



TOWARDS THE BEST MODEL GOOD CORPORATE GOVERNANCE AND KNOWLEDGE MANAGEMENT TO IMPROVE PERFORMANCE THROUGH JOB SATISFACTION

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Abstract

The purpose of this study was to examine and assess the impact of Good Corporate Governance and Knowledge Management on Organizational Citizenship Behavior through the mediation of Job Satisfaction. Quantitative research using questionnaire collection techniques and SEM Smart-PLS, with a saturated sample of 86 employees. Finding, Good Corporate Governance has no effect on Organizational Citizenship Behavior, Knowledge Management has a significant effect on Organizational Citizenship Behavior, Good Corporate Governance and Knowledge Management has a significant effect on Job Satisfaction. Job satisfaction does not mediate the effect of good corporate governance on Organizational Citizenship Behavior, but is able to mediate the relationship between Knowledge Management and Organizational Citizenship Behavior. Interestingly, good company GCG does not necessarily increase employee OCB. GCG which still seems to be carried out only by decision makers in a directed manner so that employees do not feel they are part of the GCG implementation in the company.

Keywords: good corporate governance; knowledge management; organizational citizenship behavior; job satisfaction

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INTRODUCTION

Indonesia is one country that has many companies that are managed within the family sphere. In addition, Indonesia also manages corporate governance standards in the category of good management. This is regulated by the National Governance Policy Committee (KNKG). Good corporate governance or good corporate governance can be an important and important aspect for Indonesia itself, and Indonesia needs to do this (KNKG, 2006 in Alvin, 2014). KNKG aims to expand its reach to public companies and governments, making Indonesia one of the best applications of good corporate governance. Unfortunately, Indonesian companies have not been able to implement good corporate governance for themselves (Asia Corporate Governance Association, 2007 in Ssoelton et al., 2019; Alvin, 2014). It is important for organizations not only to be able to do their jobs well, but also to be consistently successful when they have employees who regard them as part of organization team (Rohman et al., 2023; Avolio et al., 2004; Luthans et al., 2021; Turulja & Bajgoric, 2018). In today's work environment, companies are looking for employees who are willing to take on more roles that are not listed in

their job description. According to Sudiro et al., (2023), balance is needed so that companies can survive in the developing era and meet the needs of their employees (Angelica et al., 2011; Langton et al., 2013). If the organization fulfills the needs, employees will make a more direct contribution to the company. This will later create a sense of belonging to employees within the company to boost employee output within the company (Iqbal et al., 2012; Soelton & Nugrahati, 2018; Soelton et al., 2023; Saratian et al., 2020; Wilkerson et al., 2008). Organizational citizenship behavior is one proof of good teamwork in a company. Rohman et al., (2022) explained that members are expected to always create quality interpersonal bonds so that the relationships that occur between them are more effective, because through cooperation, sharing abilities fairly, and building effective and quality interpersonal kinship values can form and strengthen positive attitude of members as a form of Organizational citizen behavior (Jha, 2014; Kinicki et al., 2011; Sung & Joo, 2011).

Organizational Citizenship Behavior is defined as a choice that an employee makes that is not required by their official work duties but nonetheless benefits the firm. The existence of this behavior is expected to make the company more effective (Soelton, 2023; Ng et al., 2006; Philipp & Lopez, 2013; Piccolo et al., 2010). An effective organization requires Organizational Citizenship Behavior in various divisional lines, so that employees are required to work not only on what is their job (in-role) but also able and willing to work outside their main duties (extra-role) without receiving direct formal rewards, (Soelton et al., 2020), reward or remuneration system (Sumiati et al., 2018).

Preliminary findings of the study, the company experienced several problems connected to how employees behaved when assisting coworkers who had challenges with both organizational responsibilities and other people's personal issues. This characteristic encourages aid rather than accountability, waiting/passive in doing work and low job satisfaction. The existence of job dissatisfaction with the company results in a decrease in organizational citizenship behavior owned by employees which can reduce teamwork. Based on the company data for 2022, several very interesting initial facts were found, namely the role of the leadership always providing opportunities for employees to contribute ideas and voice opinions for the benefit of the company, but surprisingly employees feel they lack ease of accessing company data to obtain information, and there are still few employees who play an active role in providing input related to improving the company's organization. The initial facts above encourage the writer to conduct further research on what is the main cause in this organization. The data received shows fluctuating and decreasing absenteeism rates, for example because there are still employees who are absent from work, leave, permission, without prior notification or permission to superiors, below the average individual performance score for 2 consecutive years participate.

