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An Analysis of the Impact of Legal Reforms on Corporate Governance in Indonesia

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Abstract: This study aims to determine the relationship between the implementation of good governance based on employment contracts, bureaucratic reform and e-government to improve the efficiency of government administration in Indonesia. This research also uses qualitative research methods with data collection methods in the form of describing analysis methods, describing and discussing, and on the basis of relevant literature review, studying and collecting data taken from articles published in various scientific journals and book compilations. Secondary data referenced from the relevant literature review is used as a tool. Indonesia has implemented work contract-based bureaucratic reform in an effort to improve government administration. Bureaucratic reform based on work contracts, where the government organizers, such as regional heads, are always required to achieve the pre-determined work goals. The results of this study show that in implementing bureaucratic reform to achieve good governance, the Government uses the concept of working contract. By using the concept of employment contract that uses technology (e-government), the employment contract can be more transparent with the output in the form of work evaluation. This is shown from several points of view, as use of electronic government related to establishment of good governance practices, implementation of good governance related to bureaucracy institutional transformation, there is a relationship between performance and electronic government, performance with bureaucracy transformation, and implementation of good governance with performance.

Keyword: good governance, impact, legal.

INTRODUCTION

Through the application of fair rules (policies) and the fair allocation and distribution of resources, good governance plays a role in improving people's welfare. For the achievement of effective governance, it is essential that the process of participation and openness facilitates the implementation of accountability in government. Mardiasmo (2002) defines good governance as "a conceptual approach to the development of the public sector through

good governance". Good Governance is also known as "Public Sector Governance", which means to manage and govern the public sector.

In addition, here is a quote from the World Bank: "Good governance is an approach that seeks to implement sound and responsible development policies consistent with democracy and efficient marketplaces, to avoid misallocating limited investment, to prevent political and administrative corruption, and to provide a legal and policy framework for business to grow." The concepts of participation and accountability are always linked to the concept of transparency. These are the three principles of good governance. All government agencies must adhere to this principle because good transparency tends to lead to greater public trust in government, which in turn leads to greater public participation in formulating and implementing public policies.

In order to provide services to the community, the existence of bureaucracy is an inevitable requirement that must be met. It is the responsibility of the state to provide services to its citizens as a means of meeting their various needs. The bureaucracy is an institution of the state that is responsible for the implementation of all the policies that relate to the interests of the people in the state. When bureaucracy is properly managed, it has the potential to be a tool for the improvement of work effectiveness and efficiency.

On the other hand, bureaucracy is often misused. The existence of bureaucracies does not speed up processes, but tends to slow down various actions in society. Not to mention the many different taxes that result in significant economic losses. Even though bureaucratic employees are paid from public "taxes," the reality of the current government portrays bureaucracy in a negative light and does not allow it to serve the community. In addition, bureaucratic officials often abuse their authority. Therefore, it is necessary to change the bureaucracy. Therefore, it is necessary to reform the bureaucracy. Bureaucracy reform is a strategic step necessary to create a state apparatus capable of carrying out government activities and national development more efficiently and effectively.

One of the requirements of reforming the state apparatus is to create a state administration that is capable of supporting the smooth and uniform performance of the tasks and functions of state administration and development in accordance with the principles of good governance. This requires bureaucratic reform measures that meet the requirements of the economy, efficiency and effectiveness components of government. The basic objective of bureaucratic reform efforts in Indonesia is to create a more rational bureaucracy.

The purpose of bureaucratic rationalization is to establish a balanced division of labor, both hierarchical and horizontal, in order to increase productivity, efficiency, and effectiveness. These distributions are assessed according to the ratio of the volume of tasks and workloads to the number of resources, and are supported by a formal workflow and strict oversight. Bureaucratic reform is necessary to improve government production (Gunarjo, 2011). Bureaucratic reorganization, change, improvement, and refinement are needed for greater cleanliness, responsiveness, creativity, efficiency, effectiveness, and productivity. Bureaucratic reform is needed. This will allow economic agents to conduct their business without having to worry about time-consuming and complicated governmental matters, so that they can do so in a secure and convenient manner.

The products or results of activities or programs that are being or have been achieved regarding the use of the budget with measurable quantity and quality are called performance (Permendagri No. 13 of 2006, Article 1). The term "performance" is used to refer to the results achieved through work or activities carried out. A performance is considered successful in the context of governance if it is carried out in accordance with all applicable laws, without violating the law, and in a moral and ethical manner.

