

RELIGION-BASED ORGANIZATIONAL GOOD GOVERNANCE

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ABSTRACT: The purpose of this research is to study the application of Church governance. The object of this research is the Indonesian Bethel Church (GBI) Rawa Kalong, Bekasi, Indonesia. The method used is a qualitative method with a case study approach. The research question is whether there is governance in the Indonesian Bethel Church (GBI) Rawa Kalong. The data collection method is by interview, observation, and documentation. A total of 5 (five) informants provided information through interviews in this study. The results of the study show that in the Rawa Kalong GBI Church there has not been a formal implementation of governance, but there has been church governance built based on religious teachings.

Key Words: Governance, Church.

I. INTRODUCTION

Good governance does not only apply to the corporate sector but also to public sector organizations such as churches. The church as a non-profit organization engaged in the service of spiritual life and faith through its teachings and laws requires good governance because it relies on the participation of the people as a driving force in the form of donations and donations. One aspect that is important to the church as a non-profit organization is governance. Good governance in the Church will produce good benefits for the congregation and vice versa if financial management is not good there will be conflicts or problems within the church body so that there is distrust of the congregation to Church leaders and administrators. The church organization is a non-profit organization because every activity and operating resource that is carried out comes from donations from members of the congregation or congregation and other donors who give voluntarily. The Christian Church is an ecclesiastical foundation, which was established based on the letter of establishment of the church and legally registered under Law No. 28 of 2004 Article 71 concerning foundations. Public sector organizations such as churches must make public accountability. According to Mardiasmo (2018), there are two kinds of public accountability, namely vertical accountability, which is accountability for managing funds to higher authorities and horizontal accountability, which is accountability to the wider community. The pattern of Church accountability is the same as that of foundations in general, vertical and horizontal. Vertical accountability is the responsibility of the treasurer to the synod assembly. Horizontal accountability is accountability to the church congregation. There are several types of church organizational structures with different needs and scopes, such as synods and congregations. In organizing and carrying out their duties, the organizational structure of the Church is divided into Pastor, Deputy Pastor, Secretary, and Treasurer. To carry out special tasks, two coordinators were formed, namely the diaconia coordinator (social services, facilities and infrastructure, and households) and the koinonia coordinator (congregational categorical services and music services). The existence of these two organs is adjusted to the needs of the congregation. The question in this study is whether there is governance in the Indonesian Bethel Church Rawa Kalong.

II. LITERATURE REVIEW

Non-Profit Organization

According to PSAK No. 45, non-profit organizations provide relevant information to meet the interests of donors, organization members, creditors, and other parties who provide resources for non-profit organizations. Each donor does not expect the benefits that will be obtained when this organization grows. However, in subsequent developments, non-profit organizations can receive other resources from the income or services provided to the public.

Non-profit organizations include churches, schools, hospitals, public clinics, political organizations, volunteer service organizations, trade unions, professional associations, research institutes, and museums. From the description above, it can be concluded that a non-profit organization is an organization founded by the public and its resources are obtained from public organizations so that its formation is in the public interest.

Good Governance

Good Governance is a commitment, rules of the game, and the practice of conducting business in a healthy and ethical manner. Good governance is needed because of the separation between owners and managers of the organization. This separation creates agency costs. Fama and Jensen (2019) stated that the organization is a collection of contracts, both written and unwritten. Jensen and Meckling (1976) limit the concept of agency costs as the relationship between separation and control that occurs in organizations.

There have been many studies showing that governance has an effect on organizational performance such as Tanasya and Handayani (2019); Connelly et. al. (2017); Muslih (2019); Muslih, Nababan, and Septaria (2021); Banjarnahor and Muslih (2020); Muslih (2016), Muslih and Halliawan (2021), Raithatha and Haldar (2021), Kevser and Dogan (2021), Naciti (2019), Hossain (2020), and Almusheifri and Matriano (2021).

