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Implementation of Good Corporate Governance Principles at PT. Pelindo Daya Sejahtera

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ABSTRACT

This study aims to analyze the implementation of the principles of Good Corporate Governance (GCG) at PT Pelindo Daya Sejahtera. The implementation of GCG is an essential aspect of realizing corporate governance that is transparent, accountable, responsible, independent, and fair, while also reflecting the company's commitment to supporting good governance practices in State-Owned Enterprises (SOEs) in accordance with the Regulation of the Minister of State-Owned Enterprises of the Republic of Indonesia Number PER-2/MBU/03/2023. This study employed a descriptive qualitative approach, with data collected through interviews, observations, and documentation. The analysis was based on George C. Edward III's policy implementation model, which consists of four indicators: communication, resources, disposition, and bureaucratic structure. The research result indicate that the implementation of Good Corporate Governance principles at PT Pelindo Daya Sejahtera has been carried out relatively well, particularly in the aspects of disposition and bureaucratic structure, as evidenced by the existence of clear Standard Operating Procedures (SOPs), an established organizational structure, and strong management commitment to promoting good corporate governance. In terms of communication, information has been disseminated through socialization programs and the use of simplified language to ensure that it is easily understood by all employees. However, challenges remain in the resource aspect, particularly due to the large number of employees, which has resulted in uneven dissemination of GCG socialization. Therefore, improvements in human resource management are necessary to enhance the equitable understanding of GCG principles among employees.

Keywords: Policy Implementation, Good Corporate Governance, PT Pelindo Daya Sejahtera

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INTRODUCTION

The implementation of Good Corporate Governance (GCG) is a key factor in achieving corporate governance that is transparent, accountable, responsible, independent, and fair, thereby enhancing stakeholder trust and supporting organizational sustainability (KNKG, 2006). The Indonesian government has also strengthened the implementation of GCG through Ministry of State-Owned Enterprises Regulation No. PER-2/MBU/03/2023, which serves as a governance guideline for all state-owned enterprises (SOEs) and their subsidiaries. Although the application of GCG in SOEs is generally in the "good" category, its implementation still faces various challenges, such as a bureaucratic culture, weak internal oversight, and conflicts of interest that have the potential to hinder the effectiveness of governance (Syarief & Pratiwi, 2025; OECD, 2023; Arrofii & Muhammad, 2025). The success of GCG implementation is also influenced by communication, resources, the disposition of those responsible for implementation, and bureaucratic structure, as noted by Edward III (1980).

PT Pelindo Daya Sejahtera (PDS), a subsidiary of PT Pelabuhan Indonesia (Persero) engaged in the provision of outsourced labor and port operational support services, plays a strategic role in supporting the performance of the Pelindo Group. As a company managing more than 18,000 employees, PDS implements various GCG instruments, such as the Board Manual, Code of Conduct, Risk Management Guidelines, and Whistleblowing System to foster a work culture characterized by integrity and professionalism (PTPDS, 2025). This commitment is also reflected in the Gold Winner award for the Annual Report at the 2023 PR Indonesia Awards, as well as the results of the 2023 GCG self-assessment, which achieved a score of 80.40 and a "Good" rating, supported by the ongoing implementation of GCG training and the continuous strengthening of compliance functions (PTPDS, 2023).

Although it has demonstrated good governance performance, PDS still needs to strengthen the effectiveness of its GCG implementation so that it is not merely focused on administrative compliance but is also capable of fostering an organizational culture that upholds integrity, transparency, and accountability. Efforts to digitize reporting systems and enhance internal oversight are strategic steps to minimize irregularities, expedite information dissemination, and boost stakeholder trust. Therefore, a study on the implementation of GCG at PT Pelindo Daya Sejahtera is crucial for assessing the effectiveness of applying corporate governance principles while providing recommendations for strengthening sustainable governance in state-owned enterprises (Natapermana et al., 2020).

