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ARTÍCULO ORIGINAL

Human talent management as a work performance determinant in public health finance officials

Gestión del talento humano como factor determinante del desempeño laboral en funcionarios financieros de salud pública

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Resumen

Foundation: Strategic human talent management could be a key factor in strengthening organizational efficiency and the public management quality.**Objective:** To analyze the influence of human talent management on the financial staff job performance in public health institutions.**Methods:** A non-experimental, quantitative/observational study with a cross-sectional design and a correlational approach, using a probability sample of 200 employees in the financial sector. The Individual Work Performance Questionnaire and the Human Resource Management Practices Scale were used to measure the variables under analysis.**Results:** Human talent management showed a moderate level (Md=3.55; IQR=0.61; 54.0% of participants), whereas work performance reached a high level (Md=3.82; IQR =0.55; 66.0% of participants). The highest-rated dimension was job security and employment stability (Md=3.90; 64.0% high level). Task performance achieved the highest median score (Md = 3.90; 63.0%), while counterproductive work behaviour remained low (Md=2.10; 71.0% low level). A strong positive correlation was identified between human talent management and work performance (ρ=0.648; 95% CI: 0.56–0.72; p <0.001). A significant association was also observed between the levels of both variables (χ^2 =58.47; *p* <0.001; Cramér's V=0.382), with 94.6% of participants reporting high human talent management also demonstrating high work performance.**Conclusions:** Human talent management has a positive and significant influence on job performance. Strengthening practices related to training, participation, communication, and professional development serves as a key strategy for optimizing administrative efficiency and financial management within the healthcare sector.

Palabras clave: professional practice management, professional performance, health administration

Abstract

Fundamento: la gestión estratégica del talento humano pudiera constituir un factor clave para fortalecer la eficiencia organizacional y la calidad de la gestión pública. **Objetivo:** analizar la influencia de la gestión del talento humano sobre el desempeño laboral de los funcionarios financieros de instituciones de salud pública.**Métodos:** investigación cuantitativa/observacional no experimental, de carácter transversal y enfoque correlacional, utilizando una muestra probabilística de 200 empleados financieros. Se emplearon los instrumentos *Individual Work Performance Questionnaire* y *Human Resource Management Practices Scale* para medir las variables analizadas.**Resultados:** la gestión del talento humano presentó un nivel moderado (Md =3.55; RIC =0.61; 54.0% muestrado), mientras que el desempeño laboral alcanzó un nivel alto (Md =3.82; RIC =0.55; 66.0% muestrado). La dimensión mejor valorada fue la seguridad y estabilidad laboral (Md=3.90; 64.0% nivel alto). El desempeño de tareas obtuvo la mayor mediana (Md =.90; 63.0%), y las conductas contraproducentes permanecieron bajas (Md =2.10; 71.0 % nivel bajo). Se identificó una correlación positiva fuerte entre la gestión del talento humano y el desempeño laboral (ρ =0.648; IC95 %: 0.56–0.72; *p* <0.001). Existió una asociación significativa entre los niveles de ambas variables (χ^2 =58.47; *p* <0.001; V de Cramér =0.382), donde el 94.6 % de quienes percibieron una alta gestión del talento humano presentaron también un alto desempeño laboral.**Conclusiones:** la gestión del talento humano influye de manera positiva y significativa en el desempeño laboral. El fortalecimiento de las prácticas de capacitación, participación, comunicación y desarrollo profesional constituye una estrategia clave para optimizar la eficiencia administrativa y la gestión financiera del sector salud.

Key words: gestión de la práctica profesional, desempeño profesional, administración en salud

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INTRODUCTION

Human capital management has shifted from an orientation focused on personnel administration to a strategic perspective that views people as the primary asset for achieving organizational goals. [1,2] In this context, public sector entities face the challenge of creating policies and procedures that not only improve administrative efficiency but also enhance the quality of services provided to the community. [3] In the public health sector specifically—where the demand for services is rising while resources are generally scarce—effective human talent management is a key factor in improving organizational performance and ensuring the delivery of efficient, timely, and sustainable care. [4,5]

Organizations that implement modern human talent management systems achieve higher results in terms of service quality, organizational commitment, job satisfaction, productivity, and creativity. [6,7] In public healthcare entities, the role of human talent becomes even more significant due to the complexity of administrative and clinical care processes. Although most research has focused on physicians, nurses, and other clinical professionals, there is growing recognition of the fundamental role played by financial and administrative functions as an indispensable support for the operation of healthcare systems. [5,8]

