



Evaluation of Human Resource Planning Effectiveness in Reducing Fraud and Enhancing Employee Professionalism at Cireng Borojol MSMEs

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Abstract

Workforce planning plays an essential role in supporting effective human resource management, particularly in Micro, Small, and Medium Enterprises (MSMEs) experiencing business growth. This study aims to evaluate the effectiveness of human resource planning in reducing fraud and enhancing employee professionalism at Cireng Borojol MSMEs. A descriptive qualitative method was employed through direct interviews with the business owner. The findings show that Cireng Borojol, established in 2021, has developed from a simple food business into an MSME utilizing resellers, social media, and online marketplaces for marketing expansion. The company currently employs approximately 40 workers distributed across several operational divisions. Key challenges include employee unprofessional behavior, job placement mismatches, work fatigue, and financial reporting inconsistencies that may indicate potential fraud risks. To address these issues, the company applies periodic performance evaluations, prioritizes employee comfort, and implements a reward system based on performance achievement. The results indicate that human resource planning supported by evaluation and reward mechanisms contributes to improving employee professionalism and reducing potential fraud in operational activities.

Keywords: Employee Professionalism, Fraud Prevention, Human Resource Planning, MSMEs, Workforce Management.



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INTRODUCTION

Human resources have become the most decisive strategic asset for organizations seeking to sustain competitiveness amid accelerating market uncertainty, digital transformation, and increasingly dynamic business environments, making workforce planning a fundamental managerial function rather than merely an administrative activity (Armstrong, 2023). Effective human resource planning enables organizations to align workforce capacity, competencies, and organizational objectives while ensuring that employees are deployed according to operational demands and long-term business strategies (Hasanah et al., 2024). Contemporary studies further emphasize that strategic workforce planning enhances employee development, talent management, and organizational adaptability, particularly in small and medium-sized enterprises (SMEs) that often operate with limited organizational resources and informal management structures (Alqifti, 2025). Recent scholarship also demonstrates that human resource management significantly influences employee performance in Indonesian MSMEs through mechanisms such as job satisfaction, competency development, and organizational support (Indrayani et al., 2025). The growing contribution of MSMEs to national economic resilience has intensified the need for professional human resource management because organizational sustainability increasingly depends on the quality of workforce governance rather than solely on product innovation or market expansion (Arifa et al., 2025). Within this broader context, workforce planning should be understood not only as a recruitment mechanism but also as a strategic instrument for minimizing organizational risks while strengthening employee professionalism and long-term business sustainability.

Previous studies consistently acknowledge that systematic workforce planning contributes positively to organizational efficiency by ensuring that the right employees occupy the right positions according to organizational requirements and competency profiles (Linawati, 2023). Research has likewise argued that effective workforce planning improves productivity through better forecasting of labor demand, workforce allocation, and organizational resource optimization across different business

functions (Irsyad et al., 2024). From the perspective of SME management, scholars increasingly argue that human resource practices should be interpreted as integrated organizational capabilities that simultaneously influence employee performance, innovation capacity, and business resilience rather than as isolated administrative activities (Harney et al., 2022). Complementary evidence generated through systematic literature reviews similarly indicates that comprehensive human resource management substantially improves employee performance and organizational sustainability among MSMEs operating in highly competitive environments (Hasibuan et al., 2026). Employee professionalism has also been identified as an important determinant of organizational effectiveness because psychological maturity, social competence, and work-related attitudes shape employees' ability to perform responsibly and consistently (Putra et al., 2022). These cumulative findings collectively indicate that workforce planning possesses broader strategic implications than staffing decisions alone, although its relationship with fraud prevention and professionalism development remains insufficiently integrated within existing human resource management frameworks.

