Advances in Management & Financial Reporting

OPEN ACCESS

Volume 4, Issue 3 (2026). 566-581

e-ISSN: 2985-7538

DOI: https://doi.org/10.60079/amfr.v4i3.949

The Effectiveness of Implementing a Marking Scheme in the Employee Performance Evaluation System at PT Telkom Indonesia (Persero) Tbk

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ARTICLE HISTORY

Submitted	:	June 20, 2026
Reviewed	:	July 02, 2026
		July 09, 2026
Revised	:	July 11, 2026
Accepted	:	July 19, 2026
Published	:	August 13, 2026

Conflict of Interest Statement:
The author(s) declare that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.

ABSTRACT

Purpose: This study aims to analyze the representation of the marking scheme in the performance measurement system for the Board of Directors of PT Telkom Indonesia (Persero) Tbk based on company documents.

Research Method: This study employed a descriptive qualitative approach using documentary analysis and qualitative content analysis. Secondary data were obtained from the 2024 Annual Report of PT Telkom Indonesia (Persero) Tbk, as well as the literature on performance appraisal, marking schemes, Organizational Justice Theory, and Agile Performance Management. The analysis was conducted through data reduction, open coding, categorization, interpretation, and triangulation of sources and theories.

Results and Discussion: The research findings indicate that the Board of Directors' KPIs are documented through five main perspectives, which are broken down into indicators, targets, weightings, and Talent Development. This structure reflects the key characteristics of a marking scheme as a documented evaluation framework. It is conceptually aligned with the principles of procedural justice and some characteristics of Agile Performance Management. However, this study does not evaluate the system's implementation or user perceptions, as it relies solely on documentary data.

Implications: The findings can serve as a reference for designing a performance measurement system based on documented indicators and as a foundation for further research using primary data.

Originality: This study proposes using the marking scheme concept as a framework for analyzing the structure of the Board of Directors' performance measurement system based on corporate documents.

Keywords: marking scheme; performance appraisal; key performance indicators; organizational justice; agile performance management.

1. Introduction

Advances in digital technology have driven organizations to continuously improve the effectiveness of their human resource (HR) management. In an increasingly competitive business environment, human resources have become a strategic asset that plays a vital role in supporting the achievement of organizational goals. Therefore, companies need a performance management system capable of

OPEN ACCESS
Volume 4, Issue 3 (2026). 566-581
e-ISSN: 2985-7538
DOI: https://doi.org/10.60079/amfr.v4i3.949

objectively and sustainably measuring, evaluating, and developing the potential of both human resources and organizational leaders (Herachwati, 2013).

Performance appraisal is one of the key functions in human resource management because its results serve as the basis for decision-making regarding promotions, compensation, career development, training, and performance evaluations. A well-designed appraisal system must generate accurate, objective, and relevant information to help organizations improve the effectiveness of their human resource management (Herachwati, 2013). The use of a structured performance appraisal system also plays a role in improving individual performance and organizational effectiveness through evaluation mechanisms that are clear, measurable, and oriented toward achieving organizational goals (Jumady, 2023). In modern corporate governance practices, these assessment principles are also applied at the strategic level, including evaluating the Board of Directors' performance through Key Performance Indicators (KPIs) that are systematically developed to support accountability, the achievement of corporate strategy, and oversight by shareholders and the board of commissioners.

However, in practice, the performance evaluation process often faces various challenges, particularly regarding evaluator subjectivity. Differences in perception among evaluators can lead to inconsistent evaluation results and potentially cause unfairness within the organization. This situation highlights the importance of implementing an evaluation system that uses clear indicators and standards so that the evaluation process can be conducted more objectively and measurably (Habibi & Manurung, 2023). One approach used to improve assessment consistency is the marking scheme—an assessment framework that integrates criteria, performance indicators, weighting, performance targets, and scoring mechanisms into a structured evaluation system. Thus, a marking scheme serves not only as a list of assessment criteria but also as a guideline that ensures each indicator is evaluated using documented and consistent standards, thereby making assessment results more accountable (Nalda *et al.,* 2014).

In corporate performance measurement systems, these components are generally implemented through Key Performance Indicators (KPIs), which establish indicators, targets, weightings, and measures of achievement as the basis for evaluating the performance of both the organization and its leadership. Therefore, this study does not treat KPIs as synonymous with a marking scheme, but rather as a form of implementing the marking scheme documented within the company's performance measurement system. This approach is also in line with the concept of Agile Performance Management, which emphasizes aligning strategic objectives, adaptive indicator-based evaluation, and continuous performance monitoring to support organizational decision-making in a dynamic business environment.

