e-ISSN: 2686-522X, p-ISSN: 2686-5211
Received: 05 March 2023, Revised: 03 April 2023, Publish: 10 May 2023
DOI: https://doi.org/10.31933/dijms.v4i5

DIJMS
DINASTI INTERNATIONAL JOURNAL OF MANAGEMENT SCIENCE
DINASTI PUBLISHER
https://dinastipub.org/DIJMS
editor@dinastipub.org
0811 7401 455

Good Corporate Governance: Transparency, Accountability, Responsibility, Independency dan Fairness (Literature Review)

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Abstract: Literature Review Articles of Good Corporate Governance (GCG): Transparency, Accountability, Responsiblity, Independency and Fairness is a scientific articles literature review. **The purposes** of writing this article is to build a hyphotesis of influence or role between variables which will be used in further research, within the scope of Human Resource Management and Leadership. **Article Writing Method** is library research, sourced by online media such as Google Scholar, Mendeley and other academic online media. **The results** of this article are: 1) Transparency plays a role in making GCG; 2) Accountability plays a role in realizing GCG; 3) Responsibility plays a role in making GCG; 4) Independency plays a role in making GCG happen; and 5) Fairness plays a role in realizing GCG. **Other factors** that affect GCG including participatory, inclusive, and follow the rules.

Keyword: Good Corporate Governance, Transparency, Accountability, Responsibility, Independency, Fairness.

INTRODUCTION

The business environment is changing very fast, especially during a Covid 19 pandemic year 2020-2022. During the pandemic, many companies or organizations were unable to adapt to the business environment, but on the contrary this threat is also an opportunity for many companies to innovate by opening new business units. This is marked by the emergence during the pandemic of new innovative companies and services.

During the pandemic, many companies and organizations did not operate effectively and efficiently in Indonesia, some companies have even gone bankrupt, this is an indicator that the company does not have good Good Corporate Governance (GCG) skills. Another failure was caused by a lack of awareness about GCG: companies may not be aware of the importance of GCG or may not fully understand what is required to practice GCG effectively. In addition to resource constraints, small or just starting companies may not have sufficient resources to employ the necessary staff to implement good GCG practices. Another thing is not having strong organizational policies and structures. Even poor cultural possession, such as being too focused on profits or not paying attention to the interests of other stakeholders.

This study aims to determine the importance of GCG for every organization, company and agency according to GCG indicators, which are: Transparency, Accountability, Responsiblity, Independency and Fairness (Arief, E., 2016).

The statement above shows that Good Corporate Governance is an important basis in making good decisions for business continuity and efforts to attract investment. GCG also has a goal of minimizing and even avoiding acts of abuse of authority by managerial and even directors in managing companies and organizations. From the creation of GCG, it will increase the trust of stakeholders in the company or organization and increase the positive image of the company or organization. Therefore this research is important to develop in order to create a concept for a company or organization to enhance a good and trusted reputation in the view of the public. The GCG concept helps organizations to comply with applicable laws and regulations. By implementing GCG principles, organizations can also avoid violations that can result in penalty and cost.

Based on the background, the problems that will be discussed can be formulated in order to build hypotheses for further research, which are:

1. Does Transparency play role in accomplishing GCG?
2. Does Accountability play role in accomplishing GCG?
3. What is the role of Responsibility in accomplishing GCG?
4. Does Independency play role in accomplishing GCG?
5. Does Fairness play role in accomplishing GCG?

LITERATURE REVIEW

Good Corporate Governance

Good corporate governance is a system which regulates the functions of the board of commissioners, directors, shareholders and other stakeholders. Good Corporate Governance is also referred to as an act of transparency in determining company goals, achieving them and evaluating their performance. Good Corporate Governance can be seen from a strong internal control culture, for example from the internal audit function which is a valuable source of internal and external risk and should not be carried out by internal audit (Sukrisno, A. 2011). The dimensions of Good Corporate Governance (GCG) are: Efficiency, Responsiveness, Accountability, Fairness and Accountability (Arief, E. 2016).

Good Corporate Governance has been widely studied by previous researchers including: (Tjia, 2020), (Hamonangan & Hermawan, 2020).

