



## The Application of Good Corporate Governance (GCG) Through the Implementation of Quality Management System at PT. CS

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**Abstract:** Good corporate governance (GCG) is a system that organizes and controls a company to create value added to all stakeholders. Quality Management System ISO 9001:2015 is an approach done by the company in running business by maximizing the company competitiveness through improvement that is done continuously towards goods, services, resources, process, and environment. The descriptive research and literature research methods used in this article show that the implementation of quality management system at PT. CS could create a good corporate governance, viz could provide a more structured company management system so that it could produce better goods and services quality. The result of this research shows that GCG which the company applies through the implementation of quality management system is well materialized. The success of the implementation of quality management system could be proven by the customer trust towards the goods and services that the company produces. The rate of customer trust could influence the growth of the economy of the company so that the company goal to reach maximum profit could be reached and thus increasing the company accountability so that it gives long term value towards shareholders without neglecting other stakeholders' interests.

**Keywords:** Good Corporate Governance (GCG), Quality Management System, ISO 9001: 2015

### INTRODUCTION

The purpose of a company is to reach maximum profit. The company needs to do effective and efficient efforts to earn the maximum profit. The word effective is related to the goal that the company wants to reach, while efficient is related to spending cost as minimum as possible to reach the expected goal (Martono and Harjito, 2010). Profit is related to taking investment to the owner, viz measuring the value that could be given by the entity to the investors and that entity still has the equal amount of asset with the beginning position (Stice and Skousen, 2009). The company tries to get income as maximum as possible, but on the contrary the company manages to suppress the expenses as minimum as possible to reach

optimal efficiency. To earn maximum profit, the company needs to gain maximum income and spend minimum expenses. The maximum profit acquisition is addressed to the company to keep running.

One of the means to actualize the company goal is to implement good corporate governance (GCG). GCG is a guide to keep the company continuity through the management that is based on the principle of transparency, accountability, responsibility, independency, fairness and equality (Hapzi Ali, 2020). GCG is a system run by human. The success of GCG implementation depends on the integrity and commitment from all parties. The commitment to consistently implementing GCG is expected to be able to give value-added to the company. The implementation of GCG at a company is basically a company effort to make GCG as a guide for the company manager in running business so that the company could survive and be tough in facing the higher business competition.

PT. CS is a company ranged in Automation Integration field that focuses on solution, sales, and instrumentation process and control system services. The company realizes that to run business effectively and efficiently it needs to preserve the quality consistency towards goods and services it produces. The product quality could influence purchase decision, where the better the product the higher the purchase decision (Yunita, D., & Ali, H., 2017). By implementing GCG in business, the company could produce products and services that have consistent quality and give the reflection of the presence of conformity system towards legislation regulation or internal control inside the company. Besides, the GCG application could bring about good performance in the company that helps preserve the company continuity. One of the efforts to support the GCG application is by implementing quality management system ISO 9001:2015. The purpose of the quality management system application is to increase customer credibility and satisfaction towards the products and services the company produces, increase company positive image and competitiveness, save cost and avoid audit duplication by customers, increase the quality and productivity of the company, supervise the risk management of the company so that it could reach the effective and efficient business execution.

The implementation of quality management system is expected to be able to support the creation of the company governance that is good and consistent. The consistency of the GCG implementation is a requirement to increase accountability and give long term value to the shareholders without neglecting other stakeholders' interests. The implementation of quality management system could create consistency in the application of GCG tenets so that the value that the stakeholders have could be optimally used and producing the mutual economical relation form for other stakeholders. The application of GCG is believed to be able to strengthen a continually company competitiveness form, manage resources and risks effectively and efficiently, increase the corporate value and create the trust among investors. PT. CS has a commitment to apply and maintain the high quality and standard of the implementation of GCG. The implementation of GCG at PT. CS is addressed as a part of the company culture, which its implementation is supported by the company values. Its implementation needs high commitment from all employees and the company management well planned, well directed and well measured implements it in such a way so that the GCG implementation could run consistently and according to GCG best practice.

## LITERATURE REVIEW

According to Siswanto Sutoyo and E. John Aldrige (2005:1), the term governance is derived from Latin terminology, *gubernance*, which means giving direction and controlling. The term governance is adjusted as corporate governance that means an effort to give direction (*directing*) and control towards the company activities. Good corporate governance is a system that manages and controls a company so that it could give value added to all stakeholders (Monks, 2003). The GCG concept has two emphases which are the right to get accurate and punctual information for the stakeholders and the obligation to deliver all information about company performance, ownership and stakeholders accurately, punctually and transparently.

