

Designing a Responsive Talent Development Environment: Case study of the Iraqi Federal Board of Supreme Audit

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Abstract

Given the rapid transformations and increasing challenges facing Supreme Audit Institutions (SAIs), the need for flexible and innovative work environments that can attract and develop talents to achieve organizational efficiency and sustainability emerges. The purpose of the study was to create a work environment that encourages talents within the Bureau, which contributes to the sustainability of performance and the achievement of organizational goals. It aims to design a work environment that enables the attraction and development of talents to achieve organizational performance sustainability and enhance innovation and efficiency in the Federal Board of Supreme Audit (FBSA) Using a qualitative methodology based on the Thematic Extraction Method (TEM), various data were collected and analysed. The study conducted interviews with 12 experts, this category of experts included general managers, assistant general managers, and experts from public departments, and they were selected through purposeful sampling, which contributed to providing in-depth data on the requirements of the ideal work environment to support talent development. The analysis process began with coding the data through the following steps: extracting the primary axes, refining them, and classifying them to reach the basic concepts that clarify the dimensions of the required talent development environment from the interview data. The study came up with a design for talent development environment consisting of nine dimensions: the first dimension is providing work tools and infrastructure, then the dimension of searching for and attracting talents, then the dimension of training and developing talents, then the dimension of motivating talents (reward and promotion), then the dimension of knowledge sharing. Then the dimension of identifying talent development opportunities, then the dimension of talent sharing, then effective leadership, and the last in order of importance in the order is the dimension of perceived quality. This approach contributes to improving the quality of financial regulatory services and enhancing the organizational efficiency of the Authority.

Keywords: *Responsive Talent, Talent Development Environment, Federal Board of Supreme Audit (FBSA).*

Introduction

Talent development is described because the manner of designing environments that aid individuals in developing their abilities and abilities to acquire their complete potential. These environments encompass bodily, social, and psychological factors that aim to promote lengthy-term boom, with an emphasis on balancing training and personal improvement (Megicks et al., 2023). SAIs are a cornerstone of any authorities gadget, immediately contributing to improving transparency and duty, and making sure green institutional overall performance. With the growing financial, technical, and regulatory challenges dealing with these institutions in the digital age, it has become vital for them to rely on bendy and advanced techniques to hold pace with ongoing adjustments (VJavis Ebuia Otia, 2022). Among these techniques, human expertise development stands out as a pivotal element, as attracting qualified talent and improving worker dedication is one of the maximum crucial factors that contribute to attaining institutional goals effectively and sustainably. Modern literature emphasizes the need to offer a dynamic development environment that helps regulatory institutions keep tempo with market adjustments and requirements in an effective and progressive way (Anjar Sulistyorini, 2022).

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In this context, the FBSA is a vivid example of an institution facing complex challenges that require effective responses to ensure sustainable performance. This research aims to provide an integrated model for developing an advanced work environment within the Board, focusing on developing human talents as a key means of achieving institutional transformation. The research revolves around designing a responsive talent development environment based on a deep understanding of the organization's needs by using a qualitative research methodology, which mainly relies on interviews as a data collection tool. This methodology represents a powerful tool for gaining in-depth insights into the challenges of developing organizational skills and leadership (Lahiri, 2023).

Studies show that providing a stimulating work environment for learning and development is not limited to meeting current needs, but extends to building organizational capabilities that are able to adapt to the future (Sjödín et al., 2024). In this context, institutional leadership plays a pivotal role in shaping an organizational culture that supports innovation and encourages high performance. Qualified and trained leaders contribute to empowering employees and enhancing their integration into the organization, which leads to improved productivity and a clear vision of organizational goals (S.Srikar, 2023).

Moreover, FBSA faces special challenges associated with assembly regulatory necessities in the context of a converting environment and an increasingly more complex regulatory market. Therefore, this research makes a speciality of figuring out the maximum vital management traits required, similarly to designing a work surroundings that supports innovation and encourages non-stop gaining knowledge of. The main goal is to provide the Board with effective tools to improve institutional performance, enhance job attractiveness, and raise the level of transparency and efficiency in regulatory processes. Through the results of interviews and qualitative analysis using the (TEM) in this research as a basic tool for analyzing qualitative data, which contributes to extracting the main dimensions of the topic studied, this research presented a practical model for developing human talents within the Iraqi FBSA. The model aims to achieve a balance between meeting the needs of the regulatory market and keeping pace with technical and administrative developments. It also seeks to enhance the institution's international competitiveness, with a focus on achieving sustainable institutional performance in light of the rapid changes in the work environment. This research not only provides solutions to the challenges of the present, but also sets a future vision for advancing the institution's capabilities and ensuring its ability to achieve its goals in a sustainable manner.

Talent development plays a key role in enhancing the efficiency and sustainability of institutions, especially in regulatory bodies that face increasing challenges in light of economic and regulatory changes. Despite the importance of talent development, the FBSA faces challenges in designing an integrated environment that promotes the development of competencies and stimulates institutional commitment. Studies show that successful institutions rely on dynamic environments for talent development. Therefore, the research problem revolves around the urgent need to design a responsive talent development environment that enables the FBSA to meet modern regulatory and regulatory challenges, and achieve higher efficiency and sustainability in institutional performance.

The research aims to identify the dimensions of the talent development environment required by the FBSA to understand the key elements that constitute an ideal work environment for talent development within the FBSA, including the physical, human and organizational factors that enhance professional development. Analyze the challenges that hinder talent development in the current environment, focusing on identifying obstacles to improving employee skills and competencies, such as lack of resources, weak training programs, or lack of motivation. Propose solutions to develop the digital infrastructure to enhance institutional performance. The goal is to enhance the use of technology and digital resources to support the work environment, which contributes to improving operational efficiency and facilitating knowledge sharing among employees.

From the above, the following questions will be raised:

4.1. What is a responsive talent development environment?

4.2. What are the priorities for designing a talent development environment model in the Iraqi Federal Board of Supreme Audit (FBSA)?

Theoretical foundations and research background

Basic concepts of talent

Talent is a set of characteristics and abilities that an individual possesses, which enable him to achieve distinguished performance in certain areas compared to his peers. Talent is considered a combination of innate potential and acquired skills, making it a product of the interaction of genetic aspects with the environment. Gagné (2020) indicates that talent is not born complete, but rather requires educational and developmental environments that transform potential into practical capabilities (Martindale et al., 2010). emphasize that developing talent requires a comprehensive system that focuses on meeting the needs of individuals to achieve excellence. Thus, talent is capable of being developed through a supportive environment that includes educational, social, and psychological elements, which helps individuals achieve their full potential.

