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HR Strategic Role in Public Institution and Its Impact on Employee Satisfaction

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ABSTRACT

The Ministry of Finance believes implementing bureaucratic reforms in human resources are very important in the organization, including at the Directorate General of Debt Management. This study aims to identify and analyze the strategic role folder concept models of human resources according to Ulrich items, namely as a strategic partner, an administrative expert, an employee champion, and a change agent and further to identify and analyze the effect of the strategic role of human resources job satisfaction on employees at the Directorate General of Debt Management. This study is an associative descriptive analysis and using a quantitative approach. The sampling technique used purposive sampling with 178 employees. The method of analysis used in this study is multiple linear regression. The result showed that the strategic role of human resources is still an expert administrative dominant role. Role of human resources as a strategic partner, administrative expert, employee champion and change agent have a significant positive effect on employee satisfaction. The influence of the role of human resources as an administrative expert on job satisfaction is the most dominant than the effect of the role of strategic partner, change agent or employee champion.

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1. INTRODUCTION

Reform of the bureaucracy at the Ministry of Finance (MoF) has been implemented since 2006 to the present arrangement in the form of, among others, human resources management (HRM) system. This is done in order to improve services, simplifying procedures and streamlining the organizational structure including the development of human resources. The MoF considers that the human resource is one thing that is very important and needs special attention within the organization in the current era of globalization, in line with the development of the role of human resources in the past are still administrative, operational and transactional becomes increasingly strategic (Conner & Ulrich, 1996). Regarding the arrangement of the Ministry of Finance's human resources, it is hoped that the increase in the professionalism of the MoF's human resources will be carried out, among others, through increasing discipline, recruitment, assessment centers, competency-based training, structuring transfer and promotion patterns, talent management and improvement of the expected Employee Information System every year it will get better.

The role of HRM during reform era and the shift intended by reformation in the role of human resources (HR) are the concerns in doing research on mapping the strategic role models of human resources at the Human Resources Directorate General of Debt Management, Ministry of Finance (DGDM MoF) that refers to the approach outlined Ulrich model is the role of HR as a strategic partner, an administrative expert, an employee champion, and a change agent. Based on the DGDM Main Indicators Performance Achievement Report starting from 2010, it shows that the results of the assessment of employee satisfaction with the services of the Human Resources Department have not reached a satisfactory target, namely 3.50 on average with the highest rating scale of 5.00. Furthermore, related to job satisfaction of DGDB employees, based on the results of the 2019 Ministry of Finance Organizational Fitness Index (MOFIN) survey, there are indicators of employee job satisfaction that have not reached the target set in the Main Performance Indicators of the DGDB. Job satisfaction indicators as motivation in MOFIN are financial incentive, career opportunity and award and recognition.

On the financial incentive indicator, employees are of the opinion that the income is relatively inadequate and the welfare has been neglected. Apart from the insufficient remuneration, employees also feel that there is an injustice in the remuneration system. There are some units that get additional activity allowances and there are some units that do not get additional allowances. Meanwhile, duties and jobs in units that are not given additional allowances are strategic and play an important role, so that the impact is that employees in the unit who do not receive additional allowances become less productive.

On the career opportunity indicator, employees feel the need for a clear career path for employees to increase work motivation. The promotion pattern needs to be improved because so far it has not been objective and only applies to those who are "close or familiar" to officials, so that the assessment results and other promotional parameters are not valid. In addition, employees also feel the need for transparency in the transfer pattern.

In the award and recognition indicators, employees feel that their performance is underappreciated, so there is a need for reward programs that motivate employees, such as the Best Employee Award which is intended to increase employee motivation. The three indicators mentioned above, in the MOFIN survey are included in the motivation dimension, so that the value of this dimension is relatively low. The low achievement of these scores indicates the low job satisfaction of employees of the DGDM, referring to the Two-Factors Theory of Motivation from Herzberg and research results from Azeem (2010) related to employee job satisfaction.

Based on the background description above, firstly there was a shift in the important role of human resources, from an administrative or day-to-day operation to an increasingly strategic role, namely as a strategic partner, an administrative expert, an employee champion, and a change agent. Second, the role of human resource management has not been implemented as expected and employee job satisfaction is still low as indicated by the result of MOFIN DGDM survey.