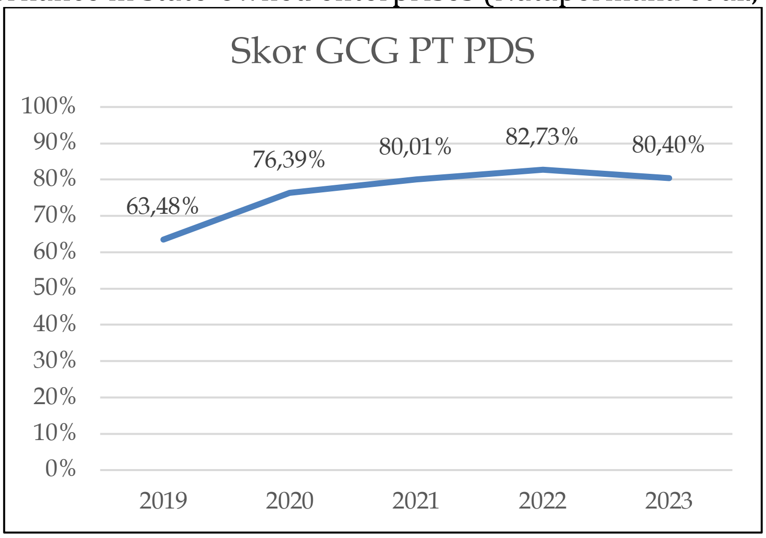

Figure 1. GCG Score Graph
Source: PT PDS Annual Report

Although the implementation of Good Corporate Governance (GCG) at PT Pelindo Daya Sejahtera is considered good, the assessment results show a decline in the GCG score from 82.73% in 2022 to 80.40% in 2023. This decline indicates that the effectiveness of implementing the principles of transparency, accountability, responsibility, independence, and fairness still needs to be improved. The aspect that experienced the greatest decline was information disclosure and transparency, as evidenced by the lack of optimal information disclosure and the failure to update data on the company's official website. This situation indicates that strengthening transparency and accountability remains a priority in the implementation of corporate governance.

In addition, the implementation of GCG at PT Pelindo Daya Sejahtera still faces obstacles in the form of a lack of awareness and understanding among employees regarding GCG principles. A good level of understanding is still predominantly found among employees at the managerial level, while the majority of operational staff do not yet understand the application of GCG in their daily work activities. This situation indicates a gap between company policy and its implementation at the operational level. Therefore, strengthening internal communication through ongoing training, outreach, and mentoring is necessary so that all employees share a common understanding of the importance of implementing GCG.

Given these conditions, PT Pelindo Daya Sejahtera has demonstrated a commitment to implementing GCG through various policies and supporting systems; however, further efforts are needed to improve the consistency of implementation, the effectiveness of oversight, and the internalization of a culture of integrity throughout the organization. Consequently, research on the Implementation of Good Corporate Governance Principles at PT Pelindo Daya Sejahtera is essential to describe and analyze the implementation of GCG principles and to identify the factors that influence the effectiveness of their implementation within the company.

METHOD

This research employs a qualitative descriptive approach to analyze the implementation of Good Corporate Governance (GCG) principles at PT Pelindo Daya Sejahtera. The qualitative approach was chosen because it provides an in-depth understanding of the phenomenon of GCG implementation based on real-world conditions within the corporate environment. The research focuses on Edward III's policy implementation model, which includes the aspects of communication, resources, disposition, and bureaucratic structure as indicators for evaluating the application of GCG. The research was conducted at PT Pelindo Daya Sejahtera in Surabaya, with research subjects selected using purposive sampling specifically, the Corporate Secretary, Public Relations staff, and Java Regional staff who were deemed to possess the necessary knowledge and direct involvement in the implementation of GCG (Sugiyono, 2013; Cresswell & Creswell, 2018).

Data collection was conducted through observation, in-depth interviews, and documentation to obtain comprehensive information regarding the implementation of GCG within the company. Observation was used to directly observe the implementation of corporate governance, while interviews were conducted with informants based on guidelines developed in accordance with the research indicators. Documentation, such as annual reports, GCG guidelines, organizational structures, company policies, and other supporting documents, was utilized as secondary data as well as triangulation material to enhance the validity of the research findings. The primary instrument in this study was the researcher, supported by interview guidelines, a recording device, a camera, a notebook, and a laptop as supporting tools for data collection (Sugiyono, 2013).