Talent is defined as the innate or acquired abilities and skills that an individual possesses, which enable him to achieve distinguished performance in specific areas. According to (Henriksen & Stambulova, 2017), Developing expertise calls for viewing it as a dynamic manner that is inspired by way of numerous factors, inclusive of the social and cultural environment in which people live. This definition suggests that expertise isn't constant but as an alternative depends on continuous support and proper guidance. Bhattacharyya (2014) defined it as: Talent became defined because the mental strength and innate capacity that can be advanced and delicate, making people able to splendid overall performance in distinctive fields. Considered talent to be equal to human capital that can be measured thru educational attainment, with a focus on competencies and understanding as vital elements. Talent changed into described as a multidimensional, multifactorial, and dynamic technique, meaning that it's miles influenced by way of numerous factors and develops over the years. (Dalal & Akdere, 2018) see talent as outstanding performance, skills, understanding, or knowledge that exceeds the usual standards based on age level, with a focus on the continuous development of abilities. Meanwhile, kunasegaran et al (2016) described talent as a unique ability that includes managerial competence that can be of great value in work environments. Talent development environments focus on developing technical and creative skills, and fostering positive interactions within work teams to activate the full potential of individuals (Gallardo-Gallardo et al., 2020). Talent environments require organizational and cultural support that encourages empowerment, creativity, and continuous learning, making them attractive to talent. Research shows that flexible HR strategies enhance the ability to adapt to the needs of individuals, which increases employee satisfaction and engagement in organizational goals (Bahiah A Malek, 2024)

McKinsey coined the concept of “War for Talent” to define talent as the total capabilities of individuals, including internal skills, experiences, intelligence, and personality traits, with an emphasis on their potential for growth and learning. They considered 10-20% of employees to represent top (Ramachandaran, 2024) see talent as representing 25% of high-performing employees. From an organizational perspective, talent is defined as a combination of innate skills and acquired potential that contributes positively to an organization’s performance, and they see upskilling as an essential part of this concept.

Concepts and synonyms associated with talent

- Creativity: Creativity is a fundamental aspect of talent, and is defined as the ability to think in unconventional ways to come up with new ideas and innovative solutions. Although creativity is considered a component of talent, it can exist independently as a skill that can be developed through training and exposure to new experiences (DeVaro, 2020).
- Potential: Refers to latent abilities that have not yet been fully exploited, and is often considered the basis for talent. Potential is focused on in the context of development strategies for future growth. Potential focuses on what an individual can achieve in the future, while talent represents current ability that has been developed and refined (Gallardo-Gallardo et al., 2020).

- **Skill:** Refers to abilities that are developed and acquired through continuous practice and structured learning, such as playing a musical instrument or programming. Skill is considered part of talent, as skills are honed as part of the talent development process, skill focuses on the aspects acquired through effort, while talent also includes innate elements that give an individual a natural advantage (Gagné, 1995).
- **Giftedness:** It is defined as the innate abilities that an individual is born with, such as high intelligence or a distinct artistic sense. Giftedness is considered the raw material of talent, as it needs training and a stimulating environment to transform it into practical talent, according to Gagné's (1995) model, talent is the end result of a developmental process that includes systematic training. In contrast, gift refers to innate undeveloped potential (Baldini & Logrieco, 2024).
- **Innovation:** It is related to the individual's ability to transform creative ideas into practical applications that make a tangible impact on society or the institution. Innovation is part of the definition of talent, as it requires the combination of creativity and practical knowledge. Innovation is the practical application of creativity, and relies on skills and resources to achieve results, while talent is the broader concept that includes creativity and innovation together (Gallardo-Gallardo, 2018).

These concepts show how they are interconnected with talent as a comprehensive framework that combines innate abilities, potential, acquired skills, and creativity. Talent is not just a static state, but a dynamic process that requires a stimulating and supportive environment to transform these concepts into tangible performance.

Characteristics of Talent

Talents possess several key characteristics that contribute significantly to organizational achievements. These traits enable organizations to leverage their human capital effectively, enhancing competitive advantage in dynamic markets. High Mental Potential Talents demonstrate exceptional cognitive abilities (Rosa et al., 2023). Creativity is essential for developing new products and services, driving organizational growth and differentiation (Manolescu, 2020). Social Skills Strong interpersonal skills facilitate effective collaboration and communication within teams, enhancing overall productivity (Mazurkiewicz, 2017). Flexibility and Commitment Flexibility allows talents to adapt to changing circumstances, while commitment ensures they remain engaged and motivated to achieve organizational goals. Continuous Learning Commitment to continuous learning enables talents to stay abreast of industry trends and innovations, ensuring that the organization remains competitive. Organizations that promote a learning culture can tap into the full potential of their talent, leading to sustainable growth (Poltoratska, 2021). While focusing on individual talent is crucial, it is also important to recognize that organizational culture and structure play a significant role in shaping these characteristics. A supportive environment can foster talent development, but without proper alignment with the organization's goals, even the most talented individuals may struggle to contribute effectively (Poltoratska, 2021).

Talent Development

Talent development is a strategic and complex manner that ambitions to enhance human abilities through systematic schooling and supportive environments. Studies imply that skills improvement goes past technical capabilities to encompass mental, social, and organizational aspects that decorate an man or woman's capability to carry out in distinctive environments (Братко, 2024). A holistic environmental method, which takes under consideration the interaction among character, social, and organizational components, is the premise for successful skills development (Merello, 2024).

Talent development in SAIs is an investment in the workforce and is a strategic process that aims to identify, develop, and retain outstanding employees in the organization (Mahato, 2023). This concept goes beyond traditional training; it encompasses a wide range of practices that aim to improve employee performance, enhance their loyalty, and help them achieve their full potential (Agbaeze et al., 2017).

Talent Management

Talent development is a strategic and complex manner that ambitions to enhance human abilities through systematic schooling and supportive environments. Studies imply that skills improvement goes past technical capabilities to encompass mental, social, and organizational aspects that decorate an man or woman's capability to carry out in distinctive environments (Братко, 2024). A holistic environmental method, which takes under consideration the interaction among character, social, and organizational components, is the premise for successful skills development" (Henriksen et al, 2011). It also refers to being a dynamic process based on strategic planning to meet the organization's human resource needs and develop a work environment that encourages growth and continuous learning (Green et al., 2020).