Financial officials are directly involved in budget planning, expenditure execution, internal control, procurement, public contracting, resource management, and compliance with financial regulations. All these tasks determine whether the necessary supplies, medicines, equipment, and infrastructure can be acquired to provide quality healthcare services. [9,10]

The job performance of these officers is a key factor in ensuring that public resources are used efficiently. [11] To a large extent, proper budget implementation, clarity in financial processes, the reduction of administrative errors, and improvements in management times depend on the technical and behavioral skills of the personnel in charge. [12,13] However, achieving high levels of performance requires more than specialized knowledge; it is necessary to have institutional policies that promote professional development, continuous training, performance recognition, effective leadership, and an organizational environment that fosters commitment to institutional goals. [14]

The relationship between human talent management and job performance is explained by several theoretical models. The Resource-Based View (RBV) theory argues that employees' skills, knowledge, and competencies are strategic resources that are difficult to replicate and have the potential to generate sustained competitive advantages when properly managed. [1,15] In addition, social exchange theory maintains that organizations that invest resources in the development and well-being of their employees achieve higher levels of commitment, work effort, and reciprocity. [16] This translates into improved individual and group performance. The Ability, Motivation, and Opportunity (AMO) theory further indicates that job performance is based on the combination of employee competence, motivation to work, and the opportunities provided by the organization to apply their capabilities. [17,18]

In this context, finance officers face several challenges related to the digitalization of public management systems, increasing accountability requirements, expanding regulatory complexity, and the need to make public financial resources more transparent. [19,20,21] These functions require not only technical knowledge regarding public financial management but also skills related to leadership, teamwork, effective communication, problem-solving, adaptability, and change management. Therefore, human talent management must promote comprehensive strategies that facilitate the simultaneous development of technical competencies and transversal skills, [17,22,23] thereby fostering job performance aligned with the current demands of the public sector.

However, several studies conducted in public organizations in Latin America show that difficulties persist in human talent management processes. [24] The main challenges include performance evaluation systems that lack objectivity, limited opportunities for professional development, insufficient recognition mechanisms, weaknesses in administrative career planning, and leadership styles that are predominantly bureaucratic. These constraints, particularly in financial entities associated with the public health sector, may result in delays in budget execution, administrative inefficiencies, increased financial errors, and obstacles to addressing the operational needs of healthcare facilities in a timely manner. [9,25]

From a methodological perspective, job

performance is a multidimensional construct that combines elements related to task performance, quality of work, productivity, organizational behavior, initiative, responsibility, and contribution to the achievement of institutional objectives. [26,27] Several studies agree that performance is determined by individual, organizational, and contextual factors. [28,29] Among these, human talent management plays a fundamental role by coordinating processes related to leadership, evaluation, training, motivation, and professional development. [30]

Despite international interest in strengthening strategic human talent management, gaps in knowledge remain regarding its specific impact on the job performance of financial employees in the public health sector. [31,32] This situation limits the generation of scientific evidence that could support the development of human talent management policies appropriate to the specific characteristics of these organizational contexts.

Therefore, it is relevant to conduct studies examining the relationship between human talent management and job performance among financial officers in public healthcare entities, taking into account the particular characteristics of public administration and the growing demands for efficiency, transparency, and quality in the management of public resources. The findings of such research may provide meaningful evidence to optimize decision-making regarding human resource policies, improve administrative procedures, and contribute to the continuous improvement of institutional management. Accordingly, the purpose of the present study was to analyze the influence of human talent management on the job performance of financial officers in public healthcare institutions.

METHODS

A quantitative, observational, non-experimental, cross-sectional study with a correlational scope, aimed at analyzing the relationship between variables without manipulating them. The independent variable was human talent management, assessed through its dimensions: recruitment and selection, training and development, performance appraisal, compensation and rewards, promotion and career development, employee participation, job security and stability, and organizational communication. The dependent variable was job performance, comprising task performance, contextual performance, and counterproductive behaviors. Related to the study objective, The research hypothesis (H1) stated that human talent management positively and significantly influences the work performance of financial officials of public health institutions, while the null hypothesis (H0) established that human talent management does not exert a significant influence on the work performance of said officials.

The financial sector employees of public healthcare institutions constituted the study population. To ensure that all members of the population had an equal probability of being selected, probability-based simple random sampling was used to select a sample of 200 participants (N = 413; confidence level: 95%; margin of error: 5 %).

Using G*Power version 3.1.9.7 software (Universität Düsseldorf, Germany), an a priori statistical power analysis was conducted to determine the required sample size. A multiple linear regression analysis (fixed model, R^2 deviation from zero) was performed with seven predictors related to the dimensions of human talent management, a medium effect size ($f^2 = 0.15$), statistical power ($1 - \beta = 0.95$, and a significance level of $\alpha = 0.05$; thus, the minimum required sample size was 153 participants.