### **The GCG goals to a company according to Amin Widjaya Tunggal (2013) are:**

1. Achieving company target.
2. Well maintaining the company assets.
3. Running the company business based on healthy practices.
4. Running the company activities transparently.

### **The benefits of GCG implementation to a company according to Hery in Tadikapury (2010), are:**

1. Able to use the company resources more effectively and efficiently so that it creates national economy growth and development.
2. Able to draw capital from investors with low cost by growing trust to whether domestic or international investors and creditors.
3. Helping the company in ensuring the implementation of the obedience to the applicable law and rules through company management.
4. Helping the company in monitoring the use of company asset by creating management and corporate board.
5. Preventing corruption action.

### **GCG Elements according to Amin Widjaya Tunggal (2013), are:**

1. Shareholder, that is someone or an organization that has vital stake in the company.
2. Commissioner and director who are responsible for establishing the company target and goal and developing policies and choosing top management team to reach the target or goal that has been agreed upon.
3. Audit Committee who is in charge to give a professional opinion or suggestion to the commissioner board about the situation of the company governance run by the company management.
4. Company secretary is a party which connects the company interests and outside party in order to maintain the public response about the image of the company.
5. Manager is very important for a company because it has an operational role. That is why a manager needs to have vast knowledge about technical matters.
6. Independent auditor has a responsibility to give opinion about the company financial report. Independent auditor's report is a professional opinion about the financial report of the company.
7. Internal auditor has a duty to give a recommendation or consultation to the authorized parties in the company about the situation that happens inside the company.

**The principles of GCG, arranged by the National Committee on Governance Policy (2006)**

1. Transparency

A company is supposed to provide sufficient, accurate and punctual information to all its stakeholders. That information includes company financial situation, company financial performance, and company ownership and management.

2. Indenpency

The company management is run professionally without any conflict of interest and the influence of another party which violates the applicable regulations through the healthy corporation principles.

3. Accountability

The company management should be done rightly and could be measured according to stakeholders and shareholders' interests so that the company performance could be answered openly and reasonably.

4. Responsibility

As a form of trust to all stakeholders, all activities in managing the company is necessarily answered to all stakeholders.

5. Fairness

Shareholders, stakeholders and all related parties in GCG implementation must be regarded according to stakeholders' equality and fairness principles.

**The company benefits in GCG (IICG, 2009), are:**

1. Minimizing the agency cost

The expenses of the delegation of authority to the management is borne by the shareholders. The cost could be in the form of loss cost caused by the use of company resources by the management for personal interest or supervision cost to prevent suchthing from happening.

2. Minimizing the capital cost

The company establishes positive reference for the creditors who have roles to minimize the capital cost that should be borne by the company when submitting loan, strengthen the company financial performance and create highly competitive products of the company.

3. Increasing the company stock value

GCG could attract the investor's interest in investing his capital. One of the assessment factors from the investors before they decide to purchase the holdings is the quality of the company commissioner board.

4. Raising the company image

The most important factor related to the company existence and performance in the investors' perspective is the image of the company. The development and the improvement of the company sometimes cost a lot of money compared to the profit gained by the company.

**GCG implementation stages at a company according to Chinn (2000), are as follow:**

1. Preparation stage consists of three steps, those are:

- a. Raising the awareness about the importance of GCG and the commitment to its application.
- b. GCG assessment is done as an effort to measure or create the company situation in the

- implementation of GCG.
- c. GCG manual building is executed according to the result of company-level mapping and effort to identify the implementation priority.
- 2. Implementation stage includes three steps, those are socialization, implementation and internalization.
- 3. Evaluation stage is done regularly from time to time to measure the effectivity of GCG implementation that has done by asking an independent party to do an audit of the implementation and do the scoring towards the existing GCG practice.

**Quality**

Quality is physical condition, nature and function of a product or service that could give the customer satisfaction physically or psychologically based on the issued money value (Fandy Tjipto & Gregorius, 20017).

