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THE EFFECT OF GOOD CORPORATE GOVERNANCE PRINCIPLES ON EMPLOYEE PERFORMANCE AT PT PLN (PERSERO) CENTRAL PART OF JAVA TRANSMISSION UNIT

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Abstract

Good Corporate Governance (GCG) has been widely acknowledged as an important determinant of employee performance. Nevertheless, empirical studies that examine the specific contribution of each GCG principle, particularly within state-owned enterprises (SOEs) in developing countries, remain relatively scarce. In response to this gap, the present study examines the impact of GCG implementation on employee performance at PT PLN (Persero) Central Java Transmission Unit, focusing on the five fundamental principles of GCG: transparency, independence, accountability, responsibility, and fairness. This research adopts a quantitative approach using multiple linear regression analysis. Data were obtained through questionnaires administered to 75 employees. The validity and reliability testing results confirm that all research instruments satisfy the required standards of adequacy and consistency. The findings reveal that all five independent variables significantly influence employee performance, both partially and simultaneously. These results indicate that improvements in human resource quality within the energy sector can be strategically achieved through the application of sound governance principles. Moreover, this study provides empirical insights that enrich the understanding of governance practices in public organizations and SOEs in developing countries, particularly in high-risk public service sectors, while emphasizing the importance of a micro-level governance perspective in strengthening performance-based governance frameworks.

Keywords: State-Owned Enterprises (SOEs), Good Corporate Governance, Employee Performance, Public Administration

1. Introduction

The implementation of Good Corporate Governance (GCG) principles is becoming increasingly important in organizational management in today's corporate climate, encompassing both private corporations and state-owned enterprises (SOEs). The implementation of good corporate governance is a fundamental requirement for every organization, as GCG demands an effective management system that builds shareholder confidence and ensures fair treatment for all stakeholders. A sound governance system provides optimal protection for shareholders in recovering their investments in a fair, appropriate, and efficient manner, while ensuring that management acts in accordance with the company's interests and sustainability (Mahrani & Soewarno, 2018). The Indonesian Institute for Corporate Governance (FCGI) defines GCG as a set of rules and procedures intended to guide and manage business operations to create value for stakeholders. This objective is achieved through effective oversight, regulation, and managerial practices, which are reinforced by a clearly defined structure of relationships among all relevant

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stakeholders (Musfiyana & Inayah, 2022). GCG aims to establish a balance in corporate operations so that the interests of all internal and external stakeholders, whether individuals or groups, are accommodated proportionally and fairly (Negari & Asyik, 2018). Employee performance is a non-financial performance metric that is directly linked to internal efficiency and accountability, which are both improved by good corporate governance, according to empirical research that demonstrates it considerably increases financial performance (Adi, 2025).

In Indonesia, attention to GCG increased significantly following the 1997 economic crisis, which exposed weaknesses in transparency, accountability, and oversight in corporate governance practices, particularly within SOEs (Laode & Ridzal, 2022). According to (Zabri et al., 2016), corporate governance has become an interesting issue for Asian researchers, especially after the 1997 financial crisis. Because it governs the interactions between management, the board of directors, controlling and minority shareholders, and other stakeholders, corporate governance is significant. Establishing an agency relationship between the company's proprietors and agents requires good governance. This relationship has the potential to cause a major conflict: agent behavior that prioritizes personal interests over the principal's interests, leading to actions that are not in line with the company's objectives (Asyik et al., 2024). In response, the government, through the Ministry of SOEs, initiated governance reforms by formalizing the GCG principles stipulated in the Minister of SOEs Decree No. Kep-117/M-MBU/2002, which includes transparency, accountability, responsibility, independence, and fairness. These principles were designed not only to improve corporate management systems but also to foster a professional and integrity-driven organizational culture.

Despite the establishment of a formal GCG regulatory framework in Indonesia, the main challenge lies in its implementation, particularly in integrating these principles into human resource management practices. Consequently, employee performance becomes a critical indicator reflecting the extent to which corporate governance is operationalized in daily organizational activities. A transparent, fair, and accountable work environment enhances employee motivation, responsibility, and productivity, thereby directly contributing to the achievement of organizational goals (Husein & Ma'mun, 2022).