The data obtained consisted of primary data from observations and interviews, as well as secondary data derived from company documents and various relevant scientific literature. Data analysis was conducted inductively which includes the stages of data collection, data reduction, data presentation, and drawing conclusions. During the data reduction stage, the data were selected and grouped based on GCG implementation indicators, then systematically presented in narrative form to facilitate the interpretation process. Subsequently, conclusions were drawn through a continuous verification process to ensure that the research results provide a valid picture of the implementation of Good Corporate Governance principles at PT Pelindo Daya Sejahtera (Sugiyono, 2013).

FINDINGS AND DISCUSSION

Communication

The implementation of Good Corporate Governance (GCG) principles at PT Pelindo Daya Sejahtera demonstrates that communication plays a crucial role in supporting the successful implementation of corporate governance. According to Edward III, communication is one of the key variables in policy implementation that determines a policy's success, as information must be conveyed clearly, consistently, and accurately to all implementers (Kadji, 2015). The research findings indicate that PT Pelindo Daya Sejahtera has undertaken various communication efforts through outreach programs, the company website, circular letters, social media, internal media, and GCG Month activities. These various channels reflect the company's commitment to disseminating information regarding the principles of transparency, accountability, responsibility, independence, and fairness to all employees. Thus, the company's communication efforts have supported the implementation of GCG through the dissemination of information that is relatively broad and sustained.

In terms of transmission indicators, the research findings show that information regarding GCG has been conveyed through various formal and informal communication channels. Outreach sessions, circulars, the website, internal media, and educational activities such as GCG Month serve as important means of introducing GCG values to all employees. This situation indicates that the company has made efforts to ensure information reaches all levels of the organization. However, there remains a disparity in the level of understanding between employees at the managerial and operational levels. This suggests that the transmission process has not been fully effective, as the success of communication depends not only on the number of media used but also on the recipients' ability to comprehend the information. This finding aligns with the research by Ramadhani et al. (2015), which states that suboptimal dissemination of information has led to uneven employee understanding of GCG principles, resulting in GCG implementation that has not yet reached its full potential.

Regarding the clarity indicator, the study found that information about GCG has been communicated to all employees, but the content of the message has not yet been fully and uniformly understood. Most employees at the managerial level have a better understanding than operational staff because they are more frequently involved in administrative processes and corporate decision-making. This situation indicates that information delivery still requires simpler language, the provision of practical examples, and tailoring the material to employees' job characteristics. According to Edward III, clarity of information is a key requirement for operational staff to understand policy objectives and perform their duties in accordance with regulations (Septiana et al., 2023). Therefore, the company needs to strengthen communication that is simpler, more communicative, and more practical so that GCG principles are not merely understood as formal concepts but can be applied in daily work activities.

Furthermore, regarding the consistency indicator, the research findings show that PT Pelindo Daya Sejahtera has made efforts to maintain continuity in communication through periodic outreach sessions, the signing of integrity pacts at the start of each year, corporate information channels, and the organization of GCG Month. These various activities demonstrate the company's commitment to reinforcing the importance of implementing good corporate governance. However, consistent communication has not yet fully resulted in a uniform understanding across all levels of the organization. According to Edward III, consistent communication requires that all information conveyed have the same content and direction so as not to lead to differing interpretations among policy implementers (Septiana et al., 2023). Thus, the company needs to ensure that all communication channels convey a uniform message so that the implementation of GCG can proceed more effectively.

The findings of this study also indicate that effective communication is closely linked to the implementation of GCG principles, particularly transparency, accountability, and responsibility. Transparency is reflected in a company's openness in providing various information channels accessible to both employees and stakeholders. Meanwhile, accountability and responsibility are strengthened through the dissemination of information regarding duties, functions, standards of conduct, and work guidelines that all employees must adhere to. Nevertheless, the varying levels of understanding indicate that current communication efforts still require improvement so that information is not only available but also truly understood and implemented in the performance of work. These findings align with the research by Enjeli et al. (2024), which states that consistent and sustained communication can strengthen the culture of Good Corporate Governance (GCG) and enhance organizational integrity.