Talent control performs a pivotal role in enhancing productiveness and innovation inside businesses. According to a current study, this control is a protracted-term funding in human capital, contributing to improved worker pride and the development of an organizational subculture that supports creativity and initiative (Savov et al., 2020). Research shows that the work surroundings performs a crucial function inside the success of skills control. A supportive work environment stimulates progressed job performance and enhances the organisation's capability to preserve its cadres. A advantageous environment presents people with the opportunity for expert and private growth, which results in improved employee loyalty and sustainable organizational performance. (Davids et al., 2012)

The relationship between environment and talent development

The environment is an vital detail in skills development, because it offers the guide and steering essential to convert innate skills into extraordinary performance (Hauser et al., 2024). Supportive environments sell growth through appropriate assets, continuous steerage, and appropriate demanding situations that push people to expand their abilities. The stability between independence and assist is pivotal, because it allows construct self assurance and take responsibility (Habsy et al., 2023).

Cultural and organizational values play an important role in shaping stimulating environments, while positive social relationships contribute to enhancing mental health and commitment. On the other hand, environments that lack support may lead to negative outcomes such as burnout. The success of talent development depends on designing sustainable environments that stimulate creativity and achieve a balance between challenges and skills (Janice M Johnston, Gabriel M Leung, Richard Fielding, 2003).

The difference between talent development and talent management

Talent development and talent management are the cornerstones of building institutional efficiency. Despite their overlapping objectives, each has different dimensions and orientations that raise questions about the mechanisms of application and the extent of their impact on organizational performance. This section explores the nuances between the two concepts, revealing the ambiguity surrounding their boundaries and intersections, to provide a clearer vision of how to employ them to achieve institutional goals.

Table 1 Difference between talent and talent management

	Talent management	Talent development
Definition	Talent management is defined as a strateg process aimed at attracting, recruiting, developing, and retaining the best and mo capable individuals.	Definition Talent development focuses o improving the skills and knowledge of individua within the organization through educatio training, and providing environments.
Focus	Identifying highly qualified talent.	Developing existing employee competencies.
Tools	Attracting talent from internal and extern markets.	Improving organizational performance enabling individuals to acquire new skills.
Objective	Retaining talent and providing an attracti work environment for them.	Promoting innovation and creativity.

Source: Prepared by the researcher based on the following sources: (Edwards, 2021), (Gagné, 2020), (Li et al., 2019), (Subotnik et al., 2018), (Henriksen et al., 2011), (Ann-Kristin Nilsen, 2024).

The fundamental difference between them is in focus: Talent management is concerned with attracting and retaining highly skilled talents (Ann-Kristin Nilsen, 2024), while talent development is concerned with developing employees' current skills to enhance their performance (Henriksen et al., 2011). In methodology: Talent control is predicated on lengthy-time period strategies to ensure the provision of the necessary skills (Martindale et al., 2010), even as expertise improvement is based on non-stop schooling and education to meet the wishes of people and the organisation (Gagné, 2020). Objective: Talent management aims to enhance the employer's capability to compete (Subotnik et al., 2018), even as skills improvement aims to beautify the potential of individuals to enhance innovation and productiveness.

Challenges facing talent development

Talent development in organizations is a vital process to improve performance and enhance competitiveness, but it faces a set of challenges that require innovative strategies to overcome. The most prominent of these are technological changes and skills shortages: Continuous technological development requires constantly updating employees' skills to keep pace with changes, in light of the shortage of specialized competencies in vital fields (Cappelli & Keller, 2014). Talent retention and diversity management: The challenge of retaining talented employees increases with the competitive labor market, which requires stimulating work environments. Cultural diversity also requires strategies to promote inclusive environments (Kerr-Phillips & Thomas, 2009). Measuring the effectiveness of applications and financial pressures: The issue of assessing the go back on investment in development applications and the demanding situations of restricted budgets have an effect on the capacity of organizations to spend money on expertise improvement (Horton, 2003). Demographic modifications and work-life stability: The alternate inside the composition of the staff calls for adapting guidelines to the desires of younger generations, while providing a healthy balance between work and lifestyles (MacInnes, 2006). Resistance to change and organizational challenges: Organizations face worker resistance to change, further to the impact of bureaucracy and rigid organizational systems on the implementation of development plans (Mwandembo, 2012).

To overcome these challenges, comprehensive strategies must be adopted that focus on developing supportive work environments, continuous training, and reformulating policies in line with employee needs.

Background of the study

- 1- The study (Shan & Wang, 2024) titled "Strategic Talent Development in the Knowledge Economy: A Comparative Analysis of Global Practices", in the evolving landscape of the knowledge-based economy, the research examines talent development practices on a global scale and aims to align organizations' strategies with the requirements of the dynamic business environment. The take a look at attracts on records from numerous industries and regions to gain three important targets: analyze global practices, become aware of challenges and opportunities, and provide actionable insights. The method depended on reading contextual data throughout regions and industries to apprehend how cultural and organizational elements shape talent improvement. The findings found out regional disparities in commitment to talent development, with Asia, the generation quarter, and small organizations outperforming on this region. It additionally highlighted excessive employee delight with schooling programs, as well as the emergence of promising tendencies together with virtual systems and facts-pushed personalization. The conclusions encouraged the want to spend money on human capital, domesticated a culture of non-stop gaining knowledge of, and combine technological innovation to beautify talent improvement techniques in keeping with the accelerating information economic system.
- 2- The study (Lee et al., 2024) entitled "Key strategies for enhancing professional accounting value through effective talent development", aims to integrate the professional values of forensic accounting into the training of professionals by enhancing theoretical guidance, innovating teaching methods, and encouraging integration between disciplines. The researchers used the DEMATEL and AHP methodology to analyze the interactions between selection criteria and develop a decision framework that ensures effective training of accounting

talents. The results showed that focusing on the combination of law and accounting contributes to the development of a strong legal and practical framework for the profession. The research recommended adopting innovative educational curricula and preparing comprehensive training programs to ensure that accountants are qualified to meet modern challenges.