From the standpoint of public administration, the adoption of Good Corporate Governance (GCG) in State-Owned Enterprises is indicative of a broader trend toward public sector governance that prioritizes performance, accountability, and openness. According to public administration theory, governance, especially in organizations focused on public service, involves striking a balance between administrative effectiveness and public responsibility. Administrative control, regulatory compliance, and the pursuit of individual performance outcomes are inherently at odds with one another. GCG serves as an institutional mechanism in the context of SOEs, converting public governance principles into organizational practices and establishing employees as crucial administrative players in achieving governance goals. Therefore, employee performance becomes not only an operational outcome but also an indicator of how effectively public governance principles are internalized and implemented within state administrative institutions.

The literature on contemporary public administration highlights that governance in public

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organizations encompasses performance management, accountability, and individual administrative capacity in addition to hierarchical control and regulatory compliance. According to this viewpoint, employee performance serves as a crucial analytical tool for evaluating how public governance concepts are applied to actual corporate outcomes. Governance reforms in public-sector organizations, including state-owned businesses, are only effective when they are integrated into individual behavior and administrative practices rather than staying at the level of formal regulation alone, according to public administration theory (Zavattaro, 2024). This viewpoint supports the idea that good corporate governance is a public administration tool that has a direct impact on worker performance in critical state-owned businesses.

The connection between GCG implementation and employee performance has been the subject of numerous prior studies. (Ramadhanti & Fitriah, 2022) and (Kholidah & Mildawati, 2017) discovered that employee performance is positively impacted by GCG practices that include independence, responsibility, accountability, openness, and fairness. Similar results have been seen in the medical field (Rusydi et al., 2023), local government institutions (Adnyana & Dewi, 2020; Dharma & Gusnawati, 2022), and both conventional and Islamic banking sectors (Mufid & Gusniarti, 2025; Nazam & Rojuaniah, 2024). Other findings in the state-owned banking sector showed that the implementation of GCG significantly improved employee performance and customer satisfaction (Azizah et al., 2024). The consistency of these results confirms that GCG is relevant not only in private organizations but also in public institutions and SOEs, providing a strong empirical foundation for examining the impact of GCG on employee performance at PT PLN (Persero), Central Java Transmission Unit.

Through improved accountability, transparency, and efficient monitoring systems, good corporate governance is recognized globally as a critical factor in determining both individual and organizational performance (Abun et al., 2022). Global studies further indicate that GCG plays a vital role in promoting social performance and organizational sustainability, with employees acting as strategic agents in its implementation (Aguilera et al., 2021; Rajesh, 2023). In the ASEAN region, GCG practices have been shown to influence organizational performance and efficiency, although their impacts vary across countries and remain largely examined at the institutional and financial-sector levels (Lam et al., 2020). Instead of focusing on individual employee performance, prior research on corporate governance has primarily examined company value as a key performance outcome. According to this research, strong corporate governance procedures increase organizational value by bolstering organizations' strategic decision-making, accountability, and transparency (Bagh et al., 2025). Supported by finding (Putra, 2024) that enhancing business performance is influenced by sound corporate governance. Fairness, accountability, responsibility, transparency, and independence are the five pillars of a strong GCG (Burak et al., 2017; Tjahjadi et al., 2021). Research on how GCG principles affect employee performance is therefore crucial to enhancing the body of knowledge, especially in the context of Indonesian organizations.

Based on prior research, most studies have not consistently positioned GCG at the micro level nor systematically examined the contribution of each GCG principle to employee performance. Furthermore, there are very few international studies that explicitly examine how GCG principles

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affect worker performance, especially in SOEs in developing nations. The ASEAN literature continues to be dominated by institutional and sectoral approaches, highlighting the need for empirical research that places employee performance as the primary unit of analysis.

As a strategic State-Owned Enterprise (SOE) responsible for the provision of national electricity services, PT PLN (Persero) represents a highly relevant context for examining governance issues within the field of public administration. The Central Java Transmission Unit, as one of PLN's operational units, faces challenges not only in technical electricity transmission but also in ensuring that the principles of Good Corporate Governance (GCG) are effectively institutionalized in employee behavior and performance within public sector governance practices. In practice, not all governance principles can be seamlessly translated into operational actions that generate tangible impacts on individual performance, particularly within public service–oriented organizations. This condition underscores the need for a more specific, contextually grounded empirical investigation. Therefore, this study aims to examine the role of GCG implementation in improving employee performance in state-owned enterprises, which are public sector institutions.