Principles of Good Governance

According to the provisions of the Ministry of SOEs (2011) the principles of good governance consist of transparency, accountability, responsibility, independence, and fairness. According to Desoky and Mousa (2012) there are 2 (two) main principles of good governance, namely transparency and disclosure. This means that organizations must make relevant and timely disclosures about their financial performance, management and ownership. Almusheifri and Matriano (2021) conclude from the results of their research that Islamic bank governance is built on sharia principles and Islamic teachings, which include transparency and integrity in disclosure, which are linked to honesty.

Characteristics of Non-Profit Organizations

The characteristics of non-profit entities are different from business entities. The main fundamental difference lies in the way non-profit entities obtain the resources needed to carry out their various operating activities, including the entity's resources from donors who do not expect repayment, produce goods and services without the aim of making a profit, and the absence of ownership such as business organizations. . Not-for-profit organizations do not expect profits and no sources of funding are available so non-profit organizations need donors.

Managers of non-profit organizations have certain obligations and responsibilities. Claims and claims are addressed to organizations or individuals, administrators, guarantors, and volunteers. So compliance with laws and internal organizational procedures is very important. The top management must take care of non-profit organizations with the same full attention and intention as the management of commercial organizations, and have the obligation to foster, care for, be loyal and obedient to the organization.

Religious Organizations

Religious organizations are organizations that are classified as non-profit organizations that are specifically engaged in religious activities such as churches, mosques, evangelism agencies, Islamic mission institutions, and so on. Religious organizations have specific organizational forms, such as the Church, for example, has 3 (three) main organizational forms, namely congregational, congregational, or episcopal. The form of the organization has different functions, such as GBI Rawa Kalong has an autonomous function in its environment, where the highest authority lies with the Pastor. The decisions taken in the congregation must depend on the approval of the congregation or all members of the congregation and are decided by the pastor of the congregation.

The main purpose of religious organizations is to provide services and organize all activities that are given by the Church or which have become routine worship rituals in every required field. One of the efforts needed in creating good governance is to organize accounting. The Church organization provides accountability and discloses all activities and activities for which it is responsible.

In every organization, meetings and evaluation activities should be held at different times. GBI Rawa Kalong conducts routine management meetings and service evaluations on the 2nd week of each month by holding a session, namely a service evaluation meeting first then followed by a management meeting. At the end of the year,

each sector reports responsibility for the activities of each field and the next program must be approved by the pastor.

Church

In terms of systematic theology, the church can be distinguished in several ways. The church is the place where man meets God in Jesus Christ. The church is an institution or institution that brings salvation to humans. People become members of the church to hear of salvation and receive a share in it. From a subjective perspective, the church is a community of people who want to worship God. The church is not only a place to hear and believe but a place where people answer and give.

The system of government of the Church is generally divided into three major groups, namely congregational (congregational), episcopal (episcopal), and presbyterian (perbytarian). However, in practice there are several forms of variations in the combination of existing systems. So sometimes it is difficult to identify specifically what system should be applied by a church, because in some cases they are episcopal but in certain aspects they will use another system.

III. RESEARCH METHODS

Research design

The aspect studied in this study is governance at GBI Rawa Kalong. The focus of this research is on the existence of governance implementation at GBI Rawa Kalong in order to serve and satisfy the congregation.

Research methods

The research method used is a qualitative method with a case study approach. The case studied is the governance of GBI Rawa Kalong Indonesia. In this study, the object of research is the Indonesian Bethel Church Rawa Kalong which is located on Jl. Bumi Sani No.5 Setia Mekar, Kec. South Tambun, Bekasi, West Java, postal code 17510 Indonesia.

Data source

Sources of data in this study are primary data and secondary data. Primary data was obtained from interviews with 5 (five) informants and observations at the research site, while secondary data was obtained from data available on the web.

Data collection methods used in this study were in-depth interviews, observation, and documentation.

In this study, there were 3 (three) stages of data analysis, namely data reduction, data presentation and discussion, and drawing conclusions.

IV. RESULTS AND DISCUSSION

Research result

The Rawa Kalong GBI Church is part of the Indonesian Bethel Church (GBI). GBI Rawa Kalong Church has 150 congregations consisting of various ethnic groups. GBI Rawa Kalong Church was established in 2006. GBI Rawa Kalong holds worship activities and services every week. These activities consist of public worship, Sunday school worship, household worship services, WBI worship, youth worship services, visiting visits, and counseling services.

