

A Review of Organizational Culture to Implement Good Corporate Governance Using a Literature Review Approach

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Abstract. Corporate governance problems are often recurring problems, which can be seen in the many company issues that stem from the governance process. One of the foundations for the running of governance is the formulation of an organizational culture that is adhered to and run by all related parties. This research is motivated by the issue of corporate governance that should be fulfilled by every company crew, to provide a good company operational process. In general, the purpose of this research is to be able to find out how Organizational Culture affects the creation of Good Corporate Governance in a company. Meanwhile, the purpose of this study is to explain and analyze how a company implements the importance of a work culture to support good governance. The data used is secondary data that includes research journals, articles, and websites on a literature review approach that reviews and evaluates the results of previous research. This research will also focus on several important aspects referred to as the internal situation of the company, namely the importance of organizational culture in the company and the position of culture in the organization to support good corporate governance. Based on the results of the research conducted, it provides results that organizational culture is very influential in running company operations, which can certainly encourage the creation of Good Corporate Governance.

Keywords: Good Corporate Governance, Organizational Culture, Corporate Governance

1 Introduction

A company is a group of organizations in which there are goals for internal and external interests, as well as strategies in achieving desired goals. The process carried out will also go hand in hand with the company's guidelines by creating a structure in accordance with the principles, namely *Good Corporate Governance* which includes Transparency, Accountability, Responsibility, Independence, and *Fairness*. This theory is said to be corporate governance, in supporting this governance, of course, it is also balanced with the company's internal conditions, where the encouragement of the implementation of organizational culture can help achieve the company's goals. From this, it is necessary to know for sure that the organizational culture that is applied supports efforts to achieve the company. In the book (*Good Corporate Governance (GCG) 2021: FCGI 2003*) defines *Corporate Governance* as a set of rules that determine the relationship between shareholders, managers, creditors, governments, employees, and other

internal and external stakeholders in accordance with their rights and responsibilities. The Cadbury Committee also defines Corporate Governance as a system that directs and controls the company with the aim of achieving a balance between the power of authority required by the company to ensure the continuity of existence and accountability to stakeholders. The implementation of *Good Corporate Governance* (GCG) provides an important aspect in supporting sustainable economic growth and stability.

However, many of the existing companies still do not optimally implement the organizational culture to support the company's achievement process. This is in line with the findings of several researchers, one of which is Chairunnisa (2020) with a sample test of interview data to 105 employees and employees for validation tests as the total number of 143 employees at PT Sinar Graha Indonesia explained the number of mistakes that occur every month, this shows that employees do not have a good suitability communication mechanism judging from the results of the interviews conducted there are still many differences from the company because they have not fully implemented a good organizational culture.

If reviewed carefully, companies that have successfully implemented and are able to run organizational culture as a basis for carrying out various corporate activities are considered to have good implications for the company from an internal perspective will provide a better work culture, skills, and employee responsibilities to a good level, while externally, with the existence of an established organizational culture, it has been able to condition employees and all operational mechanisms. Then it will be a good image for investors' views, so that it will attract the quantity of investment received by the company.

Organizational culture will be a system of shared meaning embraced by the organization Robbins & Judge (2013) this becomes an identity and is appreciated by an organization that is used to provide comprehensive feedback between internal and external parties of the organization which includes a collective commitment to organizational systematics, providing an increase in the maturity of the company's age, and forming a mechanism in the direction of meaning and control to create attitudes and behaviors of members organization. There are several characteristics if an organizational culture is successfully implemented, including 1) Initiative from individuals, 2) Tolerance for actions, 3) Direction, 4) Integration, 5) Management support, 6) Control, and 7) Reward system, of course this is a reference for the organization in a company in bridging the company's achievements through a good governance system or known as *Good Corporate Governance* (GCG).

The purpose of this study is to find out how influential organizational culture is applied in the company entity in supporting the goals to be achieved and the importance of work culture applied based on the organizational culture that is run. This theory has provided more empirical data. However, the practitioners have not fully provided a strong picture of the problems in the goals carried out.

The uniqueness of this study is that it provides an explanation related to the application of organizational culture in creating *Good Corporate Governance* (GCG) based on the evidence of data findings carried out on each company crew so that it will provide more significant results. Meanwhile, from previous research, the role of organizational culture is very important in anticipating opportunistic behavior from company management so it needs to be developed with a good orientation for performance (IGAM Asri Dwija Putri:2012). On the basis of this, this literature review is carried out to be able to identify the complex objectives of the research.

2 Method

Literature Review is a source that provides data by involving new findings and previous findings to identify whether or not there is a renewal of the results of a research study from the interpretation of literature related to a particular topic, where there are questions raised by the researcher by analyzing and searching for relevant literature using the systematic approach of Randolph (2009). The method used in this literature review is based on a simplified systematic approach or a simplified approach through the compilation of data analysis from each source obtained. The research materials used were obtained by tracing the results of English-based research and also the results of observations in Indonesian which have a structure such as abstracts, introductions, methods, results, and references related to the topics raised.

