

## GOOD CORPORATE GOVERNANCE IN THE PERSPECTIVE OF COMMUNICATION ETHICS AT BUM DESA MANDIRI SAKTI GRENGGENG KEBUMEN

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### *Abstract*

*Research conducted on the Implementation of Good Corporate Governance in the Perspective of Communication Ethics at BUM Desa Mandiri Sakti Grenggeng, Karanganyar, Kebumen. The research objectives are as follows: 1) analyze the implementation of Good Corporate Governance at BUM Desa Mandiri Sakti Grenggeng; 2) analyze Good Corporate Governance from the perspective of communication ethics at BUM Desa Mandiri Sakti Grenggeng. This research uses qualitative research methods by collecting data through interviews, documentation, and observation. Research data analysis was carried out using Data Analysis Procedure by Application (DAPA), namely Atlas.ti as qualitative analysis with high visualization features. The research results show that BUM Desa Mandiri Sakti Grenggeng in its implementation uses the principles of accountability, responsibility, transparency, fairness, and independence. The communication ethics applied are communication ethics from a human perspective, a situational perspective, and a dialogic perspective.*

**Keywords:** *Good Corporate Governance, Communication Ethics*

### *Abstrak*

Penelitian yang dilakukan tentang Implementasi Good Corporate Governance Dalam Perspektif Etika Komunikasi di BUM Desa Mandiri Sakti Grenggeng, Karanganyar, Kebumen. Tujuan penelitian sebagai berikut: 1) menganalisis implementasi Good Corporate Governance pada BUM Desa Mandiri Sakti Grenggeng; 2) menganalisis Good Corporate Governance dalam perspektif etika komunikasi pada BUM Desa Mandiri Sakti Grenggeng. Penelitian ini menggunakan metode penelitian kualitatif dengan melakukan pengumpulan data melalui wawancara, dokumentasi, dan observasi. Analisis data penelitian dilakukan dengan Data Analysis Procedure by Application

(DAPA) yaitu Atlas.ti sebagai analisis kualitatif dengan fitur visualisasi tinggi. Hasil penelitian menunjukkan BUM Desa Mandiri Sakti Grenggeng dalam implementasinya menggunakan prinsip accountability, responsibility, transparency, fairness, independency. Etika komunikasi yang diterapkan yaitu etika komunikasi perspektif manusia, perspektif situasional, perspektif dialogis.

**Kata Kunci:** *Good Corporate Governance, Etika Komunikasi*

## **Introduction**

A company is a group of people who work to achieve a goal within an organization. The long-term goal that is a priority for a company is increasing company value because increasing company value can improve the welfare of shareholders. Good corporate governance is one of the factors that can influence company value. Good corporate governance is said to be able to increase company value because it has good performance so that it can create profits for company owners or shareholders (Prastuti, 2015).

Good corporate governance is defined as a system by which a company is directed and controlled. Corporate governance refers to a system that regulates and supervises the running of a company and balances all stakeholder interests to ensure responsible organizational behavior and achieve company efficiency and profitability (Jaswadi, 2016). In a broader aspect, the application of good corporate governance principles to gain the trust of the surrounding community. Successful implementation of good corporate governance, is when the company can carry out the functions of accountability, fairness, transparency, responsibility, and independence as a whole in every part of the company (Pratiwi, 2016).

To carry out the functions of accountability, fairness, transparency, responsibility, and independence, good communication between management is needed so that there are no misunderstandings in conveying information. Communication in business is very important, if business is understood as the activity of producing, distributing and consuming goods and services, then this activity requires communication between the parties involved in it, both verbally and non-verbally. The production process, for example, requires communication between company leaders and employees who implement and realize company goals. So that the products produced can be well received and consumed by consumers, business communication through advertising to introduce the product to consumers is the main requirement. Likewise, communication with

stakeholders, including the community around the company, non-governmental organizations, suppliers, government and the international community, is an important requirement for the company's progress and decline (Philipus, 2018).