Previous research by Gustari (2020; Reguera-Alvarado et al., (2017); Alodat et al., (2021) Organizational Citizenship Behavior is significantly impacted by good corporate governance, this study focuses on employees with strategic jobs, while Suriyana (2020); Chawla & Joshi (2010); Durst & Edvardsson (2012) found that Organizational Citizenship Behavior is Significantly Affected by Knowledge Management, according to Sudarmo & Wibowo (2018); Le & Lei (2018); Darroch (2005); Davenport & Cronin (2000); Plessis (2007); Chen & Huang (2012); Darroch (2003) found that Organizational Citizenship Behavior is significantly and favorably affected by job satisfaction, research using populations with diverse respondents, has various results, their mean very satisfied with the career path. The results of Andani and Riduwan's research (2015) say that GCG has a positive and significant value on company performance and job satisfaction, while Khafifah and Sembiring (2020) state that GCG principles have no positive effect on job satisfaction. While one of the things that is important to look at is how bank job satisfaction is towards the application of GCG principles in the company because job satisfaction is important to boost company performance. Faradita (2018); Chen & Huang (2009); Ridzuan et al., (2008) The results obtained in this study are that Job Satisfaction is positively and significantly impacted by GCG concepts. (Izma, 2020). In general, Job Satisfaction has a good and significant impact on Organizational Citizen Behavior, it was concluded in the study that employees will voluntarily help colleagues, want to follow all company policies, and are always involved in company activities.

Susanti in Amanti (2012) states that Good corporate governance can contribute value because it is hoped that by putting it into practice, the company would perform well and generate value and enhance corporate value, both of which can be advantageous. (Asghar et al., 2020; Chauhan et al., 2016; Al-Bassam et al., 2018; Boshnak, 2021). GCG has an effect on company revenue, operating profit and profit after tax positively. This shows that the implementation of GCG has an effect on the performance positively. GCG's impact on the performance of the share price, however, is minimal. Implementing corporate governance is a crucial step in maintaining the viability of a company's operations over the long term by giving shareholders' and stakeholders' interests first priority. These flaws include, among others, a lack of reporting of financial performance and corporate obligations, a lack of commissioner and auditor control of management operations, and a lack of incentives to promote efficiency in businesses through fair competition processes. (Reguera-Alvarado et al., 2017; Alodat et al., 2021; Al-Bassam et al., 2018. Boshnak, 2021).

The role of the Job Satisfaction variable as a mediating (intervening) variable between Good Corporate Governance, Knowledge Management and Organizational Citizenship Behavior. It can be explained that Job Satisfaction can increase or decrease the impact on Organizational Citizenship Behavior. Job satisfaction itself is one of the reasons for improving employee performance. People who are satisfied with their actions will engage with the company, and conversely, when someone who is dissatisfied with their actions, it is difficult to engage with the company. Someone who is satisfied with his will is willing to do more than his formal duties create Organizational Citizenship Behavior (Dewi & Suwanda, 2015; Durst & Edvardsson, 2012). Therefore, it will be studied further regarding the principles of good corporate governance, organizational member behavior, and management knowledge, OCB is an expression of loyal employees because they experience inner satisfaction with the organization (Durst & Edvardsson, 2012). This will have an effect on the guiding principles of good corporate governance, which are those that are intended to build shareholder confidence in the business. And also affect management knowledge that is useful for increasing company efficiency. Corporate Governance is a popular topic in the academic world and the business world today. Davenport & Cronin (2000); Plessis (2007) Corporate Governance is also one of the pillars to make a company a better company. That is, the company can grow and develop. Good corporate governance is one of the keys to a better company. (Soelton et al, 2021; Le & Lei 2018; Chen & Huang, 2009). This research is interesting, because it highlights the behavior of OCB employees in implementing GCG, which from previous studies or literature focuses on improving organizational performance. This research in depth applies GCB in improving employee performance in terms of attitude and sincerity in helping towards employee relations which are rarely detected.