The steps taken to find data sources are to utilize electronic sources in elicitor.com, SINTA Journal, and Scholar on the keywords *Good Corporate Governance*, *Organizational Culture*, and *Corporate Governance*. The researcher uses these keywords to be able to combine from various journals and articles that are in line with the research topic into a single unit that can be interpreted. The data collected to determine the criteria for this literature review include: 1) research journals with direct samples, 2) English full-text journals, 3) journals from primary sources, 4) articles and journals published in 2012 to 2025. 5) *Citation* from published journal. The data search used includes 9 journals and articles from data collected with predetermined keywords. The sources contained were articles and research journals that used quantitative methods by calculating the results of direct observation based on respondents and research results based on previous studies.

The stages carried out in data collection are to identify themes that are in accordance with the topic of discussion, summarize each literature in the results section to obtain the strengths and weaknesses of the literature sources, combine all the summary results of the themes obtained to be able to consider the results of the research with strong and recent evidence.

3 Results and Discussion

As a result of the literature review used with 6 from previous data sources, the author can provide an overview that it is found that there is an influence of organizational culture in providing support for the achievement of *good corporate governance* (GCG). Every result provided from the data source states that organizational culture has a positive influence on the company, which of course involves a well-created work culture participating in supporting the existence of company governance that will lead the company to achieve its goals.

Table 1. Data Analysis Matrix on Sources used in Literature Review

Source Description	Key Contributions
Tyassari, Pandan. 2024. "ANALISIS EFEK MEDIASI GOOD CORPORATE GOVERNANCE DAN ORGANIZATIONAL CITIZENSHIP BEHAVIOR TERHADAP KINERJA KARYAWAN BERBASIS BUDAYA ORGANISASI." <i>Jurnal Ekonomi Pembangunan STIE Muhammadiyah Palopo</i> 10(2)	<i>Good Corporate Governance (GCG)</i> and <i>Organizational Citizenship Behaviour</i> in organizational culture can be mediated which can show that employee performance will improve if there is a good cultural influence and regulations that are fulfilled by employees and employee behavior during work increases.

<p>Azizah, Azizah, and Muhammad Emil. 2020. "Pengaruh Budaya Organisasi Dan Good Corporate Governance Terhadap Kinerja Karyawan Di RSUD K.H. Daud Arif Kuala Tungkal Jambi." <i>Eksis: Jurnal Ilmiah Ekonomi Dan Bisnis</i> 11(2):71. doi:10.33087/eksis.v11i2.196</p> <p>Parenza, Reska Sukma, and Rini Lestari. 2022. "Pengaruh Prinsip-Prinsip Good Corporate Governance Dan Budaya Organisasi Terhadap Kinerja Karyawan." <i>Bandung Conference Series: Accountancy</i> 2(2). doi:10.29313/bcsa.v2i2.2864</p>	<p>GCG is a system that includes inputs, processes, outputs, and various regulatory tools that regulate relationships between various interested parties to achieve company goals. So that partially obtained the organizational culture variable (X1) has a positive influence that is also directly tied to the performance of employees and the company.</p> <p>The principles of <i>Good Corporate Governance (GCG)</i> and Organizational Culture mean that the better the implementation of the conformity of organizational principles and culture, the better the performance of employees.</p>
<p>Taufik Kurniawan, Nindya Kartika Kusmayati, Yuli Kurniawati, Iwang Suwangsih, Fakultas Ekonomi, Jurusan Akuntansi, and Stie MAHARDHIKA Surabaya. n.d.-a. "PUBLICIANA VOLUME 17 NO 02 Analysis Of Organizational Culture Implementation To Create Company Development." doi:10.36563/p</p>	<p>Organizational culture includes values, stipulations, and norms that must be accepted by all members to have a significant influence on employee actions and performance. A strong culture that is in line with the company's goals will create efficiency and a conducive work environment. From this, it is explained that organizational culture is influential in the implementation of Good Corporate Governance (GCG).</p>
<p>Septiani, Asih, Nedi Hendri, Gustin Padwasari, Fakultas Ekonomi, Dan Bisnis, Jurnal Ilmiah Keungan, and Dan Perbankan. 2023. "PENGARUH AUDIT INTERNAL, BUDAYA ORGANIASI, DAN KOMITE AUDIT TERHADAP PELAKSANAAN GOOD CORPORATE GOVERNANCE (GCG) PADA PT. POS INDONESIA CABANG METRO." 6(2).</p>	<p>Good Corporate Governance (GCG) and corporate culture are intertwined with both supporting factors in achieving good company performance. In this relationship, the role of organizational culture is important to anticipate the existence of behavioral opportunities from internal management, so that it will have a positive impact on the company.</p>
<p>Berlindo, M., Ali Pradhana, Putu Julianto, and Riwayat Artikel. 2025. "Hubungan Good Corporate Governance (GCG) Terhadap Kinerja Keuangan Dengan Budaya Organisasi Sebagai Moderasi (Studi Pada Lembaga Perkreditan Desa (LPD) Di Kecamatan Seririt)." <i>Jurnal Ilmiah Akuntansi Dan Humanika</i> 15(2)</p>	<p>Good Corporate Governance (GCG) with organizational culture is a strong link in creating optimal performance. This combination can create a good performance space for financial institutions.</p>