**Quality Management System ISO 9001:2015**

Quality management system ISO 9001:2015 is an approach done by the company in running business by maximizing the company competitiveness through the improvement that is done continuously towards goods, process, and the environment. The implementation of the quality management system is a unity among all management function, all sections of a company and all individuals into a holistic philosophy that is created based on the concept of quality, teamwork, productivity and customer’s satisfaction (Nasution, 2005).



**Image 1: Quality Management System ISO 9001:2015 Model**

1. Customer  
Customer is an individual who gives employment input in a form of customer requirements that need to be done by the contractor. Management must be able to guarantee that those requirements could be fulfilled. When the needs and expectations are fulfilled, the customer satisfaction is automatically materialized.
2. Leadership  
The management role in the application of quality management system is very important because the quality management system application is an organization strategic decision. The management should be able to show commitment to the quality of the produced products before doing other activities. The application of the quality management that is aimed for reaching the customer satisfaction needs additional resources that should be supported with commitment and leadership from the management side. So, without any leadership, it is difficult for the quality management system to run effectively.

### 3. Planning

The quality management system planning encompasses the company goal, strategy, policy, project, procedure, method, system, cost and standard that are needed to reach the goal. Besides, the planning also examines the necessary action to prevent the emergence of risk and opportunity, integrates this action into the quality management system, and evaluates the action for the sake of effectivity. This action should be corresponding with the potential impact towards the products and services conformity. The Top Management should apply and promote risk-based thinking to all employees to determine and to prevent the emergence of related risk and opportunity by guaranteeing that the quality management system could be reached based on the determined target, providing suitable products and services and increasing the customer satisfaction.

### 4. Support, Operation

An organization should fulfill the resources to support the establishment, implementation, maintenance, and continuous improvement of the quality management system. The product realization is in the form of the making of products and services. Product is the outcome of the process such as service, software, hardware and process substance. The organization should plan, implement and control the necessary activity to meet the condition from the good and service provider and implement it. Furthermore, the company sets the target, the method of supervision, measurement, analysis, and evaluation to make sure the valid result. The top management must observe the effectivity of the quality management system application in a certain period to assure the conformity, effectivity and alignment with the planned goals.

### 5. Improvement

The company that focuses on improvement is a successful company and could survive in business competition. The implementation of improvement activities in a company is always do the improvement and change through continuous enhancement both in an internal and external scopes. The improvement action is done if there is incompatibility which comes whether from the internal or external of the company. It is done based on the organization input that is the customer urge and expectation. That input becomes recommendation for the action of the process escalation so that the company could survive in business rivalry.

## **Seven Principles of Quality Management System**

1. Customer focus.
2. Leadership.
3. Engagement of people.
4. Process Approach.
5. Improvement.
6. Evidence based on descision making.
7. Relationship management.

## **The Quality management system benefits for a company according to Gaspersz (2006), such as:**

1. Giving bigger emphasis on engagement
2. Helping show the risk to the organization and giving structured opportunity.
3. Using simplified language and the general structure and terminology are very useful for the organization which uses several management systems.



4. Directing the more effective supply chain management.
5. More *User-Friendly* to the knowledge-based organization service.

## RESEARCH METHOD

The research methods used are descriptive research and literature study methods. The descriptive research method is used in describing events, situations, objects whether people or that is related to the variables that could be well explained using numbers or words (Panuji, 2010). Meanwhile, literature study method is used to get a vast knowledge on the research object on a certain period (Hidayat, 2010). The descriptive research and literature study methods are used to know the impact of the application of good corporate governance through the implementation of quality management system at PT. CS.

## RESULT AND DISCUSSION

A good company governance is a continuous performance foundation of PT. CS. All the employees and management must perpetually practice the highest GCG principles, those are transparency, independency, accountability, liability, and fairness through the application of the company values including passion, accountability, integrity, respect, teamwork, innovation, and excellence.

### 1. Transparency

Transparency is information delivery and openness in the decision-making process. The transparency principle in a company is seen from the aspects of policy delivery, company vision and mission are available and maintained as a documented information, communicated, understood, and applied to all employees and to the related parties. The company vision and mission have been delivered verbally and in written, as an example, delivering those policies on an internal meeting attended by division representatives (management review meeting, P2K3 meeting). To raise the awareness towards the company policy, vision and mission, inscriptions are displayed in public area such as meeting room, working area, receptionist room, and other public places around the working area. The information about company financial report is restricted, only could be known by certain parties like commissioner, director, and financial section.