Moreover, as stated by Bach (2001) that HR reform at public sector is a way from neglect to valued asset, which meant the emerging need to swift the traditional role of HR to more strategic one. Therefore this study wants in mapping the role of HR and also to investigate how the influence of the strategic role of HR on job satisfaction of employees at the DGDB Ministry of Finance.

2. LITERATURE REVIEW

Scientific development of HR is increasingly advanced from time to time, to encourage the expansion of the role of the HR function in organizations or companies. At first the role of the human resources division was just a natural, according to Ulrich (1997), that the main role of the human resources division was nothing but to take care of personnel administration only. In line with the development of HRM, a shift in the role of human resources, initially more towards administrative linkage, or simply lead to the day-to-day activities in the company, becomes involved in the management located mainly in the formulation and implementation of corporate strategy.

In his book Human Resource Champions Ulrich explained that the role of HR to be a strategic partner, administrative expert, change agent and employee champion (Ulrich, 1997). It expands the scope of the role of human resources functions within the company. Multifunctional role of HR is included to support the activities of other parts.

Herzberg developed the Hygiene theory suggesting that intrinsic factors are associated with satisfaction, while extrinsic factors with dissatisfaction. Applying this to motivation, the existence of certain factors (security, status, relationships with co-workers, personal life, salary, work conditions, company policy and administration) in the workplace may not necessarily lead to motivation, though their absence may produce demotivation. Similarly, while the deficiency of some factors (growth, job advancement, responsibility, challenges, recognition, and achievements) may cause no dissatisfaction, their presence may motivate and satisfy workers (Herzberg in Ahmad *et al.*, 2018). Findings show that poor HR practices have a negative impact on psychological contracts, organizational commitment, work engagement, motivation, job satisfaction, happiness, meaningfulness, well-being and the retention of employees in various settings,

while poor HR practices can have a significant impact on employee performance and subsequently, on the quality of service delivery (Schutte, Barkhuizen & van der Sluis, 2015). One of these findings clearly showed that HR practices have an effect on job satisfaction.

Research conducted by Kuswanto (2010) on seven companies with the type of the petrochemical industry in Indonesia using a questionnaire by Ulrich (1997), modified, and used to measure the role of strategic HRM the selected companies. The results obtained percentage HRM role with the largest percentage was the role of HRM as an administrative expert (27.2%), the second largest role was as an employee champion (25.2%), third was a change agent (23.9%), and the last was as a strategic partner (23.7%).

Research led by Mathew *et al.* (2010) examined the role of HR professionals in the sector of information technology (IT) in India according to HR model by Ulrich. The results obtained majority of respondents in IT companies in India said that they comprehended the strategic role of HR as a strategic partner, change agent, employee champion as well as administrative expert.

Lukman and Pangaribuan (2013) conducted a study on the analysis of the effect of the strategic role of HR to the perception of employee development investments. In answer to the problem, research was formulated on the effect of independent variables HR model Ulrich (strategic partner, administrative expert, employee champion, change agent) on the dependent variable employee development using multiple regression analysis techniques. The results showed that the role of HR as a strategic partner significantly influence the perception of employee development investments. While three other variables that administrative expert, employee champion and change agent did not significantly influence the perception of employee champion and change agent did not significantly influence the perception of employee development investments.

Jambak (2010) saw the influence of the relationship practices of HR to customer satisfaction. The results showed, among others, that there was a positive relationship between HR practices with customer satisfaction. Although from this study it can be determined that the new HR department run merely administrative functions.

Similar findings also found at public institutions about the increasing importance of the role of HR practices, namely health public sector. Bach (2001) stated that there is innovative contribution of HRM to organization performance at improving of HRM capacity in health public sector. Whereas the employee satisfaction can be used as proxy to employee performance.

3. RESEARCH METHODS

This study has two aims. First, it is to explore how the models map the strategic role of HR, as stated by Ulrich, as a strategic partner, an administrative expert, an employee champion and a change agent in the Human Resources Department of the DGDM. The second objective of this study is to examine the influence the strategic role of HR to employee satisfaction, which is described in **Figure 1**.