Overall, the research findings indicate that the implementation of communication in applying the principles of Good Corporate Governance at PT Pelindo Daya Sejahtera has been fairly effective, though not yet fully optimal. The aspects of transmission, clarity, and consistency have been applied through various communication channels and company activities; however, gaps in understanding still exist among some employees, particularly at the operational level. Therefore, the company needs to increase the intensity of outreach efforts, use simpler language, provide examples of GCG application relevant to daily work, and ensure consistency of messaging across all communication channels. These efforts are expected to enhance all employees' understanding so that GCG principles do not merely remain corporate policies but evolve into an organizational culture that supports the creation of effective, transparent, accountable, responsible, independent, and fair corporate governance.

Resources

According to Edward III, resources are one of the key factors determining the success of policy implementation. Resources encompass not only the number of implementers but also the quality of human resources, clear authority, the availability of information, and adequate facilities to support policy implementation (Kadji, 2015). In the context of implementing Good Corporate Governance (GCG), these four elements are interrelated in ensuring that the principles of transparency, accountability, responsibility, independence, and fairness can be consistently applied throughout the organization. Without adequate resource support, GCG policies risk becoming merely administrative guidelines that cannot be effectively implemented in the company's operational activities.

Research findings indicate that the quality of human resources at PT Pelindo Daya Sejahtera has supported the implementation of GCG, particularly at the managerial level, where there is a better understanding of corporate governance principles. However, the workforce of over 18,000 employees, spread across various operational regions, poses a unique challenge in ensuring equitable understanding of GCG. This situation indicates that the success of implementation is determined not only by the availability of the workforce but also by the ability of all employees to understand and apply GCG principles in their daily work. This finding aligns with Edward III's view, which emphasizes that the quality of human resources is a critical factor in the successful implementation of policies, as implementers must possess adequate competencies to ensure policy objectives are achieved (Kasmad, 2018).

Improving the quality of human resources is also closely linked to the principles of accountability and responsibility in GCG. Employees who understand their duties, functions, and responsibilities will find it easier to be accountable for every task in accordance with company procedures. Conversely, if understanding of GCG is not uniform, there remains the potential for differing perceptions in policy implementation across various work units. Therefore, the company needs to strengthen its ongoing outreach, training, and development programs so that all employees share a common understanding of GCG implementation. These findings align with the research by Ramadhani et al. (2023), which states that a lack of outreach leads to suboptimal employee understanding of GCG, particularly among new hires.

In addition to the quality of human resources, clarity of authority is also a factor supporting the implementation of GCG at PT Pelindo Daya Sejahtera. The research results indicate that coordination of GCG implementation falls under the authority of the Corporate Secretary, who is responsible for coordinating the dissemination of information, outreach, and the implementation of policies related to corporate governance. This clarity in the division of authority indicates that the company already has an organizational structure that supports policy implementation. According to Edward III, formal authority is necessary so that those responsible for implementation have the legitimacy to make decisions and coordinate policy implementation, thereby ensuring that implementation proceeds effectively (Kasmad, 2018).

Nevertheless, the effectiveness of GCG implementation does not depend solely on the Corporate Secretary as the coordinator but also requires the involvement of all work units according to their respective functions. The HR division, public relations, internal audit unit, and operational units all play a role in supporting the successful implementation of GCG. This situation indicates that cross-unit coordination is a critical aspect for ensuring that policies are implemented comprehensively. This finding aligns with the research by Nurjanah and Handayani

(2023), which states that the implementation of GCG requires clarity in functions, organizational structure, and a clear division of responsibilities so that corporate management can proceed effectively and accountably.

The information aspect also plays a vital role in supporting GCG implementation. Based on the research findings, PT Pelindo Daya Sejahtera has provided various information channels such as the company website, circulars, social media, and internal outreach as means of communicating GCG policies to employees and stakeholders. The existence of these channels demonstrates that the company has provided adequate information resources to support transparency. According to Edward III, information is a resource that serves to provide guidance on policy implementation while also serving as a basis for implementers to carry out their duties in accordance with applicable regulations (Kasmad, 2018).