METHOD

The research design began with the identifying of problems in study locations, formulating problems, and developing basic theories to strengthen each variable's base. The sampling technique in this study is a saturated sample, namely a sample treatment where all members of the population are used as samples. This study adopted a quantitative methodology, and the survey was carried out using the SEM (Partial Least Square) technique. The population in this study were permanent employees of PT Amara Cisadane, namely as many as 86 people. Online questionnaires with a Likert scale were used to collect both main and secondary data. The items for each variable were adapted from previous studies, independent of the mediator and dependent factors, with slight modifications (Rohman et al., 2022; Soelton et al, 2022; Widodo & Sulistiasih, 2021; Syamsudin., 2017). Transparency, responsibility, accountability, independence, and fairness indicators serve as benchmarks for good corporate governance. Knowledge management is evaluated using technological, procedural, and individual knowledge indicators. Corporate Citizenship Behavior is evaluated using indicators of altruism, conscientiousness, sportsmanship, courtesy, civic virtue. Job satisfaction is measured by indicators of achievement of work results, awards, responsibilities, the work itself, development.

The questionnaire was tested for reliability and validity before use. Structural equation modeling (SEM) can be used in social science investigations to analyze econometric and psychometric results, as it causally evaluate additive models that have been theoretically verified (Haenlein & Kaplan, 2004; Statsoft, 2013). PLS-SEM (Partial Least Square Structural Equation Modeling) data analysis have advantages and disadvantages, particularly with regard to the assumption and consequent fit statistics, and are based on the Covariance Approach SEM (CB-SEM) and PLS-SEM. For CB-SEM to be utilized, the following criteria are required: 1) a large sample size; 2) normally distributed data; 3) reflective construct indicators; and 4) trigger factors (errors), which arise when the program fails to produce results due to the lack of identifying the model (Reinartz et al., 2009; Sarstedt & Hwang, 2020). PLS-SEM, on the other hand, can overcome this constraint by creating intricate models of causal links with latent variables. It is resistant or immune to multivariate statistical statistics that simultaneously manage numerous explanatory and response variables (Ramzan & Khan,2010).

RESULTS

Results: According to Table 1 below, which summarizes the data processing findings, 49 (56.7%) of the 86 respondents were female, and 37 (43.3%) were male. The biggest percentage of responses, 40 (46.7%), were between the ages of 26 and 33, and the lowest percentage, 7 (8.3%), were over the age of 40. While the last level of education was S1 or Bachelor's Degree as many as 35 (41.7%) respondents while the few respondents with another level were 9 (8.3%) respondents. Meanwhile, employees with the longest working time, namely 3-5 years, were 34 (40.0%) respondents, for the most recent length of service between >5 years, there were 18 (20.0%) respondents.

Table 1. Respondents characteristics

No	Gender	Age's	Education Level	Work Period
1	Female = 49 (56.7%)	18 – 25 = 22 (25.0%)	Senior High School = 25 (30.0%)	< 1 = 14 (16.7%)
2	Male = 37 (43.3%)	26 – 33 = 40 (46.7%)	Diploma = 17 (20.0%)	1 – 3 = 20 (23.3%)
3		34 – 40 = 17 (20.0%)	S1 = 35 (41.7%)	3 – 5 = 34 (40.0%)
4		>40 = 7 (8.3%)	Another = 9 (8.3%)	>5 = 18 (20.0%)

Sources: Process Data

Observe (R2) the tested R-Square (Goodness of Fit / GoF). To assess this model using PLS, one starts to observe R2 for each assigned latent variable. According to Ghozali (2014), an R2 value of 0.75 indicates strong, 0.50 indicates moderate and 0.25 indicates weak. The anticipated value's relevance (Q-squared) is 0.02, which denotes small, 0.35, medium, and 0.35, big. Predictive Relevance (Q2) on the inner model is used to test the GOF/Goodness of Fit model. The model has predictive importance if the value (Q2/Q-square) is greater than zero (0).