Participants were required to meet the following inclusion criteria: a) be actively employed in public health institutions in areas related to accounting, treasury, budgeting, procurement, or financial control; b) be employed by the institution at the time of data collection; c) have held their position for at least one year, ensuring they were sufficiently familiar with the institution’s human talent management practices; and d) provide voluntary informed consent by signing the relevant documentation. Employees on extended leave, those on temporary assignment elsewhere, or those who had not fully completed the assessment instruments were excluded.

The study fulfilled with the ethical principles of the Declaration of Helsinki for research involving human participants, ensuring voluntary participation through informed consent, maintaining the confidentiality and anonymity of the information obtained, using the data exclusively for scientific purposes, and respecting the principles of autonomy, beneficence, non-maleficence, and justice. Since the study

was observational and did not involve any intervention with participants, the associated risk was considered minimal. ChatGPT (OpenAI) was used solely to assist with academic style revision, improvement of writing, manuscript organization, and language correction in support of the scientific writing process.

To validate the objective of this research, the following tests were applied.:

1. *Human Resource Management Practices Scale (HRMPS).* Objective: To assess workers' perceptions of the human talent management practices implemented by an organization. [33] Methodology: Higher scores reflect a more favorable perception of human talent management practices; mean scores were calculated for each dimension, as well as an overall mean score. Dimensions: Recruitment and selection; training and development; performance appraisal; compensation and rewards; promotion and career development; employee participation; job security and stability; organizational communication. Scoring criteria: A five-point Likert-type scale was used (1 = Strongly disagree to 5 = Strongly agree), with scores classified according to mean values as follows: 1.00–2.33 = low level of human talent management; 2.34–3.66 = moderate level; 3.67–5.00 = high level.
2. *Individual Work Performance Questionnaire (IWPQ).* Objective: To assess individual job performance from a multidimensional perspective. [34] Methodology: The instrument consists of 18 items distributed across three dimensions, using a mean score for each dimension and an overall mean score. Dimensions: Task Performance; Contextual Performance; Counterproductive Work Behavior. Scoring criteria: A five-point Likert scale was used (1 = Never to 5 = Always), with scores classified as follows: 1.00–2.33 = low job performance; 2.34–3.66 = moderate job performance; 3.67–5.00 = high job performance.

Statistical analysis was performed using IBM SPSS Statistics version 29.0, while sample size adequacy was assessed using G*Power v3.1. Descriptive analysis of the variables was performed using the median (Md) and interquartile range (IQR). Spearman's correlation coefficient (ρ) was used to assess the correlation between job performance and human talent management, as well as between their respective dimensions. For resampling procedures, a 95% confidence interval and the corresponding significance value were used. Finally, the chi-square test (χ^2) was used to examine the association between categorized variables. A statistical significance level of $\alpha = 0.05$ was used for all analyses.

RESULTS

The overall perception of human talent management was moderate (Md = 3.55; IQR = 0.61), this category predominating among 54.0% of participants. The highest-rated dimension was Job security and stability (Md = 3.90), with 64.0% of participants reporting high ratings, whereas Compensation and rewards received the lowest rating (Md = 3.10), with 26.0% reporting low perceptions (Table 1).

Table 1. Perception of human talent management practices (HRMPS)

Dimension	Md	IQR	Low n (%)	Moderate n (%)	High n (%)
Recruitment and selection	3.70	0.80	24 (12.0)	72 (36.0)	104 (52.0)
Training and development	3.50	0.90	32 (16.0)	90 (45.0)	78 (39.0)
Performance evaluation	3.40	0.80	30 (15.0)	96 (48.0)	74 (37.0)
Compensation and rewards	3.10	0.90	52 (26.0)	108 (54.0)	40 (20.0)
Promotion and career development	3.20	0.80	42 (21.0)	104 (52.0)	54 (27.0)
Employee participation	3.60	0.70	22 (11.0)	86 (43.0)	92 (46.0)
Job security and stability	3.90	0.70	18 (9.0)	54 (27.0)	128 (64.0)
Organizational communication	3.50	0.80	28 (14.0)	92 (46.0)	80 (40.0)
Overall score	**3.55**	**0.61**	**18 (9.0)**	**108 (54.0)**	**74 (37.0)**

Overall job performance was high (Md = 3.82; IQR = 0.55), corresponding to 66.0% of the officers. Task performance had the highest median (Md = 3.90), whereas the frequency of counterproductive work behaviors was low (Md = 2.10), with 71.0% of workers showing low levels of such behaviors (Table 2).

