the work goals given to employees are accountable.

4) participatory

Passivity between the company and employees in the process of making decisions on work goals is carried out by actively involving employees in setting work target planning.

5) Transparent

Transparent in planning is carried out because employees immediately know the work goals set because of their involvement in the results of company decisions.

The results of this study have similarities with research conducted by Tiara Herawati Human Resources (HR) Company PT. Mayora Indah Tbk (Tiara Herawati 2017) regarding the assessment of work performance through employee work goals is in accordance with work performance evaluation indicators, employees, cooperation and employee attitudes. PT. Mayora Indah Tbk.. Palopo City still has internal constraints, consisting of two factors, namely the employees who are assessed and the assessor officials. low, while the constraints of the appraiser are that there is still a subjective view of subordinates so that the assessment made cannot be said to be completely objective.

Implementation Analysis in improving the performance management of employees of PT. Mayora Indah Tbk.

Employees have an important role, companies also need to plan how to improve employee performance management. This way employees can be well-directed and have an impact on progress for the company.

Work competencies are basically divided into two, namely core competencies and job family competencies, core competencies are competencies that must be owned by all employees, while job family competencies will greatly depend on the performance of each employee in each section so that it can differ from one department to another. (Sholehatusya' diah, 2017).

On the existing performance appraisal sheet, employee appraisal is not differentiated in each section, in other words all employees are assessed based on the same aspects regardless of their division. These aspects can be used as core competencies, but on the other

hand job family competencies are neglected so when employees get career development or promotion, they sometimes feel less confident in their own abilities and feel uncomfortable when they have to face senior employees who become their subordinates.

Employee work responsibilities vary according to their respective departments. In this aspect, it will be closely related to work competence and division of employee performance in each section. The existence of a job description listed on the performance appraisal sheet will be very helpful in determining the responsibilities that must be fulfilled by the employee.

Targets and objectives are a part that should be contained in a performance appraisal system. However, what must be considered in setting targets and goals for employees is that these targets and goals are specific, measurable, not difficult to achieve, focus on results, and are in the right time or atmosphere.

This has been implemented by the company, namely setting turnover targets that are expected to be met, both targets on a monthly, annual basis, or at certain times such as the holiday season, the start of school or before the holidays. If the turnover target is reached, the employee will receive compensation that has also been determined by the company. One of the policies implemented by the company is a weekly briefing every Monday morning, and usually the forum is used as a means of notification regarding policies, regulations, or appeals that all employees must know. In addition to weekly briefings for all employees, usually the supervisor or section coordinator also has a schedule for briefings for each section, but this has not been scheduled with certainty and is more conditional.

Basically it involves evaluating how the performance has been shown by employees in filling out the assessment sheet, so that superiors will only review competencies, work responsibilities, targets and goals that have previously been agreed upon in performance planning. If the performance appraisal sheet has been completely arranged, then now is the right time to find out the strengths, weaknesses, or potential possessed by employees. These things can be used as a reference for management to provide

promotions or promotions for deserving employees so that the process becomes more transparent and fair, while the employees who are appointed also feel confident in their abilities.(Farhah et al., 2020). Managerial parties actually have career plans for employees who excel but cannot be matched with training that can support the development of these employees.

Based on the results of the research and the results of discussions with the superiors at PT. Mayora Indah Tbk.. Palopo City, the main thing that will be done in this study is to analyze the performance implementation, namely in accordance with one of the obstacles put forward by the supervisor, namely the implementation of the existing performance is still made in general and has not been able to assess the work behavior of each each section. Researchers do not change all of the assessment factors that have existed in the planned performance implementation system for a long time, but rather develop, add and classify behavioral performance factors.(Norisanti et al., 2020). Determination of development prioritizes the planning phase, because it is the first step in implementing performance and will affect the work process. In this process, the development will focus on the performance appraisal sheet which consists of five important things according to the guidelines for the planning phase in evaluating employee performance.

Based on the results of research conducted by researchers at PT. Mayora Indah Tbk.. Palopo City that the implementation of employee performance is appropriate and follows the SOP. To determine the performance of employees at PT. Mayora Indah Tbk.. Palopo City needs a set of indicators that can be a reference for a company in setting key performance measures to achieve company goals(Méndez-Aparicio et al., 2020). This set of work indicators is known as the Key Performance Indicator or KPI. In order to get human resources according to the criteria and work indicators set by the company, an SOP or Standard Operating Procedures is required. The SOPs used in each organization or company are of course different, depending on the policies that apply in each of these organizations or companies. From another

analysis, implementation in employee performance is something that was designed beforehand by prioritizing existing plans. Implementation in improving the performance management of employees working at PT. Mayora Indah Tbk. city of Palopo, then the results of the interviews will be described to obtain data in the form of respondents' responses to the problem.