The company has a website that contains information about company profile, product and service it offers, company portfolio, career, company event and recent information of the company. To show the transparency to the government, the company pays tax, delivers P2K3 to the labor offices once every three months, makes type license towards the products that will be marketed, and does other things related to licensing to the government. The company is also transparent to the employees, especially about wage, where the company issues salary slip every month on the company system that could be accessed by every employee.

### 2. Independence

The company management is managed independently so that every single part of the company would not dominate against each other. The company management is done professionally. Conflict resolution in a company would be resolved based on common solution by involving the whole parties in order not to make an obstacle for the higher-ups on making decision. The company does not let the owner's family of the company in to

the process of making decision.

### 3. Accountability

The matters about a good company management could be measured according to the interests of the stakeholders and shareholders so that the company performance could be transparently and fairly accounted for. One of the efforts done correctly and measurably by the company is implementing the quality management system by the quality target establishment that is done towards quality policy consistently and measurably. It is also done by putting the applicable requirements, relevant with the conformity towards products, services, customer satisfaction enhancement. It is also monitored, communicated and updated according to the company needs.

### 4. Liability

Liability is a form of the company obedience towards law and legislation and the company social responsibility towards surrounding social and environmental care. In applying GCG, PT. CS always pays attention and protects other stakeholders such as the surrounding society and general society through social responsibility and safety, health and environment programs.

### 5. Fairness

The company should pay attention to the interest of the minority or majority shareholders, customers, and employees, based on equality and fairness principles. In order for the company to move forward, the company gives chance to the stakeholders to give suggestion and opinion. Besides, the company treats all employees justly and without discrimination.

PT. CS applies the quality management system as a commitment to practice the highest standard of a good company management. The quality management system application is a company effort in order to maintain the consistency of the quality products it produces. In the implementation, the early stage done by the company is maintain the quality products to keep the existence of the company.

There are seven principles of the quality management system applied by the company.

Those are:

#### 1. Customer Focus

The PT. CS Top Management is committed towards the customer focus by ensuring that:

1. The company understands and fulfills the customer requirements, and the valid rules and regulations. It is regulated on identification procedure and the conformity evaluation towards law regulations, law ordinance, rules and legislation.
2. The risk and opportunity that could influence the conformity towards products and services and the ability in increasing the customer satisfaction are determined and followed up.
3. The focus to increase the customer satisfaction is effectively maintained. The customer satisfaction measurement is done regularly through customer satisfaction survey at the end of the working settlement.

#### 2. Leadership

PT. CS is committed to arrange and implement the quality management system based on the ISO 9001: 2015 standard in order to reach the customer satisfaction and the



continuous improvement. In order to show this commitment, the top management of PT. CS does:

- a. Taking responsibility over the quality management system effectiveness.
  - b. Establishing the quality policy and target conformable with the company context and direction.
  - c. Ensuring the integrity of the quality management system requirement into the company business process.
  - d. Promoting the process approach application using risk-based paradigm.
  - e. Ensuring the company required resources availability.
    - 1) Communicating the importance of effectiveness and the fulfillment of the quality management system requirement.
    - 2) Ensuring the quality management system implementation reach the desired result.
    - 3) Taking part, directing and supporting the employees to contribute to the quality management system effectiveness.
    - 4) Promoting enhancement.
    - 5) Supporting the other management role in demonstrating his leadership corresponding with his responsibility area.
3. People engagement
- A human resource management is all employees in the quality management system scopethat are regulated on the employee recruitment procedure. The personnel who does this work and influences the company activity conformity should have good competency based on relevant education, training, skill and experience.
4. Process approach
- a. PT. CS establishes, applies, maintains and continuously improve the quality managementsystem and the quality target, including the necessary processes and its interactions.
  - b. The company considers the obtain knowledge to the organization context and the needs and expectation of related parties, when establishing and maintaining the quality management system.
  - c. The company establishes the quality management necessary processes and applies them in the whole company, and:
    - Determines the necessary company input and expected output from those processes.
    - Determines the order and interaction of those processes.
    - Determines and implements the criteria and method (including related monitoring, measurement, and indicator) to ensure the operational activity runs effectively and monitor those processes.
    - Determines the resources needs and ensures the availability commitment, including the information need to support the company operation function and the process monitoring.
    - Determines the rights and responsibilities for those processes.
    - Handles the risk and opportunity.
    - Evaluates the processes and applies each necessary change to ensure those processesconform to the planned target.

