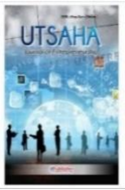

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Ethical Business Implementation of Corporate Governance: Good Corporate Reputation

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ABSTRACT

Ethical codes are guidelines of principles that are designed to assist professionals in conducting business with honesty and integrity. Ethical codes may include categories such as business ethics, professional codes of conduct, and employee codes of conduct. Ethical codes are important because it clearly defines behavioral rules and provides a basis for early caution. Therefore, this research is conducted to examine the implementation of business ethics in corporate governance can generate a good reputation. This research used descriptive qualitative approach combined with literature study. The literature study used is collecting data, such as references to journal articles, books, and online documentation related to the application of business ethics in corporate governance as supporting material in writing this research. The main finding of this research is the importance of business ethics in corporate governance, such as integrity, honesty, equity, responsibility and creating good working relationships, which have an impact on improving the company's operational activities in making profits.

Keywords: *Corporate Reputation, Ethical Business, Good Corporate Governance*

INTRODUCTION

A business can operate properly if a company can manage its operations well. Therefore, the company needs to ensure that each of its operational activities is implemented with a good business culture because business culture can be a determining factor in decision making. Business culture is a belief or value about the good, right and appropriate in business. These values and beliefs are generally accepted by all members or business actors. According to Bogoviz et al (2019), business culture is one of the main characteristics in business because of several reasons. First, it determines the uniqueness of a business system and its competitiveness. Second, businesses can become more flexible or stable by determining adaptability and preservation for the sustainability of the company. Third, it can determine the values of employees, by setting the basis for their motivation and stimulation for mutual benefit of efficiency growth and effectiveness of the company.

One of the consequences of recent globalization is the increasing distrust of companies. However, the company needs to build its reputation and trust. In order to answer this issue, companies need to implement good ethics into corporate governance because Good Corporate Governance (GCG) is related to control activities (Gebba, 2015). A business must demonstrate its humanity to develop trust in the company (Torelli, 2021). The corporate governance system can reduce agency risk and the managerial acts that can be detrimental to shareholders (Yeung & Lento, 2020). Ethical behavior is implemented by all business actors from leaders to employees.

Business activities must consider social issues related to business ethics which include on how decisions can affect the environment, employees, and customers. Ethical issues are identifiable problems, situations, or opportunities that require people to choose between activities that can be evaluated as right or wrong, ethical or unethical. In business, these choices involve profits for those who make them. Ginting (2022) stated that business ethics studies activities for achieving company goals, responsibilities and employee behavior, and can be concluded as a good or bad condition. Business people must understand the demands and expectations of customers for the ethics applied in the company. Customer demands for ethical behavior will encourage business people and employees to become good company members. If an ethic is not applied, it will affect for the company that will suffer losses. Kimeu (2014) stated that ethical behavior can be profitable because business depends on reputation and its performance.

Ethical issues in business have become an increasing concern for business people. There has been a lot of literature discussing ethical conflicts in business that have led to poor corporate reputation. This is due to poor corporate governance. For example, the Enron & WoldCom case for alleged violations of public trust in accountants (Dodd, 2023). The Volkswagen company that manipulated the software on its diesel engines (Valentini & Kruckeberg, 2018). Tyco company which was accused of tax evasion and caused waste of company assets (Okougbo et al., 2021). In addition, research conducted by Liedong (2017) indicated that corruption cases continue to occur because anti-corruption strategies are extrinsic and ignore the intrinsic factors why people engage in unethical behavior. Unethical behavior is caused when actions violate ethical standards or core values that have been implemented (Fathima, 2021). Based on this matter, it is important to apply business ethics in corporate governance. Based on previous background, this research is conducted to examine the proper implementation of business ethics in corporate governance that can lead to a good corporate reputation.

LITERATURE REVIEW

Ethical Business

Business ethics and values are important elements in a competitive business environment. Proper implementation of business ethics will enable all business activities to achieve material and non-material benefits, such as a good image, trust and sustainability. In general, the purpose of business activities is not only to get the maximum profit by doing whatever it takes. A company that operates its business activities with appropriate ethics does not mean that it cannot compete with competitors, it can be considered by its consumers as a company that is committed to good ethics (Kesuma et al., 2020).