Despite these advances, the existing literature remains fragmented because studies on workforce planning generally concentrate on productivity and performance outcomes, whereas investigations concerning employee fraud predominantly emphasize internal control systems, audit mechanisms, or whistleblowing practices without positioning workforce planning as a preventive governance mechanism (Adawiyah et al., 2023). Empirical evidence likewise demonstrates that effective internal controls and auditor professionalism reduce fraudulent practices, yet relatively little attention has been devoted to understanding how workforce planning itself may influence employees' opportunities and motivations to engage in unethical behavior (Astuti, 2024). Fraud literature continues to explain organizational misconduct primarily through opportunity structures, behavioral rationalization, and organizational weaknesses, leaving strategic workforce planning insufficiently examined as a preventive intervention within MSMEs (Wells, 2023). Existing investigations into labor fraud within MSMEs further reveal that inadequate supervision, weak human resource governance, and informal organizational practices remain persistent contributors to business vulnerability, although these studies rarely evaluate workforce planning effectiveness comprehensively (Hawari et al., 2025). Research examining professionalism has similarly highlighted its significant contribution to fraud prevention through enhanced ethical awareness, yet professionalism is commonly analyzed independently from workforce planning processes despite their inherent managerial interdependence (Mitan et al., 2024). This conceptual separation limits the development of integrated human resource management models capable of simultaneously explaining employee professionalism, fraud prevention, and workforce planning effectiveness within rapidly growing MSMEs.

The practical significance of this unresolved issue becomes increasingly apparent as expanding MSMEs experience organizational complexity that requires more systematic workforce governance to sustain operational integrity and employee accountability. Cireng Borojol MSME, established in 2021, has experienced rapid business growth through reseller partnerships, social media marketing, and digital marketplace utilization while expanding its workforce to approximately forty employees distributed across finance, administration, production, maintenance, kitchen, and digital marketing functions. Similar growth patterns have been observed among culinary MSMEs where operational expansion increases managerial challenges involving cost efficiency, workforce coordination, and organizational control systems (Miradji et al., 2025). Operational risks faced by food-based MSMEs have also intensified in the digital era because organizational expansion frequently exceeds the development of formal human resource governance and risk management practices (Fadilah et al., 2026). Internal organizational observations indicate recurring issues involving inappropriate job placement, declining professionalism, prolonged work-related fatigue, and inconsistencies in financial reporting that potentially increase opportunities for employee fraud while weakening organizational effectiveness. Organizational commitment and employee loyalty further become essential managerial concerns because sustainable business performance depends not only on recruitment but also on continuous evaluation, motivation, and employee retention strategies capable of supporting professional behavior over time (Setiawan et al., 2025).

This study positions itself within the intersection of strategic human resource management, organizational governance, and MSME sustainability by examining workforce planning as a multidimensional managerial mechanism that simultaneously influences fraud prevention and employee professionalism. Unlike previous studies that investigate workforce planning, fraud

prevention, and professionalism separately, this research integrates these dimensions into a single analytical framework while focusing on a rapidly growing Indonesian culinary MSME characterized by increasing organizational complexity. The research also extends existing discussions by evaluating workforce planning effectiveness from both behavioral and managerial perspectives rather than restricting analysis to operational efficiency or employee performance alone. Particular attention is devoted to understanding how planning decisions concerning recruitment, placement, evaluation, and workforce development collectively contribute to organizational integrity and professional conduct within an MSME context. Such an approach offers a more comprehensive perspective for explaining how strategic workforce planning can function as a preventive organizational capability rather than merely as an administrative process. The findings are expected to enrich contemporary discussions concerning sustainable human resource management practices among developing MSMEs facing increasingly complex organizational challenges.

This study aims to evaluate the effectiveness of human resource planning in reducing employee fraud while enhancing employee professionalism at Cireng Borojol MSME. The research seeks to explain how workforce planning practices contribute to organizational governance, ethical employee behavior, and professional performance within the context of an expanding culinary MSME. The study also develops an integrated analytical perspective connecting strategic workforce planning with fraud prevention and employee professionalism in a single conceptual framework. Methodologically, the research provides contextual empirical evidence from an Indonesian MSME that remains underrepresented in contemporary human resource management literature. Theoretically, the findings are expected to strengthen the understanding of workforce planning as a strategic governance mechanism that extends beyond staffing decisions toward organizational integrity and sustainable human resource development. The study ultimately contributes practical insights for MSME managers seeking to improve workforce governance while maintaining ethical organizational growth amid increasing business complexity.

