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TRANSPARENCY AS GOOD CORPORATE GOVERNACE AND HUMAN RESOURCES MANAGEMENT; MAIN PILLARS IN IMPROVING COMPANY PERFORMANCE

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ABSTRACT

This article discusses the crucial role of transparency, Good Corporate Governance (GCG), and human resource management (HR) in improving company performance. By implementing the principles of transparency and good GCG, as well as effective HR management, companies can create a productive work environment with integrity,thereby encouraging business growth and sustainability. The research method used is literature study. The results show differences from some previous studies. However, most indicate that transparency involves open and clear communication of a company's actions, decisions, and performance. This openness ensures that stakeholders, including employees, investors, customers, and the public, have access to accurate and timely information about the company. Studies generally show that transparency leads to higher trust and better performance. GCG practices can improve financial performance indicators like return on equity and net profit margin. HRM practices positively affect employee satisfaction and commitment, which enhances performance. the direct impact of GCG on financial performance may not always be significant when measured by certain financial metrics like ROI, ROE, and NPM.

Keywords : Transparency, Good Corporate Governance, Human Resource, Company Performance

1. INTRODUCTION

In the era of globalization and intense business competition, companies are required to improve their performance in a sustainable manner. Three important aspects that can support this effort are transparency, implementation of Good Corporate Governance (GCG), and human resource management (HR). This article will review how these three aspects contribute to improving company performance. Reliable human resources are a valuable asset for the company. Good HR management involves effective employee recruitment, training, development and retention. A conducive work environment and fair rewards can increase employee motivation and productivity (Setiyati & Hikmawati, 2019).

Transparency, accountability, responsibility, independence and fairness are the five pillars that underlie GCG principles. The five GCG principles are as follows: (1) transparency refers to the Company's commitment to being objective in its business transactions; (2) accountability refers to the Company's commitment to being accountable for its performance; (3) responsibility refers to the Company's obligation to comply with applicable laws and regulations; (4) independence refers to the Company's commitment not to be affiliated with any outside party; and (5) fairness refers to the company's commitment to act fairly and non-discriminatorily (Yuliana & Nurhaliza, 2023a).

Transparency is a vital component in building trust between companies and stakeholders. By disclosing information, companies can avoid corrupt practices, increase accountability and strengthen their reputation in the eyes of the public (Nurjanah & Handayani, 2023a)a. Good implementation of GCG includes principles such as accountability, responsibility, independence and fairness. Effective GCG ensures that the company is managed ethically and with integrity, and is able to reduce risks that may arise due to abuse of authority (Afdiyah dkk., 2022). Transparency and good GCG create a framework that supports HR management. These three aspects complement and strengthen each other, thereby creating a positive company culture and superior performance. Several companies that have successfully implemented transparency, GCG and effective HR management have shown significant improvements in their performance and reputation.

Coryanata (2007) said that transparency is built on the basis of the free flow of information, all government processes, institutions and information need to be accessed by interested parties, and the information available must be sufficient so that it can be understood and monitored. (Coryanata, 2011). A budget prepared by the executive is said to be transparent if it meets several criteria, namely there is a budget policy announcement, budget documents are available and easy to access, timely accountability reports are available, people's voices/suggestions are accommodated and there is a system for providing information to the public. Ttransparency is providing open and honest financial information to the public based on the consideration that the public has the right to know openly about the government's accountability in managing resources and compliance with laws and regulations(Edowati dkk., 2021) Transparent government administration will have criteria, namely open accountability, accessibility to financial reports, publication of financial reports, the right to know audit results and availability of performance information (Trisakti dkk., 2021)