PT Telkom Indonesia (Persero) Tbk is one of the largest telecommunications and digital companies in Indonesia that implements a performance measurement system to support the achievement of the company's strategic objectives. According to PT Telkom Indonesia's 2024 Annual Report, the evaluation of the Board of Directors' performance is structured around five key perspectives: Economic and Social Value, Business Model Innovation, Technology Leadership, Increased Investment, and Talent Development. Each perspective is accompanied by performance indicators, achievement targets, and weightings, which are documented as part of the corporate performance measurement mechanism (PT Telkom Indonesia, 2024). Therefore, this document provides a relevant context for analyzing how the components of the marking scheme are represented in the performance

OPEN ACCESS
Volume 4, Issue 3 (2026). 566-581
e-ISSN: 2985-7538
DOI: https://doi.org/10.60079/amfr.v4i3.949

measurement system at the corporate strategic level, rather than for evaluating the implementation of performance appraisals for all employees.

Previous research on performance appraisal systems at PT Telkom Indonesia indicates that academic attention remains focused on various performance evaluation approaches. Christiana & Mailoa (2022) developed a decision support system using the TOPSIS method in the performance evaluation process. Furthermore, Ananda *et al.,* (2023) analyzed the influence of employee engagement and employee passion on the performance of PT Telkom Indonesia employees. Meanwhile, Nainggolan (2023) investigated the impact of the accounting information system on employee performance at PT Telkom Akses Medan. These three studies contribute to the development of performance management systems within PT Telkom; however, they have not addressed how the structure of indicators, targets, weightings, and evaluation mechanisms is documented as a marking scheme within the company's performance measurement system.

Furthermore, various studies on performance appraisal generally focus on the impact of appraisal systems on employee performance, job satisfaction, and organizational effectiveness (Agustin & Jhoansyah, 2022; Faza, 2023). Nevertheless, most studies rely on survey data or respondents' perceptions, leading them to focus more on the outcomes of appraisal system implementation rather than the underlying appraisal structure. Consequently, studies examining how a marking scheme is constructed through indicators, targets, weights, and evaluation mechanisms based on the company's documentary evidence remain relatively limited, particularly in telecommunications companies undergoing digital transformation.

Based on this discussion, two research gaps have not been extensively addressed in the literature. First, previous studies have primarily evaluated the impact of assessment systems on individual behavior or performance. In contrast, research on the structure of the marking scheme—as an evaluation framework comprising indicators, targets, weightings, and assessment mechanisms—remains limited. Second, although PT Telkom Indonesia has implemented a documented KPI system at the corporate strategic level, previous research has not analyzed how these components represent the characteristics of a marking scheme within the corporate performance measurement system. Therefore, this study does not aim to measure the effectiveness of the assessment system or user perceptions, but rather to analyze the structure of the marking scheme documented in PT Telkom Indonesia's Board of Directors' performance measurement system based on company documents and relevant literature.

Given this gap, this study aims to analyze how the performance indicators, achievement targets, weightings, and evaluation mechanisms documented in PT Telkom Indonesia's 2024 Annual Report represent the components of the marking scheme within the Board of Directors' performance measurement system. The novelty of this study lies in using the marking scheme perspective as a framework for analyzing the company's KPI system documents, in contrast to previous studies that focused more on the impact of the assessment system on employee performance or behavior.

The remainder of this paper is organized as follows. Section 2 provides a literature review and hypothesis development. Section 3 presents the research method and design. Section 4 provides the results and discussion. Section 5 presents Concluding Remarks and Recommendations.

Volume 4, Issue 3 (2026). 566-581
DOI: https://doi.org/10.60079/amfr.v4i3.949
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2. Literature Review and Hypothesis Development

2.1 Organizational Justice Theory

Organizational Justice Theory explains that employees' perceptions of justice within an organization are a fundamental factor influencing their attitudes, behaviors, and responses to various management policies, including performance appraisal systems. This theory is based on the assumption that individuals not only evaluate the outcomes they receive but also consider how decisions are made and how they are treated during the decision-making process. Therefore, organizational justice is generally classified into three main dimensions: distributive justice, which relates to fairness regarding outcomes or rewards received; procedural justice, which emphasizes the fairness of the process, consistency of procedures, and objectivity in decision-making; and interactional justice, which reflects the quality of communication, respect, and interpersonal treatment during the evaluation process (Adamovic, 2023). In the context of performance appraisal systems, these three dimensions serve as a crucial foundation for building trust in evaluation outcomes because employees are more likely to accept organizational decisions when the appraisal process employs clear indicators, consistent procedures, and transparent evaluation mechanisms. A meta-analysis by Kim & Beehr (2023) shows that perceptions of organizational justice have a strong positive relationship with job satisfaction, organizational commitment, individual performance, organizational citizenship behavior, and trust in the organization. Thus, Organizational Justice Theory provides a conceptual foundation that the effectiveness of a performance appraisal system is determined not only by the accuracy of the indicators used but also by the extent to which the evaluation process is perceived as fair by the individuals being evaluated.