Transparency

Transparency is the openness of organizations, companies and the government in providing information regarding public resource management activities to parties who need information (Mardiasmo, 2004). Transparency is one of the aspects in realizing the good governance of organizations, companies and government (Alloa & Thoma, 2018). Realizing good governance requires openness, involvement and easy access for the whole community to the processes of organizing organizations, companies and government. Openness and ease in accessing information will contribute to the realization of various other indicators (Hari, S., 2007). Transparency indicators, which are: Availability, Accessibility of documents, Clarity and Completeness of information, Openness of processes and Regulatory frameworks that guarantee transparency (Kristianten, 2006).

Transparency has been widely studied by previous researchers, among others: (Mawikere, 2018) dan (Zahran & Ali, 2020), (Alloa & Thoma, 2018).

Accountability

Accountability is an obligation for power holders and their officials to provide accountability, present, report and disclose all kinds of activities that are the responsibility of the party giving power (Ernawati et al., 2020). It is a principle that a company or government must be able to account for its performance in a transparent and fair manner (Damanik, 2021). Therefore, the government must be managed properly and in accordance with existing regulations. Accountability as a prerequisite that aims to achieve sustainable performance (Setiana & Yuliani, 2017). The indicators of Accountability are: obligations, controllability, responsiveness and transparency (Yunita & Citraningrum, 2018).

Source: https://www.sketchbubble.com
Figure 1. Accountability

Accountability has been widely studied by previous researchers, including: (Purwoko, 2018), (Sukrisno, 2010), and (Romzek & Dubnick, 2018).

Responsibility

Responsibility is the behavior that determines how to react to everyday situations, which require some kind of moral decision (Schiller & Bryan, 2002). Responsibility is the difference between right and wrong, what is permissible and what is forbidden, what is recommended and what is prevented, what is good and what is bad, and being aware that you have to stay away from all that is negative and trying to build yourself up to always use positive things (Abu & Munawar, 2007). Responsibility is a person's awareness of intentional or unintentional behavior or actions. Responsibility is a person's ability to make good and effective decisions. Indicators of responsibility are: awareness, love and courage. (Burhanudin, 2000).

Responsibility has been widely researched by previous researchers, among others: (Iryani et al, 2021), (Dhianty, 2021).

Independency

Independency is an attitude in which a person is not easily influenced, neutral because the auditor carries out his work in the public interest (Rahayu, Suhayanti., 2013). Independent is a neutral or impartial attitude towards one, has its own power, they are not controlled by other parties such as independent institutions. Independence is the way we behave to be free from the influence of any party, not controlled or controlled by other parties and not dependent on other people. Independent also means that there is honesty in a person in considering facts and there are objective considerations in expressing his opinion (Sukmawati & Nurfitriani, 2019).

Independency has been widely studied by previous researchers including: (JV., 2002), (Hariati & Rihatiningtyas, 2016), dan (Widayati *et al*., 2019).

Fairness

Fairness is a situation where every human being is treated equally, according to their respective rights and obligations (Frans M, S., 2001). Fairness is an act that is said to be fair if it is based on an agreement that has been agreed upon (Thomas, H., 2015). Fairness is an ideal and right condition in terms of morals, be it a person or thing. Justice is a form of equality in fulfilling workers' rights arising from agreements and applicable laws and regulations. Fairness is a situation where an individual feels treated equally by the company or organization where they work. Justice indicators are: equality, feasibility, contribution and performance (Robbins & Judge., 2015).

Fairness has been widely researched by previous researchers, among others: (Dhianty, 2018), (Raharjo *et al*., 2016), and (Justice & Meares, 2013).