The question in this study is whether there is governance in the Indonesian Bethel Church Rawa Kalong. Governance includes a set of commitments and rules of the game at GBI Rawa Kalong, which are formally regulated and stipulated by the organization with reference to the regulations applicable to the organization in the field of governance.

Researchers obtained data in three ways, namely observation where researchers have been involved in the data collection process starting from transaction recording procedures to the preparation of Financial Statements; direct interviews with 5 (five) informants, namely Pastor, Treasurer, Secretary, Congregation, and the community within the Church; and documentation, that is, researchers collect secondary data in the form of matters relating to the Church.

There is no formal governance at GBI Rawa Kalong. There is no written commitment regarding the implementation of governance at GBI Rawa Kalong. There are also no formal governance guidelines such as governance guidelines and ethics guidelines. These findings have answered the initial research questions. The next research question is how is the governance at GBI Rawa Kalong?

Good governance is a necessity for every profit and non-profit organization including the Church. Good governance is needed by the Church to improve worship services to all Church stakeholders and to account for the people's funds collected through offerings.

The governance of the Rawa Kalong GBI Church has 5 (five) principles of Good Governance, namely transparency, accountability, responsibility, independence, and fairness. Worship activities and governance have been going well in accordance with the governance procedures of the Indonesian Bethel Church (GBI) and its financial reports. Accountability to see the condition of Church governance which is reported every month has been running smoothly which is reported through Church news to all Church administrators and congregations. However, the preparation of the Financial Statements has not complied with the provisions in PSAK 45 regarding non-profit organization.

GBI Rawa Kalong Church is located at Jalan Mekar Number 5 RT 003/021 Setia Mekar Village, Tambun Salatan District. In terms of communication and transportation, the GBI Rawa Kalong Church building is very easy to reach, such as public transportation that can be used for worship, and there are even congregations who worship on foot.

The Rawa Kalong GBI Church is one of the groups or synods of Protestant Christian Churches in Indonesia under the auspices of the Indonesian Churches Association (PGI). In addition to PGI, the Indonesian Bethel Church (GBI) is also a member of the Fellowships of Indonesian Gospel Churches and Institutions (PGLII), and the Fellowships of Indonesian Pentecostal Churches (PGPI). On October 6, 1970, in Sukabumi, West Java, Pdt. H.L. Senduk (Ho Liong Seng) and his colleagues formed a new church organization called the Indonesian Bethel Church (GBI) previously Pdt. H.L. Senduk once joined the GPDI organization but separated and founded (GBI). This church was officially recognized by the government through the Decree of the Minister of Religion of the Republic of Indonesia Number 41 dated December 9, 1972.

GBI Rawa Kalong's vision is to be like Christ Jesus based on John. The mission of GBI Rawa Kalong is that the Church must preach the gospel of the Kingdom of God, the people who are saved must become true disciples of Jesus, Disciples must be equipped and trained to become servants of God.

The basis for the governance of GBI Rawa Kalong is the governance of the Indonesian Bethel Church, which is outlined in the Guidelines for the Daily Worker of the Indonesian Bethel Church in 2008. The organizational structure of GBI Rawa Kalong consists of the Pastor, Shepherd Mother, Secretary, Treasurer, Worship Coordinator, Facilities and Infrastructure, Security Section, Public Relations Section, Development Sector, Prayer Division, Diakonia Division, WBI Division, ABI Division, and Youth Division. Several organizational units in the Rawa Kalong Church of GBI and their main tasks and functions are described below.

The field of church ministry is the spearhead in the life of the congregation. Good service will make the congregation grow, both in quality and quantity. Worship activities so far have achieved very good growth, both in quality and quantity. Worship activities are routinely carried out every week and on major Church holidays in order to improve the quality of understanding about God. Figure 1 shows the service activities of the Rawa Kalong GBI Church.

Figure 1. Public Worship Activities Every Sunday



The diaconal division carries out diaconal activities for visits to sick church members who are being treated at the hospital or at home, visits for the elderly, providing basic necessities to the affected and underprivileged, as well as serving funeral ceremonies. Diakonia itself means service or being served.