In human resource management practice, the principles of organizational justice are realized through the development of objective evaluation criteria, the use of measurable indicators, consistent application of evaluation standards, and the provision of clear and open feedback to employees. An evaluation system that adheres to these principles can increase acceptance of evaluation results while strengthening motivation, work engagement, and organizational commitment. Research by Mach *et al.,* (2024) shows that human resource management practices based on the principle of organizational justice contribute to increased work engagement, which in turn drives improved employee performance. These findings are reinforced by Ghany (2022), who explains that distributive, procedural, and interactional justice positively affect job satisfaction and individual performance. Furthermore, Lee & Rhee (2023) found that the effect of organizational justice on job satisfaction is mediated by intrinsic and extrinsic motivation, while Awwad & Adaileh (2025) demonstrated that perceptions of organizational justice increase work engagement and reduce turnover intention. Therefore, in this study, Organizational Justice Theory is used as the theoretical foundation to explain that the development of a marking scheme containing clear indicators, targets, weightings, and assessment mechanisms has the potential to create a more consistent, transparent, and accountable evaluation process, thereby strengthening the legitimacy of the performance appraisal system in supporting managerial decision-making.

2.2 Employee Performance Evaluation

Employee performance appraisal is a systematic process used by organizations to measure an individual's level of performance against established standards, indicators, and objectives. From a

Volume 4, Issue 3 (2026). 566-581
DOI: https://doi.org/10.60079/amfr.v4i3.949
OPEN ACCESS
e-ISSN: 2985-7538

human resource management perspective, performance appraisal serves not only as an evaluation tool but also as the basis for strategic decision-making regarding promotions, compensation, training, career development, and organizational succession planning (Muchinsky, 2000). An effective performance appraisal system must generate objective, accurate, consistent, and documented information so it can reflect each individual's tangible contribution to achieving organizational goals. In line with the evolution of modern organizations, the approach to performance appraisal has also transformed from a mere administrative evaluation into an integral part of a performance management system focused on enhancing competencies, developing potential, and ensuring the sustainability of organizational performance (Erialdy, 2024). A review of the literature indicates that implementing a structured performance appraisal system contributes to increased work motivation, job satisfaction, and employee performance because it provides clear feedback and enhances perceptions of fairness in the evaluation process (Subekti, 2021). Furthermore, satisfaction with the evaluation system has been shown to strengthen the relationship between managerial support and employees' desire to remain with the organization; thus, the quality of the evaluation process is a critical factor in supporting human resource retention (Boakye *et al.,* 2023). Therefore, performance evaluations must be designed using relevant indicators, measurable standards, and transparent evaluation mechanisms to ensure accountable decision-making.

In practice, modern performance evaluation systems integrate various components such as performance indicators, achievement targets, weighting, evaluation mechanisms, and feedback provision as part of the continuous performance improvement process. Various evaluation methods have been developed, ranging from conventional approaches to systems based on Key Performance Indicators (KPIs), Management by Objectives (MBO), Behaviorally Anchored Rating Scale (BARS), and Individual Performance Management, each tailored to the organization's characteristics and evaluation objectives (Erialdy, 2024; Habibi & Manurung, 2023). Implementing a structured and sustainable performance evaluation system is also crucial for supporting employee performance improvement by aligning management processes, leadership, and work motivation development (Fajriah *et al.,* 2026). Research indicates that systematically designed performance appraisal practices can enhance employee engagement because employees gain a clearer understanding of organizational expectations and the success metrics used in evaluations (Akanmu *et al.,* 2025). Furthermore, the effectiveness of performance appraisal is also influenced by competencies, experience, education, work discipline, and the reward systems implemented by the organization; thus, evaluation results not only reflect individual achievements but also serve as a foundation for sustainably improving productivity and the quality of human resources (Rivaldo & Nabella, 2023; Rosdiana & Johanes, 2024). Thus, performance appraisal cannot be viewed merely as an administrative activity but rather as a strategic tool that supports competency development, managerial decision-making, and the achievement of the organization's competitive advantage through more effective and evidence-based human resource management.