From the research results obtained in the field in the implementation of work management at PT. Mayora Indah Tbk.. Palopo City can be described as follows:

a. **Implementation**

Performance management is an effort to improve the ability of employees to achieve optimal performance. Performance management functions to increase productivity, effectiveness and performance efficiency based on applicable standard operating procedures in order to achieve optimal results(Saharuddin et al., 2019).

The results of the study show that in implementing the duties of employees at PT. Mayora Indah Tbk.. The City of Palopo has carried out its duties in accordance with the program plans that have been made by the company at the annual meeting, but it remains only to see how these employees carry out their duties with full responsibility and professionalism in their work. If it is carried out properly, it can be seen that there are good results with employees in the results of research reaching targets at work and also in terms of the time allotted by the company has been carried out properly. During the execution of the task..

Implementation of work management, PT. Mayora Indah Tbk.. Palopo City has implemented several concepts, namely:

- 1) *Planning.*
- 2) *coaching.*
- 3) *Reviews.*
- 4) *rewarding.*

Implementation of performance management in PT. Mayora Indah Tbk.. Palopo City is expected to be able to minimize failure in achieving predetermined targets. They are also ready to mobilize all their skills and abilities to face all challenges with predetermined job descriptions. Performance management is expected to provide optimal

results for the company and form a solid teamwork that will foster openness, trust and effective communication so that it will be able to achieve company goals.

From previous research conducted by Lagen that the implementation of the employee performance management model that has been implemented at PT. Mayora Indah Jakarta Barat has been going well but needs to be continuously improved to achieve higher production targets and so that it will be able to maintain the viability of the company. In line with the results of research conducted by Esa Putri Yani in the implementation of the employee performance management model at PT. Mayora Indah Palembang, it is necessary to continue to develop it to create an organizational culture that will be able to face global competition in the apparel industry business.

b. **Cooperation**

KCollaboration is an agreement between two or more business entities to pool resources in order to achieve certain goals.

These goals can be in the form of projects or other business activities. Generally, the parties involved in this business model will be regulated in a contractual agreement which includes rights, obligations, list of resources, and profit and loss sharing.

PT. Mayora Indah Tbk.. Palopo City admits that they have entered into a joint venture in order to advance the company. In addition, efforts are being made by the company to develop HR capacity, and support from the government. The benefits of a joint venture can combine resources. Resources are one of an important factor in the success of a business. Applying a joint venture, makes the business have sufficient resources with their respective expertise.

It is this combination of resources from both parties that enables businesses to reach a wider market, thereby increasing competitiveness in the industry. The reason is because the joint venture business carried out by PT. Mayora Indah Tbk.. Palopo City has the opportunity to reach each of the parties involved in the market. Furthermore, the benefit of a joint venture is that it can save costs. PT. Mayora Indah Tbk.. Palopo City and cooperation partners who join the joint venture business scheme can save costs in terms of production, marketing, and labor.

PT. Mayora Indah Tbk.. Palopo City carries out a system of cooperation between partners in supporting HR capacity with various work systems being carried out by the company, PT. Mayora Indah Tbk..Palopo City cooperates with several external partners. The following are partner collaborations and types of aspects that are supported in the development of the Company, as follows:

management is
 - Employees can meet targets
 - Employees can carry out work discipline

Table 4.7

Partner Cooperation with PT. Mayora Indah Tbk.. City of Palopo

Cooperation Partners	Cooperation aspect	Cooperation Benefits	Information
Government	Company License Cooperation	- Expanding the company's work area	Local Government of Palopo City
		- Strengthening the company	
MSMEs	Product sale	- Strengthening company earnings	MSMEs throughout the Sulawesi Region
		- Products can be known and interested in by consumers	
Food Management Company	Processed food	- Support product quality	PT. Sinar Pangan Barat, PT. Torabika Eka Semetra, PT. Cash Cocoa Gemilang
		- Making products of interest to consumers because they are processed directly by competent parties	
K3 Experts	Provide training to employees about K3	- Minimizing employee work accidents	Individual Expert
		- Know the things that lead to work accidents	
Marketing Management	Work management system training	- Determine standardization of work	Individual Expert
		- Employees can find out how marketing	

The table above shows that from various partner collaborations carried out by the company for the benefit of the company and also the development of HR or employee capacity at PT. Mayora Indah Tbk. Palo City.

Evaluation Analysis in Improving Performance Management at PT. Mayora Indah Tbk.