The achievement or level of success of an individual or group of individuals is sometimes referred to as their "performance," and the term "performance" is often used to describe this concept. When an individual or group of individuals has predetermined criteria

for success, only then can performance be evaluated. The conditions for success are set in terms of specific goals and objectives to be achieved. In the absence of goals and objectives, an individual's or organization's performance cannot be evaluated because there is no standard against which it can be compared.

The definition of performance measurement has varied widely, developed by different researchers, but all of these definitions lead to the conclusion that measuring performance makes the process of holding stakeholders responsible for all of its activities more objectifiable. "Performance Measurement is defined by (Hatry, 1999) as "measuring the results and effectiveness of a service or program on a regular basis according to a defined and regular pattern". It is possible that how well or poorly the activity is measured for performance reflects the management of an organization's operations.

An organization's management must know whether its services are based on economical, efficient, and effective concepts. This is an example of the manager's responsibility to the various stakeholders in the organization. Managers are not only responsible for the physical delivery of services. They are also responsible for the effective management of the organization. Contributing to the improvement of public services while encouraging increased accountability is the most important benefit of performance management and measurement. According to Parker, there are five different types of benefits associated with assessing the performance of a government agency. These benefits are as follows: (1) performance measures improve the quality of decisions, (2) performance measures improve internal accountability, (3) performance measures improve public accountability, (4) performance measures enable organizations to determine the efficient use of resources, and (5) performance measures support strategic planning and goal setting.

Increasing an institution's accountability requires it to evaluate its performance. This is especially true in the public sector, which is directly accountable to the public. Measuring institutional performance is very important in the public sector. One of the guidelines used to measure the performance of government agencies is the Decree of the Head of LAN No. 239/IX/6/8/2003 on Guidelines for the Preparation of Accountability Reports of Government Agencies. This particular decree was issued in 2003. According to this regulation, performance measurement must be carried out using performance indicators. These performance indicators include measures of inputs, outputs, outcomes, benefits, and impacts. Through the performance measurement of input, output and outcome indicators, the profitability, efficiency, effectiveness and quality of goal achievement will be evaluated annually. Performance data for benefit and impact indicators, or to measure the achievement of objectives by government agencies, may be collected at the end of the program completion period.

Methods used to evaluate performance focus on measuring the effectiveness achieved. This issue is directly related to the original topic of discussion, which was evaluating the effectiveness of private sector activities. An active discussion on how to measure government performance will begin when decision makers in a country understand that the country's public service activities also need to be measured for efficiency and effectiveness. The problem arises when it is recognized that many aspects of public services are qualitative.

Local governments are distinctively non-profit organizations. In comparison to for-profit entities, they are positioned to address a broader spectrum of economic and social challenges, which other business models are not as well suited to address. Local government effectiveness is best evaluated through a comprehensive lens, incorporating both financial and non-financial aspects. As Keban (2014) notes, in order to conduct a more in-depth examination of the factors affecting the effectiveness of performance appraisal in Indonesia, it is necessary to consider a number of important criteria. These include:

- a. Clarity of assessment or legislation to conduct honest and objective tests or evaluations;

- b. Proper human resource management, which includes functions and processes that significantly affect the effectiveness of performance appraisals.

Furthermore, these functions and processes determine the consistency between the paradigm adopted by the organization's management and the objectives of performance appraisal, as well as the commitment of the executives or managers of public organizations to the meaning of performance appraisal. Additionally, these functions and processes are responsible for determining the meaningfulness of performance appraisals to executives or managers of public organizations. In his research published in Tangkilisan (2005), Soesilo identifies the following elements as having the potential to affect the effectiveness of an organization:

- a. Organizational structure can be interpreted as an internal relationship that exists with regard to the functions carried out by the activities of The following elements can affect the effectiveness of an organization.
- b. Management policies in the form of the company's vision and mission
- c. Human resources are related to the ability of workers to do their jobs to the best of their ability
- d. Improving organizational performance through the use of management information systems Improving organizational performance through the use of management information systems that focus on database management, for example.
- e. Having facilities and infrastructure related to the use of technology to carry out all operations related to the organization. It can be concluded from the preceding discussion that there are numerous elements that influence the level of performance in an organization.