2.3 *Marking Scheme in the Performance Evaluation System*

Marking scheme in a performance appraisal system is an evaluation framework used to ensure that the appraisal process is conducted systematically, objectively, and consistently based on established criteria. In the context of performance management, a marking scheme is not merely a list of assessment indicators, but rather a mechanism that integrates assessment dimensions, performance indicators, achievement targets, weighting, scoring mechanisms, and evaluation outcome categories into a single,

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DOI: https://doi.org/10.60079/amfr.v4i3.949
OPEN ACCESS
e-ISSN: 2985-7538

documented system. Through this framework, organizations can ensure that every aspect of performance is evaluated using uniform standards, thereby reducing evaluator subjectivity and enhancing the transparency of the evaluation process. In line with the evolution of performance management, modern evaluation systems are also designed to align with the organization's strategic objectives, so that the indicators used measure not only individual work outcomes but also their contribution to achieving the organization's overall goals (Maley *et al.,* 2024). A systematic review conducted by Vuong & Nguyen (2022) shows that organizations that implement performance measurement based on clear indicators, measurable targets, and documented evaluation mechanisms have performance management systems that are more adaptable to changes in the business environment. Therefore, the marking scheme serves as a crucial foundation for building a performance appraisal system capable of generating valid, comparable information that supports more accurate managerial decision-making.

The implementation of a marking scheme in a performance appraisal system is generally achieved through various evaluation methods such as Key Performance Indicators (KPI), Management by Objectives (MBO), Behaviorally Anchored Rating Scale (BARS), and Individual Performance Management, each of which combines indicators, targets, assessment weights, and evaluation mechanisms in accordance with the organization's characteristics (Sukmawati *et al.,* 2025). The clarity of this assessment structure not only enhances the consistency of evaluation results but also strengthens perceptions of fairness, as each individual is assessed using the same standards and accountability criteria. Research by Taneja *et al.,* (2024) shows that the clarity of indicators strongly influences perceptions of fairness regarding the performance appraisal system, the transparency of the appraisal process, and the consistency in applying evaluation criteria. Furthermore, Tavares & Vaz (2025) emphasize that an effective performance appraisal model must link evaluation indicators to organizational strategy so that appraisal results not only reflect individual achievements but also provide relevant information for organizational development. Thus, the marking scheme serves not merely as a tool for assigning scores, but as an evaluation framework that aligns indicators, targets, weightings, and assessment mechanisms to produce a performance measurement process that is objective, structured, transparent, and supportive of the organization's strategic goals.

2.4 *Agile Performance Management and Traditional Performance Appraisals*

Traditional performance appraisal is a performance evaluation approach that is generally conducted periodically, focuses on evaluating work outcomes, and places greater emphasis on administrative functions such as determining promotions, compensation, and awards. Although this approach provides standardized performance metrics, traditional appraisal systems are often criticized for being insufficiently adaptive to changes in the business environment, offering minimal ongoing feedback, and failing to support dynamic competency development. The advancement of digital transformation is driving organizations to shift toward Agile Performance Management. This performance management approach emphasizes aligning organizational goals with individual objectives through flexible evaluations, continuous feedback, continuous coaching, and periodic adjustments to performance indicators in line with the organization's evolving needs (Nasti & Lubis, 2025). According to Subramanian & Sures (2022), Agile HRM practices position the performance appraisal system as an adaptive, collaborative, and responsive process that can accelerate the organization's decision-making. In line with this, Maley *et al.,* (2024) assert that modern performance management systems no longer

Volume 4, Issue 3 (2026). 566-581
DOI: https://doi.org/10.60079/amfr.v4i3.949
OPEN ACCESS
e-ISSN: 2985-7538

focus on annual evaluations but have evolved into a continuous process that integrates talent development, organizational learning, and the achievement of business strategies.

In practice, Agile Performance Management prioritizes ongoing dialogue between managers and employees, aligns performance indicators with organizational priorities, and uses real-time data to support faster and more accurate decision-making. This approach allows organizations to adjust targets, indicators, and evaluation mechanisms more flexibly compared to traditional appraisal systems, which tend to be static (Faozen & Sandy, 2024). Additionally, applying agile principles requires adaptive leadership as well as an organizational culture that supports innovation and continuous learning. Research by David & Lahindah (2025) shows that agile leadership and a digital mindset contribute positively to improved organizational performance, while Tiong *et al.,* (2025) demonstrate that digital transformation supported by agile leadership can enhance employee performance through work engagement. Therefore, Agile Performance Management is not intended to replace the basic functions of traditional appraisal, but rather to evolve the appraisal system into one that is more dynamic, development-oriented, and capable of supporting the achievement of the organization's strategic goals in a rapidly changing business environment.

3. Research Method

This study employs a descriptive qualitative approach using a documentary study method. This approach is combined with qualitative content analysis because the study aims to analyze how the components of the marking scheme are represented in the documented performance measurement system, rather than to evaluate the effectiveness of the performance evaluation system's implementation or employees' perceptions of the system. This approach was chosen because it is suitable for systematically interpreting company documents based on the conceptual framework of the marking scheme, Organizational Justice Theory, and Agile Performance Management. The unit of analysis for this study is the structure of the Board of Directors' performance measurement system, which includes performance indicators, achievement targets, weightings, evaluation mechanisms, and talent management policies outlined in company documents.