This study aims to examine the relationship between employee performance at PT PLN (Persero) Central Java Transmission Unit and the application of Good Corporate Governance (GCG) principles, building on the contextual debate that preceded it. The study evaluates five primary hypotheses, articulated as follows:

H1: Transparency exerts a positive impact on employee performance.
H2: Independence positively influences employee performance.
H3: Accountability has a positive effect on employee performance.
H4: Responsibility contributes positively to improving employee performance.
H5: Fairness demonstrates a positive correlation with employee performance.

This study aims to improve academic understanding of the critical role that good corporate governance plays as a foundation for increasing human resource effectiveness while providing organizations with practical guidance on how to develop governance structures that support long-term employee success.

2. Methods

The present investigation employs a quantitative methodology underpinned by a descriptive analytical framework, designed to depict data in its authentic form and elucidate phenomena methodically and impartially, grounded in quantifiable metrics. The research encompasses the entirety of 158 personnel at PT PLN (Persero) Central Java Transmission Unit (UIT JBT) as its population. Participant selection was executed via non-probability sampling utilizing a convenience sampling technique, entailing the recruitment of respondents predicated on accessibility and willingness to partake. This method was chosen based on considerations of ease in reaching respondents and their availability to participate during the predetermined data collection period.

75 samples were successfully collected, representing about 47.5% of the total population. This number is considered adequate for quantitative analysis, according to Arikunto's opinion in

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(Negari & Asyik, 2018) , which states that if the population size exceeds 100 people, a sample of 10-15% or more can be taken.

The use of convenience sampling may introduce bias, as respondents' participation depends on their willingness to take part in the study. This technique is prone to systematic errors due to potential non-coverage and limited representativeness, which restricts the generalizability of the findings (Golzar et al., 2022). Since they were considered knowledgeable and experienced enough to provide assessments of the application of Good Corporate Governance principles and employee performance within the observed organizational unit, a sample of 75 employees was selected based on their relevant work experience and knowledge.

As a result, the collected sample size is considered adequate for doing exploratory multiple linear regression analysis, which aims to identify the configurations and relationships between the variables under investigation. The analytical outcomes are anticipated to furnish a preliminary depiction of potential variable linkages, albeit with limitations in extrapolating results to the broader population.

The inquiry examines two principal variables: the independent variable, denoting Good Corporate Governance Principles (X), and the dependent variable, denoting Employee Performance (Y). Operational definitions for these variables are derived from pertinent theoretical frameworks to facilitate a structured and quantifiable delineation of the examined constructs. Pursuant to the Decree of the Minister of State-Owned Enterprises Number Kep-117/M-MBU/2002, five core indicators are employed to gauge Good Corporate Governance implementation, encompassing transparency, independence, accountability, responsibility, and fairness (Kholidah & Mildawati, 2017). Meanwhile, employee performance indicators refer to the opinion of Riduwan and Kuncoro (2007:186) in (Kholidah & Mildawati, 2017), which covers aspects of communication, ability, initiative, timeliness, and quality of work.

To measure respondents' level of agreement with the statements in the questionnaire, a five-point Likert scale ranging from "Strongly Disagree" to "Strongly Agree" was used to score the variables. The primary data collection instrument comprises a questionnaire featuring multiple inquiries or declarative statements, to which participants respond based in their personal experiences or viewpoints.

Validity was appraised by examining the computed r statistic, deeming an item valid when the calculated r statistic's significance exceeds the r table threshold (Kholidah & Mildawati, 2017). Reliability was gauged utilizing Cronbach's Alpha coefficient, with a value surpassing 0.7 signifying instrument reliability (Sugiyono, 2019).

To determine how several independent factors affect the dependent variable, the data analysis used multiple linear regression. This research technique was used to examine the relationship between employee performance and the principles of Good Corporate Governance, which include Transparency (TP), Independence (KN), Accountability (AK), Responsibility (PJ), and Fairness (KW). A pivotal phase in this analytical process is the normality assessment, which verifies the normal distribution of residuals (errors) within the regression framework. The Normal P-P Plot of Regression Standardized Residuals assesses the distributional characteristics of residuals and identifies potential departures from normality, thereby aiding in the identification

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of multicollinearity. Additionally, a heteroscedasticity diagnostic is performed to confirm the absence of residual variance inconsistencies in residuals across observations, as such irregularities might indicate violations of classical regression assumptions.