However, it is evident that internal factors (those originating within the organization) and external elements (those originating outside the organization) are the most significant determinants of organizational performance.

Each company will have a unique level of performance due to the fact that each company has its own set of traits or characteristics. Consequently, the challenges that each company must overcome are usually unique to the organization itself, as well as the internal and external factors that affect the company.

It can be reasonably assumed that the implementation of the concept of good governance is achievable by way of the establishment of favourable conditions and the creation of synergies between different levels of government, the private sector and civil society in the context of the management of natural, social and economic resources. It is evident that the aforementioned elements, when combined, represent the minimum necessary for the establishment of good governance. In this regard, it is also important to consider that transparency, accountability, engagement, the rule of law, effectiveness and efficiency, fairness, and the aforementioned elements collectively, are fundamental components for good governance.

In essence, the government bears the responsibility of formulating public policy, which must be open to public scrutiny. Furthermore, the policy in question must be effective and efficient, and capable of meeting the fundamental requirements of a justice system. It has been argued that the involvement of members of the public in all stages of the decision-making process is an essential component of effective governance (Hunja, 2009). The use of the Internet to conduct government affairs and provide enhanced public services that are focused on community service represents a potential avenue for the creation of an accountable and transparent government. One solution to this challenge is the practice of e-government, which has emerged in recent decades and has the potential to revolutionize the way governments interact with their constituents.

E-Government is a digital administrative platform that enables the government to disseminate information, provide public services, and facilitate online transactions with

external agencies and businesses, as well as with the general public. This ultimately aims to enhance the quality of service received by all stakeholders according to Syailendra (2009).

METHOD

It was based on a review of relevant literature through the study and collection of data taken from articles published in various scientific journals and book collections. Furthermore, secondary data collected from relevant literature review is used as a secondary data collection tool. The purpose of this study is to determine the relationship between implementing good governance based on labor contracts, bureaucratic reform and e-governance to improve the efficiency of government administration.



Figure 1. Qualitative Research Method

RESULT & DISCUSSION

Firstly, the application of information and communication technology (ICT) can facilitate increased transparency, information and accountability. This is one of three ways in which ICT can strengthen good governance. Secondly, ICT creates opportunities for members of the public to participate in decision-making. Thirdly, ICT increases the effectiveness of public service delivery, as demonstrated by Magno & Serafica (2001). The findings of Habib (2007) demonstrate that the introduction of e-government is positively correlated with efforts made to introduce good governance. Similarly, the results of a study conducted by Alaraj & Ibrahim (2014) indicate that the implementation of e-government exerts a constructive and discernible impact on governance quality.

A multitude of studies have examined the potential of information and communication technology (ICT) to reduce the importance of bureaucracy in government agencies and institutions. One such area of focus is e-procurement, or web- or internet-based government procurement processes. Indonesia has successfully implemented e-procurement, in part due to the government's decision to utilize the benefits offered by the implementation of electronic government (egovernment). The Electronic Procurement Agency (LPSE) facilitates the utilization of various government agencies engaged in information and communication technology (ICT). This represents a pivotal step taken by the government to realize effective governance, as elucidated by Zawani (2012).

The use of electronic methods to purchase goods and services has been demonstrated to contribute significantly to increasing the level of bureaucratic efficiency. The e-purchase pattern described here effectively eliminates the practice of bribery, collusion, and nepotism in the procurement of goods and services. Furthermore, it contributes to a reduction in government spending of between 10 and 50 percent, as evidenced by research conducted by Elbahnasawy (2014), which revealed that e-government is driven by telecommunications infrastructure and that the extent and quality of online services are amplified by higher internet adoption.

