




# THE IMPLEMENTATION OF GOOD CORPORATE GOVERNANCE ON EMPLOYEE COMPLIANCE AT PT. SRI PAMELA MEDIKA NUSANTARA IN TEBING TINGGI CITY

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## ARTICLE INFO

### Article history:

Received 10 January 2025

Revised 01 February 2025

Accepted 28 February 2025

Available online

<https://talenta.usu.ac.id/Mahadi>

E-ISSN: 2964-7185

P-ISSN: 3025-3365

### How to cite:

Mariana, D., & Ginting, B., Aflah. (2025). The Implementation of Good Corporate Governance on Employee Compliance at PT. Sri Pamela Medika Nusantara in Tebing Tinggi City. *Mahadi: Indonesia Journal of Law*, 04(01), 58-63.

## ABSTRACT

This study aims to examine the effect of the implementation of Good Corporate Governance (GCG) on employee compliance at PT. Sri Pamela Medika Nusantara in Tebing Tinggi. The application of GCG principles is considered crucial in enhancing the efficiency and effectiveness of company operations, particularly in the healthcare sector, which requires high ethical and professional standards. This research was conducted using a juridical-empirical approach with a descriptive-analytical method. Data for this study was obtained through interviews, literature studies, documentation, and the distribution of questionnaires. The collected data were then analyzed using a qualitative descriptive approach. The results of this study indicate that the application of GCG principles at PT. Sri Pamela Medika Nusantara has a significant impact on employee compliance. Supporting factors include a strong understanding of GCG principles, such as transparency, accountability, and fairness, which have been shown to encourage employees to comply with company policies. The commitment of the company's management also plays a vital role in creating a work environment that supports the optimal implementation of GCG. However, inhibiting factors that may reduce the effectiveness of GCG implementation, such as employees' lack of knowledge about applicable regulations and the company's work culture not fully supporting GCG principles, were also identified. Moreover, non-compliance with GCG principles can have negative consequences for the company, both in terms of reputation and legal aspects. Ongoing non-compliance could lead to legal actions, including employee termination or more severe sanctions, which may affect the company's sustainability and performance.

**Keyword:** Implementation, Good Corporate Governance (GCG), Employee Compliance.

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh implementasi Good Corporate Governance (GCG) terhadap kepatuhan karyawan di PT. Sri Pamela Medika Nusantara di Kota Tebing Tinggi. Penerapan prinsip-prinsip GCG dianggap penting dalam meningkatkan efisiensi dan efektivitas operasional perusahaan, terutama dalam sektor kesehatan yang membutuhkan standar etika dan profesionalisme tinggi. Penelitian ini dilakukan dengan pendekatan yuridis empiris dengan metode deskriptif analisis. Data penelitian ini diperoleh melalui wawancara, studi pustaka, dokumentasi, dan penyebaran angket. Kemudian data yang diperoleh dianalisis dengan menggunakan pendekatan deskriptif kualitatif. Adapun gambaran dari hasil penelitian ini adalah bahwa penerapan prinsip Good Corporate Governance (GCG) di PT. Sri Pamela Medika Nusantara memiliki pengaruh yang signifikan terhadap tingkat kepatuhan karyawan. Faktor pendukungnya adalah adanya pemahaman yang baik mengenai prinsip-prinsip GCG, seperti transparansi, akuntabilitas, dan keadilan, terbukti mendorong karyawan untuk mematuhi kebijakan perusahaan. Komitmen manajemen perusahaan juga memainkan peran penting dalam menciptakan lingkungan kerja yang mendukung implementasi GCG secara optimal. Kemudian faktor penghambat yang dapat mengurangi efektivitas penerapan GCG, seperti



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<http://doi.org/10.26594/register.v6i1.idarticle>

ketidaktahuan karyawan tentang regulasi yang berlaku dan budaya kerja perusahaan yang tidak sepenuhnya mendukung prinsip-prinsip GCG. Selain itu, ketidakpatuhan terhadap prinsip GCG dapat memberikan dampak negatif bagi perusahaan, baik dalam hal reputasi maupun aspek hukum. Ketidakpatuhan yang berkelanjutan dapat berujung pada tindakan hukum yang merugikan, termasuk pemecatan karyawan atau sanksi yang lebih berat, yang dapat mempengaruhi keberlanjutan dan kinerja perusahaan.