In family life, the wife has a very important role for husband and children so that family life becomes harmonious. Therefore, the Rawa Kalong GBI Church conducts the Indonesian Bethel Women's Fellowship (WBI) for those who are married with the aim of becoming a capable and wise wife. Only a strong woman has real abilities.

Youth is the most potential period in the stage of human life. The Church must make youth and youth the main pillars of the Church. Generations of youth and youth are the successors of the Church and the nation that will later be in control. The Youth Division deals with youth and youth who are involved in Church worship services

such as musicians, and worship leaders. In addition, youth can also be involved as teachers or Sunday school teachers. Youth who are nurtured well will produce youth with mature faith.

Sunday school is one of the most important ministries for the Church. Sunday school service is the responsibility of the Church which is operationally carried out by Sunday school teachers who are divided into a teacher and caregiver for Sunday school children during worship.

The Facilities and Infrastructure Sector functions to provide, care for, and maintain facilities and infrastructure as well as maintain the security of the Church so that it can be used properly and sustainably so as to improve the quality of mutual fellowship. The scope of this field is to manage Church property, regulate the use of needed facilities, seek to procure facilities to support Church activities by taking into account the quality, comfort, function, service life and priority scale as well as establishing good relations with the police, kelurahan, and mass organizations so that the church is awake and secure.

The Church Secretary has a role to contribute information and data needed for Church leaders, administrators, and congregations. All staff work is delegated to a secretary who has the desire and ability. This is what makes the position of secretary so important to the Church. The function of the Church secretary is concerned with administering, recording, and keeping important matters relating to the Church. The secretary of the GBI Rawa Kalong Church is also a companion or representative of the pastor because the GBI Rawa Kalong Church does not yet have a representative pastor.

The Church's Treasury is entrusted by the Church to calculate, collect, and store the congregation's money obtained from activities carried out as well as other financial sources obtained by the Church. The church choir examines the Church treasury.

Research Findings

Based on the results of data analysis conducted by researchers at the Rawa Kalong GBI Church, researchers found several problems that could hinder the Church from implementing governance and compiling Financial Statements based on PSAK 45, namely as follows:

- a. The Rawa Kalong GBI Church does not have its own manual on Church governance because all churches under the name of GBI must use the Indonesian Bethel Church (GBI) manuals.
- b. The preparation of financial reports is carried out by the church treasurer, who does not have an accounting background, so he only prepares financial statements based on incoming and outgoing cash. At the time of the interview, it turned out that the compilers of the Financial Statements did not know PSAK 45 on non-profit financial reporting at all. Financial statement preparers only carry out their duties with a willingness to serve God.
 - a.
- c. The archives of the Rawa Kalong GBI Church are partially lost because the Church does not yet have a computer, laptop, or backup files on a flash disk. As a result, the Church always experiences difficulties if there are administrators and congregations of GBI Rawa Kalong who need Church archives.

Discussion

Based on the results of interviews with informants, there is no formal governance at the Rawa Kalong GBI Church. There is no defined governance structure and process in GBI Rawa Kalong Church.

However, there are partial practices of adequate governance at the GBI Rawa Kalong Church. The existing governance at the Rawa Kalong GBI Church is as follows. Informant 1 said that the Rawa Kalong GBI Church only uses the existing governance at the Indonesian Bethel Church. All GBI churches abroad, including Indonesia, only use the governance manual issued by the Indonesian Bethel Church, and must not deviate.

From the statement above, it can be concluded that every church under the Indonesian Bethel Church (GBI) must follow the rules that exist in the Indonesian Bethel Church and must not deviate. All regulations regarding Church governance have been regulated in the manual issued by the Bethel Church of Indonesia.

Vertical Stewardship

Church stewardship is finance that comes from congregational offerings. According to the informant, vertical stewardship is the responsibility carried out by each commission based on the fear of God. The manifestation of stewardship is the amount of money that is entered and managed honestly which is recorded in the Financial Statements. Every amount of money that comes in is recorded in the financial statements of GBI Rawa Kalong, which is considered a human responsibility to God.

The concept of fear of God is based on the Bible which states that in all things, not only in front of them to please them, but sincerely out of fear of God.