As in the research conducted by Novatiani (2019), it shows that the implementation of transparency in every regional apparatus can improve government performance by providing relevant and accurate information openly. The city of Bandung claims to be a transparent government by discussing Open Government Indonesia (OGI). A transparent government can increase public trust in the government's performance. It is considered transparent when the administration is easily accessible or known to the public, allowing the community to monitor and evaluate government performance (Novatiani dkk., 2019). Similar to Garini (2011) which show that Simultaneously, transparency and accountability affect the performance of agencies in the city of Bandung. Transparency and accountability collectively contribute or influence 67.2% of the performance of agencies in the city of Bandung (Garini, 2011). However, there is also a difference as Ibrahim's (2015) research states that transparency and accountability do not affect the performance of government agencies (IBRAHIM, 2015)

Transparency, Good Corporate Governance and human resource management are the main pillars that can improve company performance. Companies that are committed to these three aspects tend to have higher competitiveness and are able to survive in the long term (Konadu dkk., 2021). The existence of a company indicates that the company has certain goals. The Company's vision and objectives are a formal and articulated description of what the Company wants to achieve through the operation. With a solid financial governance structure, all the stated goals can be realized. In addition, effective collaboration between all employees and top management is very important. Establishing and enforcing Corporate Governance (GCG) principles in an organization's management procedures is critical to continued success and providing value to stakeholders if its leaders understand these generally applicable ideas(Rosalinda dkk., 2022a).

2. LITERATUR REVIEW

2.1. Introduction to Transparency and Corporate Governance

Transparency and good corporate governance (GCG) are fundamental components in modern business management, critical to fostering trust and improving company performance. Transparency involves open and clear communication about a company's actions, decisions, and performance, which is essential for accountability (Garcia-Sanchez, I. M., & Martinez-Ferrero, 2019). The principles of GCG—accountability, fairness, responsibility, transparency, and independence—are essential for ensuring that companies operate ethically and with integrity (Ntim, 2016).

2.2. The Role of Transparency in Company Performance

Transparency has been shown to have a significant positive impact on company performance. Studies suggest that when companies are transparent, they build trust among stakeholders, which can lead to increased investment and a better reputation (Chen, et.al, 2020). Furthermore, transparency reduces the likelihood of corruption and unethical behavior by ensuring that actions and decisions are visible and open to scrutiny (Ntim, 2016).

2.3. Good Corporate Governance and Its Impact on Financial Performance

Good Corporate Governance (GCG) is closely linked to financial performance, with research indicating that companies that implement strong governance practices tend to have higher profitability and better financial health (Klapper & Love, 2019). The adoption of GCG principles helps in mitigating risks, optimizing decision-making processes, and ensuring that the interests of shareholders and stakeholders are protected (Kusnadi, 2020).

2.4. Human Resource Management as a Pillar of Company Success

Effective human resource management (HRM) is another critical pillar that supports company performance. HRM practices, including recruitment, training, development, and employee retention, play a vital role in creating a motivated and skilled workforce that aligns with the company’s goals (Jiang, et.al, 2019). A well-managed HR strategy contributes to higher employee satisfaction and productivity, which directly impacts the overall performance of the company (Guest, 2021).

2.5. Integration of Transparency, GCG, and HRM

The integration of transparency, GCG, and HRM creates a robust framework for enhancing company performance. When transparency is embedded within the HRM processes, it leads to better communication and trust between management and employees, fostering a positive work environment (Rehman, et.al, 2021). Similarly, the application of GCG principles ensures that HR practices are aligned with ethical standards and corporate values, further enhancing company reputation and sustainability (Ali, et.al, 2020)

2.6. Conclusion and Future Directions

In conclusion, transparency, GCG, and HRM are interdependent elements that collectively contribute to improving company performance. Future research should explore the dynamic interactions between these pillars and how they can be optimized to foster long-term business success (Weber, J., & Wasieleski, 2018). Companies that effectively integrate these aspects are likely to see sustained growth, improved stakeholder trust, and enhanced competitive advantage in the global market.

