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Good Corporate Governance Model and Organizational Agility: Study of Regional Water Companies

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Abstract— This study aims to understand the application of the principles of Good Corporate Governance and the resolution of customer complaints in the service of the Regional Water Supply Company (PDAM) in Sidenreng Rappang Regency. The research method used is quantitative descriptive with 99 respondents. Data collection techniques are observation, questionnaire, literature study, and interview. Data processing uses simple regression with the help of Product Solutions and Statistics Services (SPSS) 16.0 for windows. The results showed that the application of good corporate governance in providing service to the resolution of customer complaints is in the good category of the very good category expected. Influence The application of transparency, accountability, responsiveness, independence, and fairness affects the quality of service. Everything has a significant effect if measured simultaneously. Among the five factors which have no effect when measured individually is independence. Therefore, the importance of strategic agility in regionally-owned enterprises, especially in contributing to the addition of local revenue sources. So far, it tends to contribute less to the regions. Important factors to consider are the ability to react, the ability to adapt, flexibility, and competitiveness.

Keywords: Good corporate governance, strategic agility, water companies

1. INTRODUCTION

The Regional Water Company (PDAM) is a public organization that is expected to assist local governments in providing services to the community. The function of the government as the executor of the welfare state is to provide comprehensive services to citizens (Y. Doz, Kosonen, & Virtanen, 2018), in addition to the functions of sovereignty and power held. But still must benefit from the services provided (Ocampo et al., 2019). Regional water companies have the function of preparing clean water for the public or companies engaged in drinking water distribution for public use. Public values tend to favor the public or society (Ferguson & Wascher, 2004; SHIN & Rakhmatullayev, 2019). All regencies and cities in Indonesia have local water supply companies, including Sidenreng Rappang Regency. As a company carrying out its duties in the public interest, the company is overseen by the executive, legislative, and judiciary because it manages public and government money. Based on these conditions, the PDAM is a company owned by the regional government that experienced a dilemma in service delivery. The reality on the ground is that water supply companies tend to have problems. Some research shows that various problems experienced by this company are related to the writer's observation. Among the most interesting of these problems is the resolution of customer complaints. Customer complaints can vary, including turbid water, non-flowing water, leaking water pipes, arrears in customer contributions, fees that are not under the meter, complaints handling that are felt to be slow, and so on. Complaints like this are most often encountered in the field. As a semi-public organization, there is a tendency that quick services will be provided if there are rewards. Reimbursement of economic benefits for service ethics has damaged the mission of public services (Tohda et al., 2001). It becomes even more interesting if the application of the principles of good corporate governance is examined in relation to

the resolution of customer complaints. Innovative practices such as Total Quality Management (TQM) and Business Process Reengineering (BPR) (Bright, Ogandaga, & Saxena Arora, 2020). In these conditions, an agile organization is needed. Organizations that have Strategic agility is the ability to react, adaptability, flexibility, and competitiveness (Rzepka & Bojar, 2020; Sharifi & Zhang, 1999) To be more agile, pay attention to strategic sensitivity, leadership unity and resource fluidity (Y. L. Doz & Kosonen, 2010). The ability to carry out work reactively or proactively (Rzepka & Bojar, 2020; Sharifi & Zhang, 1999). Utilizes the uniqueness of individuals and groups (Zykov & Singh, 2020), makes innovation and is free to create (Bright et al., 2020) is a characteristic of agile organizations. Agile organizations about PDAMs are the ability to react, flexibility, competitiveness, strategic sensitivity, and Utilizes the uniqueness of individuals and groups. Adaptability capability is not very important because as a government company in the area it still has relatively good planning and the time spent is clearly by regulations, because it has a single authority or authority. Leadership unity and resource fluidity is also the case because it controls human and natural resources (water) in the area. The ability to implement new processes is a feature of flexibility (Rzepka & Bojar, 2020; Sharifi & Zhang, 1999) unique strengths as needed (Zykov & Singh, 2020), and humanist acting (Rzepka & Bojar, 2020; Sharifi & Zhang, 1999). The ability to finish work on time (Rzepka & Bojar, 2020; Sharifi & Zhang, 1999), generate new needs (Singh, 2020), prepare a leadership framework (Bright et al., 2020).