Horizontal Stewardship

The informant said that horizontal stewardship is the responsibility carried out by each commission to the Church council through meetings held once a month and annual meetings held and reported through newsletters to

the congregation. From the interview above, it can be concluded that the horizontal accountability carried out by each commission to the Church assembly through monthly and annual meetings will be published through the church newsletter every Sunday by the Church, meaning that horizontal stewardship is a human responsibility between humans.

Based on the results of interviews with informants, in carrying out Church service duties, each division/commission makes a program plan that will be carried out every year. The program plan is submitted to the Pastor of the Church at the end of the year. Program plans are made based on the job descriptions that have been set. The financial reports are prepared every month and presented in the news or bulletins. Annual Financial Reports are prepared annually for one year work meeting activities. Each field submits a program and must be approved by the Church for the program and its funding because money is very sensitive.

Based on the description above, it can be concluded that the submission of the program plan must be accompanied by a budget proposal. Programs and budgets that have been approved by the Pastor will be held accountable. The commission's accountability report will be submitted at every management meeting and year-end meeting. The report contains what programs have been implemented and what budgets have been received and used to find out the progress of programs in each field. The field/commission work report contains the name of the activity, time, place, target, budget, and evaluation.

Good Church Governance

Governance has developed rapidly in the corporate sector, with the principles of good governance, namely transparency, accountability, responsibility, independence, and fairness. The application of these principles is also found in the Rawa Kalong GBI Church with the following explanation.

Transparency

Transparency is openness in carrying out activities or openness in expressing information. The information submitted must be material and relevant in order to assist superiors in making decisions. In addition, transparency must also be presented in a precise and accurate manner. Every board of the GBI Rawa Kalong Church has implemented transparency so that every devotee or congregation who worships at the GBI Rawa Kalong Church believes in the financial reporting presented in the newsletter every month..

Transparency is not only needed by the congregation in order to be able to see every cash disbursement and income, but also for the Church to be accountable for every offering of the congregation. According to information from the informant, the offerings came from the congregation in the form of tithing offerings, thanksgiving, and the usual offerings that are usually made every Sunday worship. The offerings are used for the common good. When implementing transparency, apart from fearing God, the congregation's money management will also be reported once a month in the church newsletter. So the management of money must be transparent to the congregation. However, in the year-end reporting, the recording is only presented in outline.

Based on the informants' answers, it can be concluded that the financial reporting carried out by the commission is transparent because it has been published once a month through the Congregational Newsletter in detail so that at the year-end meeting the financial reporting is only conveyed in outline. Based on information from informants, the commission is not required to make a detailed accountability report because the format for the financial accountability report requested by the Church has already been determined.

Accountability

The Rawa Kalong GBI Church has a clear organizational structure with defined main tasks and functions, which allows each unit within the Church organization to carry out its main duties and functions properly and to account for them in stages. The clarity of the main tasks and functions is the main basis for being able to carry out responsibilities properly. The Church as a whole is accountable to her congregation. According to information from informants, the Church believes in the financial sector and it is this sector that manages the congregation's finances. The responsibilities of the Rawa Kalong GBI Church have been recorded in detail and in detail and in a simple manner, which makes it easier for the congregation to understand it through the congregational news which is given once a month, and if there is a problem, it must be resolved internally and the best solution is sought together in order to build mutual trust. . According to the Pastor of the GBI Rawa Kalong Church, financial reporting at the GBI Rawa Kalong Church must be reported in a simple way so that the congregation can understand it to build trust. Trust is evidenced by the existence of a tangible manifestation of the use of the received budget. Based on this statement, trust is a very important thing in the practice of accountability for the financial reporting of the Rawa Kalong Church of GBI. Financial reporting standards are the result of the decisions of the Pastor of the Church. The informant said that he was not aware of PSAK No. 45 Regarding Non-Profit Financial Reporting because he does not have an accountant degree. The GBI Rawa Kalong Church's financial reports are not in accordance with the PSAK 45 report because the Rawa Kalong GBI Church does not yet have a board that actually comes from

accounting which specifically takes care of the Church's treasury and financial reports. The impact is that there is no fixed asset report and no Church receivables report. However, the Church's Financial Statements which are prepared in a simple manner and according to the existing format are considered sufficient for the accountability of the Church.