RESEARCH METHODS

This study is an empirical investigation employing a qualitative descriptive case study design to obtain an in-depth understanding of the effectiveness of human resource planning in reducing employee fraud and enhancing employee professionalism at Cireng Borojol MSMEs. A qualitative approach was selected because it enables researchers to explore organizational practices, managerial decision-making, and employee experiences within their natural setting, thereby capturing contextual realities that cannot be adequately explained through quantitative indicators alone (Hasanah et al., 2024). The research population comprised all managerial personnel and employees of Cireng Borojol MSMEs, while the sample was determined using purposive sampling by selecting participants directly involved in workforce planning, employee supervision, financial administration, and daily operational activities. Primary data were collected through semi-structured interviews, direct observations, and organizational documentation, whereas secondary data were obtained from company records and relevant academic literature to strengthen data triangulation. The principal variables investigated included the effectiveness of human resource planning as the independent construct, while employee fraud prevention and employee professionalism functioned as the primary analytical outcomes. The operationalization of these variables referred to workforce planning dimensions encompassing recruitment, job placement, employee development, performance evaluation, and workforce allocation, together with indicators of fraud prevention and professional work behavior as discussed in contemporary human resource management literature (Armstrong, 2023).

Data credibility was strengthened through source triangulation, method triangulation, and member checking to ensure the consistency and trustworthiness of the research findings. The collected qualitative data were analyzed using the interactive model of data reduction, data display, and conclusion drawing, allowing patterns and relationships among workforce planning practices, fraud prevention, and employee professionalism to emerge systematically throughout the analytical process. The analysis emphasized thematic interpretation by comparing empirical findings with established concepts of strategic human resource management, workforce planning, and organizational behavior to explain causal relationships within the case context (Linawati, 2023). To enhance analytical rigor, the study also employed pattern matching and explanation building by comparing observed organizational practices with theoretical propositions derived from previous human resource management and fraud

prevention studies (Harney et al., 2022). Dependability and confirmability were maintained through audit trails, continuous documentation of analytical decisions, and peer review during the coding and interpretation stages. These procedures ensured that the findings accurately reflected organizational realities while providing credible empirical evidence regarding the effectiveness of workforce planning in minimizing fraud risk and strengthening employee professionalism within a growing MSME.

RESULTS AND DISCUSSION

Organizational Growth and Human Resource Planning at Cireng Borojol MSMEs

The interview findings indicate that Cireng Borojol MSMEs has experienced continuous organizational development since its establishment in 2021, beginning as a small-scale home-based culinary business before gradually expanding its market through reseller partnerships, social media promotion, and online marketplace platforms. Business expansion was accompanied by a steady increase in production activities, requiring management to continuously adjust workforce capacity according to operational demands. This finding suggests that workforce planning within the enterprise evolved as a managerial response to organizational growth rather than as a predetermined strategic system. Such adaptive planning reflects the characteristics of many developing MSMEs, where human resource decisions are strongly influenced by business dynamics and market opportunities instead of rigid organizational structures (Harney et al., 2022). The owner further explained that labor requirements increased proportionally with production volume, making workforce planning an essential component for maintaining operational continuity. These findings indicate that organizational growth has directly shaped the evolution of human resource management practices within the enterprise.

Field observations further revealed that Cireng Borojol currently employs approximately forty workers distributed across finance, finance administration, social media administration, content administration, production, service leadership, maintenance, and kitchen divisions. The establishment of specialized functional units demonstrates an organizational transition from relatively informal work arrangements toward a more structured distribution of responsibilities. Participants consistently emphasized that clearer job allocation has improved work coordination because employees are able to concentrate on responsibilities assigned to their respective divisions. Workforce planning literature argues that aligning employee allocation with operational requirements contributes to greater organizational efficiency by minimizing task duplication and improving coordination among organizational units (Irsyad et al., 2024). Although the organizational structure remains relatively simple, functional differentiation has become increasingly evident as business operations continue to expand. This organizational pattern illustrates the gradual institutionalization of human resource management practices within a growing MSME context.