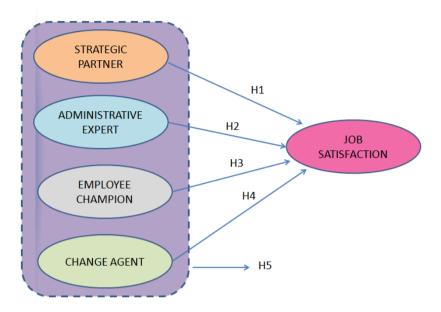


Figure 1. Model of research the strategic role of HRM in public institution Source: Human Resource Champions, Ulrich, Dave. (1997)

Model of research the strategic role of HRM in public institution Model of research the strategic role of HRM in public institution the population in this study was the civil servants (officials and employees) which was the number of populations at DGDM. i.e. 318 employees. The sampling technique was purposive sampling. The criteria in using purposive sampling were sample who not responsible in handling the field of human resources at the Directorate General of Debt Management MoF and samples were willing to fill the questionnaire. The method of calculation the number of sample was using Slovin formula. It got 178 employees as samples. **Table 1** shows the distribution of samples at DGDM. Slovin calculation as follows:

 $n = N / (1 + N\alpha^{2})$ = 318 / (1+ (318. (0.05²)) = 177.16 »» 178 Where: n = sample size N = total population α = tolerated error rate (5%)

No.	Unit	Number of Samples
1.	Secretariat Directorate General	41
2.	Directorate Loan and Grants	32
3.	Directorate Government Debt Securities	27
4.	Directorate Sharia Financing	23
5.	Directorate Debt Strategy and Portfolio	22
6.	Directorate Evaluation, Accounting and Settlement	33
	Total	178
n n		

Table 1.	Distribution	of Questionnaires	
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Source: Primary Data Processed (2019)

As in this study as independent variables, namely:

- X_1 = the role of the Human Resources Department as a strategic partner. The focus of the role of the human resource manager as a strategic partner is on the linkage between the strategies that have been set by the central leadership and the practice of daily human resource management activities. In carrying out this role, human resource managers must be able to become strategic partners of management and ensure the goals to be achieved.
- X₂ = the role of the Human Resources Department as an administrative expert. The concept of this role is the traditional roles of human resource management. This role requires that human resource managers be able to design and run human resource processes effectively and up to date by also taking advantage of advances in information technology. The resource process in question includes personnel administration, training, transfer, performance appraisal and activities related to these matters.
- X_3 = the role of the Human Resources Department as an employee champion. This role is related to the involvement of human resource managers in the daily problems of employees, including involvement in employee coaching and counseling.
- X_4 = the role of the Human Resources Department as a change agent. This role relates to the manager of human resources as a good source of inspiration for other employees and becomes a model for any changes or transformations that occur.

The dependent variable is Y = Job Satisfaction based on Two-Factors Theory of Motivation from Herzberg. There are two factors that can cause employee satisfaction or dissatisfaction, namely: Maintenance factors: salary, technical and quality supervision, administration and company policies (company policies and administration), quality of interpersonal relationships among colleagues; worker with superiors; and with subordinates (quality interpersonal relations among peers, with superiors; and subordinates), job security, fringe benefits, and working conditions. The second one is motivational factors, which are achievement, reward (recognition), responsibility, progress or promotion (advancement), the possibility of development (the possibility of growth), and the work itself. Azeem (2010) states that there are five aspects that affect job satisfaction, namely: the job itself, salary, supervision, promotion opportunities and relationships with fellow workers.

Questionnaires strategic role of human resources adopted Ulrich (1997), while job satisfaction was measured using the dimensions in the adaptation of Azeem based on Hezberg Motivation theory (2010) by using a questionnaire developed from the Minnesota Satisfaction Questionnaire. Items in both questionnaires were slightly adapted to be related to the unit of analysis which was DGDM MoF. The mapping of the strategic role of the Human Resources Department is done by processing the data from Ulrich's (1997) questionnaire with a total of 40 questions. Of the 40 questions, there are divided into 4 groups, each of which consists of 10 questions, where each group of questions represents one role. The answers of each respondent are categorized and added up, so that the value for each role is obtained. Furthermore, the answers of respondents within the scope of the Directorate General are combined and added, so that the value for each role that represents the Directorate General is obtained. The value for each role is divided by the total value of the roles and multiplied by one hundred, so that the percentage value of each role is obtained.