**Kata Kunci:** Implementasi, Good Corporate Governance (GCG), Kepatuhan Karyawan.

## 1. Introduction

Good Corporate Governance (GCG) has become a crucial pillar in establishing organizations that are transparent, accountable, and uphold high integrity. In modern business, a company's success is determined not only by its financial performance but also by adherence to sound governance principles. Good Corporate Governance (GCG) is a system within a company designed to measure the performance of relationships between shareholders and other stakeholders, with the ultimate goal of creating public accountability for the company (Juliana et al., 2022). In other words, GCG is a system used to connect all stakeholders by granting equal authority (Titania & Taqwa, 2023).

The implementation of GCG is particularly significant in the era of globalization, as it reflects a company's commitment to meeting high ethical and legal standards (Titania & Taqwa, 2023). This aligns with the Indonesian Ministry of State-Owned Enterprises' (SOEs) Decree Number KEP-117/M-MBU/2002 concerning the "Implementation of Good Corporate Governance Practices in SOEs." Similarly, Sudarmanto et al. emphasize that GCG comprises systems, processes, and a set of rules governing relationships among stakeholders, particularly in the narrower context of shareholders, boards of commissioners, and boards of directors, to achieve organizational objectives. The primary aim of Corporate Governance is to regulate these relationships, prevent significant strategic errors, and ensure swift correction of any mistakes (Sudarmanto et al., 2021).

PT. Sri Pamela Medika Nusantara, as a leading healthcare institution in Tebing Tinggi and part of an SOE, strives to implement GCG as the foundation of its organizational management. The goal is to establish an organizational structure that supports efficient performance, enhances accountability, and safeguards stakeholders' interests.

PT. Sri Pamela Medika Nusantara (SPMN), a subsidiary of Holding PT. Perkebunan Nusantara III (Persero) established in 2014, offers various healthcare services, including outpatient and inpatient care, medical services, treatment, and provision of medical equipment. Currently, SPMN manages four hospitals, one primary clinic, 12 subsidiary clinics, and 33 polyclinics across PT. Perkebunan Nusantara III's plantation areas and major cities in North Sumatra. As a member of the Indonesia Healthcare Corporation (IHC), all SPMN units are accredited by the Ministry of Health with top-tier certifications and equipped with calibrated medical devices. SPMN serves general patients, BPJS Health patients, BPJS Employment patients, and other insured patients, committing to providing the best services to the community. With 770 employees, consisting of 532 medical staff and 238 non-medical staff, the company's central office employs 55 individuals, including 36 men and 19 women (<https://www.spmedika.co.id/>).

The implementation of GCG involves several principles outlined in Article 3 of the Minister of SOEs Regulation Number PER-01/MBU/2011 regarding the Implementation of Good Corporate Governance in SOEs. These principles include:

- 1) Transparency, requiring openness in decision-making processes and dissemination of relevant company information.
- 2) Accountability, emphasizing effective execution of roles and responsibilities within the organization.
- 3) Responsibility, ensuring company management aligns with applicable laws and regulations.
- 4) Independence, advocating professional management free from external pressures or conflicting interests.
- 5) Fairness, underscoring the importance of fulfilling stakeholders' rights equitably in accordance with applicable laws and regulations.

The application of GCG is critical for businesses of all sizes to achieve their vision and mission. Effective corporate management involves the equitable distribution of power and responsibility, coupled with clear accountability for achieving company performance targets. (Juliana et al., 2022) note that GCG plays a vital role in supporting economic recovery and development, given its centrality in addressing global economic challenges.

Secondary data collected indicates that PT. Sri Pamela Medika Nusantara has implemented GCG systems. However, GCG implementation often encounters challenges, particularly in ensuring employee compliance with corporate policies. Employee compliance is a key indicator of GCG success, as outlined in the Secretary of SOEs Regulation Number SK-16/S/BUMN/2012 on “Indicators/Parameters for Evaluating and Assessing the Implementation of Good Corporate Governance in SOEs.”

Based on the observations from 2020 to July 2024 reveal declining employee adherence to work hours as per company regulations. This includes tardiness, failure to clock in and out, and unauthorized absences during work hours, potentially impacting overall employee performance. Compliance issues reflect inadequate adherence to the responsibility principle in GCG, emphasizing the need for improved implementation strategies.

Employees who comply with regulations tend to work more efficiently, maintain integrity, and foster a conducive work environment. Conversely, non-compliance can hinder company performance, increase legal risks, and tarnish the company’s reputation. As such, PT. Sri Pamela Medika Nusantara is intensifying its efforts to enhance GCG implementation to improve employee compliance, thereby fostering an ethical, efficient, and accountable workplace.