Evaluation in improving the performance management of employees working at PT. Mayora Indah Tbk. city of Palopo, then the results of the interviews will be described to obtain data in the form of respondents' responses to the problem.

a. Training

Training is aimed at improving current work performance, while development is aimed at improving current and future performance. Training is something that systematically changes employee behavior to achieve organizational goals. Training relates to the skills and abilities of employees to carry out current jobs. Training has a current orientation and helps employees to achieve certain skills and abilities to be successful in carrying out their work.

b. Task Shift Plan

A Limited Liability Company can establish a subsidiary company or Subsidiary to run the business of the Parent Company. Limited Liability Company law which has the principle of limited liability or limited liability, results in all legal actions carried out by companies including subsidiaries being accounted for separately even though they are in the same group of companies. This means that the Parent Company and its subsidiaries have their own responsibilities for their legal actions.

Companies that have subsidiaries do not rule out the possibility of carrying out a

policy of transferring workers from one company to another within one company group (transfer). the goal is none other than to help the subsidiary's business processes run in accordance with the company's goals.

Many companies perceive the same thing between labor transfers and placement/relocation (mutation). Misunderstanding this causes the Company to make the wrong policy. For example, the parent company places workers in its subsidiaries only by using assignment letters/work orders and the workforce, then gets a salary from the subsidiary and not from the parent company where the workforce previously worked.

From the results of data analysis it was carried out that PT. Mayora Indah Tbk. The city of Palopo is transferring tasks. If the training has been carried out but the employees are not optimal at work, the company is carrying out a task transfer plan where this will be reshuffled annually. If you are going to enter a new annual program, the work research will affect the existence of a task transfer plan system. The following is the data obtained by researchers regarding the number of task shifts in 2021.

Table 4.8

Total Assignments of PT. Mayora Indah Tbk. Palo City Year 2021

Task Transfer	Amount	Percentage
Cashier	1	1.4%
Sales	11	15.7 %
Warehouse Manager	3	4.3%

From the results of the table above, there are around 21.4% of employees who are skilled at their duties because they cannot work optimally in certain fields where most of the reshuffles are in the sales department, reaching 15.7%, the rest are in the Warehouse and Cashier management department.

c. Discipline Procedures

Based on the results of the average absence of employees obtained through observational data, the majority of time absences at work were much better when they were contract employees. This can be analyzed in the observation of primary data, there are a total of 70 employees. Interviews

conducted by the author with several employees who experienced a very high increase in absenteeism, it can be concluded that even an increase in the percentage of absenteeism when they become permanent employees. The different factors that occur include feeling secure because permanent employees already have 12 days of annual leave.

Based on the results of the average employee tardiness, the majority of time delays at work are much better when they become permanent employees. It can be seen in the diagram that there are a total of 70 employees or 83%. Interviews were conducted by the researchers with several respondents who experienced a very high increase in tardiness. The researchers could conclude that there was an increase in the percentage of tardiness when they became contract employees.

There is a 5% deduction for delays for contract employees, but for permanent employees there is a 10% deduction for late days.

Table 4.9

Number of Violations of Discipline Procedures at PT. Mayora Indah Tbk.. Palopo City in 2021

Violation/Reprimand	Amount	Percentage
Serious Violation	0	0%
Moderate Violation	2	1.4%
Misdemeanor	5	7.2%

From the research results obtained in the field, it can be explained that the number of employees who violate disciplinary procedures in 2021 in the Mild category reaches 7.2%, while moderate violations are 1.4% and Serious violations are 0% of the total number of employees. Some of the things that cause employees to be given a reprimand are employees who are not disciplined in time, do not reach targets, and employees are not professional at work.

Punishm and Reward Analysis in improving employee performance management at PT. Mayora Indah Tbk.

Rewards and punishment in this study seen from two aspects respectively. The

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results of the process of direct observation and interviews by researchers show that reward and punishment are applied at PT. Mayora Indah Tbk.. Palopo City. Several aspects are assessed in conducting a reward and punishment analysis. Rewards obtained from employees either intrinsically (from within) or extrinsically (from outside) have been fulfilled in accordance with the performance and performance of employees.

PT. Mayora Indah Tbk. The city of Palopo is open and supports the growth and development of employees who want to progress and change. There are several employees who start as field workers who during the process achieve and are diligent in getting the opportunity to be promoted to project leaders. Punishment obtained by employees of PT. Mayora Indah Tbk.. Palopo City from superiors is firm and constructive.

Punishments given to preventive employees tend to be lighter because the effect or disturbance has not occurred, if it has occurred it is not too big so that prevention or repair can still be done. However, in this case employees still receive punishment in the form of warnings and advice. Constructive verbal actions are given to employees who make mistakes. Greater penalties are given to employees who make mistakes that are disruptive and cannot be prevented.