The ability to flexibility is the ability to implement something new (Rzepka & Bojar, 2020), and commits to change (Pereira, Budhwar, Temouri, Malik, & Tarba, 2020). Employees who have flexibility will always adjust to changes in the environment. While the environment is full of uncertainties. So the company is not too dizzy with environmental changes because the employees can adjust. Professional flexibility, namely the ability to handle multiple roles while working in various teams (Paul, Jena, & Sahoo, 2020). Flexibility is the ability to adjust to new changes by taking roles by the environment. Competitiveness is an efficient and effective activity in achieving organizational goals (Rzepka & Bojar, 2020). Efficient is related to the procedural used (Pereira et al., 2020) where the work process does not rely too much on work procedures which may no longer be appropriate. Effectiveness is the achievement of planned goals (Pfeffermann, 2020), the extent to which planning is implemented properly following organizational expectations. Strategic sensitivity is the ability of organizations to feel changes and try to adjust (Pereira et al., 2020). The sharpness of perception, the intensity of awareness and attention to strategic development (Debellis, De Massis, Messeni Petruzzelli, Frattini, & Del Giudice, 2020; Y. L. Doz & Kosonen, 2010). Achievement of perception and awareness in real-time or near real-time (Y. Doz, 2020). Related to this research, strategic agility is the sharpness of perception and intensity of awareness in real-time in responding to customer complaints. The ability to utilize the uniqueness is to understand cultural differences as a source of business success (Darvishmotevali, Altinay, & Köseoglu, 2020), and the ability to process information well (Gomez, 2020). The use of uniqueness here is more inclined to strengthen the organizational culture which is considered as something unique and can still support the success of the organization. Some studies on the success of agile organizations are: Research finds that flexibility becomes difficult to achieve if buyer-supplier relations are limited; on the other hand, it is risky to adopt a laissez-faire mentality because of opportunism (Bright et al., 2020). The rigidity of business models usually results from monolithic belief in only one element (Y. L. Doz & Kosonen, 2010) as a result of not being sure of doing something new. Research related to uniqueness, hotel companies in recruiting employees must have a high cultural uniqueness (Darvishmotevali et al., 2020) because it will deal with a variety of different cultural guests. Therefore, PDAM services still need to be improved, by implementing innovations so that the interest and trust of the community also increase, which will naturally benefit. Building public sector motivation is one way to improve the quality and volume of services without incurring economic costs or performance-related incentives (Tohda et al., 2001). Resilient behavior includes positive attitudes toward change, innovative ideas, and sophisticated technology; broad-

minded and accept the unexpected, inconsistencies in beliefs and approaches; and acceptance to deal with strange conditions and manage stress.