The data used in this study consists of secondary data obtained from the 2024 Annual Report of PT Telkom Indonesia (Persero) Tbk and various academic journals discussing performance appraisal, organizational justice theory, agile performance management, and performance appraisal systems. The selection of the 2024 Annual Report was conducted using a purposive approach based on three criteria, namely: (1) it is an official document published by PT Telkom Indonesia (Persero) Tbk; (2) it contains information regarding the Board of Directors' performance measurement system, Key Performance Indicators (KPIs), targets, weightings, and evaluation mechanisms; and (3) it represents the company's policies in effect during the research period. The 2024 Annual Report of PT Telkom Indonesia was selected as the primary source because it contains information on KPIs, performance evaluation mechanisms, talent development, and the company's human resource management strategies. Meanwhile, scientific articles were selected based on their relevance to the concepts of marking scheme, performance appraisal systems, organizational justice, and Agile Performance Management as the basis for interpreting the research results.

Data collection was conducted through a documentary study by identifying, gathering, and analyzing information related to the company's performance appraisal system. The documents analyzed

Volume 4, Issue 3 (2026). 566-581
DOI: https://doi.org/10.60079/amfr.v4i3.949
OPEN ACCESS
e-ISSN: 2985-7538

included the Board of Directors' KPI indicators, the five-perspective-based evaluation system, the Talent Development and Digital Capability Readiness programs, as well as human resource management policies outlined in the 2024 Annual Report of PT Telkom Indonesia. All information was then extracted using a document analysis sheet structured according to the components of the marking scheme, namely assessment criteria, performance indicators, achievement targets, weighting, scoring mechanisms, and evaluation policies supporting the company's performance measurement system.

The data analysis technique employed was content analysis. The analysis was conducted in four stages: data reduction, open coding, categorization, and interpretation. During the open coding stage, each piece of information obtained from the company's documents was assigned a code based on the characteristics of the marking scheme. Subsequently, the coding results were grouped into five categories of analysis: (1) the structure of performance assessment indicators, (2) targets and weightings, (3) evaluation mechanisms, (4) the application of the principles of Organizational Justice Theory, and (5) the relationship between the performance measurement system and the concept of Agile Performance Management. The interpretation stage was conducted by comparing the findings from the documents with theoretical concepts and previous research results to understand how the Board of Directors' KPI structure reflects the characteristics of the marking scheme. Therefore, this study does not aim to assess the effectiveness of the performance appraisal system's implementation but rather to analyze the structure of the marking scheme documented in the performance measurement system of the Board of Directors of PT Telkom Indonesia (Persero) Tbk.

Data validity was ensured through source triangulation by comparing information obtained from PT Telkom Indonesia's 2024 Annual Report with various relevant theories and previous research findings. In addition to source triangulation, this study also applied theoretical triangulation by interpreting the findings using the perspectives of Performance Appraisal, Marking Scheme, Organizational Justice Theory, and Agile Performance Management. This approach was taken to enhance the credibility, consistency, and traceability of the analysis results, while minimizing interpretive bias that might arise from relying on a single primary data source. Thus, the research results represent an interpretation of the documented performance measurement system structure, rather than an assessment of the system's effectiveness in organizational practice.

4. Results and Discussion

4.1 Analysis Results

Based on the results of a content analysis of PT Telkom Indonesia (Persero) Tbk's 2024 Annual Report, the Board of Directors' performance measurement system is structured using a formally documented set of Key Performance Indicators (KPIs). The analysis was conducted by grouping the information into five main categories, namely (1) evaluation perspectives, (2) performance indicators, (3) achievement targets, (4) evaluation weightings, and (5) talent development indicators. These five categories served as the basis for identifying the components of the marking scheme within the performance measurement system for the Board of Directors of PT Telkom Indonesia (Persero) Tbk.

The analysis results indicate that the Board's KPIs are established collegially through five main perspectives: Economic and Social Value for Indonesia, Business Model Innovation, Technology Leadership, Increased Investment, and Talent Development. In addition, KPI achievements are calculated both collectively and individually and are reviewed by the Public Accounting Firm (KAP) that audits the

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DOI: https://doi.org/10.60079/amfr.v4i3.949
e-ISSN: 2985-7538

company's financial statements. These findings indicate that the company's documents contain an evaluation structure that integrates assessment perspectives as the basis for developing the Board of Directors' performance indicators. Details of these KPI perspectives are presented in Table 1.

Table 1. PT Telkom Indonesia Executive Board's KPI Outlook for 2024

No	KPI Perspective
1	Economic and Social Value for Indonesia
2	Business Model Innovation
3	Technology Leadership
4	Increased Investment
5	Talent Development

Source: *PT Telkom Indonesia (Persero) Tbk 2024 Annual Report.*

Based on the document categorization results, each KPI perspective is further broken down into performance indicators, accompanied by achievement targets and weightings. In addition to establishing KPI perspectives, Telkom also sets targets and weightings for each indicator used. Company documents indicate that performance targets are expressed in quantitative terms, while weightings are assigned to each indicator according to its priority level within the performance measurement system. These indicators, targets, and weightings are key components of the Board of Directors' performance evaluation process, as documented in the 2024 Annual Report. Examples of indicators, targets, and weightings are presented in Table 2.