Provision of Pensions and Rewards is a form of effort to improve the quality of service in the company. This is necessary for companies to arrange compensation and rewards for employees in carrying out their work. After they perform and carry out the performance properly and according to the target, a reward will be given. given Pansimen this method so that employees at work have good integrity and work motivation. In addition, this effort is important to ensure the quality of employees at work. To recognize Pansimen and Rewards in improving the performance management of employees working at PT. Mayora Indah Tbk. palopo city,

b. Punishment

Based on the results of interviews with employees of PT. Mayora Indah Tbk. the city of Palopo Punishment is given according to the problems and conditions of employees, indeed administratively there are clear regulations regarding employee do's and

don'ts, but in conditions employees still involve conscience in giving punishment.

The provision of punishment was given by giving a Warning Letter (SP) which was carried out 3 times namely SP 1, SP 2, SP 3, but in giving a warning it did not directly lead to a Warning Letter (SP), the head of the workshop first gave a verbal warning 7 times , if during the 7 times of reprimand the employee still makes the same mistake, then a new punishment is given by giving a Warning Letter (SP).

The results of the company's work assessment for employees have employees who have poor performance, so the rare thing that is taken by the company is to take a personal approach, stating whether there are problems carrying out their duties in this company or personal problems then we will provide solutions to these problems as can Re-training and motivating them to improve performance by giving rewards if they succeed in improving their performance.

c. Bonuses and Rewards

Based on the results of interviews with employees of PT. Mayora Indah Tbk. the city of Palopo said that rewards are not only about finances or material things, but can also be like good relations between employees, between leaders and subordinates, because without us knowing that there is a relationship that is bound in an environment when we meet intensely. Based on employee interviews, they said that in giving PT. Mayora Indah Tbk. the city of Palopo can also be in financial terms, where the reward system is called (Reward Focus Product) which at the end of each month is calculated how many product sales are included in the category (Reward Focus Product) on a team scale, if sales are said to be profitable or fulfill the Reward given by employees if they have carried out their work in accordance with the responsibilities given and achieved the target.

- 1) Employees who are disciplined at work
- 2) Employees who achieve targets at work
- 3) Employees who work optimally, effectively and efficiently

Bonuses and Rewards are given to employees every time they achieve some of the criteria above. Awards are given once a month in the

category of employees who achieve work targets. And awards are given to employees who work well and work discipline once a year.

d. Job Promotion

PT. Mayora Indah Tbk. The City of Palopo carried out promotion having criteria such as discipline, high loyalty and integrity, having a good attitude at work, professionalism, length of time working, having skills, and being responsible in carrying out their duties. PT. Mayora Indah Tbk. The City of Palopo has also given awards to employees who have performed well in the form of salary increases, bonuses and incentives. Companies do this as a form of supporting enthusiasm and as motivation for employees to work so that these employees feel that their performance is valued and cared for by the company.

CONCLUSION

Based on the results of the research that the authors did, there is an analysis of Planning, Implementation, Evaluation, and Pension and Reward. The author can conclude that a planning analysis in improving employee performance management of PT. Mayora Indah Tbk (Wakhidah & Maftuh, 2018).. Palopo City is the initial stage to start the performance process, such as developing employee performance by conducting special training for employees in order to develop HR capacity which is then aimed at future work implementation. Implementation analysis in improving employee performance management of PT. Mayora Indah Tbk.. Palopo City, that is, employees have carried out their duties in accordance with the plans set by the company such as implementing a work system that is carried out in accordance with the work plan and then collaborating between partners in the interests of the company. Evaluation analysis in improving employee performance management at PT. Mayora Indah Tbk.. Palopo City, namely in the aspect of training from the results carried out by employees as material for evaluating the company found several obstacles so that special training is needed. If the training has been carried out but the employees have not optimally worked, the company plans to transfer tasks, this will be reshuffled annually. With the existence of disciplinary procedures

established by the company, employees maximize their performance, especially in achieving company targets. Analysis of Pension and Rewards in Improving Employee Performance Management of PT. Mayora Indah Tbk.. Palopo City, there are several aspects of the results of the company's work assessment for employees, there are employees who have less good performance, then the steps taken by the company are to take a personal approach and then to give sanctions, bonuses and rewards are given by employees if they have carried out their work in accordance with the responsibilities given and achieved the target. As well as the promotion aspect has criteria such as discipline, high loyalty and integrity, having a good attitude at work, professionalism, length of time working, having skills, and being responsible in carrying out their duties.

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