## **2. Method**

The research method employed in this study is Empirical Juridical, also known as field research, which examines applicable legal provisions alongside their actual implementation in practice. This research was conducted directly at the location designated as the object of the study. Furthermore, this research adopts a descriptive-analytical approach, focusing on issues such as the influence of Good Corporate Governance (GCG) on employee compliance, the factors affecting employee compliance with the implementation of GCG, and the legal consequences of employee non-compliance with GCG principles at PT. Sri Pamela Medika Nusantara. The results of the study were processed and analyzed to draw conclusions. The research location is the Head Office of PT. Sri Pamela Medika Nusantara, situated in Tebing Tinggi City. The necessary data were collected through interviews, literature reviews, documentation, and surveys using questionnaires. The collected data were then analyzed using a qualitative descriptive approach.

## **3. Result and Discussion**

The results of this study are based on three main research questions: 1) The Influence of Good Corporate Governance on Employee Compliance at PT. Sri Pamela Medika Nusantara, 2) Supporting and Inhibiting Factors for Employee Compliance with the Implementation of Good Corporate Governance at PT. Sri Pamela Medika Nusantara, and 3) Legal Consequences of Employee Non-compliance with Good Corporate Governance Principles at PT. Sri Pamela Medika Nusantara.

### *3.1. The Effect of Good Corporate Governance on Employee Compliance at PT. Sri Pamela Medika Nusantara*

Based on the data analysis, it is evident that Good Corporate Governance (GCG) and employee compliance are closely related. GCG can be optimally implemented if employees understand and adhere to all its principles. The survey conducted in this study revealed that GCG has already been applied in various business aspects at PT. Sri Pamela Medika Nusantara, including administration, operations, human resources, and other corporate activities. The implementation of GCG significantly impacts employee compliance. Employees with a better understanding of GCG tend to have higher compliance levels than those who lack knowledge of these principles.

The application of transparency, accountability, and fairness in the workplace motivates employees to work according to established procedures. Additionally, consistent training and supervision strengthen the relationship between GCG and compliance. This shows that a good understanding of GCG significantly affects employee compliance levels at PT. Sri Pamela Medika Nusantara.

### *3.2. Supporting and Inhibiting Factors for Employee Compliance with the Implementation of Good Corporate Governance at PT. Sri Pamela Medika Nusantara*

By having the data on this research, it indicates several supporting and inhibiting factors in implementing GCG at PT. Sri Pamela Medika Nusantara, as described below:

#### *3.2.1 Supporting Factors:*

- Good Understanding of GCG: Employees with a good grasp of GCG principles are more likely to comply with company policies.
- Company Commitment: The commitment of company management, especially from key corporate organs, is crucial in creating a workplace environment conducive to compliance.
- Awareness of Rights and Responsibilities: Employees who understand their rights and obligations under GCG policies tend to be more responsible and compliant.

#### *3.2.2 Inhibiting Factors:*

- Lack of Knowledge About Regulations: Employee ignorance of GCG-related regulations poses a significant barrier to achieving optimal compliance.
- Corporate Culture: A workplace culture that does not support GCG principles can hinder effective implementation.
- Absence of Clear Guidelines and Systems: A lack of clear guidelines or systems supporting GCG implementation may lead to employee confusion in adhering to these policies.

### *3.3. Legal Consequences of Employee Non-compliance with Good Corporate Governance Principles at PT. Sri Pamela Medika Nusantara*

Non-compliance with GCG principles by employees can affect all aspects of corporate performance, including operations, finances, and human resources. Damaged corporate reputation due to non-compliance impacts relationships with stakeholders, including shareholders, business partners, and customers. Prolonged non-compliance can lead to detrimental legal decisions, such as terminating non-compliant employees. Such measures are taken to safeguard corporate integrity and ensure consistent application of GCG principles throughout the organization. Furthermore, non-compliance may result in legal sanctions or financial losses due to regulatory violations.

By looking the previous results, this study identifies the influence of GCG implementation on employee compliance at PT. Sri Pamela Medika Nusantara and analyzes the supporting and inhibiting factors affecting GCG adoption in the company. The findings indicate that GCG significantly impacts employee compliance levels through principles such as transparency, accountability, and fairness, which motivate employees to follow company policies. Nurgraha, Wahyudi, and Supranoto emphasize that consistent application of these principles fosters a fairer, more transparent, and productive work environment. Therefore, consistent adherence to GCG principles can enhance organizational effectiveness, foster a more productive atmosphere, and strengthen employee-company relations (Nurgraha et al., 2024).