2. Literature Review

Collaboration between the board, shareholders, and stakeholders (Frydman, Gray, & Rapaczynski, 2020) is very much needed in every company management. This collaboration took place about the achievement of the company's mission (Kanagaretnam, Lobo, & Whalen, 2007). The intended collaboration is interaction activities about moving the company to achieve predetermined missions or reasons for the presence of the organization or mission. About the PDAM, the intended collaboration is cooperation in the context of providing services to customers, as intended for their presence. How a company is managed, monitored and held accountable (Frydman et al., 2020). Management policies in managing the company (Sailendra, Pancasila, Mayangsari, & Trisakti, 2020). Besides, the values of loyalty, transparency, independence (Frydman et al., 2020; Kanagaretnam et al., 2007), and maintenance of fair security (Kanagaretnam et al., 2007) are also principles of good corporate governance. Loyalty is the extent to which employees never think about quitting and trying to find a new workplace (Crewson, 1997), but far more important is the extent of loyalty to performance (Ocampo et al., 2019), on the customer side loyalty, is very important because it will help the company (Rangone, 2020), avoid thinking the customer will stop. Transparency is the involvement of stakeholders looking at employee performance (Exworthy, Gabe, Jones, & Smith, 2019), the existence of reports submitted (Arvidsson, 2019), the public can see what is the impact of performance and decisions made (Shin & Park, 2019). Independence is the separation of power from the performance of groups which can influence the achievement of objectives (Fanea-Ivanovici, Muşetescu, Pană, & Voicu, 2019), and free from political pressures (Mensah, 2020). The connection with this research is that loyalty is consistently serving customers, transparency is that customers have access to see the performance, and independence is free from outside pressure. Equally important principles are accountability and fairness, Good corporate governance contributes to maintaining fair security markets (Kanagaretnam et al., 2007), procedural and personal justice (Brown, Chouldechova, Putnam-Hornstein, Tobin, & Vaithianathan, 2019), convey a sense of openness or impartiality (Hawkins, Brook, Hansen, Hoopes, & Tidwell, 2019), and without favoritism or discrimination (Shin & Park, 2019). While accountability is a multidimensional concept not only about finance but also related to the performance and acceptance of stakeholders (Farwell, Shier, & Handy, 2019), related to information from two sources, namely one from the person responsible for explaining and the person receiving (Arvidsson, 2019), according to Shafritz, Russell, & Borick, (2015) the extent of responsibility to higher authorities (Jameel, Asif, & Hussain, 2019). The connection with this research is that accountability and fairness are intended as employee responsibilities to stakeholders which are carried out openly and without partiality.

3. Methods

This research is located at the Regional Water Supply Company (PDAM) in Sidenreng, Rappang Regency, Indonesia because the location has implemented an online complaint information system. The respondents in this study were 99 people. Data collection techniques used were observation, questionnaires, interviews, and literature studies. The design used in this study was quantitative, the data collected was done by simple regression processing with the help of SPSS 16.0 for windows. The results of the analysis are descriptive statistics, ANOVA normality test, and simple regression analysis. Data were analyzed by comparing the theoretical basis used compiled with some of the results of other people's studies that are related. The processed data is also used as a basic material in proposing the concept of strategic organization in relation to the PDAM.

4. Results

Based on table 1, the number of samples used in this study, as many as 99 people declared valid so that it can be seen that the number of samples for the transparent variable (X1), accountability (X2), responsibility (X3), independence (X4), fairness (X5) , and Service Quality (variable Y).

Table 1. Descriptive Statistics

	Mean	Std. Deviation	Minimum Sample
Transparency (X1)	14,77	2,030	8
Accountability (X2)	14,66	1,592	10
Responsibility (X3)	11,36	1,432	8
Independency (X4)	14,71	1,913	8
Fairness (X5)	14,80	2,250	9
Service quality (Y)	88,42	13,000	45
Valid N (listwise) = 99			88

Data source: SPSS data processed

Based on the data in Table 1 shows that the determination of a sample of 99 people can already represent a population of 7,643 households. The sample selection of 99 people, where the lowest number (minimum value) of the sample is 88 people, by taking a sample of 99 people can be categorized as good. Based on the results of calculating the validity of each variable using the SPSS application, the results of all variables are declared valid. Instrument testing is also said to be valid if the product-moment correlation shows a significant correlation between item scores and total scores or by comparing the correlation values of each item with the correlation values of the tables (r table); if $r_{\text{arithmetic}} > r_{\text{table}}$, then the instrument is said to be valid. Based on all items the question has a correlation value that is greater than r table ($r_{\text{count}} > r_{\text{table}}$) so that the questions raised are valid and worth analyzing. Furthermore, the reliability test of the data was obtained that all Cronbach's alpha values of each variable had a value greater than 0.6 so that it was concluded that the instrument was declared reliable. The normality test is also the case, the basis for decision making for the probability plot normality test is that the regression model is said to be normally distributed if the data plotting (points) that describe the data follows a diagonal line. The results of data processing in table 2 show that the value of R (correlation coefficient) in this study amounted to 0.971 so that the value can be interpreted that the variables X1, X2, X3, X4 and the X5 variable in this study has a very strong relationship with the Y variable based on the interpretation of correlation coefficient guidelines. Through this table also obtained the value of the coefficient of determination (R Square) of 0.944, which implies that the influence of transparency (variable X1), accountability (variable X2), responsibility (variable X3), independence (variable X4), and fairness (variable X5)) on the quality of service (variable Y) is 94.4% or in other words that the overall variable X affects the change in variable Y and the remaining 5.6% is influenced by other factors not examined. Based on the processed data coefficient table, the regression model used in this study to measure the effect of the effectiveness of public services can be analyzed based on the following coefficients;