Table 2. Model Goodness of Fit

Variable	AVE	Composite Reliability	Alpha Cronbach	R-2
Good Corporate Governance	0.570	0.922	0.904	-
Job Satisfaction	0.578	0.915	0.893	0.725
Knowledge Management	0.572	0.867	0.809	-
Organizational Citizenship Behavior	0.527	0.939	0.930	0.768

Sources: Process Data

There must be significance in the predicted values for the structural model's path relationships. By using the bootstrapping process, the significance value for this hypothesis can be determined. By examining the parameter coefficient values and the T-statistic's significance value for the bootstrapping report algorithm, one can determine the relevance of the proposed theory. The T-table at alpha 0.05 (5%) = 1.96 can be used to determine the significance of the data, after which the T-table and T-count (T-statistics) are compared. The results of the hypothesis testing are displayed in the following table: Knowledge management has a considerable beneficial influence on organizational citizenship behavior, Job satisfaction is significantly improved by good corporate governance, and job satisfaction has a significant positive impact on organizational citizenship behavior via job satisfaction. Good corporate governance has a not significant impact on organizational citizenship behavior.

Table 3. Testing the direct Effect and Mediating Test

Description	Original Sample	Standard Deviation	T- Statistics	P Values	Remarks
Good Corporate Governance → Organizational Citizenship Behavior	0.201	0.103	1.947	0.105	Not Significant
Good Corporate Governance → Organizational Citizenship Behavior	0.263	0.101	2.594	0.001	Positive - Significant
Good Corporate Governance → Job Satisfaction	0.418	0.105	3.972	0.000	Positive - Significant
Knowledge Management → Job Satisfaction	0.490	0.098	5.004	0.000	Positive - Significant
Organizational Citizenship Behavior Mediating	0.339	0.086	3.929	0.000	Positive - Significant
Good Corporate Governance → Job Satisfaction → Organizational Citizenship Behavior	0.100	0.062	1.608	0.109	Not Mediation
Knowledge Management → Job Satisfaction → Organizational Citizenship Behavior	0.217	0.105	2.057	0.002	Mediation

Sources: Process Data

Table 4. Mediating effect hypothesis

	Good Corporate Governance	Knowledge Management
Direct w/o Med	0.201	0.263
Direct w/Med	0.100	0.217
IV > Med Beta	0.208	0.518
Med > DV Beta	0.212	0.344
IV > Med SE	0.010	0.055
Med > DV SE	0.022	0.068
Sobel test statistic	1.884	3.344
One-tailed probability	0.000	0.000
Two-tailed probability	0.000	0.000
Result	Significant	Significant

Note: *p<. 05, **p<.01, ***p<0.001

Applying direct, total and particular indirect, and total effect values, the PLS-SEM algorithm's output and the bootstrapping procedure's findings were used to do the mediation analysis. The mediating effect of job satisfaction on the relationship between Good Corporate Governance and Knowledge Management on Organizational Citizenship Behavior is analyzed and tabulated in Table 4.

Hypothesis H6 shows that good corporate governance ($\beta = 0.201$ and $t = 1.608$) Job satisfaction does not influence organizational citizenship behavior, but it does not mediate the link between knowledge management and good corporate governance. This is supported by the Sobel test (independent vs. mediated and dependent), with a significant mediating effect of 1,884. The direct effect model shows that job satisfaction does not mediate between good corporate governance and organizational citizenship behavior. This is because the coefficients from X to M and M to Y are not significant in both relationships. Hypothesis H7 shows that Work Engagement ($\beta = 0.263$ and $t = 2.057$) positively influences organizational citizenship behavior, and job satisfaction mediates the relationship between knowledge management and organizational citizenship behavior. The Sobel test (independent vs. mediated and dependent), which found a significant mediating impact of 3,344, supports this. The direct effect model demonstrates that effective company governance and organizational citizenship actions strongly mediate job satisfaction. This is due to the importance of the coefficients of X to M and M to Y in both relationships.