The successful implementation of GCG at PT. Sri Pamela Medika Nusantara depends not only on employee understanding but also on the management's commitment to fostering a supportive environment. Active involvement of management in educating and enforcing GCG is crucial to increasing employee compliance levels. Kurniawan and Putra suggest, improving GCG quality requires continuous training and certification for human resources, enabling managers and corporate leaders to gain a deeper understanding of GCG principles. These steps are expected to enhance the effectiveness of GCG implementation in Indonesia, prevent corporate crimes, and establish a more transparent and accountable business environment (Kurniawan & Putra, 2025).

However, challenges such as employee ignorance of GCG regulations and an unsupportive corporate culture impede effective GCG implementation. Addressing these issues requires more intensive training systems and transparent information systems to ensure all parties understand the applicable regulations. Other barriers, including a lack of guidance or policies, align with Yulisa's findings that insufficient knowledge, inadequate leadership guidance, and lack of company policies hinder GCG application in organizations (Yulisa, 2021).

Thus, the study highlights the legal consequences of non-compliance with GCG principles, including reputational damage and potential financial losses. Kun notes that failure to implement GCG systems can result in decreased trust and reputation (Kun, 2024). Thus, companies must firmly address non-compliance to maintain credibility and adhere to relevant regulations.

The success of GCG implementation hinges on employee understanding, management commitment, and a corporate culture that supports its principles. To increase compliance levels, companies must strengthen education on GCG, ensure managerial commitment, and cultivate a workplace culture conducive to adopting these principles.

#### **4. Conclusion**

Based on the research findings and discussions conducted, it can be concluded that the implementation of Good Corporate Governance (GCG) principles at PT. Sri Pamela Medika Nusantara significantly influences employee compliance. A strong understanding of GCG principles such as transparency, accountability, and fairness has been proven to encourage employees to adhere to company policies. Additionally, the management's commitment plays a crucial role in creating a work environment that supports the optimal implementation of GCG. However, there are inhibiting factors that can reduce the effectiveness of GCG implementation, such as employees' lack of awareness about applicable regulations and a corporate culture that does not fully support GCG principles. Therefore, further efforts are needed to enhance employee understanding, establish more intensive training systems, and foster a corporate culture that supports GCG implementation.

Non-compliance with GCG principles can have negative impacts on the company, both in terms of reputation and legal aspects. Persistent non-compliance may lead to detrimental legal actions, including employee termination or more severe sanctions, which can affect the company's sustainability and performance. In other words, to achieve success in implementing GCG, PT. Sri Pamela Medika Nusantara must strengthen employee understanding of GCG, ensure management's commitment, and develop a workplace culture that better supports the established GCG principles.

#### **5. Acknowledgments**

We express our gratitude to Allah SWT for the grace and blessings, which have granted us the opportunity and strength to complete this research. This research, titled "Implementation of Good Corporate Governance on Employee Compliance at PT. Sri Pamela Medika Nusantara in Tebing Tinggi City," is written with the aim of contributing to the understanding of the importance of implementing Good Corporate Governance (GCG) principles in enhancing employee compliance within healthcare companies.

This research is motivated by the need to improve operational standards and work ethics in companies, particularly in the healthcare sector, which directly impacts the quality of services provided to the community. PT. Sri Pamela Medika Nusantara, as one of the healthcare companies in Tebing Tinggi City, plays a strategic role in providing quality services that heavily rely on employee compliance with the company's good and transparent policies.

The author acknowledges that this research would not have been possible without the support and contributions of various parties. Therefore, we would like to extend our sincere thanks to the management of PT. Sri Pamela Medika Nusantara for granting permission and access to conduct the research at this company. Additionally, we would like to thank all parties who have provided guidance, input, and support throughout the research process, both directly and indirectly.

We hope that this article can offer new insights and be beneficial for the development of research in the field of Good Corporate Governance, as well as provide relevant references for companies in implementing GCG principles to improve employee compliance and operational quality. May the results of this research provide broad benefits and contribute positively to both the academic and practical world.

## 6. Conflict of Interest

The author of this article has no financial, professional, or personal conflicts of interest related to this research. However, the author discloses a working relationship between the author, Dina Mariana, and PT. Sri Pamela Medika Nusantara, which serves as the company under study. Every effort has been made to ensure that this relationship does not affect the objectivity and integrity of the research. The author is committed to maintaining transparency and integrity throughout this study.

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