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Implementation of Office Administration Management Governance in Financial Sector Institutions Based on Iso 26000

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Abstract

Background – The problem faced by home business owners and SMEs is a lack of capital and insight to manage their business so they can improve and expand their marketing.

Objective – To analyze the Implementation of Management Governance in Financial Sector Institutions Based on ISO 26000 in Gresik Regency.

Design/methodology/approach – This research takes a qualitative approach to analyze the role of community involvement in developing the area to become a tourist village as well as the issues and strategies implemented. The subject of this research is a potential village for tourism in Ganding District, Gresik Regency.

Findings - Based on the findings, it shows that the tourist village in Ganding sub-district has implemented several ISO 26000 programs which can support the achievement of SDGs No. 8 concerning Decent Work and Economic Growth which has many activities such as creating

Tourism Villages which have a lot of impact on the community and thanks to community involvement.

Research implications – To improve innovation performance, village governments must be more proactive in responding to various issues related to changes in the regional environment both internally and externally. These changes must be responded to wisely through research and development activities so that village tourism can maintain its existence in the future.

Limitations of Research - The research only discusses the implementation of SDGs No. 8 concerning Decent Work and Economic Growth in East Rombiya Village, West Gadu Village, East Gadu Village, Ganding District, Gresik Regency and wants to know what challenges the village government faces in implementing SDGs so that researchers can provide useful strategies for the Village Government to overcome these challenges. And to what extent has the tourism village management implemented SDGs for sustainable economic growth?

Keywords: Tourism Village, ISO26000, SDGs, Community Involvement

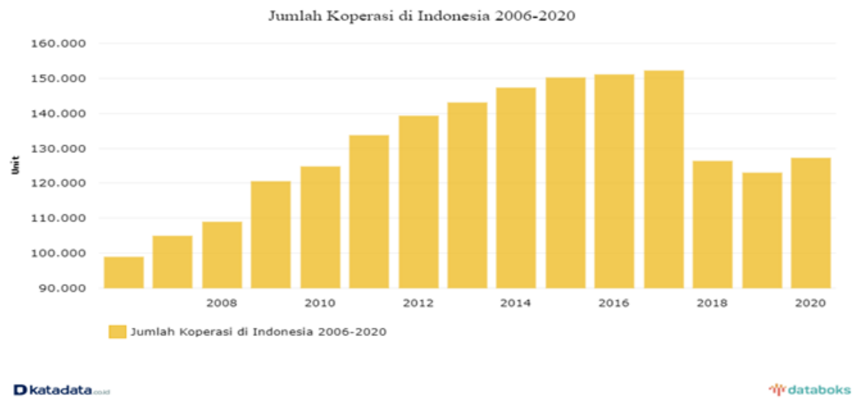
Introduction

Families are an important aspect in producing people with skills to support successful economic development (Cabrera-Suarez, 2011). One of the family's responsibilities in economic improvement is to create a business group to generate additional income for the family (Morck and Young, 2013). The problem faced by home-based businesses and SMEs is the lack of capital and insight to manage their business so that they can improve and expand their marketing. (Luo and Shen, 2019) said that improving the quality of human resources in SMEs is very important. One of the most effective and efficient forums is the establishment of financial institutions. Financial Authority is a means by which funds from citizens (institutions) can be combined and distributed, and these funds can help small businesses to start or expand large businesses (Birchall&Ketilson, 2019).

One of the advantages of financial institutions is the security of their members. In other words, as financial institutions grow, the profits of financial institutions that are shared with their members also increase (Thomas, 2014) (Mojo, Fischer and Degefa, 2017) Villagers should be encouraged to encourage the establishment of financial institutions and participation in the expertise of Financial Institutions. Because if handled properly, it will have a positive effect on the whole body. For (Batilana, 2018), the existence of financial institutions as the first in the commercial line is a particular event where no single legal entity or similar body, the other can correspond to it. Its presence will balance the other pillars of the economy (state-owned enterprises and the private sector).