Interview data also suggest that workforce planning at Cireng Borojol is primarily demand-driven, meaning that recruitment decisions are initiated when business growth creates additional operational requirements rather than through fixed staffing projections. The owner reported that the company has rarely experienced labor shortages because workforce expansion has generally followed increases in production capacity and customer demand. This adaptive approach enables management to maintain operational flexibility while avoiding unnecessary labor costs during periods of fluctuating demand. Previous studies have highlighted that workforce planning should remain closely integrated with organizational objectives because accurate estimation of labor requirements supports both operational efficiency and sustainable organizational development (Linawati, 2023). Nevertheless, relying predominantly on reactive workforce planning may reduce managerial capacity to anticipate future competency needs as organizational complexity continues to increase. The empirical findings therefore illustrate both the strengths and the limitations of planning practices that evolve primarily through organizational experience.

Another important finding concerns the combination of permanent and freelance employment arrangements adopted by the enterprise to accommodate changing operational conditions. Management explained that this employment structure provides sufficient flexibility to respond to variations in production volume while maintaining service continuity during periods of increased demand. Flexible staffing arrangements also reduce pressure on operational costs because additional labor can be mobilized according to immediate business requirements. Contemporary human resource management studies recognize workforce flexibility as an important organizational capability, particularly for SMEs operating in highly competitive and uncertain market environments (Armstrong, 2023). At the same

time, interview participants acknowledged that flexible employment requires closer coordination between management and division leaders to ensure that work responsibilities remain appropriately distributed. These findings indicate that workforce planning encompasses not only decisions concerning employee numbers but also managerial efforts to balance organizational flexibility with operational effectiveness.

The qualitative evidence further demonstrates that managerial awareness regarding the strategic importance of human resource planning has become stronger as the enterprise continues to expand. Although workforce planning was initially conducted informally, increasing organizational complexity has encouraged management to establish clearer work divisions, strengthen internal coordination, and monitor workforce allocation more systematically. Respondents indicated that organizational sustainability depends not merely on increasing the number of employees but also on ensuring that human resources are managed efficiently throughout business growth. This interpretation is consistent with recent evidence demonstrating that effective human resource management contributes significantly to employee performance and organizational sustainability among Indonesian MSMEs (Indrayani et al., 2025). The progressive refinement of workforce planning practices therefore reflects organizational learning derived from practical managerial experience rather than the implementation of formal human resource policies alone. Such developments provide an important organizational foundation for improving employee professionalism and strengthening internal governance in subsequent stages of business growth.

Overall, the empirical findings suggest that the development of Cireng Borojol MSMEs has been closely accompanied by the gradual maturation of its workforce planning practices. Human resource planning has evolved from an operational necessity into a managerial function supporting organizational coordination, labor allocation, and business expansion. Despite the absence of a fully formalized planning system, management has demonstrated the capacity to adjust workforce composition according to changing operational conditions while maintaining organizational performance. Recent systematic evidence similarly emphasizes that the contribution of human resource management to MSME sustainability depends largely on the organization's ability to continuously align workforce capabilities with evolving business requirements (Hasibuan et al., 2026). The findings of this study indicate that continued refinement of workforce planning will become increasingly important as organizational growth generates greater managerial complexity and more demanding human resource challenges.

Recruitment and Workforce Placement Practices

Interview findings indicate that Cireng Borojol MSMEs adopts a relatively flexible recruitment system by prioritizing applicants' competencies, work attitudes, and willingness to learn rather than imposing formal educational qualifications. According to the owner, this recruitment policy was intentionally designed to provide broader employment opportunities while ensuring that candidates possess the practical abilities required for daily operational activities. Such an approach reflects the characteristics of many MSMEs, where recruitment decisions tend to emphasize immediate organizational needs and practical competencies instead of rigid administrative criteria. Previous studies have argued that strategic workforce planning should integrate recruitment with competency requirements because employee quality directly affects organizational productivity and long-term business performance (Alqifti, 2025). The findings demonstrate that management recognizes the importance of selecting employees based on their ability to contribute to operational effectiveness rather than relying solely on educational credentials. This recruitment philosophy has enabled the enterprise to expand its workforce rapidly while maintaining sufficient flexibility in responding to business growth.