Business communication is not just about telling the truth and the truth, business behavior must have other variables such as self-control, social responsibility, identity, healthy competition and the concept of sustainable development (Andriani, 2021). In good business communication, activities require interaction between the people in it, such as collaborative activities to determine the goals to be achieved, preparing work plans, managing business operations, making decisions and relationships with parties outside the company (Andriani, 2021).

As a business institution, BUM Desa Mandiri Sakti Grenggeng has many innovations, one of which is the pereng market, which is a market located on the edge of the river which is a special attraction for visitors. BUM Desa Mandiri Sakti Grenggeng has many business fields in which it operates. With limited human resources and difficulties in organizing many business fields, researchers are interested in studying the implementation of Good Corporate Governance at BUM Desa Mandiri Sakti, Grenggeng, Kebumen from a communication ethics perspective.

## **Literature Review**

### **1. Good Corporate Governance**

Good corporate governance is a system that regulates and controls companies to create added value for all stakeholders (Wibowo, 2010). Syakhroza has defined good corporate governance as a system used to direct, control, and supervise the management of organizational resources efficiently, effectively, economically, and productively with the principles of transparency, accountability, responsibility, independence and fairness to achieve organizational goals. Furthermore, Syakhroza stated firmly that corporate governance consists of 6 (six) elements, namely: a). focus on board, b). laws and regulations as a tool for directing and controlling, c). managing organizational resources efficiently, effectively, economically and productively, d). transparent, accountable, responsible, independent, and fair, e). organizational goals and, f). strategic control (Dwiridotjahjono).

The World Bank defines good corporate governance as a collection of laws, regulations, and rules that must be fulfilled that can encourage the performance of company resources to work efficiently, producing sustainable long-term economic value for shareholders and the surrounding community as a whole (Emirzon, 2006). Good corporate governance is a process and structure used to direct and manage business and company affairs to increase business prosperity and corporate accountability, with the main aim of realizing shareholder value in the long term, while still paying attention to the interests of other stakeholders (Sriwedari, 2012).

According to the OECD (Organization for Economic Cooperation and Development) the basic principles of good corporate governance developed are as follows (Kusmayadi, Dedi and Jajang, 2015):

a. Accountability

Companies must be able to account for their performance transparently and fairly. For this reason, companies must be managed correctly, measurably, and the interests of the company while still considering the interests of shareholders and other stakeholders. Accountability is a necessary prerequisite for achieving sustainable performance.

b. Responsibility

According to this principle, companies and company leaders and managers carry out their activities responsibly. As company management, you should avoid all transaction costs that have the potential to harm third parties or other parties outside of the agreed terms, as implied by laws, regulations, contracts and company business operational guidelines. Companies must comply with statutory regulations and carry out their responsibilities towards society and the environment so that business continuity can be maintained in the long term and receive recognition as good corporate governance. Corporate responsibility is compliance in company management with healthy corporate principles and applicable laws and regulations. The regulations that apply here include those relating to tax matters, industrial relations, environmental protection, occupational health/safety, salary standards and fair competition.

c. Transparency

In this principle, information must be disclosed in a timely and accurate manner. The information disclosed includes financial condition, financial performance, ownership and management of the company. Audits carried out on information are carried out independently. Openness is carried out so that shareholders and other people know the condition of the company so that shareholder value can be increased. To maintain objectivity in running a business, companies must provide material and relevant information in a way that is easily accessible and understood by stakeholders. Companies must take the initiative to disclose not only issues required by statutory regulations but also matters that are important for decision-making by shareholders, creditors, and other stakeholders.

d. Fairness

Fairness is defined as fair and equal treatment in fulfilling stakeholder rights that arise based on agreements and regulations to protect various parties. Fairness is expected to ensure that all company assets are managed well and prudently, so that there is fair protection of shareholder interests. All stakeholders must have the opportunity to receive fair treatment from the company.

e. Independence

According to this principle, company managers can act independently according to their roles and functions without any pressure from any party that is not by the company's existing operational system. This principle implies that company managers must continue to recognize the rights of stakeholders as determined by company laws and regulations. To facilitate the implementation of the principles of good corporate governance, companies must be managed independently so that each company organ does not dominate the other and cannot be intervened by other parties.