The second objective to see the influence of HR role to employee satisfaction is processed by techniques calculated using multiple regression analysis. According to Sugiono (2010), multiple linear regression analysis is used to change the value of the dependent variable when the value of the independent variable is increased or decreased in value. This analysis is used by involving two or more independent variables between the dependent variable (Y) and the independent variable (X₁, X₂, X₃ and X4), this method is used to determine the strength of the relationship between several independent variables simultaneously to the related variable and expressed by the formula. The equation for multiple linear regression analysis in this study is formulated as follows:

 $Y = a + b_1 X_1 + b_2 X_2 + b_3 X_3 + b_4 X_4 + e$

Hypothesis testing uses partial t-test and simultaneous F-test as follows:

1. t-partial test

The t test is known as the partial test, which is to test how the influence of each independent variable individually on the dependent variable (see **Table 2**). This test shows how far the influence of one explanatory / independent variable individually in explaining the variation in the dependent variable. Whether the independent variable has a significant effect or not. Decision making is done by looking at the probability (sig), namely:

- If the probability> 0.05 then the hypothesis model is rejected
- If the probability <0.05 then the hypothesis model is accepted

Table 2. The t-partial h	ypotheses
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	Hypothesis
H_1	The role of the Human Resources Department as an strategic partner has significant ef-
	fect on employee satisfaction
H_2	The role of the Human Resources Department as an administrative expert has signifi-
	cant effect on employee satisfaction
H ₃	The role of the Human Resources Department as an employee champion has signifi-
	cant effect on employee satisfaction
H_4	The role of the Human Resources Department as a change agent has significant effect
	on employee satisfaction
Sour	ce: Primary Data Processed (2019)

Source: Primary Data Processed (2019)

2. Simultaneous F-Test

The F test is used to determine whether all the independent variables referred to in the model have a joint influence on the dependent variable, at a significant level of 0.05. The hypotheses H₅ is HR role has significantly affected the employee satisfaction. Decision making is done by looking at the probability (sig), namely:

- If the probability> 0.05 then the hypothesis model is rejected •
- If the probability <0.05 then the hypothesis model is accepted •

Data processing and analysis in this study were carried out using SPSS.

4. RESULTS

Table 3. Descriptive v	variable of the strategic role of HRM
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Variable	Percentage
Strategic Partner (x ₁)	21,33
Administrative Expert (x ₂)	34,25
Employee Champion (x ₃)	22,25
Change Agent (x ₄)	22,17
Total	100,00

Source: Primary Data Processed (2019)

As seen on Table 3, the results showed the percentage of strategic HR role on Officer at the Directorate General of Debt Management, the largest percentage was the role of the administrative expert (34, 25%), the second largest was the role of the employee champion (22, 25%), the third position was a role as a change agent (22, 17%), and the last was the role of a strategic partner (21, 33%). These findings were in accordance with research by Kuswanto (2010) in private sector which was petrochemical industry. The order of the importance of the role of HR exactly the same as Kuswanto's findings. It indicates that the role of HR is dominantly by the role of administrative expert and the least is change of agent. The findings can be reasoned that during Human Resources Development Program Plan (RPPSDM) that design by DGDM within a period five years, the role of HR as administrative expert plays a major role. This document is a living document which will be reviewed periodically to ensure its effectiveness in maintaining human resources capable of facing and managing change. The RPPSDM document is prepared as a guideline for units within the Ministry of Finance in implementing HR development.

In principle, the RPPSDM document views employees as important organizational assets, whereas assets, their value can be increased through investments in the form of education, training and other developments, therefore HR as employee champion plays the second major role. The education, training and development programs listed in the RPPSDM document include: Degree Program, Non-Degree Program either at its own expense, State Budget (APBN), loan and grant; and Utilization Program for Education and Training Graduates or Re-Entry Program.