In addition, the study includes a coefficient of determination analysis to determine how well the regression model captures the variability in the dependent variable. As outlined by Kuncoro (2007:97) in (Kholidah & Mildawati, 2017), a t-test, or partial hypothesis testing, was used to quantify the individual influence of each independent variable on the dependent variable as a means of concluding the analytical process.

3. Results and Discussion

This section presents the research findings from a quantitative analysis of employees' perceptions of the implementation of Good Corporate Governance principles and their effects on employee performance. Every clarified outcome not only depicts the actual environment at the PT PLN (Persero) Central Java Transmission Unit but also links to underlying theories and previous studies, shedding light on the study's location and academic advancement in the field of public administration.

a. Descriptive Statistics

A descriptive statistical analysis was conducted to provide a preliminary overview of respondents' appraisals of each investigative variable. Using statistical indicators such as the mean, standard deviation, minimum, and maximum, this method clarifies respondents' evaluations of the application of the Good Corporate Governance principle and of employee performance. Such descriptive insights facilitate comprehension of data patterns antecedent to advancing to the regression analytical phase.

Table 1. Descriptive Statistical Analysis

	N	Min	Max	Mean	Std. Dev
TP	75	3	5	4,41	0,555
KN	75	3	5	4,39	0,642
AK	75	3	5	3,91	0,769
PJ	75	3	5	4,22	0,647
KW	75	3	5	4,19	0,636
KP	75	3	5	4,10	0,619
Valid N	75				

Source: SPSS, Processed by Researcher, 2025

Based on the descriptive statistical analysis, all investigative variables showed elevated mean levels. This suggests that respondents generally have extremely positive opinions about how PT PLN (Persero) Central Java Transmission Unit implements Good Corporate Governance (GCG) standards. Transparency had the highest average score of 4.41 across the five indicators examined. This indicates that employees understand the availability of clear information, transparent work processes, and adequate access to essential organizational information.

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The Independence indicator followed with an average score of 4.39. This reflects that the decision-making process and task implementation are viewed as professional and free from external interference. Accountability recorded an average score of 4.22, indicating that compliance with established rules and governance principles has become a relatively strong part of the organizational culture.

Fairness also scored high at 4.19, indicating that employees perceive fair treatment, equal opportunities, and unbiased evaluation mechanisms. Meanwhile, Accountability scored an average of 3.91. Although this is the lowest score among the five indicators, it still shows a positive perception. These findings suggest that roles, functions, and responsibilities within the organization are well-defined, although there is still room to enhance accountability mechanisms at both the individual and unit levels.

The Employee Performance variable recorded an average score of 4.10. This indicates that employees' abilities, discipline, initiative, communication, and work quality are at a good level. The uniformly elevated scores across Good Corporate Governance indicators offer preliminary evidence suggesting a potential affirmative linkage between governance implementation and employee performance.

In this research, all variables have standard deviation values less than 1. This shows that the respondents' answers are relatively homogeneous and do not show a wide spread. Therefore, employees' perceptions of Good Corporate Governance principles and their own performance follow a consistent pattern. This level of homogeneity reinforces the reliability of descriptive data and supports the view that the results obtained reflect stable conditions in the work environment.

b. Classical Assumption Test

To determine whether the residuals from the regression model complied with the normality assumptions required in classical regression, a normality diagnostic was conducted. A normal probability plot (P-P plot) was used in this evaluation, in contrast to the standardized residuals.

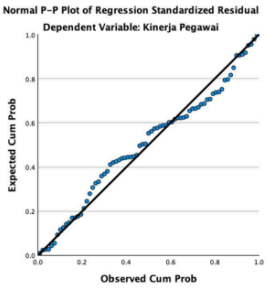

Figure 1. Normal P–P Plot of Standardized Residuals
Source: SPSS, Processed by Researcher, 2025

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The data points exhibit uniform adherence to the diagonal trajectory, as depicted in Figure 1. Consequently, this configuration supports the conclusion that the model's normality prerequisite is satisfied, as the residual distribution exhibits a near-normal profile.

Visually, almost all points follow the diagonal line consistently, especially in the middle of the distribution. Although there are minor deviations in the lower and upper tails, these variations remain within acceptable limits and do not form sharp curves or systematic patterns. This indicates that there are no significant deviations from the normal distribution.

As a result, the diagonal line's relatively parallel, linear alignment of data points indicates that the regression model's residuals are roughly normally distributed. Consequently, the model's assumption of normality is deemed met, and the regression analysis can proceed without concern that the assumption will be violated.