Table 2. Examples of KPIs for the Board of Directors of PT Telkom Indonesia for 2024

Indicator	Target	Score
Revenue Consolidated	Rp156,22 Triliun	3
EBITDA Consolidated	Rp83,96 Triliun	6
EBITDA Telkomsel	Rp54,74 Triliun	4
Free Cash Flow	Rp34,23 Triliun	5
ROIC ≥ WACC	6,2%	5
Social Impact	100%	5

Source: *PT Telkom Indonesia (Persero) Tbk 2024 Annual Report.*

The analysis results also show that the indicators used are not only focused on the company's financial and operational aspects but also encompass human resource development through the Talent Development perspective. In addition to financial and operational indicators, the company has also incorporated talent development aspects into its performance measurement system. In the company's documents, this perspective is represented by the indicators Female Ratio in Nominated Talent, Ratio of Young Top Talent to Nominated Talent, and Digital Capability Readiness. These three indicators show that talent development is one of the components documented in the Board of Directors' KPI system. The target details for each indicator are presented in Table 3.

The results of the content analysis show that the KPI system for the Board of Directors of PT Telkom Indonesia (Persero) Tbk is documented through components that include assessment perspectives, performance indicators, achievement targets, weightings, and talent development indicators. Based on the conceptual framework used in this study, these components can be analyzed as a representation of the marking scheme structure within the Board of Directors' performance measurement system. However, since this study relies solely on documentary data, these findings

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DOI: https://doi.org/10.60079/amfr.v4i3.949
OPEN ACCESS
e-ISSN: 2985-7538

cannot be used to conclude how this structure is applied in organizational practice, nor to assess the effectiveness of the evaluation system, perceptions of fairness, inter-rater consistency, or its impact on individual performance.

Table 3. Talent Development Indicators for 2024

Indicator	Target
Female Ratio in Nominated Talent	18%
Ratio of Young Top Talent to Nominated Talent	6%
Digital Capability Readiness	2.500 Talenta

Source: *PT Telkom Indonesia (Persero) Tbk 2024 Annual Report.*

4.2 Discussion

4.2.1 *Implementation of a Marking Scheme in the Executive Board Performance Measurement System*

Based on the results of the document analysis, the structure of PT Telkom Indonesia's Board of Directors' Key Performance Indicators (KPIs) reveals a systematic relationship between assessment perspectives, performance indicators, achievement targets, and assessment weightings. The combination of these components indicates that the documented performance measurement system already possesses the key elements that conceptually represent a marking scheme. In this study, a marking scheme is not interpreted merely as the assignment of scores or the determination of final grades, but rather as an evaluation framework that integrates assessment criteria, indicators, targets, weightings, and measurement mechanisms into a single documented system. Therefore, the results of this study indicate that the company's documents contain an evaluation structure that can be analyzed using the marking scheme perspective at the level of the Board of Directors' performance measurement.

This interpretation aligns with Tavares *et al.,* (2025), who explain that modern performance evaluation systems must be built by aligning evaluation indicators, the organization's strategic objectives, and documented measurement mechanisms to support consistent decision-making processes. This finding also supports the results of the systematic review by Vuong & Nguyen (2022), which emphasizes that the use of clear indicators, targets, and measures of achievement is a key characteristic of a structured performance measurement system. Thus, the presence of indicators, targets, and weightings in PT Telkom Indonesia's Board of Directors' KPIs can be understood as an evaluation structure that supports the strategic performance measurement process, rather than merely a list of standalone indicators.

Nevertheless, the results of this study do not automatically indicate that the Board of Directors' KPI system has resulted in an objective or effective evaluation process in organizational practice. The analysis was based solely on documentary evidence. It thus cannot explain how evaluators apply these indicators, how consistency in evaluation is maintained, or how those being evaluated perceive the system. In other words, this study only shows that the company's documents have a structure consistent with the characteristics of a marking scheme. At the same time, the effectiveness of its implementation still requires validation through empirical data such as interviews, surveys, or evaluations of actual assessment results. Therefore, the findings of this study are more appropriately positioned as an analysis of the structure of the Board of Directors' performance measurement system, rather than as evidence of the successful implementation of a performance assessment system within the organization.