To verify the accuracy and dependability every dimension and the metrics employed to gauge each previously constructed variable, the measurement is a model analysis. Since the composite reliability must be greater than 0.70, by analyzing square root of AVE (Average Variance Extracted) with a boost value greater than 0.5 and a loading factor greater than 0.5, construct validity, and Cronbach Alpha, the dimensional analysis of the model may be specified. The R2 (R-square) value indicates a strong creation. As a result, empirical research that identifies the proposed model as the right one supports it. The AVE value > 0.5 similarly shows that every variable in the model satisfies the criteria for discriminant validity. Each variable is regarded as reliable if its Cronbach Alpha value is greater than 0.7 (> 0.70) and the composite reliability value.

DISCUSSION

Based on the study's hypothesis testing, a T-statistic value of 1.947, an original sample value of 0.201, and a P value of 0.105 were achieved. These findings suggest that effective corporate governance has no discernible impact on organizational citizenship behavior since the T-statistic value is less than the T-table value of 1.96, the original sample value suggests a positive value, and the P value indicates a value of higher than 0.05. The findings of this study demonstrate that organizational citizenship behavior is not always influenced by effective corporate governance. This is because good corporate governance needs to be balanced with the actions of commissioners and directors with complete information, and management's decision-making is done openly, so that employees are able to create organizational citizenship behavior from within themselves. Previous studies have validated the findings of this investigation (Meidryastuti, 2018) explains that Good Corporate Governance has no impress on Organizational Citizenship Behavior.

According to the results of the study's hypothesis testing, the original sample value was 0.263, the T-statistic was 2.594, and the P value was 0.001. These findings suggest that knowledge management has a significant impact on corporate citizenship behavior positively. The T-statistic value is more than the T-table

value of 1.96, the original sample value suggests a positive value, and the P value indicates less than 0.05. Knowledge management has a positive and significant effect on organizational citizenship behavior. That is, the relationship of knowledge management is directly proportional to organizational citizenship behavior. The level of organizational citizenship behavior increases with knowledge management experience. This indicates that employees understand good standard operating procedures and understand procedures for applying standard operating procedures, as well as being able to manage and identify organizational knowledge for long-term benefits so that organizational citizenship behavior emerges in employees. Where in this case it is stated that the organizational citizenship behavior variable has increased. So, it means that if the knowledge management is good, positive organizational citizenship conduct will result from it. The results support research conducted by (Suriyana et al., 2020) which states that knowledge management simultaneously and partially have a positive effect on the behavior of organizational members.

According to the study's hypothesis testing, a T-statistic value of 3.972, an original sample value of 0.418, and a P value of 0.000 were achieved. The results reveal that effective corporate governance has a positive and significant impact on job satisfaction. The T-statistic value is more than the T-table value of 1.96, the original sample value exhibits a positive value, and the P value is less than 0.05. According to the study's findings, there may be a relationship between how well good governance principles are implemented and how satisfied employees are with their jobs. If the application of good governance is more positive, it will affect employee job satisfaction. That is, this model is accepted or the relationship of good corporate governance is directly proportional to the job satisfaction. In other words, job satisfaction increases when effective company governance is encountered more frequently. This was supported by (Harma et al., 2020) said the influence between the application of the principles of good governance which considers job satisfaction to be achieved by employees. If the application of good governance is more positive, it will affect employee job satisfaction.

Based on the study's hypothesis testing, a T-statistic value of 5.004, an original sample value of 0.490, and a P value of 0.000 were achieved. These findings suggest that knowledge management has a positive and significant impact on job satisfaction. The T-statistic value is more than the T-table value of 1.96, the original sample value exhibits a positive value, and the P value exhibits less than 0.05. Companies need employees who have value in knowledge and support the desired goals within the company. With knowledge management that is structured and more easily and quickly accessed, companies can act quickly and effectively in achieving goals optimally, so that employees will feel satisfied when working in this company. That is, this model is accepted or the knowledge management relationship is directly proportional to job satisfaction. In other words, the higher knowledge management experienced, greater degree of job satisfaction. The results of this study was supported by (Restyorini, 2019; Kurniawan, 2018) which states that there is a positive relationship between knowledge management on job satisfaction.