Although these information channels are available, their effectiveness still needs to be improved through regular updates and the equitable dissemination of information to all employees. Effective information management strengthens the principle of transparency because all parties can access accurate, relevant, and easily accessible information. Additionally, well-documented information supports the principle of accountability because the entire policy implementation process can be traced back if necessary. These research findings align with the study by Ramadhani et al. (2023), which confirms that the success of GCG implementation is influenced by the effectiveness of information dissemination and outreach activities to all employees.

Facilities constitute the final element within the resource variables that contribute to the success of GCG implementation. The research findings indicate that PT Pelindo Daya Sejahtera possesses physical facilities, such as workspaces, meeting rooms, computer equipment, internet connectivity, and administrative resources, as well as non-physical facilities, including a website, social media, digital systems, and a Whistleblowing System for reporting suspected violations. The availability of these facilities supports coordination, information dissemination, oversight, and reporting in the implementation of GCG. According to Edward III, facilities are resources that enable the effective implementation of policies by providing operational support to those responsible for execution (Kasmad, 2018). This finding is also supported by research by Enjeli et al. (2024) and Nurjanah and Handayani (2023), which shows that the successful implementation of GCG requires adequate support from systems, infrastructure, information technology, and control mechanisms so that corporate governance principles can be applied consistently and sustainably.

Disposition

Disposition is one of the factors that determine the success of policy implementation because it relates to the attitudes, willingness, and commitment of implementers in carrying out the policy. According to Edward III in Kadji (2015), policy implementation will be effective if implementers have a positive disposition toward the policy being implemented. Based on the research findings, the disposition toward the implementation of Good Corporate Governance (GCG) principles at PT Pelindo Daya Sejahtera has shown a fairly positive trend. This is evident from the positive perception of the importance of GCG, the emerging understanding of the principles, and management's commitment to supporting the implementation of corporate governance. Thus, the success of GCG implementation is determined not only by the policies that have been formulated but also by the readiness of all implementers to carry out those policies (Kadji, 2015).

The first aspect influencing disposition is employees' perceptions of GCG implementation. Based on the research findings, the majority of employees view GCG as a set of guidelines that help create orderly, transparent, accountable, and responsible corporate governance. These perceptions encourage employees to work more carefully, comply with regulations, and prioritize ethics in performing their duties. According to Kreitner and Kinicki as cited in Aribyan and Setiawan (2025), perception is the process by which an individual understands and interprets their environment, thereby influencing the behavior they exhibit. In line with Edward III's theory, a positive perception of a policy facilitates the implementation process because implementers tend to accept and carry out the policy voluntarily.

These findings are also supported by research by Nurjanah and Handayani (2023), which states that GCG is a system that regulates, manages, and oversees a company sustainably, thereby enhancing the trust of shareholders and other stakeholders. Research findings at PT Pelindo Daya Sejahtera reveal a similar situation: employees view the implementation of GCG as capable of enhancing the company's professionalism and maintaining the trust of business partners. However, there are still some employees who do not fully understand the importance of GCG, so these positive perceptions are not yet uniformly shared. Therefore, the company needs to continue fostering positive perceptions through ongoing outreach and training (Nurjanah and Handayani, 2023).

In addition to perception, employees' understanding of GCG is also a critical factor in the successful implementation of policies. Based on the research findings, employees' understanding at PT Pelindo Daya Sejahtera is not yet fully consistent. Employees at the managerial level have a better understanding than operational staff because they more frequently participate in awareness campaigns, coordination, and the formulation of company policies. According to Edward III as cited in Kadji (2015), those responsible for implementing policies are not only expected to have a positive attitude but must also understand the objectives and content of the policies to ensure optimal implementation. Therefore, understanding serves as a crucial foundation for fostering work behavior aligned with GCG principles.