Although the recruitment system has supported organizational expansion, interview participants acknowledged that workforce placement has not always corresponded with employees' competencies and work characteristics. Several respondents explained that employees occasionally experienced difficulties in adapting to assigned positions because their capabilities did not fully match job requirements. These situations resulted in reduced work efficiency during the initial adaptation period and occasionally affected the quality of operational performance. Human resource planning literature emphasizes that effective workforce placement should be based on competency alignment because inappropriate job assignment frequently reduces productivity and organizational effectiveness

(Sitompul & Munthe, 2024). The empirical findings therefore indicate that recruitment flexibility alone is insufficient unless it is accompanied by systematic competency assessment and appropriate job allocation. This condition illustrates that workforce planning should encompass not only employee acquisition but also accurate placement decisions capable of maximizing individual performance.

Table 1. Summary of Recruitment and Workforce Placement Practices at Cireng Borojol MSMEs

Human Resource Planning Aspect	Empirical Findings	Managerial Implication
Recruitment criteria	Emphasis on competence, attitude, and willingness to learn	Broader recruitment opportunities but requires stronger competency assessment
Educational requirement	No formal educational standard	Greater flexibility in candidate selection
Job placement	Adjusted according to operational needs	Potential mismatch between competence and job responsibilities
Workforce allocation	Flexible according to business demand	Requires periodic evaluation of employee suitability
Multiple job assignments	Occurred in several operational situations	Indicates the need for workload redistribution

As summarized in Table 2, workforce planning has emphasized operational flexibility while revealing several challenges associated with competency-based placement. Interview evidence suggests that management generally assigns employees according to immediate operational priorities, although organizational growth occasionally requires rapid redistribution of personnel across different functions. Such practices allow business activities to continue efficiently during periods of increased demand but simultaneously increase the possibility of employees performing tasks beyond their primary expertise. Previous research has demonstrated that human resource management practices significantly improve employee performance when workforce allocation is supported by appropriate job satisfaction and competency matching mechanisms (Indrayani et al., 2025). The present findings indicate that the effectiveness of workforce planning depends not merely on successful recruitment but also on continuous evaluation of employee suitability after placement. This interpretation reinforces the importance of integrating recruitment decisions with long-term workforce development strategies.

Another important finding concerns the occurrence of multiple job assignments during periods of operational pressure. The owner explained that several employees were occasionally required to perform more than one responsibility because immediate operational demands exceeded the available workforce in specific functions. Although this arrangement enabled the enterprise to maintain production continuity, respondents acknowledged that excessive workload occasionally reduced concentration and increased physical fatigue. Such conditions may eventually influence service quality and employee commitment if maintained over extended periods. Organizational leadership therefore plays an important role in monitoring workload distribution and ensuring that staffing decisions remain consistent with organizational capacity and employee well-being (Aulia, 2025). These findings suggest that workforce flexibility should be balanced with workload management to prevent declining employee effectiveness as business operations continue to expand.

The interview data further indicate that managers increasingly recognize the need to strengthen recruitment procedures through more systematic identification of employee competencies before placement decisions are finalized. Respondents emphasized that practical experience has demonstrated the importance of understanding employees' individual capabilities because inappropriate placement frequently requires subsequent adjustments that consume managerial time and organizational resources. Contemporary human resource management studies similarly argue that recruitment, workforce allocation, and employee development should be integrated into a comprehensive planning process capable of supporting organizational sustainability (Hasanah et al., 2024). More structured competency assessment would enable the organization to optimize employee performance while reducing the likelihood of repeated placement errors. Such improvements would also strengthen coordination among

functional divisions because employees would possess clearer responsibilities aligned with their respective competencies. The findings therefore illustrate that recruitment effectiveness cannot be evaluated independently from workforce placement quality within the broader framework of strategic human resource planning.

Overall, the empirical evidence suggests that recruitment and workforce placement practices at Cireng Borojol MSMEs have successfully supported organizational expansion by providing managerial flexibility in acquiring human resources according to operational requirements. Nevertheless, the findings also reveal that workforce planning remains constrained by occasional mismatches between employee competencies and assigned responsibilities, particularly during periods of rapid organizational growth. The effectiveness of recruitment should therefore be complemented by more systematic competency mapping, periodic placement evaluation, and balanced workload distribution to ensure that human resources are utilized optimally. Recent systematic evidence likewise emphasizes that sustainable human resource management within MSMEs depends on the organization's ability to continuously align recruitment, placement, and employee development with evolving operational demands (Hasibuan et al., 2026). These results indicate that strengthening competency-based workforce planning would contribute substantially to improving organizational effectiveness while providing a stronger managerial foundation for fraud prevention and employee professionalism in the subsequent stages of organizational development.