Table 2. Job performance according to the IWPQ

Dimension	Md	IQR	Low n (%)	Moderate n (%)	High n (%)
Task performance	3.90	0.70	12 (6.0)	62 (31.0)	126 (63.0)
Contextual performance	3.80	0.70	16 (8.0)	70 (35.0)	114 (57.0)
Counterproductive work behaviors**	2.10	0.60	142 (71.0)	48 (24.0)	10 (5.0)
Overall job performance	**3.82**	**0.55**	**10 (5.0)**	**58 (29.0)**	**132 (66.0)**

Moderate to strong positive correlations were observed between the dimensions of human talent management and job performance (ρ = 0.395–0.604; p < 0.001). The overall association was strong (ρ = 0.648; 95% CI: 0.56–0.72), indicating that a more favorable perception of human talent management practices was associated with higher job performance (Table 3).

Table 3. Correlation between human talent management and job performance

Human talent management	Job performance	Spearman's ρ	95% CI	p
Recruitment and Selection	Task Performance	0.462	0.34–0.57	<0.001
Training and Development	Task Performance	0.558	0.46–0.65	<0.001
Performance Evaluation	Contextual Performance	0.521	0.42–0.61	<0.001
Compensation and Rewards	Overall Performance	0.438	0.32–0.54	<0.001
Promotion and Career Development	Contextual Performance	0.481	0.37–0.58	<0.001
Employee Participation	Contextual Performance	0.604	0.51–0.69	<0.001
Job Security and Stability	Overall Performance	0.395	0.27–0.50	<0.001
Organizational Communication	Contextual Performance	0.567	0.47–0.66	<0.001
Human Resource Management (Overall)	**Job Performance (Overall)**	**0.648**	**0.56–0.72**	**<0.001**

A significant association was found between the level of human talent management and the level of job performance ($\chi^2 = 58.47$; df = 4; $p < 0.001$). Among officers reporting a high level of human talent management, 94.6% demonstrated high job performance, whereas low levels of human talent management were concentrated mainly among participants with low or moderate job performance. The effect size (Cramér's V = 0.382) indicated a moderate association (Table 4).

Table 4. Association between the level of human talent management and the level of job performance (χ^2)

Human talent management	Low performance	Moderate performance	High performance	Total
Low	8	8	2	18
Moderate	2	46	60	108
High	0	4	70	74
Total	**10**	**58**	**132**	**200**

Statistic	Value
χ^2	58.47
gl	4
p	<0.001
Cramér's V	0.382

DISCUSSION

The results obtained confirm that the research objective—to analyze the influence of human talent management on the job performance of financial staff in public healthcare institutions—was met. Furthermore, the research hypothesis was corroborated by empirical evidence. A positive relationship was observed between the two variables, with a moderate-to-high effect size that was statistically significant ($\rho = 0.648$; $p < 0.001$). This association was further supported by a significant relationship between the categorical levels of human talent management and job performance ($\chi^2 = 58.47$; $p < 0.001$; Cramér's V = 0.382). In summary, these findings indicate that better human talent management by these institutions is linked to superior performance among financial employees. This reinforces the notion that human capital is a key resource for the effective functioning of public healthcare organizations.

From a descriptive perspective, human talent management was observed at a moderate level (Md = 3.55), while job performance was at a high level (Md = 3.82). This pattern is particularly significant because it demonstrates that, despite the high performance of staff, there remain substantial opportunities to strengthen institutional policies related to human talent management. In this regard, the aspect that received the highest rating was job stability and security (Md = 3.90), which highlights the fundamental importance of contractual stability as a motivating factor for public sector employees. Conversely, the dimension of compensation and rewards received the lowest score (Md = 3.10), indicating that recognition methods—both financial and non-financial—represent a key weakness within the organization. These findings are consistent with analyses by Panduro and Flores, [24] which suggest that public institutions in Latin America face persistent challenges regarding incentive systems, career advancement, and performance evaluation.

The high score obtained for task performance (Md = 3.90) indicates that financial officers are appropriately fulfilling their technical responsibilities in terms of job performance. At the same time, the fact that 71% of participants exhibited a low frequency of counterproductive behaviors (Md = 2.10) represents a positive indicator of administrative effectiveness and the implementation of institutional financial procedures. These findings are particularly relevant considering that financial functions in the healthcare sector involve highly sensitive processes, such as resource management, internal control, public procurement, and budget execution. The quality of these processes has a direct impact on the availability of services, supplies, and medications for citizens. [9,10]

The correlations observed between the different dimensions of human talent management and job performance provide further evidence of the mechanisms through which organizational practices contribute to individual performance. Specifically, employee participation showed the strongest association with contextual performance ($\rho = 0.604$), followed by organizational communication ($\rho = 0.567$) and training and development with task performance ($\rho = 0.558$). These findings suggest that effective communication, continuous competency development, and practices focused on employee participation are particularly important elements for enhancing organizational performance. Conversely, although job security and stability also showed a relevant relationship, its magnitude was lower ($\rho = 0.395$), indicating that stability alone does not ensure higher performance if it is not supported by continuous professional development, leadership, and organizational participation processes.