The uneven distribution of this understanding is influenced by the large workforce, differences in educational levels, job positions, and access to company information. These conditions result in GCG materials not being uniformly understood by all employees. This finding aligns with the research by Ramadhani et al. (2023), which states that GCG implementation remains suboptimal due to employees' still-limited understanding of corporate governance principles. Therefore, PT Pelindo Daya Sejahtera needs to improve the effectiveness of its outreach, training, and communication channels so that all employees share the same level of understanding of GCG values (Ramadhani et al., 2023).

The next aspect is the organization's commitment to implementing GCG. According to Luthans as cited in Hanifah et al. (2023), commitment is a strong desire to remain part of the organization, embrace its values, and strive to achieve its established goals. Based on the research findings, the commitment of PT Pelindo Daya Sejahtera's management is evident through the existence of GCG guidelines, a code of ethics, an integrity pact, awareness campaigns, and a Whistleblowing System as a means for reporting violations. These various instruments demonstrate that the company has a formal commitment to establishing good corporate governance (Hanifah et al., 2023).

Nevertheless, this commitment still needs to be strengthened so that it does not stop at administrative aspects alone. The implementation of GCG will be more effective if all employees are able to internalize the values of transparency, accountability, responsibility, independence, and fairness in their daily work activities. This finding aligns with the research by Vandante and Nurbaiti (2025), which states that the existence of governance guidelines is not sufficient to guarantee the successful implementation of GCG if it is not accompanied by a genuine commitment from all stakeholders. Therefore, the company needs to strengthen guidance and oversight so that the commitment to GCG can be consistently applied at all levels of the organization.

Overall, the research results indicate that the implementation of Good Corporate Governance principles at PT Pelindo Daya Sejahtera has proceeded quite well. Positive perceptions of GCG, a growing understanding of the principles, and management's commitment serve as crucial assets in supporting the successful implementation of these policies. However, the company still needs to improve the consistency of understanding and strengthen the commitment of all employees through ongoing outreach, training, evaluation, and guidance. Thus, the application of GCG is not merely an administrative obligation but truly becomes a work culture that supports the creation of corporate governance that is transparent, accountable, responsible, independent, and fair.

Bureaucratic Structure

Bureaucratic structure is one of the important variables in policy implementation according to Edward III because it relates to the division of duties, authority, work procedures, and coordination between organizational units. According to Edward III in Septiana et al. (2023), a clear bureaucratic structure will facilitate the implementation of policies, while an unorganized structure can cause overlapping tasks and coordination obstacles. Based on the results of the research, the implementation of the principles *Good Corporate Governance* (GCG) at PT Pelindo Daya Sejahtera is supported by a bureaucratic structure that has been prepared through Standard Operating Procedures (SOP) and the division of tasks between work units. This structure is the basis for the company to carry out the principles of accountability and fairness so that each unit understands its own functions and responsibilities (Septiana et al., 2023).

The first aspect in the bureaucratic structure is the Standard Operating Procedures (SOP). According to Edward III in Kasmad (2018), SOP is a work guideline that functions to provide systematic, uniform, and accountable direction for all policy implementers. The results of the study show that PT Pelindo Daya Sejahtera has various written guidelines, such as GCG Guidelines, *Code of Conduct*, *Board Manual*, integrity pacts, as well as various internal rules of the company. The existence of the document shows that the company has a clear procedural basis in implementing GCG principles so that each work activity has the same reference and reduces differences in interpretation between work units.

The existence of SOPs provides great benefits in supporting the implementation of GCG. The GCG guidelines are the main reference in implementing the principles of transparency, accountability, responsibility, independence, and fairness. Meanwhile, *the Code of Conduct* functions to regulate employee behavior so that they always uphold integrity, professionalism, honesty, and compliance with company regulations. In addition, *the Board Manual* provides clarity regarding the working relationship, duties, and responsibilities of company organs so that coordination can run more orderly. With these guidelines, the implementation of GCG is not only based on individual understanding, but also refers to the procedures that have been set by the company.