The results showed that of the four strategic role of HR at the Directorate General of Debt Management MoF, was predominantly an administrative role. This was consistent with research conducted by Kuswanto (2010) where the greatest percentage yield was the role of HRM as an administrative expert and the least was the role of strategic partner. These findings confirmed the Main Indicators Performance Achievement Report of DGDM MoF that starting from 2010 the services of the HR Department have not reached a satisfactory target due the the HR role as change of agent and strategic partner are the second lowest. The mapping of HR role with being dominant as administrative expert both at public sector and private sector gave insight that the role of traditional function of HR relatively more dominant despite the increasing capacity of HR and the reformation of public institution.

	Variable/Demension	Percentage
Y1	The work itself	18,25
Y_2	Salary	18,70
Y ₃	Supervision	19,03
Y4	Promotion Opportunities	18,48
Y5	Employee Relations	25,52
Total		100

 Table 3. Descriptive variable Y job satisfaction

Source: Primary Data Processed (2019)

Table 3 presented the descriptive of variable Y, job satisfaction. The relationship among employees at the Directorate General of Debt Management of the MoF gave the highest percentage, namely 25, 52%. It indicated that the atmosphere of work relation among employees was respectable. In the other hand, the type of work itself ranked the last, which was 18,25%, this indicates that the type of work, especially the work instrument given was in accordance with the expertise, ranks the lowest, which meant the respondent perceived the suitability of the job provided with the expertise had not provided a satisfactory value.

The results showed a relationship with fellow employees (Y_5) at the Directorate General of Debt Management obtain the highest percentage of 25, 52%. It displayed that a good working relationship has been established between fellow employees at the Directorate General of Debt Management. The dimension of the work performed (Y_1) especially given instrument job was in conformity with the expertise, the lowest ranks. It is described that respondents stated suitability given job with expertise not giving a satisfactory value. These findings can explain why Ministry of Finance Fitness Index (MOFIN) on employee satisfaction indicators which were career opportunity and award and recognition below the target.

The challenges faced by the DGDM in the field of HR include serving five Echelon II units with completely different and unique tasks and functions. This requires a HRM function that can truly accommodate all the requirements of the Echelon II unit. Next is the uneven distribution of employees, both in terms of number, composition and competence. In addition, it was found that there were excess employees in certain units, but in other units there were shortages of employees. This can be seen from the number of employees more or less than the needs of the organization.

The strengths-weaknesses can also be seen from the point of view of education, rank or class and age (employee composition) which are not in accordance with the needs of the organization, so that they do not fully support the implementation of organizational tasks and functions. Ideally, the placement of employees is based on the calculation of workload, suitability of competence and performance. Optimizing performance requires hard and soft competency of employees according to job requirements. In certain conditions there are employees who have competence, but their level of mastery is not in accordance with the demands of the task. The implementation of employee restructuring will create a match between the number, composition and competence of employees with organizational needs, as well as optimization of employee performance.

Multiple linear regression analysis was used to perceive the value of the dependent variable when the independent variable value increased or decreased in value. This analysis was used between the dependent variable (Y) and independent variables (X₁, X₂, X₃, X₄), to determine the strength of the relationship between several independent variables simultaneously to dependent variables expressed by the formula. Basis for a decision in the regression test was

based on the significance value of 0.05. *Based on the Table 4 were obtained multiple linear regression equation as follows:*

 $Y = 31,163 + 0,225 X_1 + 0,446 X_2 + 0,312 X_3 + 0,220 X_4$

Variable	Regression	Beta	Т
	Coefficients		
Constanta	31,163		11,940
Strategic Partner X ₁	0,225	0,201	3,510
Administrative Expert X ₂	0,446	0,320	6,151
Employee Champion X ₃	0,312	0,289	5,002
Change Agent X ₄	0,220	0,209	3,477
Fcounted = 128,653	R ² = 0,748		

Source: Primary Data Processed (2019)

The interpretations of the multiple linear regression equation are:

- a = 31,163 states that the strategic role of the Human Resources Department as a Strategic Partner, Administrative Expert, Employee Champion and Change Agent has a positive effect on Employee Job Satisfaction, and if the strategic role of the Human Resources Department has not changed or is zero (0) then the value Employee Job Satisfaction is only 31,163.
- $b_1 = 0,225$ states that if the strategic role of the Human Resources Department as a Strategic Partner increases, then Employee Job Satisfaction will increase by 0,225, assuming there is no added value for Administrative Expert, Employee Champion and Change Agent.
- $b_2 = 0,446$ states that if the strategic role of the Human Resources Department as an Administrative Expert increases, then Employee Job Satisfaction will increase by 0,446, assuming there is no added value for Strategic Partner, Employee Champion, and Change Agent
- $b_3 = 0,312$ states that if the strategic role of the Human Resources Department as an Employee Champion increases, then the Employee Job Satisfaction will increase by 0,312, assuming there is no added value for the Strategic Partner, Administrative Expert, and Change Agent.
- b₄ = 0,220 states that if the strategic role of the Human Resources Department as a Change Agent increases, then the Employee Job Satisfaction will increase by 0,220, assuming there is no added value for Strategic Partners, Administrative Experts and Employee Champions.
- The coefficient of determination (R²) is 0.748. The meaning of this coefficient is that the relative contribution given by the combination of the strategic role of the Human Resources Department as a strategic partner, administrative expert, and employee champion and as a

change agent to Employee Job Satisfaction is 74.8% while the rest is influenced by other variables that are not researched.

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	Hypothesis	t _{count}
 H_1	$X_1 \rightarrow Y$	3,510
H_2	$X_2 \rightarrow Y$	6,151
H_3	$X_3 \rightarrow Y$	5,002
H_4	$X_4 \rightarrow Y$	3,477
H_5	$X_1, X_{2,}X_3, X_4 \rightarrow Y$	128,653*

Table 5. Hypothesis Testing

*Fcount

Source: Primary Data Processed (2019)

The results on **Table 5** showed the role of Strategic Partner in a positive and significant impact on job satisfaction of employees (H₁). It has similar finding with Jambak (2010) and Schutte, Barkhuizen & van der Sluis (2015). It was proved that the role of HR in order to achieve the strategic objectives of the Directorate General of Debt Management, as seen in the learning and growth perspective, in terms of human resource development were highly competent, runs well and can align HR strategy and understand the core business of institution not only about issues of HR but covers a whole. HR Department can translate the strategy into action (Ulrich, 1997).

The results showed that the role of the Administrative Expert has a positive and significant effect on employee job satisfaction (H₂). The HR department is said to be an administrative expert when they are able to change the way of service delivery to be more effective and efficient (Ulrich, 1997).

In addition to carrying out personnel administrative activities manually, the Human Resources Division also uses information technology using the Personnel Management Information System or SIMPEG for short. SIMPEG in the Human Resources Section of the Directorate General of Debt Management has been used since 2007, which is an employee management information system which includes hardware, software, computer network tools, and operating procedures which are of course closely related to regulations or policies on HR management. SIMPEG activities also include (i) improving data exchange SOPs, implementing standardization of staffing database coding to facilitate data exchange between units, (ii) implementing data reporting from echelon I work units to the Secretariat General, and (iii) developing new SIM-PEGTM applications, and (iv) development of the assessment center application system. This proves that the use of information technology using SIMPEG is able to change the way service delivery. It is carried out to be more effective and efficient.

The results showed that the role of the Employee Champion had a positive and significant effect on employee job satisfaction (H₃). This proves that the role of the HR Department as an employee performance manager, which is responsible for coordinating and monitoring the implementation of employee behavior assessment is going well, is able to help employees to meet demands through learning and priority scales (Ulrich, 1997).