- 3- The study (Ann-Kristin Nilsen, 2024), entitled "Designing talent development in football – A document analysis of the Norwegian academy classification model", aims to analyze how the Norwegian academic classification model (ACM) is designed to support talent development in football while taking into account educational and ethical aspects. The research used an inductive qualitative analysis of texts based on the Beida Critical Framework in Education. The outcomes confirmed that the model focuses frequently on instructional shape and performance effects with restrained attention to private education methods and the development of gamers' psychological properly-being. The researchers recommend that this awareness limits the supply of a complete instructional revel in that helps gamers' personal development along their technical abilities. The studies encouraged the inclusion of holistic indicators inside the layout of instructional documents to make certain a balance among athletic performance and private improvement.
- 4- The study (Maker & Bahar, 2024) entitled "Talent development in inclusive classrooms: An analysis of student growth" aims to study the impact of talent development principles on the growth of students' creative and critical thinking skills in inclusive classrooms. The methodology was based totally on a quantitative layout that blanketed analyzing information extracted from pre- and submit-exams to evaluate creativity in trouble fixing in mathematics and science. The results confirmed that every one students, regardless of their preliminary performance tiers, completed large gains in creative questioning, communique, and the improvement of a wealthy and diverse information community. The research concluded that applying instructional models consisting of the REAPS model enhances the complete boom of all college students in inclusive educational environments, emphasizing the importance of introducing dynamic assessment to aid skills improvement in integrated approaches.
- 5- The study (Megicks et al., 2023) entitled "Examining European Talent Development Environments: Athlete, Parent, and Coach Perceptions" aims to evaluate the quality of talent development environments in five European countries by reviewing the opinions of athletes, parents, and coaches. The TDEQ-5 questionnaire turned into used with samples of 571 athletes, 759 parents, and 134 coaches across 27 sports. The outcomes showed that Long-Term Development (LTD) acquired the highest rankings, indicating a robust attention on dependent education and goals, while Support Network (SN) was the bottom, highlighting gaps in multidisciplinary group support. The have a look at indicated variations in perceptions among the events, with coaches rating fine higher than athletes and dad and mom. The have a look at recommends improving verbal exchange, psychosocial guide, and coordination between parties to attain greater efficient environments.
- 6- The study (Gagné, 2023) called "The Integrative Model of Talent Development (IMTD)", the study aims to develop an integrative model for talent development that integrates biological, social, and psychological factors that influence the development of talent from natural abilities to advanced achievements. The study was based on a literature review and the use of previous models such as the Distinctive Model of Giftedness and Excellence (DMGT), and its integration with the Developmental Model of Natural Abilities (DMNA) to explain how talent gradually transforms to achievements. The model showed that talent development depends on the dynamic interaction between natural abilities, environmental and personal factors, where success is linked to the level of environmental support and self-will, indicating the importance of integration between different environments and individual factors to ensure the realization of full potential.
- 7- The study (Clements et al., 2023) entitled "Adopting an Appreciative Inquiry Approach to Propose Change Within a National Talent Development System", the study aims to evaluate the role of the Appreciative Inquiry methodology in bringing about positive changes within a national system for developing sports talents. It turned into based totally on an carried out studies technique that protected 12 coaches, and relied on the layout of Appreciative Inquiry Summits that blanketed the levels of discovery, dreaming, and layout. The results revealed the benefits of specializing in strengths, showing that members were capable of envision a perfect development surroundings primarily based on autonomy, powerful teach-participant relationships, and interactive leadership. They also highlighted demanding situations related to language and one of a kind

perspectives among members. The take a look at concluded that appreciative inquiry may be an powerful tool for promoting collaborative change in sports activities expertise improvement.

- 8- The study (Vass & Kiss, 2022) titled “Implementation of a Talent Development Program in Higher Education” aims to implement a talent development program in higher education with a focus on developing students’ creative thinking and digital entrepreneurial skills. The application was designed at Budapest Metropolitan University using a multidisciplinary technique and a modular shape overlaying topics consisting of digital advertising, entrepreneurship, and mission management. The method protected collaborative workshops to expand college students’ abilities, promote teamwork, and task-primarily based studying. The outcomes confirmed that the program better creative and collaborative wondering competencies, produced progressive commercial enterprise plans, and contributed to the development of a studying environment that brings students and instructors together. The take a look at concluded that collaborative educational software layout and non-stop evaluation play a vital function in growing personal and organizational skills in higher schooling.
- 9- The study (Alfermann et al., 2022) called "German Version of the Talent Development Environment Questionnaire (TDEQ-5)", the study aimed to translate and test the German version of the Talent Development Environment Questionnaire (TDEQ-5) to verify its psychometric validity in measuring the quality of talent development environments in young athletes. The methodology became primarily based on the forward and backward translation of the TDEQ-five, and its software to a pattern of 276 athletes aged 13-21 years in Germany. The outcomes confirmed moderate acceptance of the 5-item structure of the questionnaire according to confirmatory issue analysis, with reliability starting from desirable to properly ($\alpha =$ zero.62-0.75). The have a look at's conclusions recommended that the German version of the TDEQ-5 is a valid device to be used in studies and applications, however it desires similarly development to growth its structural and ecological validity.
- 10- The study (Odeesh, 2021) entitled "Leadership talent management: The integrated model" aims to test the integration of the stages of leadership talent management at the University of Duhok and the impact of each stage on the other stages, in order to enhance the achievement of the university's goals and improve its ranking locally and internationally. The researcher used a quantitative technique based on questionnaires disbursed to 732 academic team of workers members and analyzed the information the use of the linear regression method. The effects confirmed the life of an effect relationship between the 5 levels of the version (identifying talent wishes, attracting expertise, developing skills, comparing performance, and keeping expertise), and the most powerful courting turned into between performance assessment and preserving skills, while the weakest become between keeping talent and figuring out its wishes. The studies concluded the importance of adopting an included version for leadership talent management to decorate performance and excellence.
- 11- The study (Andronikos et al., 2021) entitled "Relationship between the Talent Development Environment and Motivation, Commitment, and Confidence", the study aims to explore the relationship between the talent development environment and motivation, commitment, and confidence among young athletes in Greece. The methodology involved using five different questionnaires to assess environmental and psychological factors in 126 athletes aged 12 to 17 years. The results confirmed that a focal point on lengthy-time period development was undoubtedly associated with intrinsic desires and self assurance, even as terrible practise high-quality became related to extrinsic and poor desires. The examine indicated that a skills development surroundings can beautify commitment and motivation by using focusing on good training and assisting relationships. The conclusions emphasised the significance of building a development surroundings that supports intrinsic motivation and dedication as key factors for athlete achievement.
- 12- The study (Foung et al., 2019) entitled "The design and validation of the renewed systems-oriented talent management model" aims to present a new model for talent management in the digital age, focusing on the mechanism of internal entrepreneurship as a means of retaining talent and creating new opportunities in the workplace. The researchers used a qualitative analysis methodology, which included a literature review and in-depth interviews with company managers from one of a kind industries. The effects indicated the significance of improving intergenerational collaboration inside groups, and growing inner structures to aid entrepreneurship, which complements businesses' competitiveness and sustainability. The studies encouraged

adopting techniques that are in line with the challenges of the digital age to bridge the era hole and achieve sustainable development.