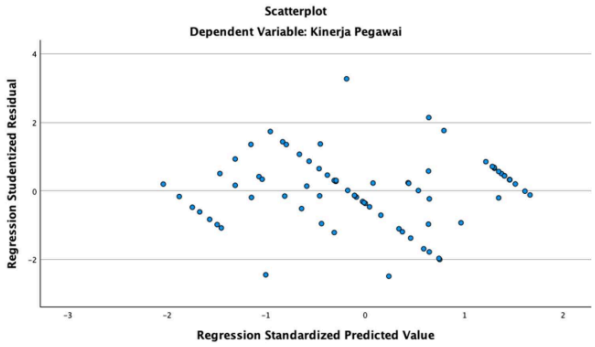

Figure 2. Scatterplot

Source: SPSS, Processed by Researcher, 2025

Furthermore, a scatterplot that shows how the investigated residuals and standardized projected values interact makes it easier to identify signs of heteroscedasticity. The observed point distribution lacks any evident pattern, including curved or fan-like formations, as evidenced in Figure 2. The assumption of homoscedasticity in the regression model is proven to be fulfilled because this characteristic indicates that the residual variance is constant.

Table 2. Multicollinearity Test Results

	Tolerance	VIF
TP	0.972	1.028
KN	0.855	1.170
AK	0.456	2.195
PJ	0.374	2.677

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	Tolerance	VIF
KW	0.444	2.253

Source: SPSS, Processed by Researcher, 2025

The multicollinearity test evaluates the extent to which strong intercorrelations among independent variables can jeopardize the stability of the regression model. The Tolerance and Variance Inflation Factor (VIF) values listed in the regression coefficient table serve as the foundation for this evaluation. The results of the analysis show that all independent variables have Variance Inflation Factor (VIF) values less than 10 and Tolerance values more than 0.10. Therefore, it may be concluded that multicollinearity issues do not affect the model.

c. Validity Test

This assessment was undertaken to gauge the adequacy of each questionnaire item in representing the targeted construct. The diagnostic findings demonstrate that all items associated with the variables of Transparency, Independence, Accountability, Responsibility, Fairness, and Employee Performance yield Pearson correlation coefficients (Corrected Item-Total Correlation) that surpass the r-table benchmark of 0.250. Consequently, all items were deemed valid and eligible for additional scrutiny.

d. Reliability Test

The reliability assessment was used to gauge the instrument's ability in elicit consistent participant responses. Using Cronbach's alpha, each variable demonstrated an alpha coefficient exceeding 0.60, with the Employee Performance variable registering the highest alpha of 0.941. These outcomes corroborate the reliability of all constructs within this investigation, ensuring the instrument's capacity to generate stable data through recurrent applications.

e. Multiple Linear Regression Analysis

1) Test (Simultaneous)

Table 3. ANOVA F Test Results

ANOVA[a]						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	23.400	5	4.680	65.253	.000[b]
	Residual	4.949	69	.072		
	Total	28.349	74			

a. Dependent Variable
b. Predictors : (Constant), Fairness, Transparency, Independence, Accountability, Responsibility

Source: SPSS, Processed by Researcher, 2025

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Based on the ANOVA table, the F-value is 65.253, with a significance level of 0.000. The F-table value with degrees of freedom (df= 5 and df2= 69) at α = 0.05 is 2.35. Because Fhitng > Ftabel, it can be concluded that variable X, namely GCG principles, affects variable Y, namely Employee Performance.

The empirical findings demonstrate that the combined implementation of the principles of good corporate governance—transparency, independence, accountability, responsibility, and fairness—has a considerable impact on employee performance. This suggests that GCG deployment is crucial to raising employee productivity and effectiveness at PT PLN (Persero) Central Java Transmission Unit.

2) T-Test (Partial)

Table 4. T-Test Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.523	.374		-1.389	.167		
	Transparansi	.116	.057	.104	2.045	.045	.972	1.028
	Kemandirian	.115	.052	.119	2.188	.032	.855	1.170
	Akuntabilitas	.334	.060	.415	5.569	.000	.456	2.195
	Pertanggung jawaban	.299	.079	.313	3.804	.000	.374	2.677
	Kewajaran	.246	.073	.253	3.353	.001	.444	2.253

a. Dependent Variable: Employee Performance

Source: SPSS, Processed by Researcher, 2025

It has been demonstrated that every GCG variable significantly affects employee performance. However, each variable has a different level of influence. Based on the standardized beta coefficients, accountability emerges as the most dominant variable influencing employee performance. This indicates that clarity of roles and responsibilities, and structured performance reporting mechanisms, are key factors in driving individual performance improvement. These findings reinforce the view that employees tend to perform more optimally when they clearly understand their responsibilities and how their performance is evaluated.