The HR Department of DGDM is an employee performance manager, which is responsible for coordinating and monitoring the implementation of employee behavior assessments. Assessment of employee behavior is based on six aspects of assessment of employee daily behavior. The six aspects include service, integrity, commitment, discipline, cooperation and leadership. Behavioral assessment is carried out by filling out a questionnaire with the 360 degree method which includes assessments from direct superiors, peers, and subordinates. Assessment of employee behavior and performance will have an impact on the performance benefits obtained. In addition, the HR Division also plays a role in providing couching and counseling on employee problems, both problems in the workplace and problems at home that have an impact on employee performance.

The results of the research prove that the role of change agent has a positive and significant effect on employee job satisfaction (H₄). This shows that the role of the HR Division in the Organizational Transformation of the DGDM of the Ministry of Finance is running well, and is able to apply the change process to business processes and initiatives (Ulrich, 1997). As change agent must have confidence that the proposed initiative will be successful, and that the difficulties faced in the short term will lead to success in the long term. Line managers and employees will need constant reinforcement so that their confidence will continue to build during this transformation effort and to encourage them to persistently carry out initiatives that may be difficult for them. As change agent, they must also be able to provide examples in dealing with change, they must have the confidence that these changes will lead to a better direction. This will create a need to develop a change management plan, a plan that is clearly communicated and effective.

The results of this study also prove that the roles of Strategic Partner, Administrative Expert, Employee Champion and Change Agent together have a positive and significant effect on employee job satisfaction (H₅), which in this study includes five aspects that affect job satisfaction, namely: the job itself, salary, supervision, promotion opportunities and relationships with fellow workers (Azeem, 2010). This study was in line with previous research, as research conducted by Mathew *et al.* (2010), where the strategic role of human resources as a strategic partner, change agent, employee champion as well as administrative expert at IT companies in India goes well and research conducted by Lukman and Pangaribuan (2013) and research conducted by Jambak (2010) confirmed the result, where there was a positive relationship between HR practices with customer satisfaction, especially administrative expert role that gave the highest regression coefficient to job satisfaction at MoF.

The management implication of these finding suggest that HR Department at the Directorate General of Debt Management should engage, not only the administrative routine. Human Resources Department must perform four functions, namely HR administrative expert, employee champion, change agent and strategic partner thus increasing the added value for the organization (Ulrich et.al, 2009). Moreover, as is known, the MoF has implemented the Balanced Scorecard (BSC) in order to measure the performance of employees, according to the Minister of Finance Decree number 467 / KMK.01 / 2014 on Performance Management in the Ministry of Finance. BSC implementation of demanding role of HR Human Resources as an employee champion and as a strategic partner to be more visible.

HR is employee performance manager who accompany an employee in achieving key performance specified in the contract performance, and as a strategic partner, the achievement of HR highly competent in learning and growth perspective BSC demands more active engagement in the HR Department the formulation of the vision, mission and strategy of the organization. Furthermore, the role of HR as a change agent will be required related to the process of institutional transformation of the MoF are ongoing. Furthermore, associated with staffing, after mapping existing conditions, employee rotation should be carried out in accordance with the capabilities and expertise so that the implementation of the work carried out effectively. Staffing should use the principle of the right man in the right place and not be based merely implement the provisions of the prevailing pattern of mutations.

5. CONCLUSION AND SUGGESTION

Based on the results of research and discussion it could be concluded the Strategic Role of HR, the Directorate General of Debt Management MoF is still predominantly administrative expert role. The Effects of each role of strategic human resources on job satisfaction of employees at the Directorate General of Debt Management are significant and positive. Role of HR Directorate General of Debt Management MoF as a strategic partner, administrative expert, employee champion and change agent simultaneously positive and significant impact on employee satisfaction.

The HR Department is advisable to increase the role as a strategic partner, change agent or employee champion in the implementation of the daily work to improve employee satisfaction. The HR Department needs to do an employee mapping, adjust the placement of employees according to their competence, because based on the research results it is found that the percentage of job suitability with employee expertise ranks the lowest. In an effort to increase employee job satisfaction, it is necessary to conduct further research on the variables that affect employee job satisfaction, because from the results of this study the variable of the role of the HR Department as a strategic partner, as an administrative expert, as an employee champion and as a change agent collectively, it can only explain the employee job satisfaction variable by 74.8% while the rest (25.2%) is explained by other variables that have not been studied.

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