Table 2. Coefficients

	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	T	Sig.
(Constant)	-6,048	-	3,265	-1,852	., 067
Transparency (X1)	3,919	, 378	, 612	10,370	.000
Accountability (X2)	-1,071	, 396	-, 131	-2.705	,008
Responsibility (X3)	1,945	, 393	, 214	4,950	,000

Independency (X4)	,300	, 376	, 044	, 799	, 427
Fairness (X5)	1,742	, 307	, 302	5,669	,000

Data source: SPSS data processed

From table 2 above, it is known that the value of Constant (a) is -6,048, while the principle of good corporate governance, while the free variable of accountability is negative, so the regression equation formed is as follows:

$$Y = (-6.048) + 3.919 - 1.071 + 1.945 + 0,300 + 1.742 + e$$

The equation can be explained as follows: Constant of -6,048, implies that the consistent value of the service quality variable is -6,048 or in other words that the value of service quality (variable Y) when there is no transparency (variable X1), accountability (variable X2), responsibility (variable X3), independence (variable X4), and fairness (variable X5) or the free variable equal to zero, is -6,048. Transparent principle regression coefficient (variable X1) of 3,919 states that every 1% increase in the value of transparency, the value of service quality increases by 3,919. The coefficient regression coefficient (variable X1) positive sign indicates an increase in the direction of transparency with the quality of service. The accountability principle regression coefficient (variable X2) of -1.071 states that for each 1% increase in the value of accountability, the value of service quality will decrease by 1,071. The regression coefficient of accountability (variable X2) has a negative sign that there is a non-direct increase between accountability and service quality. The regression coefficient of the principle of responsibility (variable X3) of 1.945 states that every 1% increase in the value of responsibility, the value of service quality increases by 1.945. The coefficient of responsibility regression (variable X3) has a positive sign that there is a direct increase between responsibility and service quality. The independence principle regression coefficient (variable X4) of 0.300 states that for every 1% increase in the value of independence, the value of service quality increases by 0.300. The independence regression coefficient (variable X4) has a positive sign that there is a direct increase between independence and service quality. The regression coefficient of the fairness principle (variable X5) of 1.742 states that for each addition of 1% the value of fairness, the value of service quality increases by 1.742. The fairness regression coefficient (variable X5) is positive indicating there is a direct increase between fairness and service quality. The T-test is used to determine whether the independent variables have a significant effect on the dependent variable. The significant degree used is 0.05. The basis for decision making for the t-test is as follows: If the value of sig. <0.05, or t count > t table, then there is the effect of variable X on the variable Y. If the value of sig. > 0.05, or t count < t table, then there is no influence of variable X on the Y variable. In this study the t table values used are as follows: t table = t ($\alpha / 2$; n-k-1), = t (0.025; 99-5-1), = t (0.025; 93), = 1.98580 = 1.986. transparency (variable X1) is 0,000 less than the probability value of 0.05 or 0,000 <0.05, so H1 is accepted which means there is an influence of transparency (variable X1) on the quality of service (variable Y). Furthermore, the t count for transparency (variable X1) is 10.370 greater than the t table value of 1.986, or t count > t table, it can be interpreted that transparency (variable X1) has a contribution to the quality of service (variable Y). The value of t is positive indicating that transparency (variable X1) has a direct relationship with service quality (variable Y). The standard coefficient value is 0.612, meaning that the influence of transparency on service quality is 61.2%. So, it can be concluded that transparency (variable X1) has a significant effect on service quality (variable Y).