Business ethics can be defined as the implementation of values in business activities. Marina & Wahjono, (2017) define business ethics as the principles and standards that determine behavior in business organizations. Antonio & Safitri, (2023) stated that business ethics is also a standard of behavior and moral values that direct actions and decisions in the work environment. In addition, Handoyo (2017) stated that business ethics is considered a systematic study of moral rules, principles, agreements and norms. The practice of business ethics in the company, employees and leaders must apply ethical standards as guidelines for all employees and management (Fathima, 2021; Habbash, 2019).

The ethical business must be strengthened to avoid personal greed that can become mind-blowing, even though the company has complied with ethical standards (ElGammal et al., 2018). Petersen (2013) states that there are several benefits of implementing ethical business in the company, such as (1) generating consumer trust. Companies that can maintain consumer trust will generate consumer loyalty to the company; (2) creating a good corporate image. This can provide a positive response from consumers which will make the company be recognized by the public and increase the company's business; (3) motivate employees. Employees who uphold ethics as a guideline in performing their duties will have high motivation; (4) increase profits. Companies that apply ethical business properly will generate multiple profits.

Many companies have implemented ethics as a business guideline. In Sri Lanka, training on ethical business has increased as a consequence of deeper collaboration between industry and academia especially in an ethical manufacturing practice context (Nguyen & Tran, 2018). Manufacturing companies in Malaysia apply ethics as a mission statement and management strategy towards a good business environment (Zaman, 2017).

Principles of Business Ethics

Business actors cannot be detached from the prevailing norms. Therefore, ethical business has principles as guidelines that can be applied by every business actor. The principles of ethical business are based on Keraf statement (Echdar & Maryadi, 2019):

1. Autonomy, this principle represents the attitude and ability to take appropriate decisions and behaviors based on good ethics and norms.
2. Honesty, the honesty principle should include in implementing the terms of any agreements and contracts, the provision of goods and services of comparable quality and price, and internal working relationships in the company.
3. Fairness, this principle requires every interested party to be treated equally in accordance with equitable rules and laws, and based on criteria that are rational and objective, and can be justifiable.
4. Mutual Benefit, this principle requires that every business activity must be conducted by considering the benefits of all interested parties.
5. Moral Integrity, this principle is basically a requirement internalized by business actors or companies to conduct business activities while maintaining the company's good image (Kesuma et al., 2020).

However, there are many large companies that have decided to take appropriate steps to implement the principles of business ethics, although the principles that they adopt can be different. First, establish a corporate culture. This corporate culture is first established on the basis of the founder's vision or business philosophy as one's appreciation of good business. Then, this vision is applied to the company, which means that this vision then becomes the attitude and organizational behavior of the company both outward and inward. Furthermore, the business ethos is developed, which is a habit that is imposed on all employees since they are recruited in the company or continuously evaluated in the context of refreshment in the company.

Good Corporate Governance

The implementation of Good Corporate Governance (GCG) has been the focus of researchers in law, accounting, economics and philosophy. The principles and regulations relating to corporate governance represent the perspective of a company's roles, responsibilities and obligations in its operations (Dasmaran & Sudibyo, 2019). However, implementing an effective GCG system is not a simple as it seems. Many challenges must be faced to maintain good governance in order to achieve the expected goals (ElGammal et al., 2018). Dasmaran & Sudibyo (2019) stated four main values in good corporate governance, such as transparency, accountability, responsibility, and honesty.