Table 1: Relevant Previous Research

No	Author (Year)	Previous Research Result	Similarities to this article	Difference with this article
1	(Ramírez & Tejada, 2018)	Transparency plays a role in improving university corporate governance and accountability plays a role in improving university corporate governance	Discusses Transparency and Accountability in Accomplishing Corporate Governance	The research object is university corporate governance
2	(Zaman et al., 2014)	Transparency plays a role in achieving corporate governance and corporate performance in Pakistan's banking sector	Discussed transparency and corporate governance	The object of research conducted in Pakistan's banking sector
3	(Salehi et al., 2022)	Transparency of financial reporting is related to corporate governance	There is a relationship between transparency and corporate governance	The research subject is financial reporting
4	(Nwagbara & Ugwoji, 2015)	Reporting and Accountability roles related to corporate governance (Nigeria country case study)	Accountability is relevant to corporate governance	The object of research conducted in Nigeria
5	(Wanyama et al., 2013)	Stakeholders, accountability and gaps in theory and practice influence the corporate governance system in Uganda	Accountability influences the corporate governance system in Uganda	The theory-practice disparity in Uganda
6	(Khaddafi et al., 2018)	Independence and Management and Corporate Governance affect the Profit Integrity of Financial Statements	Independence affects corporate governance	Management affects the integrity of financial reporting income
7	(Zhang et al., 2020)	Fairness and Responsibility affect corporate governance and bank performance	Fairness and Responsibility affect corporate governance	The object of research conducted at the Bank
8	(Sadubun, 2020)	Fairness affects corporate governance in Pela Gandong's perspective	Fairness affects corporate governance	The object of research conducted at Pela Gandong

METHODS

In this study, researchers used descriptive qualitative methods and library research. By reviewing based on previous research related or relevant to this research. Researchers collected data sourced from the Google Scholar application and used Mendeley as a bibliography reference. Qualitative research articles must use consistent methodological assumptions, so as not to raise questions by readers. One of the reasons for conducting this research is that it is exploratorive (Ali, H., & Limakrisna, 2013).

DISCUSSION

Based on relevant literature review and previous research, the discussion of this literature review article is as follows :

1. The Role of Transparency in Accomplishing GCG

Transparency is a step taken by organizations, both governmental and non-governmental organizations, by publishing information, both financial information or other information, which is intended for everyone to be able to access and know every activity carried out by the organization.

The principles of transparency from the Humanitarian Forum Indonesia (HFI) reveal 6 principles of transparency, as follows: 1) There is information that is easily understood and accessed by the public, including information regarding funds, methods of implementation, and forms of assistance or programs; 2) There are publications and media regarding the process of activities and financial details; 3) There are periodic reports regarding the utilization of resources in project development that can be accessed by the public; 4) Annual report: which contains a report on the allocation and use of the budget as well as the acquisition of company revenue; 5) Website or organization's publication media: as a platform that indicates the implementation of transparency; and 6) Guidelines for disseminating information: where disseminating information must be in accordance with facts.

Organizational transparency can be required by the following 4 things namely: 1) Willingness: means the ability on the part of the leadership to provide transparency; 2) Document Accessibility: which gives access to documents related to the company or organization; 3) Clarity and Completeness of information: means that the organization provides information as clear and as detailed as possible; 4) Process openness and a regulatory framework that guarantees transparency, then GCG will be realized properly. Transparency is one of the efforts to realize openness to the performance of an organization, company and government, both productivity, achievement and financial reports. This transparency creates integrity and public trust in organizations, companies and governments. In addition, transparency is intended for stokeholders and stakeholders in making decisions (Sukmawati & Nurfitriani, 2019).

If an organization or company is able to implement willingness, document accessibility, provide alignment and completeness of information as well as regulatory process transparency, then it will play a role in realizing GCG which includes: 1) Accountability: where with existing accessibility accountability will be realized, so that all parties can know whether or not the implementation of the organization's mission has been successful; 2) Fairness: meaning that the openness of the regulatory process will have an impact on fairness.

Transparency plays a role in achieving GCG in line with research conducted by: (Alloa & Thoma, 2018), (Wahyono, 2019), (Sukmawati & Nurfitriani, 2019).

2. The role of Accountability in Accomplishing GCG

Accountability is openness to responsibilities that have been given fairly and openly. Accountability is intended so that every activity to achieve goals is conveyed clearly, transparently and fairly.

The principles of accountability from Detik.com reveal 5 principles of accountability, which are: 1) Legal accountability is being able to be responsible for complying with the law; 2) Program accountability is a form of responsibility in running a program; 3) Process accountability is responsibility in carrying out procedures; 4) Fiscal accountability is accountability for being responsible for public funds; 5) Outcome accountability is a form of responsibility for results.

Organizational accountability can be marked by the following 3 things which are: 1) Clarity of targets: meaning that companies or organizations need to determine targets that they must achieve; 2) Consistent: it means focusing on certain fields and not moving to other fields before the first field is really strong or good; and 3) Cooperation: always taking part or being involved in social interactions and company activities such as planning, implementing and evaluating programs, then GCG can be realized properly (Damanik, 2021). Accountability is an obligation for those who are given the rights and authority to manage or lead an organization or company. Accountability is intended to answer and explain a person's performance or actions towards the organization or company he leads.