The partial test (t-test) results show that the Transparency variable produces a regression coefficient of 0.116, a computed t-value of 2.045, and a significance level of 0.045. With the computed t-value exceeding the tabular t-value and the significance level below the 0.05 threshold, this arrangement confirms the rejection of the null hypothesis (H_0) and the acceptance of the alternative hypothesis (H_1). As a result, employee performance is statistically significantly impacted by transparency. These results support the idea that clear decision-making procedures and transparency in information improve

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individual effectiveness within the company.

f. Testing the Five-Variable Hypothesis

The partial test (t-test) results show that the Transparency variable produces a regression coefficient of 0.116, a computed t-value of 2.045, and a significance level of 0.045. With the computed t-value exceeding the tabular t-value and the significance level below the 0.05 threshold, this arrangement confirms the rejection of the null hypothesis (H_0) and the acceptance of the alternative hypothesis (H_1). As a result, employee performance is statistically significantly impacted by transparency. These results support the idea that clear decision-making procedures and transparency in information improve individual effectiveness within the company.

On the other hand, according to the t-test diagnostics, the independent variable shows a regression coefficient of 0.115, a t-value of 2.188, and a significance level of 0.032. The alternative hypothesis (H_2) is maintained, and the null hypothesis (H_0) is rejected because the calculated t-value exceeds the tabular threshold and the p-value is less than 0.05. This supports the significant influence of Independence on worker performance. The investigation underscores how impartial corporate stewardship, devoid of extraneous influences or interventions, can augment employee performance optimization. The outcomes affirm that adept oversight of operations, unencumbered by external interference, proficiently fosters enhancements in employee performance.

The findings of the t-test, with a regression coefficient of 0.334, a t-value of 5.569, and a significance level of 0.000, led to the rejection of the null hypothesis (H_0) and support of the third hypothesis (H_3). With the significance well below the 0.05 benchmark and the t-value exceeding the tabular value, it is evident that Accountability profoundly influences Employee Performance. This insight highlights the pivotal role of clearly defined roles, responsibilities, and functional execution in cultivating elevated individual performance within the workplace.

Additionally, according to partial regression analysis, the Responsibility variable has a regression coefficient of 0.299, a t-value of 3.804, and a significance level of 0.000. Because the significance value is less than the 0.05 cutoff, this indicates a significant impact on employee performance. These results illustrate that improvements in employee performance are directly contingent on task execution aligned with legal mandates and robust governance principles.

Finally, the Fairness variable exhibits a t-value of 3.353, a regression coefficient of 0.246, and a significance level of 0.001. Fairness has a significant impact on employee performance, as the significance level is below the 0.05 criterion. These outcomes validate that equitable and impartial treatment of all stakeholders engenders a conducive work environment, thereby promoting superior individual performance across the organization.

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g. Coefficient of Determination

Table 5. Results of the Determination Coefficient Analysis

Model Summary[b]				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.909[a]	.825	.813	.267807665867461
a. Predictors: (Constant), Fairness, Transparency, Independence, Accountability, Responsibility				
b. Dependent Variable: Employee Performance				

Source: SPSS, Processed by Researcher, 2025

According to the coefficient of determination results, with an R-square of 0.825, the application of Good Corporate Governance principles—transparency, independence, accountability, responsibility, and fairness—accounts for 82.5 percent of the variation in employee performance. This high value represents a very strong effect size, implying that corporate governance serves not only as an administrative mechanism but also as a key determinant of employee performance.