- 13- The study (Stoeger et al., 2017) titled "International Perspectives and Trends in Research on Giftedness and Talent Development", the study aims to explore international trends in talent research and development, with a focus on cultural differences and the impact of social contexts. The look at depended on a systematic evaluation of the literature and multidimensional fashions to make clear the relationship among the character and his environment. The effects confirmed a Western bias in research and a loss of go-cultural research, and recommended increasing attention at the interaction among cultural and social contexts to decorate the information of abilities improvement globally.
- 14- The study (Kunasegaran et al., 2016) titled "Talent Development Environment and Workplace Adaptation: The Mediating Effects of Organisational Support", the study aims to analyze the relationship between the talent development environment (TDE) and the workplace adaptation process (WA) among returning professionals in Malaysia, with a focus on the role of Organisational support as a mediator. The approach concerned accumulating data from 130 returning professionals and using structural equation modeling (PLS-SEM) to investigate the relationships among the variables of interest focus, lengthy-term improvement, and place of job adaptation. The results confirmed that organizational manual bolstered the relationship among pastime reputation and prolonged-time period development with place of work version, with prolonged-time period improvement demonstrating a more potent impact on version. The conclusions endorse the significance of integrating organizational aid into skills development techniques to ensure more potent place of job version and increased effectiveness of programs for returning experts.

Previous studies have focused on developing talent development environments in various fields, such as education, sports, and economics, with an emphasis on theoretical frameworks and general explanatory models that combine individual and environmental factors. Despite the scientific value of these studies, they lack specialized applied models that take into account the nature of regulatory institutions and their unique requirements, especially in environments facing dynamic challenges and rapid transformations such as the Federal Board of Supreme Audit (FBSA).

What distinguishes the current research from previous research is the usage of a qualitative technique that depends on Thematic Extraction Method (TEM), which allows for an in-depth and centered evaluation to determine the actual requirements of the skills improvement surroundings in this context. The technique protected in-intensity interviews with experts from diverse administrative degrees inside the Board, and the records turned into analyzed the use of precise steps that encompass extracting the primary axes, classifying them, and refining them to reach the size of the talent environment design. The studies reached the method of an surroundings which include 9 principal dimensions. This layout aims to beautify innovation, organizational sustainability, and regulatory performance, which reflects a flexible sensible approach able to responding to fast changes.

Methodology

The current research methodology is a qualitative research methodology that aims to understand social phenomena by studying human experiences in their natural settings. Qualitative data are collected through texts and interviews and analyzed to understand deeper meanings (Dehalwar et al., 2023). The TEM Thematic Extraction Method is one of the main analytical tools in qualitative research, as it identifies recurring patterns in the data (Creswell and Creswell, 2018). This helps to explore hidden patterns and provide deeper insights (Paudel, R., & Ligmann-Zielinska, 2023). A sample of experts from the Federal Audit Office (FBSA) was selected. Purposive sampling technique was used to select 12 experts to collect rich data on the central research question.

In the next stage, the researcher selected 12 key experts specializing in the study topic. They were selected based on criteria that included their excellent academic background and accumulated experience in the field of work of the FBSA, in addition to their multiple research records. Using the snowball method, the researcher identified the best experts to be interviewed. The research begins with a small number of people (an initial

sample), and asks them to nominate or collect people who can participate in the research, thus expanding the sample increasingly. This category of experts included general managers, assistant general managers, and experts from public departments. The number of participants in the interviews was determined according to the level of theoretical saturation, and they were selected through purposeful sampling. Theoretical saturation occurs when the researcher reaches a stage where he notices the repetition of concepts and answers, without the emergence of new concepts. Accordingly, the researcher conducted semi-structured interviews with these experts, and the number of interviews was determined based on the level of theoretical saturation. After several interviews, the researcher noticed the repetition of opinions among the respondents, which confirmed the achievement of theoretical saturation. The researcher faced challenges while conducting the interviews due to the experts' lack of time as a result of their preoccupation with their work as directors of public departments, especially with the approach of the end of the calendar year and the beginning of a new year. Despite this, the researcher continued conducting the interviews until he reached interview number 12 to ensure reaching theoretical saturation, as shown in the dates in Table No. (2).

Table 1 Characteristics of expert interviews

Expert	Interview time	Work	Gender	Age	Educational level	Years of Experience
FBSAg 1	10-12-2023	General Manager	Male	63	PH	31
FBSAg 2	17-12-2023	General Manager	Male	62	PH	30
FBSAg 3	04-01-2024	General Manager	Male	59	PH	28
FBSAg 4	24-01-2024	General Manager	Male	57	PH	25
FBSAg 5	28-01-2024	General Manager	Female	55	PH	29
FBSAg 6	01-02-2024	General Manager	Female	60	PH	28
FBSAa 7	13-02-2024	Assistant General Manager	Male	58	PH	25
FBSAa 8	15-02-2024	Assistant General Manager	Male	49	PH	26
FBSAa 9	27-02-2024	Assistant General Manager	Female	56	PH	29
FBSAa 10	03-03-2024	Assistant General Manager	Female	58	PH	30
FBSAd 11	06-03-2024	Department Expert	Male	60	PH	28
FBSAd 12	19-03-2024	Department Expert	Female	56	PH	27

Source: Prepared by the researcher

Table (2) provides a comprehensive overview of the expert interviews conducted with a focus on individuals with diverse professional backgrounds at the FBSA. The characteristics of each expert are documented, including interview dates, current or previous roles, gender, age, educational level, and years of experience. The interviews were conducted over multiple dates, ranging from (January 10, 2023) to (March 19, 2024). The age distribution ranges from (49) to (63) years, contributing to a wide range of experiences. The educational levels of all of them hold doctorates in various specializations, reflecting the diverse academic backgrounds of the participants. Furthermore, the years of experience range from (25) to (31) years, indicating a wealth of professional knowledge within the sample.