## 2. Communication Ethics

Ethics comes from the Greek word "ethos" which means character, moral character, or customs where ethics is closely related to the concept of an individual or group as a tool for assessing truth or evaluating something that has been done (Mardatillah, 2010).

Ethics is a discipline that studies whether human behavior is good or bad (Falimu, 2017). Communication is an effort to create opinions/ideas, and express feelings so that they are known or understood by others and the ability to convey information from communicator to communicator through media in the hope of getting feedback. The elements in communication are the communicator, message, media, communication and response/feedback (Sari, 2020)

Communication ethics tries to elaborate on the ethical standards used by communicators and communicants (Akbar, 2019). Nilsen stated that to achieve communication ethics, it is necessary to pay attention to characteristics including respect for a person as a person regardless of age, status or relationship with the speaker, respect for other people's ideas, feelings, intentions and integrity, willingness to allow, objectivity and open-mindedness. which encourages freedom of expression, respect for evidence and rational consideration of alternatives and first listening carefully and carefully before expressing agreement or disagreement. So, in simple terms, communication ethics can be understood as a guideline for acting basic on morality which is closely related to customs, norms, values, and rules that develop in people's lives (Ihsan and Novi, 2021).

There are at least seven perspectives on communication ethics that can be seen in the perspective concerned, namely (Mufid, 2009):

- a. The political perspective is ethics to develop scientific habits in communication practices, foster fairness by choosing basic on freedom, prioritizing motivation, and instilling respect for differences.
- b. Human perspective, the most basic human trait is the ability to use symbols. This means that truly humane human action comes from rationality is aware of what one is doing and freely chooses to do it.
- c. Dialogic perspective, communication is a two-way dialogue transaction process. Dialogic attitude is the attitude of each communication participant which is characterized by superior qualities, such as openness, honesty, harmony, intensity and so on.
- d. Situational perspective, situational factors are of relevance to every moral judgment. This means that ethics pays attention to the role and function of the communicator, the standards of the audience, the degree of awareness, the level of

urgency of the communicator's implementation, the goals and values of the audience, the standards and the audience for ethical communication.

- e. Religious perspectives, holy books or religious habits can be used as standards for evaluating communication ethics. The biblical approach to religion helps humans to find more or less definite guidelines in every human action.
- f. Utilitarian perspective, the utilitarian standard for evaluating the means and goals of communication can be seen from the existence of usefulness, pleasure, and joy.
- g. Legal perspective, legal communication behavior, is strictly adapted to applicable regulations and is considered ethical behavior.

### **Research methods**

This research uses a qualitative approach. Creswell defines a qualitative approach as an investigative process to understand social problems or human problems based on creating holistic images formed with words, reporting informants' views in detail, and arranging in a scientific setting (Patilima, 2011). Data collection was carried out by interviews, documentation, and observation (Moleong, 2011). Research data analysis was carried out using Data Analysis Procedure by Application (DAPA), namely data analysis using media application tools specifically created for analyzing qualitative data (Bungin, 2021). The application that will be used is Atlas.ti which is a qualitative analysis tool with high visualization features.

### **Results and Discussions**

#### **1. Implementation of Good Corporate Governance at BUM Desa Mandiri Sakti Grenggeng**

The implementation of Good Corporate Governance at BUM Desa Mandiri Sakti Grenggeng contains four aspects consisting of accountability, responsibility, transparency, fairness, independence.