These findings imply that clear role definitions, structured accountability mechanisms, and systematic supervision contribute significantly to creating a work environment that supports individual performance improvement. However, the remaining 17.5 percent of the variation in employee performance is attributable to factors beyond the model's scope, underscoring the importance of future research that incorporates additional organizational, individual, and contextual variables to develop a more comprehensive understanding of employee performance determinants.

h. Discussion of Findings

The findings demonstrate that implementing Good Corporate Governance (GCG) principles has a substantial impact on employee performance. This suggests that governance practices within the organization function not merely as administrative requirements but are genuinely embedded in everyday work processes. This result corroborates earlier studies demonstrating the critical impact that good corporate governance has in improving employee performance by fostering an open, accountable, and organized workplace (Syafaat & Hamoode, 2023). When these principles are well understood and applied, employees tend to work in a more focused, responsible manner that is aligned with the organization's goals (Swandari & Hadi, 2021). Good Corporate Governance serves as a strategic tool in human resource management, especially in public organizations that operate within highly complex environments.

The principle of transparency at PLN UIT JBT has been shown to improve employee performance by enhancing clarity in information flows and decision-making processes. Openness about work targets and performance evaluations enables employees to understand organizational expectations objectively, which in turn, strengthens coordination and work discipline. Consequently, transparency-based work systems have a positive impact on

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employee productivity and responsiveness in addressing operational dynamics. These outcomes are congruent with the insights derived from (Kholidah & Mildawati, 2017), who explain that clarity of information can improve discipline and coordination in the work environment. In addition, transparency fosters mutual trust among employees, an important foundation for creating a healthy work environment.

Independence also exerts a positive effect on employee performance by fostering professional autonomy in the workplace. Empowering units and individuals in technical decision making encourages more adaptive and efficient responses to operational challenges. Investigations undertaken by (Linu et al., 2024) also found that work autonomy encourages stronger commitment because employees feel trusted by the organization. This autonomy fosters a sense of individual responsibility, reduces dependence on instructions from superiors, and speeds up decision-making in the field. With a work system that supports independence, employees are encouraged to be adaptive, innovative, and efficient in carrying out their duties, thereby increasing work effectiveness.

Accountability at PLN UIT JBT is integrated into a systematic performance reporting system, whether daily, weekly, or monthly. Each employee has measurable tasks that can be accounted for to their immediate supervisor and the quality control unit. The clarity of this responsibility structure encourages increased work discipline and minimizes technical errors. Strong accountability also underpins internal audits, managerial evaluations, and performance-based policy-making. The findings are consistent with the research by (Ramadhanti & Fitriah, 2022) which highlights the importance of accountability in creating a high-quality workplace culture. This is especially important in the field of power transmission, where even small mistakes can significantly affect public services. Accordingly, accountability is one of the essential components that significantly contribute to promoting better public service performance (Hambali & Zahro, 2022).

From the standpoint of public administration, the predominance of accountability as a governance factor is consistent with the fundamental principles of public sector governance, where accountability serves as both an essential administrative duty and a management control mechanism. Because employees at state-owned businesses are indirectly accountable to the state and the public interest in addition to management, accountability serves as a link between organizational success and public responsibility. By aligning individual behavior with institutional mandates, accountability improves performance, clarifies job expectations, and reinforces administrative discipline, according to public administration theory (Zavattaro, 2024). Consequently, the assertion that Good Corporate Governance in SOEs should be viewed as an extension of public administration principles rather than just a corporate management tool is supported by the empirical conclusion that accountability has the greatest impact on employee performance.

The principle of responsibility is reflected in compliance with applicable regulations and operational standards. Consistent adherence to standard operating procedures and organizational ethics fosters operational stability and strengthens public trust. These findings are in line with the study (Laode & Ridzal, 2022), which emphasizes that compliance with

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operational standards helps public organizations maintain service quality.

Fairness is reflected in the application of objective and equitable promotion systems, incentive schemes, and performance appraisal mechanisms. At PLN UIT JBT, the equal treatment of employees in terms of training access, rewards, and career development opportunities fosters strong intrinsic motivation. Fairness in the organization creates a conducive work environment, strengthens loyalty, and reduces internal conflicts. The outcome manifests as enhanced job satisfaction, which aligns with increased productivity.

Employee performance at PT PLN (Persero) Central Java Transmission Main Unit has greatly improved through the application of transparency, independence, accountability, responsibility, and fairness, as evidenced by the simultaneous effect of Good Corporate Governance (GCG) principles on employee performance. When these concepts are applied consistently, they support a professional organizational structure and make it easier to achieve performance goals logically. This aligns with the findings of (Poernomo & Mursyidah, 2023), which show that employee performance in the public service sector is profoundly shaped by the precision of role allocation, the degree of accountability, and the enactment of responsibility. These outcomes substantiate that GCG principles, especially accountability and responsibility, transcend mere normative ideals, delivering tangible improvements in the effectiveness and efficiency of employee endeavors.