Financial institutions are very much in line with the habits and lifestyle of the Indonesian people because they have the principles of sharing, working together for common needs (Membawa Royong) and several other moral roots (Suryanti, Wahjoedi, Utomo and Haryono, 2021). Because (Wahyuningtyas, Disastra and Rismayani, 2022) if in Indonesia there are financial institutions with the largest number in the world, namely 127,124 shares, the contribution from financial institutions can reach 68% of gross domestic product (GDP) if managed properly, like in Denmark. The reason is that many financial institutions in Indonesia do not operate because they are not strictly regulated and depend on the government budget (Hamada, 2010). As for (Bretos, Errasti and Marcuello, 2020) this case shows that the increase in the capacity of financial institutions has not been accompanied by developments in quality and many financial institutions are quiet. One of the obstacles is that the agency is not involved in the life of the Financial Institution.

Meanwhile, agency involvement is essential for the development and progress of financial institutions (Özgül, Koçar and Eryaşar, 2020). BidadariTentySeptiArtiany, Notary of Financial Institutions for Micro, Small and Medium Enterprises (MSMEs), published information about 2016, the gross domestic product (GDP) of financial institutions is currently around 4.4%. In the world. However, this number does not match the amount of income. as well as participation with the highest income of the Savings and Finance Authority," said (Lisa, 2016). The following is data on financial institutions in Indonesia:



Source: Ministry of Financial Institutions and SMEs RI

Based on the number of financial institutions in Indonesia, it reached 127,124 units in 2020. This figure increased by 3.31% compared to the previous year. East Java has the highest number of financial institutions, reaching 22,464 units or about 17.6% of all financial institutions. There are also 14,706 units in West Java and 12,190 units in Central Java. The number of financial institutions in Indonesia reached the highest number in the last 15 years. The number reached 152,174 in 2017. But in 2018 the figure dropped significantly to 126,343 he. In the following year it dropped to 123,048 units. The Ministry of Cooperatives and Small and Medium Enterprises (KemenkopUKM) has set a target for the financial institutions sector to contribute 5.5% of the country's Gross Domestic Product (GDP) by 2024. Currently, financial institutions only contribute 5% to its GDP.

According to research (Brandsen and Helderman, 2013), the Financial Authority plays a fairly effective role in keeping the general public safe and is proud to be a Financial Authority institution. Similar to research (Yildiz et al., 2015), the results of this study indicate the presence of financial institutions in residential areas and hamlets where financial authorities are established or located seeking protection in the form of firms. Provide support to community organizations, with the existence of good financial institutions for the community and are

expected to have standards that refer to clear SOPs and regulations, which will be regulated by management, such as ISO 26000 (Kholis, Syah and Lubis, 2021) .
According to (Child, Faulkner and Tallman, 2015) After getting a comprehensive overview of the design, efficiency, application and regulatory requirements for running a good financial institution, it has reached the implementation stage for financial institutions. (Paliwal and Nistala, 2021) Implementation at the Finance Authority then becomes Good Governance at the Finance Authority or Good Governance of Finance Authority or GGC. As an innovation, the implementation of good governance for financial institutions requires a willingness to change, whether in terms of human psychology, organization or implementation can be important in relation to the current situation. In theory, of course, the changes required have obvious and unseen consequences and risks.
Building good governance for Financial Institutions requires commitment, methodologies and deadlines, and is not an immediate, nor is it a form of "sometimes responding" to the impact, action of a particular incident. But the changes to the rules of good governance of financial institutions have paid off with benefits and outcomes (Tripathy, Paliwal and Nistala, 2021). Financial institutions are managed in a new way, changing the capacity and efficiency to be achieved in the short and long term.
The application of the rules of good governance of financial institutions is carried out by reorganizing the elements of financial institutions, in accordance with the rules and standards of good governance of financial institutions Dasuki and Abadi, 2019). according to (Khan, 2010) the application of ISO 26000: the implementation of social responsibility is based on 7 core subjects: Governance, human rights, employment applications, real estate, balanced commercial applications, customer service and social responsibility. Community involvement and development (Hiller, 2013). The adoption of the seven central themes that are beneficial or positive for managers' needs should be organized and standardized accordingly. This observation explains all these basic rumors and adapts them to the desires and circumstances of financial institutions. More specifically, this study proposes to test whether there is a gap analysis between the governance performance of financial institutions and that described in the ISO 26000 standard.
According to (Kalogiannidis, 2020) Financial Institutions Business for Business Sustainability and provides financial institutions training and develops training courses for administrators and supervisors of subordinate leadership financial institutions. The aim is that participants feel they have insight into key issues and therefore find it helpful to master a collaborative case management system (Goel, 2018). This can be seen from the external outcomes, the ability of participants to restructure governance and management rules ultimately for financial institutions to succeed (Perera, 2018). engaging financial institutions that maintain trust in relation to governance regulations, human rights, labor applications, field, balance operations applications, client issues, engagement and development. This research only addresses these points of financial institutions.
The challenge of this research is to be able to practice and apply management rules based on ISO 26000 standards related to organizational management rules, in conflicted financial institutions Inumenep district for long-term goals. (Shirado, Fowler and Christakis, 2013). (Bauwens,