Responsibility

The church has a great responsibility in accounting for their program of activities and activities at the end of the year. Commission accountability reports are prepared according to a format established by the Church. According to the informant, the Church's accounting activity is to record money that comes in and goes out every Sunday. The Church's income is in the form of offerings and expenses such as buying mic batteries, buying electricity tokens, and repairing musical instruments.

The contents of the report include the name of the activity, purpose, form of activity, time and place, objectives, budget, and evaluation. From the results of these interviews, it can be concluded that the commission's work report for each field is a report on program activities that have been carried out in one year. The work report of the commission will be reported at the annual working meeting. The rest of the budget used by each commission will be put back into cash which can be used for further activities.

Independence

Independence means not being tied to any party or entity, and being able to take any action in accordance with procedures or in making decisions that are not influenced by any party. The church is obliged to exercise independence so that Good Church Governance can run well, because in financial reporting, if there is no influence, the results will also be different from those that are not influenced. According to the Informant, the Church must be able to act appropriately to make it better so that the church becomes accountable, independent, and controlled.

Fairness

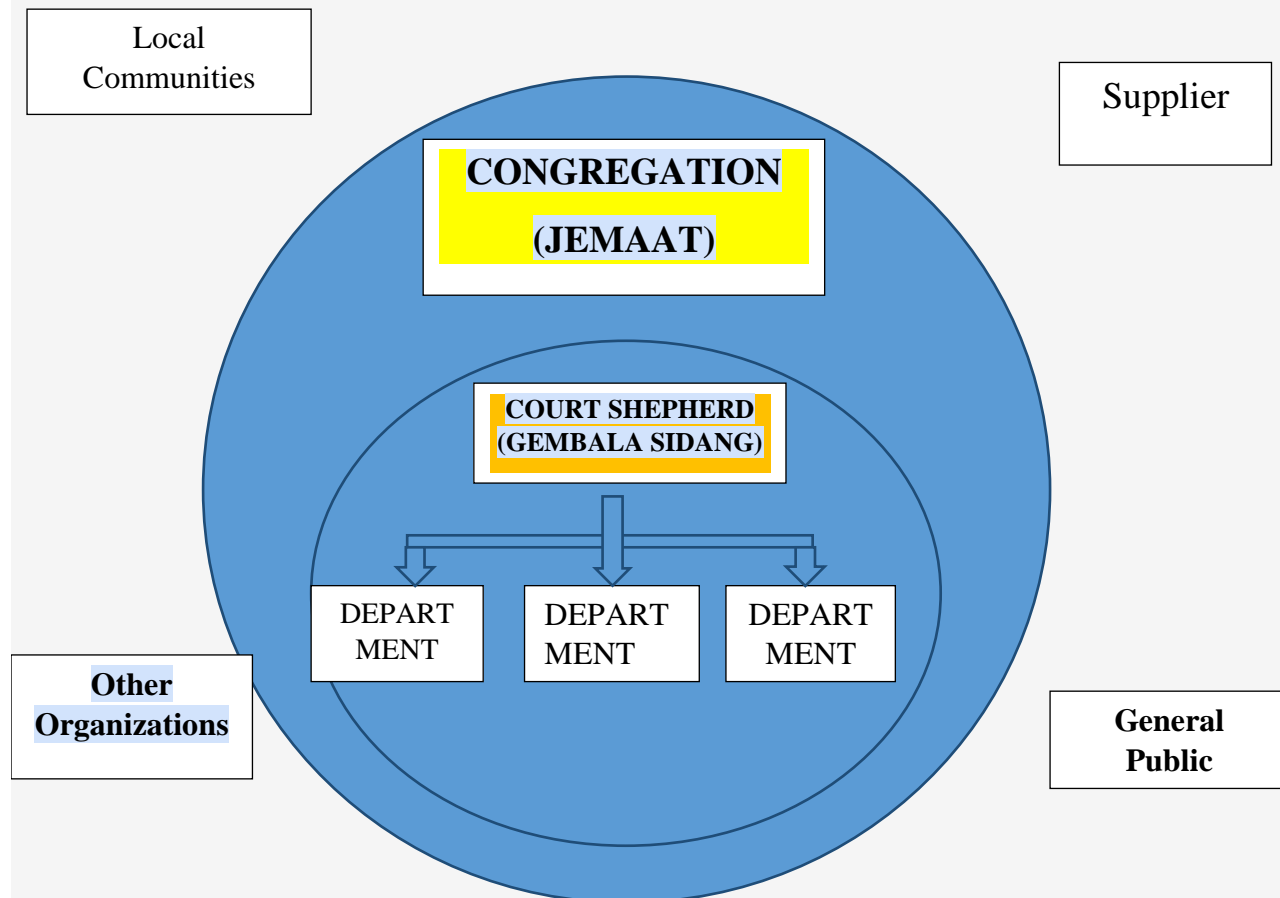
GBI Rawa Kalong Church has applied the principle of justice in carrying out its activities as a public sector organization in the field of worship. All stakeholders, especially the congregation, receive the same service according to their needs and functions in Church activities. According to information from the informant, it is not only the congregation who receive services from the Church but also the surrounding environment.