##### **a. Accountability**

In simple terms, this principle can be interpreted as the function, implementation and accountability of each organ so that the company can run effectively. BUM Desa Mandiri Sakti Grenggeng applies the principle of accountability starting from the

Commissioners down to the lowest employees. The commissioner at BUM Desa Mandiri Sakti Grenggeng carries out the task of leading village deliberations using a system of profit sharing and business continuity. Before deciding on a policy, it is first discussed in the village deliberation, one of which is a discussion of the budget (Eri Listiawan, 2022).

From this, the Commissioner has carried out his function as person in charge, advisor and liaison between lines, where every policy is not immediately implemented, but rather through a discussion and socialization process so that all parties understand the situation and objectives of the company. Transparency is also carried out well, where everything in terms of the budget and the running of the business is discussed together, from BUM Desa members to the community.

b. Responsibility

Regarding responsibilities, the Director of BUM Desa Mandiri Sakti Grenggeng is responsible for the operations of all units in BUM Desa. Every activity or policy is carried out with the approval of the Director and carries out control over the development of the BUM Desa work program. The manager is tasked with supervising the sub-units in BUM Desa and is responsible for the smooth running of the sub-unit. The secretary at BUM Desa Mandiri Sakti Grenggeng has duties and authorities such as filing, writing correspondence, and proposals, making accountability reports to each unit, managing member absences and paying salaries to BUM Desa members.

In terms of task responsibilities and authority, each structural position holder has carried out his/her duties and authority in accordance with the objectives and main tasks within BUM Desa by the duties of each position, but often in carrying out tasks there are things that are outside of their main duties or double jobs. This is because there is still a lack of human resources within the Village BUM. BUM Desa does not yet have a unit head, so managers have to work in units that do not yet have a unit head. With turnover still minimal, BUM Desa has not been able to add personnel so it lacks human resources (Wakhaerul Romadhoni, 2022).

From this, the duties and authority of each BUM Desa manager are by the principle of responsibility, and in some conditions the managers/position holders are willing to go to other divisions or help other units if there are difficulties in carrying out their duties due to the lack of existing personnel.

c. Transparency

Openness at BUM Desa Mandiri Sakti Grenggeng is carried out from the start before implementing a policy, where in making policies and work programs village discussions are held first with the Village and the Community so that everyone can know what policies and activities are being implemented by BUM Desa. Meanwhile, in financial accountability or transparency, BUM Desa has utilized technology to facilitate the reception and dissemination of information, where BUM Desa has the "One Data" program, where one data is a collection of financial reports and activities from all existing units and entered into Google Drive. Can be accessed by all management members and even the public who need this information. In recording and allocating salaries, banking is used, BUM Desa uses the BNI Direct application to manage its finances, all employee salaries are channeled through banking and printed out so that everything is transparent. The BUM Desa trading unit provides an application called WOS (Woinofsel) which can be accessed by anyone.

In implementing transparency, BUM Desa Mandiri Sakti Grenggeng has implemented it from the start, starting from activity planning, and policy-making to carrying out activities and financial reporting, all carried out with full transparency. This is also necessary to provide responsibility to the Village as the provider of capital and as a source of trust for the parties invited to collaborate and the community in general.

d. Fairness

In the aspect of fairness, BUM Desa Mandiri Sakti Grenggeng applies the value of prudence so that all efforts carried out by BUM Desa can run according to plan and can be held accountable to stakeholders and the community. In taking this precaution, BUM Desa has done this from the start, starting with activity planning, policy making and management, where BUM Desa activities are supervised by Commissioners/advisors and are always discussed with BUM Desa members and the community in general. In carrying out activities, prudence is also aimed at providing regular evaluation reports every week by employees to the leadership to monitor the progress of activities so that undue errors do not occur.

e. Independence

In carrying out activities at BUM Desa and in carrying out their respective duties, each member is never intervened by other parties outside BUM Desa. All structural members in BUM Desa carry out their duties by accordance with the positions they hold and there is no overlapping of positions within them, although in special circumstances the members must be multifunctional where when there is a vacancy, others can fill it, or when there is an objection in a unit, other units help it, but with a note that the main tasks have been completed before helping other units, so that all work can proceed according to their respective plans and agendas.