Gotchev and Holstenkamp, 2016) Need to identify many cases where financial institutions limit the progress of financial institutions and find alternatives.
Thus, in the future the Financial Authority can create a joint model that has its own characteristics and problems. (Nasila and Akib, 2014) Comparing the characteristics that are the local strengths of financial institutions should receive careful and careful attention. Also. In addition, several cases currently exist in the Financial Authority: 1. 2. Harmonization of managers required. 3. Institutional monitoring system in the millennium era. In an effort to shape financial institutions, regulators must prioritize the construction and development of financial institutions that sustain the shape of the national economy (Bretos and Marcuello, 2017). (Casilla-Polo and Sánchez-Hernández, 2020) Because financial institutions are contributors to the national economy, they must implement orientation and development programs according to the challenges faced, such as the development of the Sustainable Development Goals (SDGs) and the 15-year Outline to 2030 (UN DG 2015) on the pillars of social development and economic development.

Literature Review

Concept of Social Responsibility (SR) based on ISO 26000

In 2010, the International Organization for Standardization published "ISO 26000" on social responsibility. This standard provides guidance on how socially responsible behavior can be integrated (ISO, 2010, p. vi) and helps organizations maximize their contribution to sustainable development (ISO, 2010, p. ix). The standard outlines the content and approach to social responsibility and emphasizes that social responsibility should be an integral part of the core organizational strategy (ISO, 2010, p. 7). However, it is also explicitly stated that ISO 26000 refers to management system standards that develop social responsibility management systems (such as ISO 14001 Environmental Management System). ISO 26000 is a guideline for social responsibility activities for all types of organizations, whether commercial or not (Radyati, 2014). ISO 26000 covers seven dimensions of social responsibility: corporate governance, human rights, labor practices, environment, fair business practices, consumers, and community involvement and development (Radyati, 2014).
This international social responsibility standard recognizes that social responsibility is an integral part of corporate strategy, that responsibility and accountability are defined at all levels of the organization, implemented in decision-making, and taken into account in the implementation of activities. Realizing moreover, integrating social responsibility into small businesses can be done through practical, simple, inexpensive actions and does not need to be complicated and expensive. Social responsibility is closely linked to sustainable development as it involves mutually supporting and shared economic, social and environmental objectives aimed at all of society. The principles, practices and core of this International Standard on Social Responsibility therefore form the basis for the implementation of corporate social responsibility and a genuine contribution to sustainable development.

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Barriers to Good Governance Practices

1. Transparency

The application of the principle of transparency applied by the SBW Cooperative Society is open to annual accounts audited by an Auditing Company (KAP) based on Article 30 of the Act. The implementation of management duties and paragraph e.KAP Inventory books with audits conducted issued by the Cooperative can provide added value to stakeholders, including creditors, investors and cooperative members, and this cooperative principle is implemented in accordance with Article 40 of the Act. 25 Year 1995, where the cooperative can request audit services from the examiner.