3. METHODS RESEARCH

This research uses the literature method, or literature review, is a research method used to collect, evaluate and analyze information from existing sources(Sugiyono, 2013) regarding transparency as good corporate governance, and human resources management. This method is usually applied in academic research to gain an in-depth understanding of a particular topic by referring to previously published research and literature (Fatmawati, 2013) The first step in the literature method is to determine the purpose and scope of the research, in this context about transparency as good corporate governance, and human resources management. Researchers must identify the topic to be researched and formulate specific research questions. This scope includes the limitations imposed in the literature search process, such as time period, geographic location, or type of sources to be used. The literature search process involves gathering information from various relevant sources about transparency as good corporate governance, and human resources management. These sources may include books, journal articles, research reports, theses, dissertations, and electronic sources such as academic databases and websites. Researchers must use appropriate keywords and effective search strategies to find the literature most relevant to the topic under study. After collecting a certain amount of literature, researchers need to evaluate the quality and relevance of each source.

This evaluation can include an assessment of the author's credibility, the research methods used, the validity and reliability of the findings, and the relevance of the research results to the research questions that have been formulated. Only literature that meets certain criteria will be selected for further analysis. Literature analysis involves organizing and grouping information based on key findings that emerge from the literature that has been evaluated. Researchers then synthesize this information by identifying patterns, trends, gaps, and relationships between existing findings about transparency as good corporate governance, and human resources management. This synthesis process allows researchers to construct a more comprehensive picture of the topic under study. The final step in the literature method is preparing a literature review. A literature review is a written document that summarizes and presents the results of literature analysis and synthesis. This document should be structured systematically and logically, starting with an introduction to the topic and scope of the research, followed by a discussion of the main findings, and ending with a conclusion that summarizes the insights gained from the literature reviewed.

The literature method has several main objectives mainly identifying Research Gaps regardiang transparency as good corporate governance, and human resources management by reviewing existing literature, researchers can identify areas where previous research has been inadequate or where significant gaps exist. This method helps researchers understand the theoretical basis and concepts relevant to the topic being researched. A literature review can provide insight into research methods that have been used previously and help researchers choose the most appropriate approach for their study.

4. RESULTS AND DISCUSSION

In the era of globalization and increasingly tight business competition, companies are required to continue to improve their performance in order to survive and develop. This challenge requires companies to not only focus on financial achievements, but also on good internal management. The three main pillars that can support a company's success in this context are transparency, Good Corporate Governance (GCG), and human resource management (HR). Transparency in a business context refers to a company's openness in conveying relevant information to stakeholders, including shareholders, employees, customers and the general public. This disclosure includes information regarding company policies, managerial decisions, financial reports, as well as risks and opportunities faced by the company. By implementing good transparency, companies can build and maintain the trust of stakeholders. This trust is very important in creating business stability and sustainability, as well as in avoiding corrupt practices and manipulation that can harm the company in the long term. Research by Umar et al. (2018) states that there is an impact of transparency on the performance of local governments. With proper and genuine transparency, it will provide direct knowledge to the public and better oversight by the Regional People's Representative Council, thus improving the performance of local governments both specifically and generally in accordance with the activities that have been conducted and monitored (Umar dkk., 2018)

Good Corporate Governance (GCG) is a set of principles and systems that regulate how a company is run and controlled. GCG includes aspects such as accountability, transparency, fairness and responsibility. Effective implementation of GCG can help companies achieve their goals in an ethical and responsible manner. This involves a clear separation between ownership and management, protection of shareholder rights, and adequate monitoring of management performance. Strong GCG can also reduce risks related to abuse of authority and conflicts of interest, as well as increase a company's competitiveness in the global market. One of the indicators for the implementation of Good Corporate Governance in Indonesia can be seen from the results of the Corporate Governance Perception Index (CGPI) issued by the Indonesian Institute for Corporate Governance (IICG) Research on the impact of Good Corporate Governance on financial performance is becoming more prevalent. For instance, Putri (2006) showed that the implementation of Good Corporate Governance (GCG) and the number of commissioners can influence company performance (Putri, 2006). Prasinta also demonstrated that the application of GCG can significantly improve return on equity, net profit margin, and Tobin's Q as indicators of company performance (Prasinta, 2012).