- Increases those processes and its quality management system.
- d. If necessary, PT. CS could do:
- The documentation maintenance to support the processes' operational.
  - Document safekeeping to ensure that the running processes are done conformable with the plan.
5. Improvement
- PT. CS does the improvement action that is regulated on unconformity management procedure and improvement action, those are correction, improvement action, continuous escalation, innovation and re-organization to meet the customer need and increase the customer satisfaction through:
- a. Product and service improvement to meet the requirement and handle the upcoming needs and expectations.
- b. Improvement, prevention and unexpected impact reduction.
- c. The improvement of the quality management system performance and effectivity.
- d. PT. CS does the follow up towards every complaint of the occurring unconformity and the impact of that unconformity, through:
- Control and improvement action over the emerging consequences.
  - The evaluation of action requirement to get rid of the cause of unconformity in order to prevent recurring event happens in other area by reviewing and analyzing the unconformity, determining the cause of unconformity, determining whether the similar unconformity exists or has the potential to occur.
  - The implementation of improvement action.
  - The observation of the improvement action effectivity that is done.
  - Risk and opportunity innovation corresponding to the need.
  - Change on the quality management system corresponding to the need.
6. Proof-based decision making
- The Top Management ensures every process is implemented consistently by establishing and communicating responsibility and authority of every division through job description correspond to PT. CS organization structure. As well as the organization structure, those responsibility and authority would be reviewed regularly. The Top Management determinesthe responsibility and authority to:
- a. Ensure the company quality management system is corresponding with the standard requirement of ISO 9001:2015.
- b. Ensure every process could produce suitable output.
- c. Report the company management system performance and the opportunity for improvement to the top management.
- d. Ensure the awareness promotion towards customer focus at the company.
- e. Ensure the quality management system integrity is planned and implemented.
- Through the directors' decree, the top management appoints a management representative who has responsibility and authority to prepare, maintain and review the quality management system continuously.
7. Relationship management
- PT. CS makes, sets, implements, documents, maintains and improves continuously, escalates the effectiveness towards the quality management system implementation

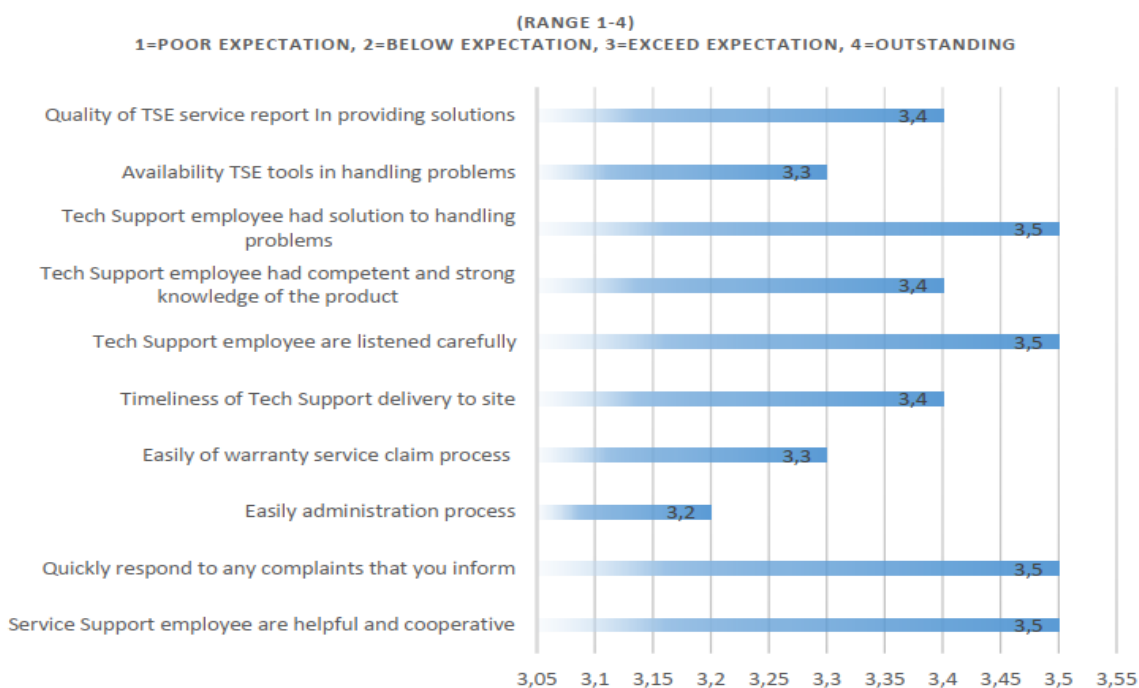
corresponding with the requirement in ISO 9001: 2015 standard, to ensure consistently that the process that influences the product and service conformity is done under control, meets and reaches the improving satisfaction corresponding with the customer needs through the effective implementation of the system, including the process to make the improvement of the system and conformity assurance with the customer requirement, and applicable law and regulation.