Transparency is required to the extent that management can explain the activities of the organization. The basic principle of transparency is the quality presented in financial management and the distribution of its SHU to members based on the information needed by the management and members. According to Chapter 10 on Cooperative Accounting, Article 36, Section 2 states that cooperatives must make records in accordance with the accounting principles applicable in Indonesia, specifically accounting standards for cooperatives, and Indonesian accounting standards in general. says that the books must be kept. In addition, the 3(3) Annual Supervisory Report may be audited by an auditor at the request of the General Assembly. Alternatively, if the cooperative appoints a permanent supervisor, the management's annual report must be audited by an auditor before it is submitted to the General Assembly. To that end, specialized accounting information systems have been documented to ensure that the transparency of policy decisions is consistent with existing procedures and guidelines (Arifin. 2005).

On the other hand, according to Ludigdo and Puspitasari (2013), providing transparency with information and policies that are easily accessible and reachable within the company (cooperative). According to Tadikapurry (2011: 63), the actual forms of transparency in supporting GCG include meetings, information coordination, procedures, registration and acceptance of community involvement.

According to Supriyanto (2011), these values are: The value of honesty and honesty is necessary when adding opinions. The more honesty and certainty you have, the more accurate your decision will be and the less risk you will take. Before a deliberative decision is made, it can be verified if it is approved by 50%+1 of the members present in parliament and signed by all political parties present.

The value of discipline must be obeyed in the implementation of the rules imposed by the financial institution and as a result of deliberation in the group. When a member breaks the rules, other members automatically monitor the application of sanctions. For example, if a member of the group does not attend a meeting, payment obligations due to members' inability to fulfill their obligations to each other will not be fulfilled.

2. Independence

The principle of independence can be said to be independent in its implementation, based on the vision of "realizing a women's cooperative dedicated to women". It helps improve the economic efficiency and welfare of our members and various other stakeholders.

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A self-reliant cooperative is recognized by its ability to raise capital from its members, a cooperative developed by, for and for its members. Members are required to fund investment needs such as new business development, managing the organization and using the services of financial institutions (Sugiyanto, 2013). Institutional independence requires high innovation to develop businesses and generate high profits. Creativity is not only needed, but requires innovative breakthroughs in collaboration with private institutions to become a community interest. In cooperative development, managers must understand the rationale and mechanism of cooperatives, receive education about cooperatives, cooperate with cooperatives, increase profits, and successfully develop cooperatives. You must be able to manage it.

Regarding the principles of cooperatives, according to Law No. 25 of 1992 article 5(b), governance is democratic. The joint management absorbs various proposals, expressions and concerns of members through joint development without other parties, jointly raises funds from members, and promotes the interests and welfare of members. In accordance with the PERMEN (GCG) BUMN on Good Corporate Governance Practices in 2011, Article 3 (4) is to provide certainty for professional companies that do not exploit profits and are not pressured by parties that do not comply with the law and principles. say that they can do good governance. good governance. The principle of independence allows cooperatives to be managed efficiently, strengthens their functions and promotes effective and independent cooperative management.

3. Accountability

The principle of accountability is an organizational ethic applied to each period and annual management at the Annual General Meeting of Shareholders as cited in the GCG Principles under the KNKG where the company (cooperative) can be held accountable. Accountability principle for structure. Their performance is transparent, fair, well managed and structured in accordance with the interests of shareholders (stakeholders) and other interests (investors).

Administrative duties are well performed and managed. If the bylaws refer to the regulations on cooperatives and the accountability submitted at the Annual General Meeting of Shareholders (AGM), then it is confirmed that the Cooperative Supreme Council will be held at the time of its AGM. As per the Ministerial Regulation on Good Corporate Governance (GCG) Practices, Article 3 effectively regulates the performance and accountability of the organization. Based on the Regulation, it is recognized that members as owners and supervisors of cooperatives want transparent accountability that can be communicated well without being obscured.