Effective human resources (HR) management is key to ensuring that a company has a competent and motivated workforce. Reliable human resources are a valuable asset that can encourage innovation, productivity and customer satisfaction. HR management includes various activities such as recruitment, training and development, performance appraisal, and employee retention. A conducive work environment, fair reward policies, and clear career development opportunities can increase employee loyalty and motivation, which in turn will contribute to overall company performance (Ong & Mahazan, 2020). The research conducted by Aulia (2018), titled "The Role of Human Resource Management in Improving Employee Performance at Bank BRI Syariah KCP Magelang from an Islamic Perspective," aims to analyze the role of human resource management (HRM) in employee performance at Bank BRI

Syariah KCP Magelang according to Islamic principles. Through this study, the author seeks to determine whether the implementation of HRM practices has a significant positive impact on employee performance and whether high-quality employee performance affects the overall quality of the company. In this research, the author uses a qualitative research method, where the data is not expressed in numerical form. The data analyzed is descriptive of observed phenomena. The conclusion drawn from this research is that HRM practices significantly impact the improvement of employee performance (Aulia, 2018). The Importance of Human Resource Management (HRM) in Improving Employee Performance. High-quality human resources (HR) can also play a key role in achieving an advantage that surpasses other organizations. Additionally, high-quality HR can help other companies achieve a similar level of excellence. The implementation of human resource management (HRM) practices can positively influence employee satisfaction and commitment, which in turn can enhance individual and team performance. Employee effectiveness is highly dependent on the impact of HRM practices on employee behavior (Aulia, 2018)

These three pillars, transparency, GCG and HR management cannot be separated from each other. Good transparency supports effective GCG implementation, because open information allows better monitoring and more informed decision making. In contrast, strong GCG creates a framework that supports effective HR management, by establishing high standards of ethics and accountability. Good HR management ensures that the company has a workforce that is competent and has integrity, which is needed to implement transparency and GCG effectively (Illabillah dkk., 2022) Case studies from various companies that have successfully implemented these three pillars show that transparency, GCG and good HR management can have a significant positive impact on company performance. These companies not only achieve higher financial returns, but also gain a good reputation in the eyes of their stakeholders.

Transparency is the main principle in Good Corporate Governance (GCG) in terms of the Company's financial management.(Yuliana & Nurhaliza, 2023b) Transparency refers to the Company's ability to convey information that is clear, accurate and easy to understand by stakeholders. This includes financial information, Company strategy, risks, and actions taken by the Company. Applying the concept of transparency in company financial management can provide many benefits. First, transparency can increase stakeholder trust and confidence in the organization.(Nurjanah & Handayani, 2023b) Second, transparency can help organizations reduce risk. Companies must be able to predict and face emerging dangers in an increasingly complex and dynamic business environment. Companies can gain better knowledge of the dangers they face and take the necessary actions to reduce these risks by providing clear and open information. Third, transparency can help companies comply with applicable regulations and legal requirements. Companies must ensure that their activities comply with applicable regulatory and legal standards in an increasingly regulated and regulated business environment. Companies can gain a better understanding of applicable regulatory and legal requirements and take appropriate action to fulfill these requirements by providing clear and open information. Fourth, transparency can help companies to improve their image and reputation (Filail dkk., 2022). In an increasingly interconnected business environment, the Company's image and reputation are very important to gain the trust of stakeholders. Companies can build a positive image and reputation as an integrated company by providing clear and open information.(Rosalinda dkk., 2022b) This can help an organization gain support from key stakeholders and improve its market position. Examples of the Company's concrete actions in implementing this transparency principle are being open in decision making, providing material and relevant information that is easily accessed and understood by stakeholders, communicating the Company's vision and mission, written Company policies and communicated to stakeholders, the availability of the Company's website and the establishment of the Company's GMS. (Fizi & Helmina, 2023)