The findings obtained are largely consistent with the international literature on strategic human talent management. According to Ray et al., [1] human capital constitutes one of the most relevant strategic assets of organizations and can generate sustained benefits when human resource practices focus on strengthening organizational competencies. Apascaritei P, Elvira MM [6] argue that organizations implementing contemporary human talent management models exhibit higher levels of productivity, innovation, and service quality. These factors are indirectly reflected in the high levels of job performance observed in the present study.

From the perspective of the Resource-Based View, the findings indicate that the behavioral and technical skills of financial employees constitute strategically valuable resources that are difficult to replicate, and that their appropriate management improves organizational performance. Similarly, the

findings support the social exchange theory discussed by Boselie et al., [16] which holds that when employees perceive that the organization invests in their professional development, stability, and well-being at work, they respond with greater commitment and performance. The relationship observed between employee participation, organizational communication, and contextual performance represents a practical expression of these theoretical concepts.

Likewise, the findings are consistent with the AMO model (Ability-Motivation-Opportunity), which has been extensively developed by Bos-Nehles et al. [17] and Li et al. [18]. According to this model, job performance is simultaneously conditioned by employees' abilities, their motivation, and the opportunities provided by the organization to exercise their competencies. The "Ability" component is clearly reflected in the strong correlation found between task performance and training and development, whereas employee participation and organizational communication represent clear manifestations of "Opportunity." However, the lower rating of compensation and rewards indicates that more effective institutional recognition policies could be implemented to strengthen the "Motivation" component.

The findings are also consistent with the systematic reviews conducted by Knies et al. [7], which concluded that strategic human talent management has a positive impact on organizational performance in the public sector, although the magnitude of this impact varies according to the institutional context and the extent to which human resource policies are implemented. In the healthcare sector, Achief et al. [8] found that training, performance appraisal, leadership, and professional development practices are among the most important predictors of employee performance. These findings are highly consistent with the correlations observed in the present study.

With regard to financial officers, the results have additional relevance because these professionals are fundamental to the financial sustainability of public healthcare systems. Wang et al. [12] emphasize that the competencies required of hospital financial managers extend beyond technical knowledge and include skills related to communication, leadership, teamwork, and strategic decision-making. Therefore, comprehensive human talent management is necessary to ensure that these competencies are continuously developed.

Despite its positive findings, the study also highlights opportunities for institutional improvement. The low ratings observed for dimensions related to promotion, compensation, and professional development indicate that public entities continue to face structural limitations in implementing contemporary incentive and professional development systems. As noted by Tancred et al. [32] and Lino et al. [19], this situation may constrain long-term motivation and affect the retention of specialized talent, particularly in a context characterized by increasing demands for financial efficiency, digital transformation, and transparency.

Nevertheless, the study presents several limitations that should be considered. The cross-sectional design prevents definitive causal relationships from being established between human talent management and job performance, limiting the conclusions to statistical associations. Likewise, the use of self-report questionnaires may introduce biases associated with social desirability or participant subjectivity. Furthermore, the study was conducted exclusively in public healthcare institutions; therefore, the generalization of the findings to private organizations or other sectors of public administration should be undertaken with caution.

For future research, longitudinal studies would be advisable to enable the analysis of changes in these relationships over time and the formulation of more robust causal inferences. It would also be appropriate to incorporate structural equation models to identify moderating and mediating effects among the different dimensions of human talent management and job performance. In addition, to develop more comprehensive explanatory models of financial officers' performance in public healthcare systems, future studies could analyze and compare private and public institutions and include additional factors such as organizational commitment, transformational leadership, organizational climate, psychological well-being, job satisfaction, and digital transformation.

It can be concluded that the findings of the present study provide consistent scientific evidence supporting the strategic importance of strengthening human talent management as a mechanism for optimizing the job performance of financial officers. The implementation of institutional policies aimed at improving

continuous training, organizational participation, internal communication, performance appraisal systems, and recognition mechanisms may significantly contribute to increasing administrative efficiency, transparency in financial management, and, ultimately, the quality of public healthcare services.

Conflicts of interest

The authors declare that there are no conflicts of interest.

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