The principle of Accountability is one in which the relationship between existing sections and units can be controlled, empowering management through direct supervision by the cooperative's supervisors and members. Control and control by the RAT can reduce deviations that occur. The principle of accountability is to develop a corporate philosophy in the mission, the integrity that the cooperative has is fair and democratic and operates with transparency and accountability. In accordance with the KNKG GCG implementation, the cooperative's duty is to clearly explain the duties and responsibilities of the company to each entity and all employees in accordance with the company's vision, mission, values and strategy. Judging from the value of its mission, the cooperative embodies its vision and mission in the life of the organization to promote health, independence and responsibility and continue to grow.

4. Responsibility

According to Supriyanto (2011), the responsibility of SBW cooperatives lies in the shared responsibility system of all members. The division of responsibility in the responsibility sharing system in group sessions is in the advisory component. The accountability system must go through a consultative process in group meetings. This means that every member can participate in the group decision-making process. The basis of a joint decision is a joint result. Negotiation is not just about determining the amount of credit. However, it is related to the admission of new members, membership fees, and group issues. This process creates the courage for members to voice their opinions. Because it is the members of the whole group who get the result of a wrong decision. This encourages every member to voice their opinion if the decision made in the group is wrong. Therefore, group meetings are mandatory for all members.

The principle of responsibility can also be developed for every member of society who as a member of society complies with applicable laws and regulations. The principle of responsibility is contained in the GCG guidelines, where companies (cooperatives) must comply with laws and regulations and be responsible for society and the environment. In this case, the existing cooperatives are in accordance with the applicable regulations, namely the Cooperatives Ordinance. As a general rule, the implementation of GCG on corporate responsibility (cooperatives) should follow the precautionary principle and ensure compliance with the law. In addition, the company (cooperative) must conduct its social activities with respect for the surrounding community and the environment, especially the corporate environment, through proper planning and implementation.

5. Fairness (Fairness and Equality)

Following Arifin (2005), I added that the equity principle focuses on addressing and ensuring equal rights such as ownership and majority ownership. Due to the principle of fairness of cooperative members, there is no special treatment or equal rights for all cooperative members. As specified in the KNKG Guidelines, when applying the principle of equity in accordance with GCG, the company should ensure that its employees are employed, providing conditions stated to provide equal opportunities in practice.

With equal principles based on the rights and obligations of each member, it is a human resource that plays a commendable role in the development of cooperatives in forward-looking enterprise management and the public interest. Managing a cooperative is about providing better services to its members. Since cooperatives enhance the cooperation of loyal members in development, the GCG principle of equality and fairness by the KNKG achieves the same result when companies pay. Attention to shareholders and other interest groups as activities and activities.

Research Methods

This study uses an approach to analyze the role of community participation in developing the area into a tourist village as well as the issues and strategies applied. The object of this study is executive management. The survey subjects were financial institutions. The study was evaluated

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by content analysis. Primary data were taken from interviews with key informants who responded. Secondary data from bank reports The issues studied by the researcher are social and dynamic issues. Therefore, the researcher decided to use qualitative research methods to determine how to collect, process, and analyze the research data.

According to Sugiyono (2013), qualitative research methods are descriptive research and analysis of phenomena, events, social activities, attitudes, beliefs and perceptions of individuals or groups. Qualitative research methods are also often called natural research methods because research is conducted in natural conditions. Qualitative studies are carried out on natural objects found in nature that are not manipulated by researchers, and the dynamics of these objects are less influenced by researchers. Because the qualitative research media is the researcher himself, the researcher must develop extensive theory and knowledge in the social context in the form of values, culture, beliefs, and practices that emerge and develop in the social context. must have insight.

Results

Analysis of Research Results ISO 26000 Indicators of Governance

Based on the results of the study, it shows that both Cooperative Members have not implemented good governance due to lack of understanding and governance is a process carried out by an organization or society to overcome the problems that occur. Another definition of governance, namely the use of institutions, authority structures and even collaboration to allocate data sources and coordinate or control activities in society or the economy (Jogiyanto and Willy, 2011).