Accountability (variable X2) is 0.008 smaller than the probability value of 0.05 or 0.008 <0.05, so H2 is accepted which means there is an influence of accountability (variable X2) on service quality (variable Y). Furthermore, the t count for accountability (variable X2) is 2.705 greater than the t table value of 1.986, or t count > t table, it can be interpreted that accountability (variable X2) has a contribution to the quality of service

(variable Y). The value of t is negative indicating that accountability (variable X2) has a relationship that is not in the same direction as the quality of service (variable Y). The standard coefficient value is -0.131 , meaning that the effect of accountability on service quality is 13.1%. So, it can be concluded that accountability (variable X2) has a significant effect on service quality (variable Y). Responsibility (variable X3) is 0,000 smaller than the probability value of 0.05 or $0,000 < 0.05$, so H3 is accepted, which means there is an influence of responsibility (variable X3) on service quality (variable Y). Furthermore, the t count for responsibility (variable X3) is 4.950 greater than the t table value of 1.986, or $t \text{ count} > t \text{ table}$, it can be interpreted that responsibility (variable X3) has a contribution to the quality of service (variable Y). The value of t is positive indicating that responsibility (variable X3) has a direct relationship with service quality (variable Y). The standard coefficient value is 0.214, meaning that the influence of responsibility on service quality is 21.4%. So, it can be concluded that responsibility (variable X3) has a significant effect on service quality (variable Y). Independency (variable X4) is 0.427 greater than the probability value of 0.05 or $0.427 > 0.05$, so H4 is rejected which means there is no influence of independence (variable X4) on service quality (variable Y). Furthermore, the value of t count for independence (variable X4) is 0.799 smaller than the table value of 1.986, or $t \text{ count} < t \text{ table}$, it can be interpreted that independence (variable X4) has no contribution to the quality of service (variable Y). The value of t is positive indicating that independence (variable X4) has a direct relationship with service quality (variable Y). The standard coefficient value of 0.044, meaning that the influence of independence on the quality of service is 4.4%. So, it can be concluded that independence (variable X4) has no significant effect on service quality (variable Y).

Fairness (variable X5) is 0,000 less than the probability value of 0.05 or $0,000 < 0.05$, so H5 is accepted, which means there is an effect of fairness (variable X5) on service quality (variable Y). Furthermore, the t count for fairness (variable X5) is 5.669 greater than the t table value of 1.986, or $t \text{ count} > t \text{ table}$, it can be interpreted that fairness (variable X5) has a contribution to the quality of service (variable Y). The value of t is positive indicating that fairness (variable X5) has a direct relationship with service quality (variable Y). The standard coefficient value of 0.302, meaning that the influence of fairness on service quality is 30.2%. So, it can be concluded that fairness (variable X5) has a significant effect on service quality (variable Y). Furthermore, the F test is used to determine whether the independent variables simultaneously have a significant effect on the dependent variable. The significant degree used is 0.05. AN obtained an F count value of 312,191 is greater than F table value, which is 2,31 or $F \text{ count} > F \text{ table}$ and significant value of 0,000 is smaller than the probability value of 0,05 or sig. < 0.05 , so it can be concluded that H6 is accepted, which means that there is an influence of Transparency (X1), Accountability (X2), Responsibility (X3), Independence (X4), and Fairness (X5) simultaneously (simultaneously) on Quality of Service (Y). R Square value obtained (determination coefficient) is 0.944, this implies that the influence of the variable Transparency (X1), Accountability (X2), Responsibility (X3), Independence (X4), and Fairness (X5) simultaneously on the variable Service Quality (Y) is 94.4%. Meanwhile, the remaining 5.6% is influenced by other factors not examined. From the results of data analysis, the simultaneous determination coefficient (R Square) is 0.944, this means that Transparency (X1), Accountability (X2), Responsibility (X3), Independence (X4), and Fairness (X5) together- the same or simultaneous affect the Service Quality variable (Y) of 94.4%. This means that 94.4% of service quality (Y) can be explained by independent variables (principles of Good Corporate Governance), which include Transparency (X1), Accountability (X2), Responsibility (X3), Independence (X4), and Fairness (X5) While the remaining 5.6% is explained by other variables outside the model not explained in this study.