The application of GCG not only increases the efficiency of work procedures but also fortifies an operational standard compliance and accountability culture in a strategic work environment like the electricity transmission industry. Workers have explicit instructions on how to perform their jobs, including reporting, autonomous task completion, and assurances of equity and rights protection. As a result, a major factor in raising the caliber of both individual and group performance inside the organization is the thorough application of good corporate governance.

Another way to think of governance is as a strategic tool that connects organizational players to achieving long-term performance. (Aguilera et al., 2021) emphasize that the effectiveness of Good Corporate Governance is largely determined by how governance principles are translated into everyday work practices by employees as key operational actors. In addition, research by (Sarjito & Djati, 2025) found that applying Good Governance principles in efforts to improve the performance of public sector organizations involves strengthening transparency, accountability, participation, and administrative justice, which serve as the foundation for effective and legitimate governance. In line with research (Firmansyah et al., 2024) supporting the implementation of Good Governance can be done by improving the principles of effectiveness, efficiency, transparency, and accountability. Thus, both Good Governance and Good Corporate Governance share the same principles, particularly in terms of effectiveness, efficiency, transparency, and accountability, which simultaneously play an important role in supporting sustainable organizational performance.

This is reinforced by Yuana et al. (2025), who found that good governance significantly improves employee performance, both directly and indirectly through work motivation, indicating that governance practices strengthen employee engagement and responsibility,

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which ultimately improve performance outcomes. This viewpoint supports the results of the current study, which demonstrate that internalizing transparency, accountability, and responsibility is essential to improving the quality of employee performance, especially in industries with high operational risk, such as electricity transmission.

Overall, these results support the view that applying governance practices grounded in transparency, accountability, and fairness significantly enhances employee performance in public organizations. Compared with prior studies, this research demonstrates a distinguishing characteristic, as several earlier studies reported that not all Good Corporate Governance indicators exert a meaningful influence. In contrast, the present study provides evidence that all GCG indicators contribute in shaping employee performance. Moreover, the strong influence of accountability reflects the nature of work in the electricity transmission sector, which requires high levels of precision, accurate reporting, and strict adherence to established technical procedures.

This study contributes to the field by examining the transmission unit of PT PLN (Persero) Central Java Main Unit as a public-sector organization, a strategically important entity responsible for maintaining the reliability and stability of public services. In public sector organizations, the implementation of good governance has been empirically proven to significantly improve employee performance by strengthening accountability, ethical standards, and operational discipline (Yuana et al., 2025). The results show that the quality of operations in units with high technological accuracy is supported by the application of Good Corporate Governance principles, as well as in administrative efficiency. In contrast to portions of the international literature that report only partial effects of GCG principles on performance, this study demonstrates that all GCG principles exert a significant influence within a technically intensive public organization in a developing country context. As a result, our findings deepen our knowledge of the significance of good governance as a fundamental mechanism for improving organizational performance in organizations with both technical and strategic responsibilities.

4. Conclusion

The findings show that PT PLN (Persero) Central Java Transmission Main Unit employees perform better when the fundamentals of good corporate governance transparency, independence, accountability, responsibility, and fairness are applied. This finding highlights that GCG extends beyond a regulatory function and acts as a strategic instrument for strengthening human resource performance in state-owned public utility enterprises, enriching empirical evidence from developing country contexts.

The use of convenience sampling and a perception-based quantitative technique are the two main limitations of this study, which may limit the generalizability of the findings and the scope of the analysis. Therefore, it is recommended that management of PT PLN (Persero) Central Java Transmission Unit continue to strengthen transparency in work-related information, performance accountability systems, and internal GCG-based training programs.

Furthermore, to continuously improve organizational performance and the effectiveness

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of human resource management, the Board of Directors and Central Management of PT PLN (Persero) are anticipated to use the study's findings as a foundation for assessing and strengthening corporate governance policies that are more integrated across all work units. Furthermore, as the policymaker and overseer of state-owned businesses, the Ministry of State-Owned Enterprises (BUMN) is expected to play a more significant role in directing and monitoring the application of Good Corporate Governance. This will ensure that GCG implementation is not only administrative in nature but also has a noticeable effect on improving employee performance in the public sector. To obtain a more thorough understanding of the connection between GCG and employee performance, future research is urged to use a wider variety of methodological approaches.

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