PT. CS sets the interested parties whether as people or organizations that could be influenced, influencing or precepting itself as influenced by the decision or activity corresponding with the quality management system, expectation and need (requirement) from the related party and the obligation fulfillment from that requirement or need.

PT. CS monitors and reviews the related information and requirement to the interested party, such as customer, external supplier, certification agency, profession association, government or regulator, shareholder, employee, environment, principle and competitor.

The quality management system implementation at PT. CS could portray the existence of obedience towards the regulation or internal control in a company and could provide a more structured company management system so that the company could produce good quality products and services that could improve the customer credibility and satisfaction (See chart 1. Satisfaction Survey: August-December 2019), improve the company positive image and competitiveness, save cost, avoid audit duplication by customer, improve the company quality and productivity, manage the company management using the international standard and manage the company risk management so that the company could reach the effective and efficient business performance. This is analogous with the company commitment to continuously improve the company quality and project execution for early delivery and lower cost, focus to the strategic key industries and customer potential, improve the cost efficiency and reduce the company complaints.

**Chart 1. Satisfaction Survey (August-December 2019)**



**(Average Rating of 51 Customers)**

The quality management system implementation could create a better and more consistent company governance at PT. CS. The consistency in GCG application is a necessary that is done to improve accountability and be able to give long term value towards the shareholders without neglecting other stakeholders' interests, could create consistence in applying the GCG principles so that the value that the stakeholders have could be used optimally and produce a mutual economic relationship for other stakeholders. The GCG application could continuously strengthen the position of the company competitiveness, manage the resources and risks effectively and efficiently, improve the corporate value and create the investor credibility.

It is obvious that the application of GCG at PT. CS through the implementation of the quality management system has materialized well. If the GCG application is improved, the company image is automatically better. The application of GCG through the implementation of quality management system at PT. CS could be well materialized with the customer trust towards the products and services that the company produces. The customer credibility level would have impact towards the company economic growth so that the company goal to gain maximum profit could be reached. It could improve the accountability which could give long term value towards the shareholders without neglecting other stakeholders' interests.

## **CONCLUSION AND SUGESTION**

### **Conclusion**

1. PT. CS has applied good corporate governance (GCG) by always practicing GCG principles, those are transparency, independence, accountability, liability and fairness through running optimally the application of the company values such as passion, accountability, integrity, respect, teamwork, innovation and excellence.
2. The application of GCG through the implementation of quality management system at PT. CS could improve the customer trust and satisfaction towards the products and services that the company produces, improve the company positive image and competitiveness, save the cost and avoid the audit duplication by customer, improve company quality and productivity, manage the company management using the international standard and manage the company risk management so that the company could reach the effective and efficient company performance.
3. The quality management system implementation could create a consistency in applying the GCG principles so that the value that the stakeholders have could be used optimally and could produce a mutual economic relationship for other stakeholders. GCG application could continuously strengthen the position of the company competitiveness, manage the resources and risks effectively and efficiently, improve the corporate value and create the investor credibility.

### **Suggestions**

1. The company needs to do the socialization to all employees to consistently ensure the GCG understanding and implementation.
2. The company should evaluate the quality management system to create a good governance sustainability.
3. In GCG application, supervision should run effectively because the supervision effectivity

- could bring about an impact to all employees.
4. GCG application needs highly planned, directed and measured commitment from all employees and the company management so that the GCG application could occur consistently corresponding with the GCG best practice.

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