According to the study's hypothesis testing, a T-statistic value of 3.929, an original sample value of 0.339, and a P value of 0.000 were achieved. These findings suggest that job satisfaction has a positive and significant impact on organizational citizenship behavior. The T-statistic value is more than the T-table value of 1.96, the original sample value suggests a positive value, and the P value indicates less than 0.05. Employees that feel satisfied with their jobs tend to have a positive attitude of organizational citizenship behavior, which is a sign of job satisfaction in the workplace, these employees will voluntarily help between colleagues, want to follow all policies in the company, and are always involved in company activities. That is, then this model is accepted or the relationship of job satisfaction is directly proportional to organizational citizenship behavior. In other words, the level of organizational citizenship behavior increases as work satisfaction increases. The results support research by (Kurniawan, 2020; Wahyuningsih et al., 2019) When there is a favorable and significant correlation between organizational citizenship conduct and job satisfaction.

According to the results of the study's hypothesis testing, the original sample value was 0.100, the T-statistic was 1.608, and the P value was 0.109. The results show that job satisfaction is unable to mediate good corporate governance on organizational citizenship behavior. The T-statistic value is greater than the T-table value of 1.96, the original sample value indicates a positive value, and the P value indicates a value less than 0.05. According to the study's findings, organizational citizenship behavior is not affected by effective corporate governance in a way that can be mitigated by work satisfaction. In other words, this model is unmediated because job satisfaction is not used as a mediator; instead, the independent variable (excellent corporate governance) directly affects the dependent variable (organizational citizenship behavior). This is demonstrated by contented employees who do not desire to assist their coworkers, demonstrating that the managerial implications of excellent corporate governance do not apply to employee organizational citizenship behavior. The findings of this investigation are consistent with previous research (Meidryastuti, 2018) demonstrates that the impact of good corporate governance on organizational citizenship cannot be mediated by job satisfaction behavior.

According to the results of the study's hypothesis testing, the original sample value was 0.217, the T-statistic was 2.057, and the P value was 0.002. These findings suggest that job satisfaction has the potential to operate as the mediator between knowledge management and organizational citizenship behavior. The T-statistic value is higher than the T-table value of 1.96, the original sample value suggests a positive value, and the P value indicates a value less than 0.05. The results of this study suggest that job satisfaction is able to mediate the effect of knowledge management on organizational citizenship behavior. The independent variable (knowledge management) cannot affect the dependent variable (organizational citizenship behavior) directly; instead, it must pass through the mediator variable (work satisfaction). As a result, this model is replete with mediation. It is clear that satisfied workers tend to work more quickly and efficiently to accomplish goals, which encourages employees to exhibit organizational citizenship behavior. The results of this study support research conducted by (Suriyana et al., 2020) who argued that through job satisfaction, knowledge management partially had a favorable and considerable impact on corporate citizenship behavior.

CONCLUSION

In conclusion, this study highlighted how good corporate governance, knowledge management, organizational citizenship behavior and job satisfaction. The results of this study were obtained from research on employees. From the results of calculations in this study, it can be concluded as follows:

Organizational citizenship behavior is unaffected by good corporate governance, proving that both good and bad corporate governance have no bearing on this issue. Knowledge management has a significant positive effect on organizational citizenship behavior, this means that the better the implementation of knowledge management in a company, the better the organizational citizenship behavior shown by its employees. Good corporate governance and Knowledge management has a significant positive effect on job satisfaction, this means that the better the implementation of good corporate governance in a company, the higher employee job satisfaction and knowledge management implemented by the company, the higher the job satisfaction of employees. A high level of employee happiness will foster an attitude of organizational citizenship behavior, as job satisfaction has a substantial beneficial impact on organizational citizenship behavior. While job satisfaction is able to moderate the influence of knowledge management on organizational citizenship behavior, it is unable to do so for the influence of good corporate governance.

A number of obstacles are faced by the company when the company seeks to implement corporate governance in order to realize the principles of good corporate governance properly. However, in reality the inhibiting factors for the application of the principles of good governance are employee participation, human resources, and manager discipline. This reduced several supporting factors for the application of good governance principles such as cooperation and communication which relatively did not work optimally.

Subsequent research, the authors provide an alternative if companies that practice GCG continue to improve all lines and need continuous monitoring, so that it is expected to grow in image improvement and increase in company value.

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