5. Discussion

The influence of good corporate governance that is so great on the quality of PDAM customer service by 94.4% increasingly shows that the principles of transparency, accountability, responsibility, independence,

and fairness increasingly important role in improving the quality of company service. The principle of transparency, for example, has had an impact on people's decisions to pay taxes (Arvidsson, 2019). It means that if it is carried out transparently about PDAM services, it will increasingly give trust to customers or community stakeholders to pay their water usage fees every month or according to the billing schedule. The principle of accountability which is interpreted as accountability to stakeholders and accountability to management is above, based on partial data $t_{count} = 2.705$ is greater than the t table of 1.986. It also shows that there is an influence on the quality of customer service, although observational data is not too large. Accountability so far has indeed only been carried out to regional governments because PDAMs are regional companies so that according to respondents the accountability is more to the regents and local people's representative councils. For the authors, this must be improved, especially on performance accountability, because so far what is intended as accountability is still limited to financial accountability (Farwell et al., 2019). The principle of responsibility also affects 21.4% of the quality of PDAM services. Responsiveness which is interpreted as the ability to respond to customer complaints has an impact on service quality. For the author, this ability must be improved, This gives an indication that the online complaint has cut off the public service chain which seems long at the time of filing a service complaint (Akib & Ihsan, 2017). It has also been proven that there is a commitment by the government to provide higher quality services (Rangone, 2020). Likewise, that quality has led to changes in services that were previously still closed to open (Fishenden & Thompson, 2013). Therefore, the quality of service in online complaint services has shown a commitment to openness by local governments.

Independence and fairness too, the ability to maintain neutrality in the delivery of public services is certainly very influential for PDAM services, because this company is one of the regionally-owned companies. both have a slightly lower value compared to the other three principles. To provide fairness of openness and impartiality (Hawkins et al., 2019), including things that tend to be difficult to separate in customer service. Nevertheless, there is still a significant influence on customer service. Thus, together all the application of the principles of good corporate governance to the quality of PDAM services shows good categories. But it still must be improved to reach an excellent or excellent category. The authors consider that management needs to make adjustments to approaches that meet changes in the external environment. As discussed earlier, namely the ability to react, flexibility, competitiveness (Sharifi & Zhang, 1999), strategic sensitivity (Y. L. Doz & Kosonen, 2010), and Utilizes the uniqueness of individuals and groups (Zykov & Singh, 2020), principles such as this is identical to organization ability. PDAM management should be reactive in receiving complaints or complaints from customers, reactive in the sense that all customer complaints must be resolved properly not cancel. Organizational agility in the form of management's ability to react quickly with reactive and proactive actions, resolve complaints on time, look for new ideas in solving problems, and always believe in the importance of competitiveness in service delivery (Rzepka & Bojar, 2020; Sharifi & Zhang, 1999). The sharpness of perception, the intensity of awareness and attention to strategic development (Debellis et al., 2020; Y. L. Doz & Kosonen, 2010; Jamaluddin Ahmad Rahman Yakub, Pratiwi Ramlan, 2020).

6. Conclusion

The implementation of good corporate governance affects the quality of public services by using indicators Transparency, Accountability, Responsibility, Independence, and Fairness together or simultaneously affects the Service Quality variable by 94.4%. This means that 94.4% of the quality of PDAM customer complaint services is influenced by these factors. Although accountability indicators are partially lower in influence compared to other indicators. This is referred to as an organization owned by a local government whose accountability tends to the government above so that customers as respondents have different perceptions. To improve the organization's characteristics of local government, commitment and innovation are needed

through strategic agility. Individual commitment and strategic agility groups that are meant are the ability to react, the ability to adapt, the ability to be flexible and to have competitiveness. The intended innovation is a change for the better due to the globalization of the development of science and technology without forgetting the uniqueness of local wisdom. Because local wisdom is a characteristic of employees who can create competitiveness as long as it is managed innovative.

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