Human Resource Planning in Preventing Employee Fraud

The interview findings revealed that Cireng Borojol MSMEs has encountered several challenges associated with employee supervision, particularly regarding inconsistencies in financial reporting that were identified during routine operational activities. Although management confirmed that these discrepancies did not result in substantial financial losses, they were considered important indicators of organizational vulnerability requiring corrective action. Respondents explained that the occurrence of reporting inconsistencies was closely related to employee placement, work supervision, and responsibility allocation rather than purely technical accounting mistakes. This finding demonstrates that fraud prevention within MSMEs should be viewed from a broader human resource management perspective because workforce planning determines who performs critical organizational functions and how those responsibilities are monitored (Adawiyah et al., 2023). Interview evidence further indicated that management regarded workforce planning as an essential preventive mechanism for reducing opportunities that could facilitate unethical behavior. The findings therefore suggest that strengthening workforce planning contributes not only to operational efficiency but also to organizational integrity.

Interview participants also acknowledged that employees occasionally experienced difficulties adapting to positions that did not fully correspond with their competencies, particularly when business expansion required rapid workforce allocation across different operational functions. Such conditions sometimes reduced employee confidence and increased the possibility of administrative errors during daily activities, although no organized fraudulent practices were identified throughout the investigation. Management emphasized that prolonged role ambiguity and insufficient supervision could gradually weaken employee accountability if left unaddressed. Fraud theory explains that unethical conduct generally develops when opportunities interact with individual pressure and rationalization, making organizational conditions an important determinant of fraudulent behavior (Wells, 2023). Appropriate workforce planning therefore functions as an organizational safeguard because accurate job placement reduces uncertainty while strengthening individual responsibility. These findings indicate that improving human resource planning represents a proactive strategy for minimizing fraud risk before misconduct emerges.

Table 2. Human Resource Planning Practices Supporting Fraud Prevention at Cireng Borojol MSMEs

Human Resource Planning Practice	Empirical Findings	Contribution to Fraud Prevention
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Workforce placement	Employees assigned according to operational needs, although several mismatches occurred	Reduces inappropriate authority allocation through periodic reassessment
Performance evaluation	Conducted through leader reports, customer feedback, and direct observation	Facilitates early identification of irregularities
Division leadership	Daily supervision by leaders in each operational unit	Strengthens accountability and internal monitoring
Reporting responsibility	Clear reporting lines for each functional division	Minimizes ambiguity in authority and responsibility
Corrective evaluation	Periodic managerial review of employee performance	Supports continuous improvement and operational transparency

As presented in Table 3, the fraud prevention practices implemented at Cireng Borojol MSMEs demonstrate that human resource planning is operationalized through a combination of performance evaluation, structured supervision, and responsibility clarity across functional units. Management consistently integrates internal reporting from division leaders with customer feedback as a complementary source of performance validation, indicating an attempt to reduce subjectivity in employee assessment. This multi-source evaluation system reflects a growing awareness that employee behavior cannot be effectively monitored through a single internal control channel alone. Previous studies emphasize that fraud prevention mechanisms become more effective when organizations combine managerial supervision with structured evaluation systems that enhance transparency and accountability (Astuti, 2024). The findings also suggest that performance evaluation functions not only as a measurement tool but also as a behavioral control mechanism that shapes employee discipline. Such integration indicates that human resource planning in the organization has begun to operate as a governance instrument rather than a purely administrative function.