There are several definitions of corporate governance. According to Gebba (2015) GCG is a practice that demands transparency, accountability and performance from stakeholders in a company. Habtoor et al (2019) stated that the corporate governance system is a specific system that can create a cultural pattern that affects stakeholders towards managerial decision making. In addition, Farooq et al (2022) stated that corporate governance is a mechanism for synchronizing management objectives with stakeholders to improve company performance. Corporate governance aims to achieve a high level of transparency and accountability. The GCG system relates to suppliers of financing to companies, which guarantees a return on their investment. Governance is an option for companies to be able to conduct business properly. There have been improvements in governance in both the public and private sectors in China and Bhutan. However, Egypt introduced a governance system for state-owned companies. Corporate governance has been practiced in Thailand, India and Pakistan. Roscini (2014) indicated that corporate governance in Italy, especially in small and medium-sized enterprises, has a role in inhibiting economic growth. If a company is not implementing ethics in its governance as their guideline, then the business cannot be operated properly. Therefore, achieving ethical corporate governance requires all individuals to apply ethical values, both leaders and employees.

Ethical Leadership Features

Regarding business activities, leaders have the responsibility to supervise the management of their companies. Leaders have moral and ethical obligations to stakeholders that can improve the decision-making process (ElGammal et al., 2018). Therefore, leaders must also be able to behave ethically in developing a developed company. The CEO, through his officers and employees, must assess the various ethical demands of stakeholders, allowing the actions taken to generate appropriate and good decisions (Das, 2018). Ethical organizational progress can only be achieved if leaders make changes in corporate culture (Lashley, 2016). Ethical leadership enables the work environment to behave properly, which is expected to have a good impact on the company. This refers to a type of leadership style by demonstrating appropriate ethical behavior to subordinates (Frisch & Huppenbauer, 2014), such as communicating the importance of ethics to subordinates, by providing rewards to employees to encourage ethical role models or behavior for their employees (Raza et al., 2021). Leaders who behave in a caring and fair manner, subordinates tend to reciprocate this behavior in order to benefit the company. Therefore, in order to avoid unethical behavior that may cause risk of loss, both research and practice show the benefits of ethical leadership at the managerial level (Raza et al., 2021).

Ethical leadership includes attributes such as integrity, fair behavior, accountability, and trustworthiness, so that they can develop the company well. Mohammed et al (2018) stated that ethical managers encourage honesty as their leadership principle. A leader must develop strategies that can affect workers ethically and generate trust (Saini, 2017). These strategies consist of assessing one's feelings, serving the perceptions of others, assessing situational demands, and evaluating business competition in order to build cooperation between companies (Odongo & Wang, 2018).

Ethical issues can strategically direct leaders to avoid uncontrolled bias. According to Seidler et al (2021), ethical leaders must evaluate the strengths and weaknesses of a decision regarding the impact of ethical environment. Ethical leadership is associated with valuable results, these efforts encourage ethical leadership that must be able to generate results for the company (Raza et al., 2021). In order to realize a good reputation for the company, leaders must realize that ethical leadership can encourage employees to apply positive ethical values (Al Halbusi et al., 2022). Therefore, ethical leadership practices allow managers to create a work environment that provides signals indicating that ethical behavior is expected and valued.