Based on the results of the analysis, the implementation of good corporate governance at BUM Desa Mandiri Sakti Grenggeng is as follows:

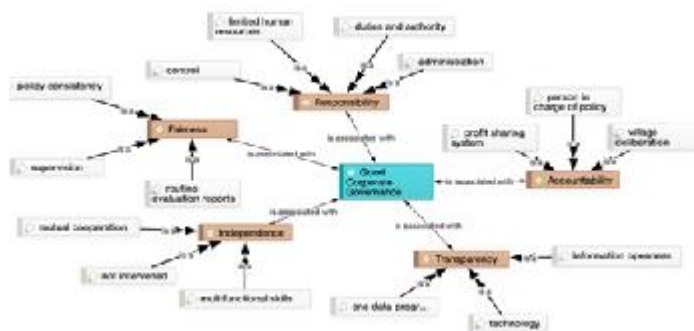


Figure 1. Implementation of Good Corporate Governance

The accountability aspect is carried out with village deliberation, the person in charge of policy, and the profit sharing system. Responsibility is carried out by exercising control, good administration, and carrying out duties and authority, the existence of limited human resources is one of the obstacles. Transparency is implemented with one data program, the use of technology, and the openness of information. Fairness is implemented with policy consistency, implementing supervision, and routine evaluation reports. Independence is carried out with cooperation, not being intervened, and multifunctional skills.

## **2. Good Corporate Governance in the Perspective of Communication Ethics at Bum Desa Mandiri Sakti Grenggeng**

BUM Desa Mandiri Sakti Grenggeng in making policies, making decisions and distributing tasks to each of its members through deliberation and socialization, both from the BUM Desa itself and deliberation with the community and Village parties before the final decision. In assigning tasks to members according to their position, these tasks are made and conveyed verbally or by direct orders or through standard operating procedures created by the BUM Desa itself through deliberation to reach mutual agreement.

In its implementation, the application of communication ethics is carried out from a human perspective and a situational perspective based on rationality, urgency and humane awareness. In BUM Desa, when there is a vacancy in one of the lines, the others will fill it or when there are difficulties in one of the lines, the others will help it based on mutual awareness and for a common goal, namely the progress of BUM Desa. All members of BUM Desa are aware of the condition of BUM Desa with all its weaknesses so that each member has tolerance and high awareness with the aim of joint progress to advance BUM Desa.

In facing difficulties in implementing activities, BUM Desa carries out weekly evaluations of its members. Every week there is a report on the progress of activities and all the obstacles, and then the leadership will provide solutions to the problems faced by its members. This is by accordance with the communication ethics of a dialogic perspective or two-way communication where there is feedback from superiors to members regarding the problems faced.

### **Conclusion**

The implementation of good corporate governance implemented by BUM Desa Mandiri Sakti is the principles of accountability, responsibility, transparency, fairness, independence. BUM Desa carries out its activities starting from activity planning, policy making and implementation by applying the principles of good corporate governance even though it still experiences obstacles. The lack of human resources within BUM Desa is a major factor in carrying out BUM Desa activities. The lack of members has resulted in double jobs to cover the shortcomings of other units which are not their duties.

The communication ethics applied are communication ethics from a human perspective, a situational perspective, and a dialogic perspective. However, it is necessary to pay attention in conveying information or in making decisions, where there is always deliberation before determining policy, there are evaluation reports for members to improve performance, leaders openly accept suggestions and criticism from any party and are accepted as motivation for the development of the BUM Desa. This is in line with communication ethics which prioritizes human values with justice, that all have the same rights and all have a role in it.

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