The qualitative evidence highlights that division leaders play a central role in ensuring operational discipline and early detection of irregularities within daily business activities. Each leader is responsible for monitoring employee performance, documenting operational progress, and reporting inconsistencies directly to management, which allows corrective actions to be taken without delay. This structure strengthens internal control by creating a layered supervision system that reduces dependence on top management oversight alone. Prior research shows that weak supervision and limited control mechanisms significantly increase the likelihood of fraud occurrence within MSMEs due to reduced monitoring intensity (Hawari et al., 2025). Additionally, operational risk studies indicate that continuous monitoring and responsive leadership are critical components in minimizing organizational vulnerabilities in dynamic business environments (Fadilah et al., 2026). These findings demonstrate that leadership functions as a critical intermediary between workforce planning and fraud prevention effectiveness.

Human resource planning at Cireng Borojol MSMEs is also reflected in the effort to establish clearer task allocation and reporting responsibilities across different operational units. Although workload imbalances occasionally occur during peak operational demand, management attempts to maintain defined accountability lines to ensure that each employee understands their responsibilities. This clarity of role distribution is essential in minimizing ambiguity that could otherwise lead to operational errors or reduced responsibility awareness among employees. The study findings align with human resource management literature emphasizing that structured workforce allocation improves organizational performance by strengthening accountability and role clarity within SMEs (Hasanah et al., 2024). Clear task allocation also supports better coordination among departments, particularly in production and financial administration functions. Such conditions indicate that workforce planning contributes directly to organizational discipline by reinforcing structured responsibility systems.

Overall, the findings indicate that human resource planning at Cireng Borojol MSMEs contributes significantly to fraud prevention through the integration of supervision, evaluation systems,

and structured workforce allocation. Although the organization has not yet implemented a formalized anti-fraud framework, existing practices demonstrate an emergent governance structure that relies on managerial oversight and employee accountability. The interaction between workforce planning and fraud prevention becomes evident through consistent monitoring mechanisms and adaptive leadership practices that respond to operational risks. Recent studies confirm that the effectiveness of human resource management in MSMEs depends on its ability to integrate workforce planning with broader organizational control systems that enhance sustainability and reduce operational risks (Hasibuan et al., 2026). These findings suggest that strengthening human resource planning is not only relevant for improving efficiency but also crucial for minimizing vulnerability to fraudulent behavior. The study therefore positions workforce planning as a strategic organizational capability that supports both operational stability and ethical workplace conduct.

Human Resource Planning and Employee Professionalism Enhancement

The findings indicate that human resource planning at Cireng Borojol MSMEs plays a central role in shaping employee professionalism through the alignment of workforce allocation, task clarity, and operational expectations. Interview results show that professionalism is reflected in employee discipline, responsibility, and consistency in delivering services across production, finance, and administrative units. However, variations in professional behavior still appear, particularly when employees are placed in positions that do not fully match their competencies. This condition suggests that professionalism is not solely an individual attribute but is strongly influenced by the quality of human resource planning implemented by the organization. Previous studies emphasize that employee professionalism in MSMEs is significantly determined by the effectiveness of recruitment, placement, and development systems that structure daily work behavior (Putra et al., 2022). The evidence therefore indicates that workforce planning functions as a structural foundation for professional conduct within the organization.

Interview data further reveal that employees who are placed according to their competencies demonstrate higher levels of work commitment, faster adaptation, and more consistent task execution. In contrast, employees experiencing role ambiguity tend to show reduced confidence and require longer adjustment periods, which indirectly affects service quality and operational efficiency. This pattern highlights that job placement accuracy is a critical component of human resource planning that directly influences behavioral outcomes. Employee professionalism emerges as a dynamic result of how effectively organizational roles are designed and matched with individual capabilities. Human resource management literature supports this finding by stating that workforce alignment significantly improves employee performance and work ethics in MSME contexts (Hasibuan et al., 2026). These findings emphasize that professionalism is strengthened when human resource planning ensures precise matching between tasks and competencies.

The role of leadership within each division also contributes significantly to the development of employee professionalism through continuous supervision and direct guidance. Division leaders are responsible for monitoring daily activities, providing feedback, and ensuring that employees comply with operational standards established by management. Interview participants explained that regular interaction between leaders and employees helps improve discipline and gradually strengthens professional work habits. Leadership in this context functions as both a monitoring mechanism and a developmental tool that shapes employee behavior over time. Previous studies highlight that effective leadership enhances employee professionalism by building structured communication and reinforcing organizational expectations (Aulia, 2025). These findings suggest that professionalism is reinforced through consistent managerial presence in daily operations.