Governance in an organization is a structure and decision-making process at the corporate level to mobilize the desired behavior of people and ensure success in the context of creating value for Cooperative Members (Jogiyanto and Willy, 2011). Another definition of information technology governance, which is an integrated part of corporate management that includes leadership, organizational structures and processes that ensure that corporate information technology can be used to maintain and expand organizational strategies and goals (Suhendro, 2009).

Governance in Savings and Loans Cooperative A in Gresik still has many shortcomings that must be addressed by management because SOPs and governance have not been clearly standardized and in carrying out daily activities only follow habits such as being made easily. Therefore, the governance of Savings and Loan Cooperative A in Gresik has not met the ISO 26000 standard. Meanwhile, in the Financial Institution Saving and Loan Cooperative B Gresik it is also the same as not yet clearly standardized governance and doing activities is also done as a habit.

This indicator is to find out how governance has been carried out during the daily performance in the Cooperative Savings and Loan Financial Institution A Gresik which has not been well organized by cooperative management and also the same thing that is in the Cooperative Savings and Loan Financial Institution B Gresik.

Conclusion

Based on the results of the research conducted, the following conclusions can be drawn:

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1. Based on the analysis of governance management of savings and loan cooperative activities, currently cooperative activities routinely make loans to members in need and members can provide input in decision making held joint meetings to reach an agreement and members collect with mandatory deposits and voluntary deposits.
2. Based on the analysis of the implementation of ISO 26000 in the Savings and Loan Cooperative, there are several regulations that have not been implemented properly as well as the management governance that has not been standardized by ISO 26000.
3. Based on the results of descriptive analysis of the challenges and strategies for implementing ISO 26000 in this study, the following conclusions can be drawn: regarding the challenges faced in implementing ISO 26000 as follows:
   a) Not yet implemented clear governance so that it can result in HR Governance, Finance is not optimal performance in savings and loan cooperatives.
   b) Not yet running fair operating practices to all cooperative customers and too selective in the selection of customers who are given loans and still looks less optimal supervision in Financial Institutions A Gresik and Financial Institutions B Gresik.
   c) Not yet implementing labor practices in accordance with government regulations such as salaries that have not reached the minimum wage, unclear employee status.
   d) The problem of consumer issues faced by each cooperative still cannot be resolved quickly and precisely so it also cannot provide a win-win solution for both parties.
   e) Not optimal function in the cooperative apparatus (members meetings, management, and supervisors) on the implementation of policies and management of cooperative businesses so that there are many obstacles and not yet consistent.
4. Likewise, regarding the research results of descriptive analysis, the researchers used the strategies carried out in implementing ISO 26000 on the basis of relevant previous research as follows:
   a) Stakeholders must carry out governance consistently and responsibly by improving the performance of human resources by participating in training and providing training/literacy for the finance department.
   b) Cooperative members must adhere to the principles of fair practices so that the performance of the cooperative can run well and look for employees who understand the good provisions of the cooperative.
   c) Stakeholders should set a long-term strategy for the sustainability of the savings and loan cooperative by providing decent salaries in accordance with government regulations and providing clarity on their employment status.
   d) Recruiting employees who have a law degree and are professionals in solving problems so that they can provide firm sanctions/punishments for problematic consumers so that they do not interfere with the performance of the cooperative in the future.
   e) Improve functions in cooperative devices by frequently conducting meetings of members and administrators and supervisors so as to create responsibilities that have been a challenge for the cooperative.

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Managerial Implications

For Management of Financial Institution B Gresik and Financial Institution A Gresik

To improve innovation performance, cooperatives must be more proactive in responding to various issues related to changes in the cooperative environment both internally and externally. These changes must be responded to wisely through research and development activities so that the cooperative can maintain its existence in the future. One of the things that needs to be considered is related to governance in the implementation of ISO 26000. To carry out cooperative responsibilities in terms of governance, cooperatives must become more innovative in product development, more effective and efficient work procedures, controlled resource utilization, and the use of appropriate technology. With a high concern for governance management, cooperatives indirectly take the initiative to make changes through innovation activities.

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