SOPs also have a close relationship with the principle of accountability in *Good Corporate Governance*. Accountability requires each organ of the company to have clarity regarding its functions, duties, authorities, and responsibilities in carrying out its work. The results of the study show that the SOP at PT Pelindo Daya Sejahtera helps clarify the limits of authority of each department so that the implementation of work is easier to supervise and evaluate. In addition to supporting accountability, SOPs also strengthen the principle of independence because every decision and work action is based on established rules, not on personal interests or pressure from certain parties. This condition shows that the existence of SOPs is an important instrument in maintaining the consistency of GCG implementation.

Although the company already has complete SOPs, the results of the study show that the main challenge still lies in understanding and internalizing the content of SOPs to all employees. Some employees still have difficulty understanding the content of the guidelines due to the use of formal and technical terms. This condition shows that the existence of documents alone is not enough to ensure the success of GCG implementation if it is not accompanied by continuous socialization and training. These findings are in line with research Enjeli et al. (2024), which states that the implementation of GCG requires the support of governance guidelines, codes of ethics, violation reporting systems, and internal controls that are understood by all elements of the organization. Therefore, PT Pelindo Daya Sejahtera needs to continue to improve the effectiveness of delivering information about SOPs so that it is easier to understand by all employees.

The second aspect in the bureaucratic structure is the fragmentation or division of tasks between work units. According to Edward III in Kasmad (2018), the responsibility for policy implementation does not only lie with one party, but is spread across various units that must work together through good coordination. Based on the results of the study, the implementation of GCG at PT Pelindo Daya Sejahtera has shown a clear division of tasks. The Corporate Secretary plays the role of the main coordinator in the implementation of GCG, while other units such as human resources, public relations, internal supervisory units, and regional divisions have duties according to their respective functions in supporting the implementation of corporate governance.

The division of tasks shows that the implementation of GCG is not only the responsibility of management, but involves all work units. The HR Unit is responsible for coaching and socializing employees to understand GCG principles. The public relations unit plays a role in conveying information to internal and external parties as a form of implementation of the principle of transparency. Meanwhile, the internal supervision unit is tasked with ensuring that all company activities are in accordance with SOPs, codes of ethics, and GCG principles. The regional division also has the responsibility to monitor the implementation of GCG in the operational environment so that the implementation of policies can run evenly throughout the company's work area. The division of roles reflects a bureaucratic structure that supports the principles of accountability and fairness (Septiana et al., 2023).

If associated with Edward III's theory, the division of tasks between units at PT Pelindo Daya Sejahtera shows that the bureaucratic structure has been designed to avoid overlapping authority and clarify the responsibilities of each unit. However, the effectiveness of fragmentation is highly dependent on the quality of coordination between work units. The results of the study show that coordination is still needed because the large operational area and the large number of employees have the potential to cause information delivery and the implementation of GCG to be uneven. Therefore, effective communication and continuous coordination are important factors so that all units can carry out their roles in harmony in supporting the implementation of GCG.

The findings of this study are in line with the research Nurjanah and Handayani (2023) which explains that the implementation of GCG requires a coordinated working relationship between corporate organs, employees, customers, business partners, and other stakeholders. Clear division of tasks and good coordination will help the organization achieve corporate governance goals more effectively. In the context of PT Pelindo Daya Sejahtera, the existence of the Corporate Secretary as a coordinator, supported by human resources, public relations, internal supervision, and regional divisions, shows that the company has built a bureaucratic structure that supports the implementation of GCG. However, the coordination still needs to be strengthened so that the implementation of GCG can run consistently across all work units (Nurjanah and Handayani, 2023)

Based on the overall results of the research, the bureaucratic structure in the implementation of the principles *Good Corporate Governance* at PT Pelindo Daya Sejahtera has been running quite well through the existence of complete SOPs and clear division of tasks between work units. SOPs provide guidelines in carrying out work in a directed and accountable manner, while fragmentation helps clarify the functions and responsibilities of each unit in supporting the implementation of GCG. However, companies still need to improve the socialization of SOPs, strengthen coordination between units, and conduct continuous evaluations so that the implementation of GCG does not only run administratively, but really becomes a work culture that is consistently applied by all employees. Thus, the bureaucratic structure can be the main supporting factor in realizing transparent, accountable, responsible, independent, and fair corporate governance in accordance with Edward III's policy implementation theory (Septiana et al., 2023).