If the organization is able to implement clear, consistent and participatory targets, then accountability plays a role in achieving GCG which includes: 1) Transparency: where all activities carried out by the leadership of the organization will be carried out in an accountable aspect; and 2) Independency: which requires that the organization or institution must not side with one party or be biased, and not only carry out vertical accountability (to a higher authority) rather it is necessary to carry out horizontal accountability (to society).

Every individual who is given authority will be given responsibility for completing and achieving goals, especially if the responsibility given is very large (Utama & Setiyani, 2014). That is why accountability is needed in every organization to know the fairness and transparency regarding the activities carried out to achieve organizational goals (Sukmawati & Nurfitriani, 2019).

Accountability in realizing GCG is in line with research conducted by: (Purwoko, 2018), (Romzek & Dubnick, 2018).

3. The Role of Responsibility in Accomplishing GCG

Responsibility is human awareness of intentional or unintentional behavior or actions. Responsibility will be closely related to the obligations imposed on an individual, as an awareness of his obligations.

The concept of responsibility that must be carried out by an organization or company, that are: 1) Accepting the risk of the actions taken: means that the leaders or internal parties of the organization are able to accept all risks for the decisions they make towards GCG; 2) Not blaming others: where every mistake in the organization should not accuse others without accurate evidence; 3) Carry out individual tasks well: this means that all parties in the organization, from the leadership to the staff, are able to carry out their duties properly. If the responsible behavior can be properly implemented in accordance with the existing tasks, then Good Corporate Governance will be implemented and implemented properly. Responsibility is the obligation to provide a report or answer to a mandate that has been given by an organization or company to someone. The purpose of the delivery that is conveyed in the accountability report is to carry out an evaluation for the management of the company or organization. If the responsibility is implemented properly according to the theory and the right indicators, especially: Awareness, love and obligation, then Good Corporate Governance will be implemented and implemented properly.

The responsibility for accomplishing GCG is in line with research conducted by: (Mahaputra &Saputra, 2021), (Iryani et al, 2021), (Saputra &Saputra, 2021) and (Tai & Chuang, 2014).

4. The Role of Independency in Accomplishing GCG

Independency is freedom in determining direction or goals to stand alone or organizational interests. Independent means that there is no coercion or interference from other parties who have certain interests.

The independency principles of IAI Global reveal 2 independency principles, which are: 1) Independence in thinking where a person is not affected by pressure or coercion from others so that individuals can act with integrity and apply objectivity and professional skepticism; and 2) Independence in appearance, that is the avoidance of facts and circumstances that are very significant so that other parties have sufficient information.

Independency can be characterized by the following 3 things, that are: 1) Independence of the preparation of the report: where in the preparation of the report there is no intervention or influence from other parties who have certain intentions; 2) Independence in carrying out work: means freedom in carrying out work; and 3) Independence of reporting: which is intended so that the auditor is able to carry out his duties for the audit without the control of the client or other parties. If the behavior and attitude of the Independent can be applied properly according to the indicators, namely: Being impartial, not being controlled by others and having their own power, they play an independent role in accomplishing GCG (Ekadjaja et al., 2020).

An organization, company and government can be said to be independent if it can stand alone without depending on any party. Independent can also be in a person, where an independent person is not affiliated with or does not depend on any party, so that he cannot be influenced in making decisions in the interests of the group. An independent person or institution needs to follow the applicable rules and must lead to the right action, not go according to their own will (Pramesti & Kusumana, 2018).

Independency in accomplishing GCG is in line with research conducted by: (Lestari et al., 2016), (Hariati & Rihatiningtyas, 2016) and (JV., 2002).

5. The role of Fairness in Accomplishing GCG

Fairness is an act that is said to be fair if it has been based on an agreed agreement. Fairness is a principle of rational policy that is applied to the total conception of the welfare of all groups in society. Fairness is a condition where every individual gets what is rightfully his, and every individual gets an equal share of the common wealth.