It has been observed that the implementation of bureaucratic reforms is crucial for the development of nations. The establishment of effective and efficient bureaucratic systems can provide a foundation for the nation's economy (Alfikri, 2012). Given that bureaucratic reform is at the core of ongoing efforts to create good governance, it is clear that its successful implementation will have a major impact on the success of those efforts (Gainau, 2013). Research has concluded that the absence of legislative tools for good governance equals the absence of bureaucratic reform, and this finding is consistent with other research conducted on the subject (Mardiasmo, Diaswati, Barnes, H., & Yuka, 2008). Meanwhile, research conducted by Supriyatno (2014) demonstrates that bureaucratic reform represents a key strategy to realise "good governance", which can serve as the foundation of a modern and advanced nation. Samonte (1970) proposed administrative (bureaucratic) reform to achieve national development through the implementation of new ideas within the administrative system. He asserted that administrative (bureaucratic) change necessitates concerted efforts and deliberate action. These actions are undertaken in order to advance national development in a positive manner. The modification of the system to meet national development goals is essential. Eliminating ineffective bureaucracy is an indispensable prerequisite for developing successful governance. Moreover, as (Minogue, 2002) asserts, reforms in governance and the public sector are seen as mutually supportive and complementary.

The utilization of e-government can be experienced both inside and outside the body politic. The goal is clear: from the perspective of the internal operations of government, e-government should improve internal coordination. From the external perspective, e-government should improve citizens' access to public services. Ultimately, e-government should lead to a greater sense of public participation and democratic engagement among citizens. At its most fundamental level, e-government is the utilization of internet technologies to streamline the delivery of government services and enhance their citizen-centric orientation (Agustianto, 2012). The effectiveness of the apparatus is directly correlated with the quality of the services provided, which in turn demonstrates that the apparatus represents an essential component of the government's capability to fulfill its mission of serving the public. (Kurniasih, Fidowaty, & Sukaesih, 2013).

Three primary objectives can be discerned in the utilization of e-government for policy research, utilization of information provided by e-government, and utilization of e-government services. The extent of e-government usage can be predicted by five factors. Nam (2014) identifies these as the psychological component of technology adoption, public interest thinking, information outlets, government trust and socio-demographic and individual traits. Purnami et al. (2011) also found that the introduction of e-government had a significant impact on staff performance. The findings are consistent with this conclusion. The results of Kurniasih et al.'s research (2013) indicate that the implementation of e-government policies has a significant impact on the performance of government apparatus, accounting for 54.85% of the total. The remaining 45.15% is attributed to the influence of other factors. The results

of this study provide empirical evidence that there is a positive correlation between the performance of the government and the efficiency with which it is implemented.

As posited by Turner & Hulme (1997), there is a correlation between bureaucratic reform and performance. Consequently, the necessity for reform in the public sector is apparent. Aji's (2013) findings indicate that while bureaucratic reform exerts an influence on organizational performance at various levels, its impact is contingent on the specific circumstances and context. Three types of bureaucratic reforms have been identified as having a significant and broad impact: those based on reform agents, the reform agents themselves, and the environment in which reform takes place. While the research findings of Wasita (2014) indicate that there is an influence of bureaucratic reform on organizational performance, these findings are inconclusive.

Research findings from (Hikmah, Malisan, & Utomo, 2018) demonstrate that good governance factors and principles exert a beneficial and significant impact, both partially and simultaneously, on the performance of government agencies. This can be corroborated. Furthermore, the implementation of good governance is proven to have a significant influence on the accountability of local governments, as demonstrated by the results of research conducted by Nofianti & Suseno (2014).

Yusuf (2009) found that the implementation of good governance by local governments influences performance to the tune of 93.32%, while other factors influence the remaining 6.68%. This conclusion aligns with those of the two preceding studies. According to Juliaana (2013), both indicate that there is a favorable impact of good governance implementation on organizational performance. This is evidenced by the correlation observed in the two studies. The results of the current study indicate that there is an association between the successful implementation of good governance practices and the performance levels achieved by an organization.

CONCLUSION

Following the investigation of the hypotheses proposed in the aforementioned discussion, the results of this study indicate a positive outcome with regard to the implementation of bureaucratic reform with the aim of achieving good governance in Indonesia. This is evidenced by an increased level of transparency resulting from work evaluations conducted using e-government contracts. This can be evidenced from several aspects, such as the use of e-government in relation to the formation of good governance practices, the implementation of good governance in relation to bureaucratic institutional reform, a relationship between performance and electronic government, a relationship between performance and bureaucratic reform, and a relationship between the implementation of good governance and performance. Based on these findings, the researcher proposes that the government could increase the use of e-government and the implementation of bureaucratic reforms in order to further enhance the implementation of good governance and performance. In addition, to realize further improvements in performance, the government should prioritize the implementation of good governance.

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