Collectively, these traits make a contribution to a rich and numerous dataset, presenting precious insights into the perspectives and reviews of experts within the area of talent management and improvement, hence enhancing the depth and reliability of the take a look at's findings. The facts extracted from the interviews have been analyzed with a meticulous technique and first-rate interest to element to reach at a clear vision for the very last study layout. The records collection manner protected a couple of stages, beginning with documenting every interview, where the researchers trusted writing down the primary factors in writing, taking snap shots while important, and recording the audio interviews the usage of a cell phone. This step turned into no longer confined to documenting the data, but alternatively sought to provide wealthy and complete material that would be cited later throughout the evaluation ranges. After amassing the records, the researchers cautiously reviewed the audio recordings, listening to them several instances to ensure that they understood the which

means at the back of the contributors' words, including tone and content. This scrutiny helped find diffused details that may not be clean on first reading. Each recording became carefully transcribed and transformed into written texts that explicit the total content material of the interview, taking care to keep the unique meanings without distortion.

Thematic Extraction Method (TEM)

Thematic extraction method is one of the most important analytical tools used in qualitative research. This method aims to identify and extract recurring patterns or themes from qualitative data. Themes here mean the basic ideas or concepts that recur across the data set. The thematic extraction process usually takes place through several methodological steps that begin with carefully reading the data and identifying initial codes (labels) that are later used to form comprehensive themes that reflect the main ideas in the data. (Creswell and Creswell, 2018) The importance of the thematic extraction technique lies in its potential to deal with huge amounts of qualitative data in an prepared manner, which permits researchers to explore hidden styles and subject matters that won't be apparent upon first studying. This technique allows for a deeper expertise of the phenomena studied and facilitates researchers offer in-intensity and relevant insights (Paudel, R., & Ligmann-Zielinska, 2023).

After collecting the data, the Thematic Extraction Method (TEM) was applied as a central analytical methodology. This method is considered one of the most important tools in qualitative research, as it aims to identify the main patterns or themes that recur across the data. This approach relies on extracting relevant topics from texts, which helps build a comprehensive and accurate picture of the phenomena studied. According to the Thematic Extraction Method (TEM), data is collected primarily from interviews with experts, where each participant contributes his or her insights and experiences in this field. After collecting the data, the researchers move to the coding stage, where we read the data and identify the codes or categories that represent the themes or dimensions that emerged during the interviews. This includes identifying terms or phrases that refer to key aspects of the talent development environment. Based on the coding that was done, the researchers in the next stage organized these codes into main dimensions or themes. This organization allows the researchers to understand how each dimension affects the formation of the talent development environment in a comprehensive manner. Finally, in the final stage of the application, the researchers extracted the results related to the main dimensions that were identified through the qualitative data. These results are analyzed to extract the most influential factors in designing an effective talent development environment in the FBSA.

Findings

At the beginning of the study, the researchers focused on interviewing a group of experts to ask a fundamental question about: What are the characteristics that must be available in the work environment to enhance the development of the talents of the FBSA employees? The answers showed rich details that varied between simple concepts and complex relationships. To answer this question, the researchers used inductive content analysis to code the data extracted from the interviews, which allowed the aforementioned ideas to be divided into more precise and detailed units. The focus was on containing (325) basic concepts, which were classified into (85) subcategories, which were placed in (9) main categories, and Table (3) shows the main and subcategories resulting from the qualitative analysis:

Table 3: Open coding resulting from the interview process for a talent development environment

Experts	Basic concepts extracted	Axial coding
FBSAg 1, FBSAg 2, FBSAg 3, FBSAg 4, FBSAg 5, FBSAg 6, FBSAa 7, FBSAa 8, FBSAa 9, FBSAa 10, FBSAd 11, FBSAd 12.	Improving employee performance. Establishing capacity building programs. Professionally qualifying employees through comprehensive training programs. Providing specialized training courses and workshops to meet skill needs. Encouraging employees to obtain specialized certificates. Using diverse and continuous training methodologies. Supporting employees' enrollment in postgraduate studies. Developing	1 Provide work tools and infrastructure

	employees' personal and technical skills. Enhancing development concepts among employees. Involving talented people in external training courses. Building competencies by encouraging continuous learning. Developing the institution's supervisory work. Emphasizing on-the-job training. Providing mentoring programs for new talent. Qualifying certified trainers in training trainers. Continuous communication through meetings, workshops, and regular seminars. Focusing on achieving professional excellence. Employee participation in development programs.	
FBSAg 1, FBSAg 2, FBSAg 3, FBSAg 4, FBSAg 5, FBSAg 6, FBSAa 7, FBSAa 8, FBSAa 9, FBSAa 10, FBSAd 11, FBSAd 12.	Digital infrastructure. Considering the principle of equal opportunities development. General impact on the work environment and performance. Providing technology and equipment. Safety and protection from threats. Promoting a control culture. Neutrality towards employees in (FBSA). Social media marketing. Providing sufficient and qualified human resources. Providing material requirements. Providing opportunities that develop the work environment. Enhancing financial independence. Adopting a policy of changing the work environment. Work-life balance. Providing material and moral resources. Providing material and moral resources. Access to financial resources. Selecting employees carefully through interviews. Integrating the characteristics and benefits of the work environment. Improving working conditions and preventing the elderly and young from working. And providing employees with the opportunity to work on various projects.	2 Talent search and talent attraction
FBSAg 1, FBSAg 2, FBSAg 3, FBSAg 4, FBSAg 5, FBSAg 6, FBSAa 7, FBSAa 8, FBSAa 9, FBSAa 10, FBSAd 11, FBSAd 12.	Transparency in the reward and promotion system. Link to career path and career development. Employee satisfaction with the reward and promotion system. Diversity in reward forms. Recognizing and rewarding employee achievements. Impact of rewards on motivation. Fairness and equality. Periodic performance evaluation. Encouraging motivational and supportive leadership. Training leaders and managers on skills. Promoting an environment of continuous learning and development. Providing rewards for innovative employees. Effective communication between management and employees. Data analysis to improve training and development plans. Regular feedback sessions. Communication channels that allow for inquiries and sharing of ideas.	3 Talent training and development
FBSAg 1, FBSAg 2, FBSAg 3, FBSAg 4, FBSAg 5, FBSAg 6, FBSAa 7, FBSAa 8, FBSAa 9, FBSAa 10, FBSAd 11, FBSAd 12.	Transparency in the reward and promotion system. Link to career path and career development. Employee satisfaction with the reward and promotion system. Diversity in reward forms. Recognizing and rewarding employee achievements. Impact of rewards on motivation. Fairness and equality. Periodic performance evaluation. Encouraging motivational and supportive leadership. Training leaders and managers on skills. Promoting an environment of continuous learning and development. Providing rewards for innovative employees. Effective communication between management and employees. Data analysis to improve training and development plans. Regular feedback sessions. Communication channels that allow for inquiries and sharing of ideas.	4 motivating talent (reward and promotion)
FBSAg 1, FBSAg 2, FBSAg 3, FBSAg 4, FBSAg 5, FBSAg 6, FBSAa 7, FBSAa 8, FBSAa 9, FBSAa 10, FBSAd 11, FBSAd 12.	Improving knowledge sharing. Benefiting from knowledge sharing. Encouraging innovation and new knowledge. Effectiveness of knowledge sharing channels. Collaboration and interaction among employees. Diversification of experiences and projects. Embracing diverse and inclusive work environment. Benefiting from the work. peer review bodies. Satisfaction with the knowledge sharing culture. Developing an incentive system for knowledge sharing. Using technology in knowledge sharing. Promoting continuous learning through knowledge. Facilitating access to knowledge resources. Promoting a culture of collective learning. Measuring the impact of knowledge sharing on organizational performance.	5 Knowledge sharing
FBSAg 1, FBSAg 2, FBSAg 3, FBSAg 4, FBSAg 5, FBSAg 6,	Fostering a continuous gaining knowledge of surroundings. Targeted schooling programs. Coaching and mentoring. Using generation to point out opportunities. Creating possibilities for progressive professional improvement. Positioning organizational skills. Recognizing and	6 Identifying talent development opportunities