The principles of fairness according to John Rawls reveal 2 principles namely: 1) The principle of equal freedom as much as possible, meaning that all individuals have the same rights according to that freedom; and 2) The principle of difference where socio-economic differences must be regulated so that they can provide many benefits for those who are less fortunate.

The concept of fairness that needs to be done by a company or organization which are: 1) Fairness related to resource allocation: where a company or organization is said to be fair if it is able to provide its employees with salaries in accordance with the results or workload of employees. If the salary given is not commensurate with the workload then the employee feels there is no justice; 2) Fairness in the decision-making process: where decision-making must pay attention to all aspects of the company, so that no party is harmed in decision-making; and 3) Fairness related to interpersonal relationships: where the organization can be said to be good and fair if there are no gaps in the relationship between superiors and subordinates. If fairness can be realized within the scope of the organization or company, then this will have a good impact on GCG. Fairness in an organization or company is a right that must be obtained by every member of the organization without exception. In this case the justice in question is in the form of workload given, salary earned, working hours and treatment. The management of an organization or company may not discriminate against each member of the organization, must pay attention to their rights and obligations (Kristanto, 2015).

Then the purpose of applying fairness is to avoid envy among fellow employees and not to think they are privileged, all employees have the same rights. That is way justice is needed in every organization or company to find out the balance of an organization in paying attention to the rights of its employees in achieving organizational goals.

Fairness in accomplishing GCG is in line with research conducted by: (Saputra & Mahaputra, 2022), (Dhianty, 2018), and (Justice & Meares, 2013).

Conceptual Framework

Based on the literature review and discussion above, the researchers determined the following frame of thinking, as below:

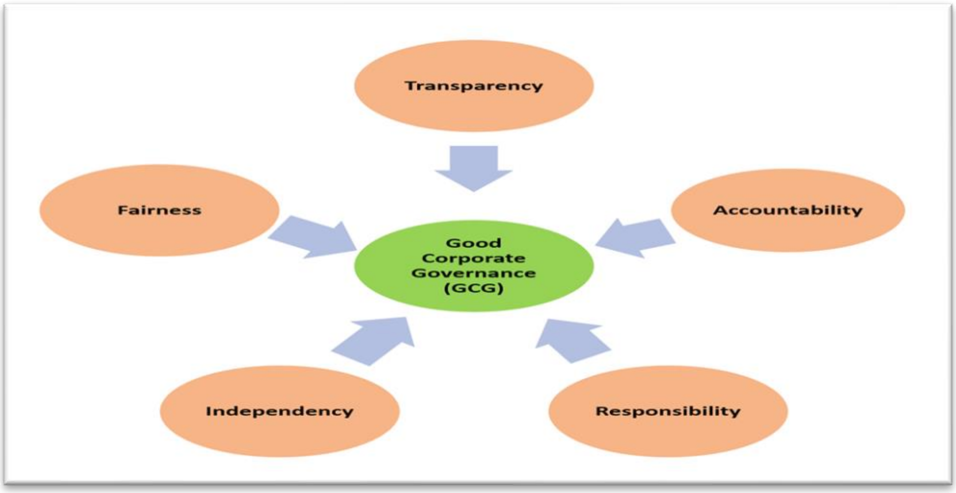

Figure 2. Conceptual framework

This article discusses The Role of Transparency, Accountability, Responsiveness, Accountability, Fairness and Accountability in accomplishing GCG. In addition to the 5 factors in actualizing GCG, there are other factors that play a role in accomplishing GCG, including:

1) Participatory: (Sudirno & Utama, 2017), (Delwiche & Henderson, 2012).
2) Inclusive: (Yanti, 2019), (Daniels & Garner, 2013)
3) Follow the rules: (Viena, 2021), (Holtzman & Leich, 2014).

CONCLUSIONS AND SUGGESTIONS

Conclusions

Based on the theory, relevant articles and discussions, hypotheses can be formulated for further research:

1. Transparency plays a role in accomplishing GCG.
2. Accountability plays a role in accomplishing GCG.
3. Responsibility plays a role in accomplishing GCG.
4. Independency plays role in accomplishing GCG.
5. Fairness plays role in accomplishing GCG.

Suggestions

Based on the conclusions above, there are many other factors that play a role in Good Corporate Governance, apart from being transparent, accountable, responsible, independent and fair which can be used in further research, are: Inclusive, Efficient and Fairness.

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