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OPEN ACCESS
e-ISSN: 2985-7538

4.2.2 The Implications of KPI Structure on Organizational Justice

The results of the analysis show that PT Telkom Indonesia's Board of Directors' KPI system is documented through performance indicators, achievement targets, and weightings that are established prior to the evaluation process. From the perspective of Organizational Justice Theory, these components can be understood as formal procedures that support a systematic performance measurement process. A documented evaluation structure provides a common framework for determining what to assess, thereby potentially reducing ambiguity in the evaluation process. Therefore, the findings of this study indicate that the Board of Directors' performance measurement system possesses characteristics that conceptually support procedural justice, particularly through the clarity of documented indicators, targets, and assessment mechanisms.

This interpretation aligns with Organizational Justice Theory, which emphasizes that perceptions of justice are influenced not only by evaluation outcomes but also by the clarity of the procedures used in the evaluation process (Rupp *et al.*, 2022). Kim and Beehr (2023), through their meta-analysis, also explain that consistent and understandable evaluation procedures are associated with increased acceptance of organizational decisions, job satisfaction, and employee commitment. Thus, the documentation of KPIs—which includes indicators, targets, and weightings—can be viewed as one of the prerequisites supporting the formation of a more structured evaluation system. However, these findings do not indicate that organizational justice has been fully achieved; rather, they merely show that company documents contain procedural elements that are theoretically related to the principle of procedural justice.

On the other hand, organizational justice is determined not only by the existence of formal procedures but also by how those procedures are implemented in organizational practice. Research by Aboramadan *et al.,* (2022), Abdallah *et al.,* (2022), and Labrague and De los Santos (2023) shows that perceptions of justice are influenced by the quality of communication between evaluators and those being evaluated, the consistency of procedure implementation, opportunities to provide clarification, and feedback mechanisms following the evaluation. These aspects cannot be analyzed through company documents and are therefore outside the scope of this study. Consequently, the results of this study cannot be used to conclude that the Board of Directors' KPI system has fostered a perception of fairness within the organizational environment; rather, they merely indicate that the documented structure of the performance measurement system possesses characteristics aligned with the principles of Organizational Justice Theory. Future research should involve primary data, such as interviews or surveys of system users, to test whether this structure is actually implemented consistently and perceived as fair by stakeholders.

4.2.3 The Relationship Between the Marking Scheme Structure and Agile Performance Management

The analysis results show that PT Telkom Indonesia's Executive Board KPI system is not only oriented toward financial indicators but also incorporates a Talent Development perspective through the indicators Female Ratio in Nominated Talent, Ratio of Young Top Talent to Nominated Talent, and Digital Capability Readiness. The inclusion of these indicators demonstrates that the company's performance measurement system has incorporated talent development as part of the organization's strategic evaluation. Thus, the Board of Directors' KPI structure not only measures the achievement of business targets but also focuses on the competency readiness of human resources in supporting the

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e-ISSN: 2985-7538
DOI: https://doi.org/10.60079/amfr.v4i3.949

company's digital transformation. This finding demonstrates that the documented marking scheme framework has integrated the talent development dimension as one of the components of performance measurement at the strategic level.

This finding aligns with the concept of Agile Performance Management, which positions the performance measurement system as an adaptive, development-oriented process that aligns with changes in organizational strategy. Maley *et al.,* (2024) explain that modern performance management systems have shifted from a periodic evaluation approach toward a process that supports talent development, continuous learning, and alignment with the organization's strategic objectives. This perspective is reinforced by Subramanian and Suresh (2022), who state that Agile HRM practices emphasize flexible indicators, an organization's ability to adapt to change, and the integration between evaluation systems and competency development. Therefore, the inclusion of the Talent Development indicator in the Board of Directors' KPIs can be understood as an indication that PT Telkom Indonesia's performance measurement system functions not only as a performance control instrument but also as a mechanism that supports the development of the organization's capacity to navigate the dynamics of the digital business environment.

Nevertheless, the results of this study do not yet indicate that PT Telkom Indonesia has fully implemented Agile Performance Management. The document analysis only reveals indicators related to talent development. In contrast, the key characteristics of Agile Performance Management—such as continuous feedback, continuous coaching, dynamic target adjustments, short-cycle evaluations, and ongoing performance dialogues—are not explicitly described in the analyzed documents. Thus, the findings of this study only indicate a partial alignment between the Board of Directors' KPI structure and the principles of Agile Performance Management. Further research should explore the implementation practices of this system through interviews with management, observation of the evaluation process, or analysis of internal documents to provide a more comprehensive picture of the application of the agile approach in the company's performance measurement system.

4.2.4 *Implications of the Findings, Limitations of the Study, and Theoretical Contributions*

The research findings indicate that PT Telkom Indonesia (Persero) Tbk's 2024 Annual Report documents the Board of Directors' performance measurement system through a KPI framework that includes assessment perspectives, performance indicators, achievement targets, weightings, and talent development indicators. From a conceptual perspective, these components can be analyzed as a representation of the marking scheme structure within a strategic performance measurement system. This finding contributes to the literature by demonstrating that the concept of a marking scheme is not only relevant in the context of educational evaluation but can also serve as an analytical framework for understanding how organizations document the structure of their performance measurement systems at the corporate level. Thus, this study extends the application of the marking scheme concept to the study of performance management based on corporate documents.