CONCLUSION

Based on the results of research and discussion on the implementation of *Good Corporate Governance principles* at PT Pelindo Daya Sejahtera which was analyzed using Edward III's policy implementation theory, it can be concluded that from the communication aspect, the implementation of GCG principles at PT Pelindo Daya Sejahtera has been carried out through various media, such as socialization, circulars, websites, social media, intranets, the signing of integrity pacts, and monthly activities. GCG. The communication shows the company's efforts to convey GCG values to employees in a sustainable manner. However, the communication carried out still needs to be strengthened because the understanding of employees is not completely evenly distributed, especially at the executive level. There are still employees who have not understood GCG in depth as a guideline for daily work behavior. Therefore, GCG communication is not enough only through the delivery of formal information, but also needs to be conveyed in simpler language, examples that are close to the employee's work, and educational media that is easy to understand.

From the aspect of resources, PT Pelindo Daya Sejahtera already has supporting resources in the implementation of GCG, both in the form of human resources, information, authority, and facilities. The authority to coordinate the implementation of GCG is under the Corporate Secretary, while other units also play roles according to their duties and functions. The company has also provided supporting facilities such as workspaces, technology devices, information media, websites, internal systems, and WBS. However, the large number of employees is a challenge in equalizing GCG understanding. Employees at the managerial level tend to have a better understanding, while implementing employees still need reinforcement through more intensive socialization, training, and coaching. Thus, the available resources already support the implementation of GCG, but it still needs to be improved in terms of the quality of understanding and its utilization evenly.

From the aspect of disposition or attitude of the implementer, the implementation of GCG at PT Pelindo Daya Sejahtera has been supported by the commitment of management through the provision of guidelines, rules, integrity pacts, codes of ethics, socialization, and WBS. This shows the seriousness of the company in encouraging the implementation of good governance. However, this commitment still needs to be strengthened at the implementation level so that GCG is not only understood as a formal document or administrative obligation. The implementation of GCG will be more effective if all employees have the same perception, understanding, and commitment in making GCG principles part of the company's work culture. Thus, the disposition of the implementer becomes an important factor to ensure that the values of transparency, accountability, responsibility, independence, and fairness are truly applied in daily work activities.

From the aspect of bureaucratic structure, PT Pelindo Daya Sejahtera already has structures and procedures that support the implementation of GCG. This can be seen from the existence of SOPs, GCG guidelines, *Code of Conduct*, *Board Manual*, integrity pacts, internal rules, and the division of roles between work units. The structure helps clarify the duties, responsibilities, and coordination flow in the implementation of corporate governance. The Corporate Secretary acts as the main coordinator for the implementation of GCG, while other units carry out functions according to their respective fields. However, the effectiveness of the bureaucratic structure still needs to be strengthened through more equitable socialization of SOPs, simplification of the content of guidelines, and improved coordination between work units. Thus, the bureaucratic structure at PT Pelindo Daya Sejahtera has supported the principles of accountability and fairness, but it still needs to be optimized so that the implementation of GCG is not only procedural, but really becomes a work guideline that is understood by all employees.

Overall, the implementation of *Good Corporate Governance principles* at PT Pelindo Daya Sejahtera has shown a good commitment and institutional support. However, its implementation still requires strengthening the communication aspect, improving the quality of human resources, equitable understanding, updating information media, and internalizing GCG values in the company's work culture. With this strengthening, the implementation of GCG at PT Pelindo Daya Sejahtera is expected to run more effectively, consistently, and sustainably.

Based on the results of the research, PT Pelindo Daya Sejahtera is advised to increase the effectiveness of the implementation *of Good Corporate Governance* (GCG) through more intensive socialization to all employees, the implementation of training and coaching on an ongoing basis, the optimization of corporate information media to support transparency, and the strengthening of the use of *the Whistleblowing System* (WBS) as a means of reporting violations. These efforts are expected to increase employee understanding, commitment, and compliance with GCG principles so that the implementation of good corporate governance can run more effectively, consistently, and sustainably.

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