FBSAa 7, FBSAa 8 FBSAa 9 FBSAa 10 , FBSAd 11 ,FBSAd 12.	commending employee efforts. Analyzing talent gaps. Encouraging self-improvement initiatives. Developing succession plans. Enhancing leadership talents. Diversifying improvement possibilities. Effective coping with performance. Encouraging collaborative getting to know. Fostering a way of life of self-development. Using predictive analytics increase skills.	
FBSAg 1, FBSAg 2, FBSAg 3 ,FBSAg 4, FBSAg 5 ,FBSAg 6, FBSAa 7, FBSAa 8 FBSAa 9 FBSAa 10 , FBSAd 11 ,FBSAd 12.	Supportive leadership style. Guide and aid employees. Improve work performance. Promote effective verbal exchange. Develop new leaders. Lead in stimulating innovation. Leadership demanding situations. Evaluate management effectiveness. Develop management talents. Enhance talent participation in selection-making. Use technology to beautify participation. Create a stimulating leadership surrounding. Expand the scope of obligations. Promote collaborative leadership. Organize management experience trade programs. Talent control based totally on management overall performance.	7 participation talents
FBSAg 1, FBSAg 2, FBSAg 3 ,FBSAg 4, FBSAg 5 ,FBSAg 6, FBSAa 7, FBSAa 8 FBSAa 9 FBSAa 10 , FBSAd 11 ,FBSAd 12.	Motivate employees to develop skills. Promote continuous learning. Encourage innovation and excellence. Set clear performance standards. Build a culture of continuous improvement. Achieve quality of service provided. Facilitate internal learning. Focus on quality management systems. Develop updated and high-quality programs. Enhance participatory leadership skills. Lead by example. Manage change effectively. Enhance the emotional intelligence of leaders. Encourage the building of dynamic work teams. Use technology to enhance effective leadership	8 effective leadership
FBSAg 1, FBSAg 2, FBSAg 3 ,FBSAg 4, FBSAg 5 ,FBSAg 6, FBSAa 7, FBSAa 8 FBSAa 9 FBSAa 10 , FBSAd 11 ,FBSAd 12.	Knowledge sharing. Learning environment. Stimulating innovation. Improving communication and building relationships. Improving overall performance. Feeling valued and respected. Promoting a culture of quality. Measuring employee satisfaction. Meeting customer expectations. Supporting quality sustainability. Integrating technology to improve quality. Achieving transparency in operations. Promoting ethical practices. Monitoring performance and quality. Developing customized training programs.	9 perceived quality

Source: Prepared by the researcher based on expert interviews

As a result of this part of the qualitative analysis, the researcher classified according to the nature of the open codes, conceptual association, and detailed examination of the relationships between them. The initial phrases (open coding) were extracted and reformulated in a scientific research manner, and rearranged and sequenced in a way that suits the type of study. This is the open coding stage. Then they were classified into (axial coding), renamed, attractive, and modern titles were selected, and scientific terms were selected and placed in (9) main categories. Figure (1) shows the main categories (axial coding) resulting from the inductive content analysis of the study question.



Figure 1: Sample extract from the study

Discussion and conclusions

The main objective of the current research is to create a responsive talent development environment design for the Federal Financial Supervisory Authority (FBSA). The axial analysis of the dimensions of the talent development environment in (FBSA). presents the main factors influencing the design of the talent development environment. Nine main dimensions were identified, ranked in order of relative importance, as the most dimensions that received secondary criteria according to the experts participating in the interview, as follows:

- **Dimension 1/ Providing work tools and infrastructure:** It is concerned with securing an integrated work environment equipped with the necessary material and technical resources to support employee efficiency and motivate them to innovate. This dimension includes providing tools, digital infrastructure, qualified human resources, and technology, which enhances productivity and quality in regulatory performance and supports sustainable professional development.
- **Dimension 2/ Attracting Talent:** It specializes in attracting outstanding capabilities which can be compatible with FBSA's desires and make contributions to accomplishing its strategic objectives. This dimension consists of supplying a supportive paintings environment, building a robust logo, and placing clean standards for deciding on personnel. It ambitions to create a skills base that helps the sustainability of excellence in regulatory paintings.
- **Dimension 3/ Training and Developing Talents:** It focuses on developing the skills and knowledge of FBSA employees through continuous training programs, with the aim of building professional competencies, enhancing job performance, and supporting the institutional culture of learning. This dimension contributes to qualifying employees for greater roles and developing their career paths, which increases the FBSA's readiness to keep pace with challenges in the regulatory and financial work environment.
- **Dimension 4/ Motivating Talents (Reward and Promotion):** Focuses on appreciating employees' efforts and motivating them through a fair and transparent reward and promotion system, to enhance institutional affiliation and encourage outstanding performance. This dimension includes material and moral rewards, clear promotion paths, and fairness in evaluation, which contributes to building a positive work culture and supporting continuous development.