Every company in the private sector or the public sector, will always be oriented towards the results that have been set. In achieving these goals, of course, it must go through various stages which are certainly arranged systematically to provide maximum results. Human Resources (HR) is one of those that will affect the corporate governance process. This is because the process to achieve the company's or operational goals requires the intellect of performance calculation.

The condition for achieving good corporate governance is that with a work culture that is able to provide a strong encouragement to all operational processes and company management, an optimistic work culture will have good implications if done together. This is based on the findings made by researchers which provide an idea that culture is indeed very influential in

encouraging good company operations and management. This encouragement will provide a good first step to achieve optimal corporate governance.

Based on the results of the review, each source used in the range in 2012 -2024 has a balanced consistency, from the variables used provide a positive value, each source obtained provides real speculation based on the results of previous research.

In particular, the organizational culture that is established in a company has a good impact on the development of the company. This can be observed from the data sample that proves that the coefficient number is in the organizational culture with positive values. A well-executed organizational culture will participate in binding the work culture of each employee within the company itself. From the application of supervision and monitoring based on organizational culture also provides the existence of good corporate governance principles, of course it will participate in a positive opportunity for the company.

Organizational culture, of course, will provide a competitive level if each company determines and pays attention to its application within the scope of the company. The organizational culture that has been established by a company will affect the company's performance process, this can be seen from the application of the company culture to provide good result categories, which can lead to the fulfillment of *Good Corporate Governance*.

The culture in the organization also provides a guarantee of strong attachment and connection between the company's achievements and the managers, the managers here are played by the company's management which includes directors, managers, and all employee staff both internally and externally. However, from the data provided by the research that has been carried out using cultural studies nationally, it means that the description described is still rational and does not refer to the specifications of a company. Some companies that have been successful both in Indonesia and in western countries, not a few have implemented an organizational culture to help achieve corporate goals.

In essence, the implementation of organizational culture in each company crew will affect the work culture of each member, where the development of organizational culture begins from work attitudes, behaviors and results provided by each individual in encouraging the achievement of good corporate governance. Qualified corporate governance will be the initial picture for a company to create Good Corporate Governance.

4 Conclusion

Based on the literature review conducted related to "Review of Organizational Culture in an Effort to Implement Good Corporate Governance Using a Literature Review Approach" provides a summary of the results, which are described as follows:

1. In analyzing the influence of organizational culture to create Good Corporate Governance, in essence, organizational culture has a strong attachment to encourage the existence of a governance process in every company. This is based on research findings where organizational culture provides positive results for companies that have compiled and implemented optimally.
2. Supporting a work culture for every individual in a company is considered very important for the success of the company's achievements. Work culture is derived from the existence of an organizational culture that is carried out optimally, this optimization will have a good impact on the company in supporting *Good Corporate Governance*.

3. Organizational culture in the company that can include the work culture of individuals in it as the impact given will help in fulfilling the achievement of good corporate governance principles, so that from both aspects it can be considered to be able to bridge the company to meet the goals that have been set previously.

5 Recommendation

From the results of the research prepared related to "A Review of Organizational Culture in an Effort to Implement Good Corporate Governance Using a Literature Review Approach", of course, there are recommendations for the perfection of this journal, with the following description of recommendations. For companies that carry out the success of Good Corporate Governance (GCG), they should pay attention to every aspect that must be met, such as the organizational culture in the company

Organizational culture will help the company in achieving the goals that have been set so that it is expected to be able to implement the organizational culture for the common good. In refining this research, it can be focused on the management system in terms of budgeting which is intended with transparency as one of the principles that can help provide good corporate governance, as well as a deepening of the company's code of ethics and policies within the scope of the public sector so that the research carried out is more comprehensive and in-depth, so that readers will get insights that can be developed.

To complement this research, it is hoped that future researchers can focus on studying other factors that may strengthen the relationship between the organization and Good Corporate Governance (GCG) as a more comprehensive review. In addition, subsequent researchers can examine various roles or leadership styles, incentive systems, and technology to enhance the achievement of good corporate governance based on case studies in various public sectors, in order to contribute more significantly to understanding and implementing Good Corporate Governance (GCG) comprehensively and optimally in different business environments, so that these results can be used to support further research.

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