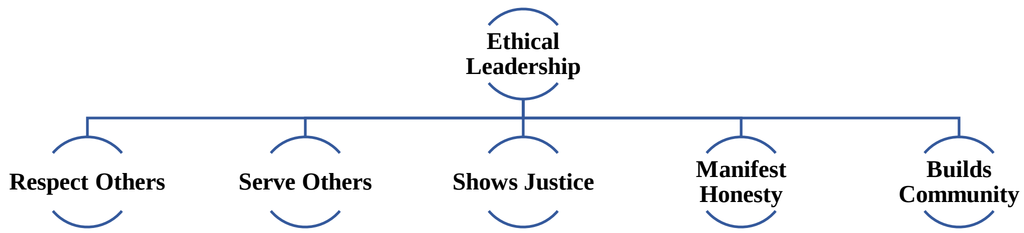

Figure 1. Principles of Ethical Leadership

RESEARCH METHODOLOGY

This research used descriptive qualitative approach with literature study. Qualitative description is the least "theoretical" of all qualitative research methods (i.e., qualitative descriptive research). When comparing qualitative methods, qualitative descriptive research is already the least constrained by existing theoretical or philosophical commitments. For example, phenomenology, grounded theory, and ethnography all depend on specific methodological frameworks developed as a result of particular academic heritage (Lambert & Lambert, 2012) cited in (Furidha, 2022). This statement is in accordance with Collins' statement that discussed about any theory used in qualitative research relates to the particular theories that inform the methodological approach (phenomenology, ethnography, narrative) or epistemological paradigm that guides the research (postpositivist, constructivist, critical). It is important to understand the theories that affect methodological and epistemological decisions for a research, but there may be a gap to further qualify the use of method theories and theoretical frameworks (Collins & Stockton, 2018). This research develops a theoretical study based on references from previous researchers' discussions. The literature method used is collecting data, such as references of journal articles, books, and online documentation related to the application of business ethics in corporate governance as secondary sources for this research.

RESULT AND DISCUSSION

IMPLEMENTATION ETHICAL BUSINESS IN GOOD CORPORATE GOVERNANCE

Business is closely related to social values (Nainawat & Meena, 2013). According to McKay et al (2015), ethics is related to corporate governance through two ways, such as (1) correlating corporate governance with ethical values and assumptions based on corporate governance codes; (2) companies are required to manage their own ethical performance. Each individual is required to apply strong ethics along with the implementation of an effective GCG system that can increase transparency and avoid fraud (ElGammal et al., 2018). Good corporate governance concerns the investors' control on managers to provide benefits and behave honestly in managing the company's resources (Nurjamilah et al., 2018). Abzari et al (2015) stated that the success of an ethical management, top management needs to be able to take action, and practice ethics in business.

This research discussed that the organizational council which consists of board of directors, managing director, CEO, managers, and employees will be responsible for the performance of company. Furthermore, we agree with the research conducted by Treviño statement in Karim et al (2019) that ethical leadership indicates a moral identity that can prevent the tendency of disengagement and decision-making away from ethical values. They must behave ethically to realize a reputable company so that it can generate profits for the company. The relationship examined in this article is based on ethics and corporate governance based on ethical values applied by each individual (leaders to employees) such as integrity, honesty, fairness, responsibility and creating good working relationships with other business people. Therefore, ethical leader behavior can predict effectiveness which indicates that employees must also apply business ethics to achieve company goals. The leader who applies the principles of business ethics can have an impact on the company to avoid the risks that will occur because the decisions or actions taken are correct. This is supported by Wardana & Ariyanto (2016) which states that transformational leadership style, integrity and objectivity have a good impact on the company.

This research also discusses the role of ethics in corporate governance. There is empirical evidence that discusses and supports the role of ethics in corporate governance. Abzari et al (2015) in their research found that business ethics in food service companies have a positive and significant impact on corporate governance. Mascarenhas (2019) indicate the role of ethics in corporate governance is a requirement to encourage governance practices. Handayani (2019) found that the principles of good corporate governance are applied as guidelines in corporate life. El-Kassar et al (2015) indicated that a high level of ethics leads to good corporate governance practices. The existence of ethical governance can motivate each individual to improve the company (Palupi et al., 2023).

CONCLUSION

Business ethics is closely related to corporate governance. Business ethics is the rules and principles held by every individual in the company. Business ethics have to be maintained by the company in order to earn profits. Companies that can compete in the business world must have ethical values and standards that can be applied in corporate governance. Based on the principles of corporate governance, such as transparency, accountability, honesty, equity and responsibility, this governance can have a good impact on the reputation of companies. Ethical business applies to all individuals including leaders. The characteristics of ethical leaders within the company are responsible for the reputation of good management. Business managers may not realize the issues that can occur in the business process, and many issues are not realized. Therefore, leaders need to apply ethical attitudes such as respecting and serving others, being honest, fair, and able to develop a better company. This enables the company’s business to operate well and avoid various problems that may occur. If a business is willing to develop trust, it needs to demonstrate its human side. This kind of leadership will generate employees who provide superior performance for the company. Therefore, companies must consider business ethics into the corporate governance system in building the company to generate a good reputation.

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