- **Dimension 5/ Knowledge Sharing:** Refers to the exchange of information and experiences among employees to enhance performance and institutional learning. It includes encouraging innovation, effective communication channels, and cooperation among employees, which contributes to building an integrated and supportive work environment to achieve the Bureau's goals in a sustainable manner.
- **Dimension 6/ Identifying Talent Development Opportunities:** Focuses on identifying employees' development needs and providing training programs that suit their capabilities and ambitions. This dimension includes periodically evaluating competencies and creating opportunities for gradual career development, which contributes to building clear growth paths and supporting sustainable institutional performance.
- **7Dimension 7/ Talent Sharing:** It is concerned with involving employees in decision-making and encouraging them to contribute effectively to improving the work environment, which enhances cooperation and affiliation. This dimension aims to enable employees to positively impact institutional performance and increase their commitment to the FBSA's goals.
- **Dimension 8/ Effective Leadership:** It is concerned with the positive impact of leadership on employee behavior and performance by enhancing communication, supporting professional growth, and creating a stimulating environment for developing competencies. This dimension aims to build a strong leadership culture that supports talent development and enhances institutional performance within FBSA.
- **Dimension 9/ Perceived Quality:** It reflects the level of awareness of employees and beneficiaries of the quality of services and procedures provided, and their efficiency in achieving regulatory objectives. This dimension aims to provide a high-quality work environment that supports employee efficiency, satisfaction, and belonging, which contributes to enhancing transparency and accountability.

Research Limitations and Suggestions

Here, a number of limitations related to this current study should be noted and taken into account when conducting further research. Among these limitations are:

- **Sample size and target population:** The study relied on a sample of specific experts within the FBSA, which means that the results may not reflect the views of all stakeholders in the FBSA or other government institutions.
- **Theoretical saturation in qualitative analysis:** A certain number of experts were selected who reached theoretical saturation, which means that the results may depend on the accuracy of the achieved saturation and may be affected by viewpoints not included in the final sample.
- **Time and availability challenges:** The researcher faced difficulties in conducting interviews due to the lack of time and the experts' preoccupation with their work, which may have affected the depth of the data collected and led to the limitation of the number of final interviews.
- **Difficulty in effective face-to-face communication with supervisors** is one of the most important limitations of this study, as it was launched in the second month of 2021 coinciding with the end of the Covid-19 pandemic. Due to adherence to health protocols, there was no opportunity to meet the supervisors face-to-face, in addition to the difficulty of the researcher traveling to the university in Iran, which made the study conducted electronically during the first year. In the second year, the transition was made to personal interviews and periodic meetings with the study supervisor and department professors via other means of communication, such as email and Google Meet.
- **Difficulty in meeting with the experts in the FBSA** due to their busy work, as the interviews began at the end of 2023 and ended in March 2024, due to the end of the fiscal year and the beginning of the new fiscal year,

which is considered the peak of the Bureau's work in auditing and approving the final accounts of government institutions.

These limitations indicate that the results may need further verification in other contexts or using broader samples and analyses to achieve greater generalization.

Suggestion and future research

The study results showed that the talent development environment at the Federal Board of Supreme Audit (FBSA) is characterized by a focus on several key factors that support institutional performance, such as providing advanced work tools, attracting and developing talent, motivating employees, and enhancing effective leadership. A work environment supported by advanced technology and a strong infrastructure has proven to contribute to improving efficiency, raising the level of transparency, and increasing job satisfaction, which enhances employee loyalty and stability. The research shows that investing in continuous training and development not only enhances technical skills, but also contributes to qualifying employees for future leadership roles, which increases the FBSA's flexibility and ability to face challenges.

Based on those outcomes, several techniques are proposed inside the future to beautify the talent development environment. It is recommended to hold developing and updating the digital infrastructure to make sure the supply of a complicated technological paintings surroundings that facilitates get right of entry to to facts and quickens auditing processes. It is likewise cautioned to layout modern schooling programs that keep in mind technological modifications and the improvement of FBSA necessities, in addition to developing clear profession paths that assist employees obtain their professional development and beautify their experience of belonging. In addition, comprehensively improving incentive, reward, and promoting systems is taken into consideration an essential element in attracting and maintaining skills. It is also proposed to broaden effective channels for sharing information and encouraging a lifestyle of cooperation and innovation, which contributes to building a dynamic and integrated work environment that helps sustainability in institutional overall performance and allows the FBSA to acquire its desires with extra performance.

The research outcomes showed that growing a great paintings environment within the FBSA depends on an included set of dimensions that constitute the basis for assisting expertise development and enhancing institutional performance. These dimensions, which have been diagnosed based totally on a cautious systematic analysis, illustrate the complete nature of the demanding situations facing contemporary work environments, particularly in supreme audit institutions.

The focus on imparting work equipment and infrastructure as the most essential dimensions indicates the need to create a bodily and technical work environment able to supporting and motivating employees. This dimension complements the FBSA's capacity to fulfill the increasing regulatory demanding situations in light of rapid economic and technological variations. Likewise, the talent attraction dimension highlights the significance of attracting and retaining outstanding abilities to make sure endured high-quality overall performance. As for the training, talent development, and employee motivation dimensions, they mirror the FBSA's want for sustainable investment in developing the competencies of its personnel and improving their pleasure and institutional association.

The outcomes additionally spotlight the importance of know-how sharing and skills sharing as essential elements for encouraging institutional cooperation and building a sustainable getting to know subculture. The powerful leadership size is the cornerstone of attaining these goals, as leadership without delay impacts the organization's capacity to attain organizational transformation. The perceived nice size enhances the significance of presenting high-standard offerings that reflect the Bureau's dedication to accountability and transparency. Based on those outcomes, it can be concluded that the dynamic courting among these dimensions contributes to growing a complete and balanced work environment that helps innovation, enhances organizational overall performance, and achieves the FBSA's strategic goals.

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