The findings of this study also show that an analysis of corporate documents can provide insight into the design of performance measurement systems; however, it is not sufficient to explain the quality of their implementation in organizational practice. The documented structure of indicators, targets, and weightings does not automatically indicate that the system has been consistently implemented, accepted by those being evaluated, or that it produces fair and accurate decisions. In line with Maley *et al.,* (2024), modern performance management systems are determined not only by the existence of

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DOI: https://doi.org/10.60079/amfr.v4i3.949
e-ISSN: 2985-7538

formal indicators but also by the quality of the implementation process, communication, continuous feedback, and the organization's ability to adapt the evaluation system to changes in the business environment. Therefore, documentary analysis should be viewed as an initial step toward understanding the design of performance measurement systems, not as a basis for evaluating the success of their implementation.

This study has several limitations that must be considered when interpreting the findings. First, the data sources are limited to the company's public documents; thus, they do not include information regarding the practical implementation of the evaluation system, the perceptions of the Board of Directors or evaluators, the consistency in applying indicators, or the mechanisms for providing feedback. Second, the unit of analysis was limited to the Board of Directors' performance measurement system; therefore, the results cannot be generalized to describe the performance appraisal system for all employees of PT Telkom Indonesia. Third, this study did not evaluate the relationship between the KPI structure and actual performance outcomes or its impact on organizational behavior. Therefore, future research is recommended to use a mixed methods approach or a case study that combines document analysis with interviews, observations, and surveys to provide a more comprehensive understanding of the implementation of the marking scheme, the application of Organizational Justice principles, and the characteristics of Agile Performance Management within the company's performance measurement system.

5. Concluding Remarks and Recommendation

This study aims to analyze how the components of the marking scheme are represented in the performance measurement system for the Board of Directors of PT Telkom Indonesia (Persero) Tbk, based on an analysis of the 2024 Annual Report using a descriptive qualitative approach, a documentary study, and content analysis. Based on the research findings, the Board of Directors' Key Performance Indicators (KPI) system is documented through five main perspectives, which are further broken down into performance indicators, achievement targets, weightings, and Talent Development indicators. These findings indicate that the company's documents contain components that conceptually represent the characteristics of a marking scheme as an evaluation framework that integrates assessment criteria, indicators, targets, and weighting mechanisms within a strategic performance measurement system. However, this study only analyzes the documented system structure; therefore, it cannot be used to conclude the effectiveness of the assessment system's implementation or to describe the performance appraisal system for all employees of PT Telkom Indonesia (Persero) Tbk.

This study makes a theoretical contribution by extending the application of the marking scheme concept to corporate performance measurement systems, specifically through an analysis of the documented KPI structure of the Board of Directors. From a practical perspective, the research findings can serve as a reference for organizations in understanding the importance of establishing documented indicators, targets, weighting, and evaluation mechanisms as part of performance measurement system design. Furthermore, this study demonstrates that integrating Talent Development indicators into the KPI system highlights the importance of aligning strategic performance measurement with organizational competency development in the face of digital transformation. Thus, this study offers the perspective that the marking scheme can be used as an analytical framework to evaluate the design of performance measurement systems based on documentary evidence.

Volume 4, Issue 3 (2026). 566-581
e-ISSN: 2985-7538
DOI: https://doi.org/10.60079/amfr.v4i3.949

This study has several limitations. First, the data sources are limited to the Annual Report of PT Telkom Indonesia (Persero) Tbk for the year 2024; thus, they do not include internal company documents or primary data that could explain the implementation of the performance measurement system in organizational practice. Second, the study does not analyze the perceptions of those being evaluated, the consistency of evaluations among evaluators, feedback mechanisms, or actual evaluation results; thus, it cannot assess the system's effectiveness or the level of perceived fairness among system users. Third, the unit of analysis is limited to the Board of Directors' performance measurement system; therefore, the findings cannot be generalized to represent the performance evaluation system for all employees. Therefore, future research is recommended to use a mixed methods approach or a case study that combines document analysis, interviews, observations, and surveys to more comprehensively examine the implementation of the marking scheme, the application of Organizational Justice principles, and the characteristics of Agile Performance Management.

Statement of Use of Generative AI

During the preparation of this work, the author used generative artificial intelligence tools to support the scientific writing process. Grammarly was used to check grammar, refine writing style, and improve clarity in scientific writing. All interpretations, analyses, and conclusions presented in this study are the sole responsibility of the author.

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