Based on the results of interviews with 5 (five) informants above, it can be concluded that the Church has implemented good Church governance, so that all Church members and the environment around the Church can feel a kinship in God in the Rawa Kalong GBI Church. All administrators and servants carry out their respective activities that have been entrusted by the Pastor without complaining and asking for compensation for each work done. It is very important to learn and understand the knowledge of God in order to grow into a spiritually mature person. Religious teachings have built and shaped the governance structure of the Rawa Kalong GBI Church. Regarding the influence of religion on governance formation, Anwar et. al (2021) also conducted research on Islamic religious education in Pakistan on educated youth mental health and its impact on governance. This study uses primary data from respondents. The results of the study show that Islamic religious learning has a positive effect on good governance in Pakistani society.

Church Image

The purpose of church governance is to increase church performance in the form of stakeholder satisfaction and increase church image. From the discussion above, it is evident that at the Rawa Kalong GBI Church, there is already a church governance structure and process built on religious principles. The governance structure that exists at the Rawa Kalong GBI Church is presented in Figure 2.

GOVERNANCE STRUCTURE AT GBI RAWA KALONG CHURCH



The Rawa Kalong GBI Church has succeeded in making the Management and Congregation grow spiritually because it has the character of Christ within itself. Loving is a self-image of God without distinguishing one from another. GBI Rawa Kalong Church always pays attention to the life of the congregation and the environment around the Church.

V. CONCLUSIONS AND SUGGESTIONS

The purpose of this study was to study the implementation of good governance at the Rawa Kalong GBI Church. The method used is a qualitative method with a case study approach. The object of this research is the Rawa Kalong GBI Church. The research question is whether the Rawa Kalong GBI Church has implemented good governance? Data were obtained from 5 (five) informants.

The results showed that in the Rawa Kalong GBI Church there was no formal implementation of governance. GBI Rawa Kalong Church does not have a complete governance structure and process.

The next question is what kind of governance exists in the Rawa Kalong GBI Church. The results showed that the Rawa Kalong GBI Church had its own unique governance for the Church. The highest structure in the governance of the Rawa Kalong GBI Church is the Congregation.

Another governance issue that needs to be considered is the GBI Rawa Kalong Church archiving system which is inadequate, so there are still problems with the filing and retrieval system.

Based on the conclusions of the research above, it is recommended to the Rawa Kalong GBI Church that:

1. Ask the congregation to attend the annual meeting of the Rawa Kalong GBI Church. The congregation is the highest organ in the Rawa Kalong GBI Church so it should give approval to the planning for the future period and give approval to the accountability for the past period.

2. Complete the accountability with the necessary attachments such as the Church Asset List, Donors List, Management List, and other attachments that can add value to the information value of the Rawa Kalong GBI Church Report.
3. Improve the filing system so that it will add value to information and improve the quality of governance and operations of the Rawa Kalong Church of GBI.
4. Looking for donors from external parties.

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