Another important finding relates to the implementation of reward systems designed to encourage employees to maintain and improve their professional behavior. Management provides performance-based incentives for employees who demonstrate strong work outcomes, including accuracy in reporting and quality of service delivery. Interview results indicate that these rewards increase employee motivation and encourage greater responsibility in completing assigned tasks. However, the effectiveness of reward systems depends on the perceived fairness and transparency of the evaluation process. Research shows that fair and transparent reward mechanisms significantly enhance employee engagement and strengthen professionalism within SMEs (Setiawan et al., 2025). The findings therefore

suggest that reward systems function as reinforcing instruments that support the outcomes of human resource planning.

The evidence also shows that periodic performance evaluation is an essential mechanism for sustaining employee professionalism across all operational units. Management evaluates employees based on leader reports, customer feedback, and direct observation to ensure that work standards are consistently maintained. This evaluation process enables early identification of behavioral inconsistencies and provides opportunities for corrective action before problems escalate. Such structured monitoring reflects the integration of human resource planning with performance management practices aimed at maintaining organizational discipline. Previous studies confirm that systematic performance evaluation contributes to improved professionalism by increasing accountability and reinforcing ethical work behavior among employees (Indrayani et al., 2025). These findings indicate that professionalism is continuously shaped through an iterative process of evaluation, feedback, and improvement.

Overall, the findings demonstrate that human resource planning at Cireng Borojol MSMEs is a key determinant of employee professionalism through its influence on job placement accuracy, leadership supervision, reward systems, and performance evaluation mechanisms. Although variations in professionalism still exist, particularly in cases of workload imbalance and temporary job mismatches, the organization has implemented adaptive managerial practices to address these challenges. The integration of workforce planning with supervision and evaluation creates a structured environment that supports continuous improvement in employee behavior. Contemporary human resource management literature emphasizes that sustainable organizational performance depends on the consistent alignment between workforce planning and employee development strategies (Hasanah et al., 2024). These findings position human resource planning as a strategic mechanism for strengthening professionalism in MSMEs operating within dynamic and competitive business environments.

CONCLUSION

Based on the findings of this study, it can be concluded that human resource planning implemented at Cireng Borojol MSMEs has played an important role in supporting the fulfillment of workforce needs and ensuring the continuity of business operations. This is evident from the division of work into several functional units that allow operational tasks to be distributed more systematically across employees. In addition, the combination of permanent and freelance workers provides flexibility in adjusting labor supply to fluctuating business demands. Such a structure enables the organization to maintain operational stability despite rapid business growth since its establishment. However, the existing system still focuses more on operational sufficiency rather than strategic workforce optimization. As a result, alignment between employee competencies and job roles has not been fully achieved.

The effectiveness of human resource planning in reducing fraud and enhancing employee professionalism has not yet been fully realized within the organization. This is indicated by several operational challenges, including inconsistencies in financial reporting, inappropriate job placement, employee fatigue due to prolonged tenure in similar tasks, and instances of job role overlapping. These conditions suggest that weaknesses still exist in recruitment processes, job placement accuracy, and internal supervision mechanisms. From a managerial perspective, such limitations may increase the risk of operational inefficiencies and reduce employee accountability. Therefore, the current human resource planning system requires further refinement to strengthen its strategic and preventive functions. Improving these aspects is essential to ensure better control over organizational processes and employee behavior.

Despite these limitations, Cireng Borojol MSMEs has undertaken several improvement efforts to address human resource challenges within the organization. These efforts include periodic performance evaluations, supervision conducted by division leaders, the use of customer feedback in assessing employee performance, and the implementation of reward systems for high-performing employees. These mechanisms have been effective in increasing employee motivation and encouraging more responsible and professional work behavior. They also contribute to strengthening monitoring practices across different operational units, although they still function in a partially reactive manner. Continuous improvement in these initiatives is necessary to enhance their effectiveness in supporting workforce management. Therefore, strengthening human resource planning and internal control

systems remains crucial to minimize fraud risks and improve employee professionalism in a sustainable manner.

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