Transparency is closely related to performance as it ensures government actions and decisions are open to public scrutiny, fostering accountability and reducing corruption opportunities. This openness builds public trust and support, leading to more effective governance and informed decision-making. By providing accurate and relevant information, transparency enables better monitoring and evaluation of government programs, identifying areas for improvement and enhancing service delivery. Additionally, it encourages public participation, allowing citizens to contribute effectively to discussions and decision-making processes. Overall, transparency leads to better governance and improved performance by making government actions visible, understandable, and open to scrutiny (Yanto & Aqfir, 2020)

Based on the literatures, it can be concluded that transparency is closely related to good corporate government and company performance in several key ways.

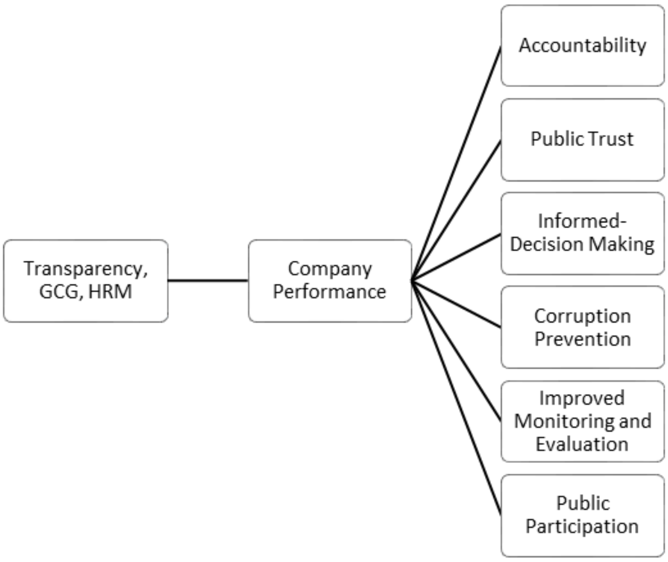

Figure 1. The relationship of transparency, GCG, HRM towar company performance (Source: research data, 2024)

From the analysis the research shows that transparency ensures that a company's actions, decisions, and financial status are openly accessible to stakeholders, fostering trust and accountability. This openness helps in preventing corruption, improving decision-making processes, and allowing stakeholders to make informed judgments about the company's operations. Good Corporate Governance involves the structures, practices, and processes by which a company is directed and controlled. Effective GCG ensures that the interests of shareholders, employees, customers, and the community are balanced and protected. It promotes ethical behavior, compliance with laws and regulations, and the establishment of a robust internal control environment. This, in turn, enhances the company's reputation and operational efficiency. Human Resource Management is vital for recruiting, developing, and retaining talented employees. Effective HRM practices ensure that employees are motivated, well-trained, and aligned with the company's goals. This leads to higher productivity, innovation, and job satisfaction. Good HRM also includes fair compensation, career development opportunities, and a positive work environment, which reduce turnover and attract top talent.

Companies that consistently implement these three pillars can achieve higher competitiveness by maintaining ethical standards, optimizing their workforce, and being transparent in their operations. They can better manage risks by anticipating and mitigating potential issues before they escalate. Additionally, gaining the trust of stakeholders, including investors, employees, customers, and the community, provides a stable foundation for growth. This trust supports customer loyalty, investor confidence, and employee engagement, all of which are essential for the company's long-term success and sustainability. Thus, focusing on transparency, Good Corporate Governance, and human resource management is essential for companies seeking to thrive in a competitive and dynamic business environment.

5. CONCLUSION

In conclusion, it can be said that transparency, Good Corporate Governance, and human resource management are the main pillars that companies must pay attention to in their efforts to improve performance and achieve long-term sustainability. Companies that are committed to implementing these three pillars consistently will have higher competitiveness, be able to manage risks better, and gain the trust of stakeholders, which will ultimately support their growth and success in the future

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