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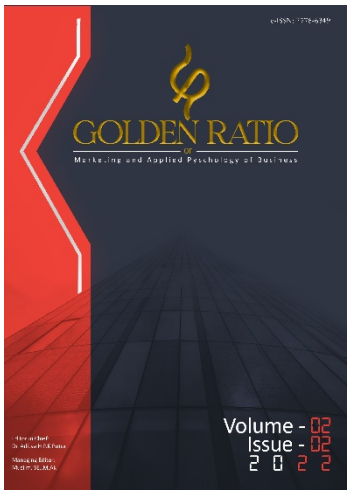

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*Corresponding author: J. Junaidi, Department of Accounting, Faculty of Economic and Business, Universitas Islam Malang, Malang, Indonesia

E-mail: junaidi_fe@unisma.ac.id

MARKETING | RESEARCH ARTICLE

The Effect of Corporate Governance, Integrated Quality Management and Social Responsibility on Competitiveness and Operational Performance

J. Junaidi[1*]

[1] Department of Accounting, Faculty of Economic and Business, Universitas Islam Malang, Malang, Indonesia. Email: junaidi_fe@unisma.ac.id

Abstract: The purpose of this study is to analyze the effect of corporate governance, integrated quality management, and social responsibility on the competitiveness of manufacturing companies, analyze. The study was conducted on manufacturing companies with a population of 43 companies and determined a sample of 129 employees as respondents. The data from the questionnaire were analyzed using the SEM-AMOS. The study's results found social responsibility had insignificant effect on the competitiveness. This is because responsibility tends to be a moral spirit of the company which is not too related to the competitiveness that the company wants to achieve, so social responsibility in the form of environmental, social, economic, stakeholder, and voluntary dimensions has an insignificant impact on the company's competitiveness. Social responsibility has a positive and negative effect on the competitiveness. Besides that, social responsibility is related to the worker's social spirit and the social environment. Social responsibility has insignificant effect on the competitiveness. This is because the actualization of social responsibility is not directly related to competitiveness and improving corporate performance. Responsibility tends to be oriented towards aspects of worker psychology and working environment conditions, while competitiveness and operational performance are oriented towards achieving the results of the company's work.

Keywords: Corporate Governance, Integrated Quality Management, Social Responsibility, Competitiveness, Operational Performance.

JEL Classification Code: M11, O32, D02

1. INTRODUCTION

This research is motivated by the phenomenon of global competition between countries, continents, and regions. This includes the competition that occurred in the Asean Free Trade Area (AFTA) before 2015 is a form of mutual agreement from Asean countries to form a trade-free area to increase the economic competitiveness of the regional region by making Asean a world trade production base in creating a regional market for 500 million people. AFTA has benefits and challenges for manufacturing companies in Indonesia, particularly in Makassar. These benefits are providing increasingly large and broad market opportunities for Indonesian products to increase population income and low production costs and providing certainty for entrepreneurs to invest in finding consumer choices or domestic market segments with competitive price levels and quality and the creation of various cooperation in running an increasingly open business by allying or allying with other ASEAN member states. The challenges faced with this global competition for entrepreneurs, including manufacturing companies, are required to improve their ability to run their business professionally and compete with product competitiveness among several other countries so that operational performance is sought to be constantly improved.

The fact that is a phenomenon today is often found both through information from trade attachés, information through trade exchanges, and information that is often witnessed or heard through

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television shows and mass media, that the competition that occurs in Indonesia, including in Makassar City, is currently not only found by competing for domestic companies but also several foreign companies that offer manufacturing products at lower prices, Attractive design and competitive quality so that products made in Indonesia are less in demand and less in need. This picture must be addressed by business actors, especially those engaged in manufacturing companies.

Currently, several especially in Industrial Estate, are recorded as many as 127 companies, with various types of businesses or products produced. The target of manufacturing companies implementing governance practices is 43 companies as research objects. The study subjects comprised production managers, financial, and marketing managers. Manufacturing companies with low operational performance are measured based on the quality level of production output produced by the company decreases, production costs incurred increase, slow delivery speed in the market, erratic production system flexibility, and low design quality. This condition causes the company to experience the uncertainty of opportunities and the difficulty of bankruptcy due to the operational costs of production continuing to increase. The following is shown data on the percentage of manufacturing operational performance in Makassar in the period five of the years:

Table 1: Percentage of Operational Performance of Indonesia Manufacturing Company

Operational Performance Assessment	Year				
	2016	2017	2018	2019	2020
Profitability (%)	33.6	33.2	32.9	32.4	31.7
Sales Growth (%)	15.8	14.5	13.2	12.9	10.9
Market Share (%)	13.8	13.4	12.7	12.2	11.5

Source: Ministry of Industry 2022

Table 1 data shows that within five years, based on information from the management of manufacturing companies, manufacturing companies in this region have experienced a decline in operational performance. The percentage of profitability level illustrates this in five years; in 2016, it reached 33.6%, continuing to decline until 2020 by 31.7%. Sales growth in 2016 reached 15.8%, continuing to decline until it reached 10.9 in 2020. The same is seen in the market share in 2016 of 13.8%, decreasing to 11.5% in 2020. This declining manufacturing operational performance phenomenon occurs because the company can grow the influence of competitiveness with companies engaged in the same field, both domestic and foreign manufacturing companies. On this basis, Tóth et al. (2021) put forward the theory of operational performance that the quality of output determines competitive operational performance, production costs, speed of delivery, the flexibility of the production system, and design quality determine the operational success of the company. This indicates that the problem of manufacturing operational performance needs to be addressed by improving the company's existence to compete with domestic and foreign companies and improve operational performance. The fact found from brief observations in several manufacturing companies in Indonesia is indicated that the company's tendency to operate its company does not consider aspects of cost efficiency, product quality that is less competitive, slow in managing production and not on time in product delivery.

These four things are considerations for manufacturing companies to compete and improve operational performance. An et al. (2014) put forward the theory of competitiveness that competitive companies are winners in the competition. To be competitive, companies must consider the efficient use of costs, maintaining product quality, flexibility in innovation, and accuracy of product delivery or delivery . It is always a problem for manufacturing companies that the products produced are not competitive with competitors engaged in the same field both domestically and from abroad, causing the achievement of operational performance realization to be challenging to achieve the expected target. According to Jin et al. (2016); Kandil & Trabelsi, (2015) realize competitiveness and improvement of operational performance are determined by quality standards, quality management, and corporate social responsibility. These three things can, directly and indirectly, influence competitiveness and operational performance. The less-than-optimal corporate governance causes employees to be less ready to carry out their main tasks and functions to improve competitiveness and operational performance.

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For this phenomenon, it is necessary to apply the theory of governance principles to overcome problems in manufacturing companies.

The theory of five principles of corporate governance (good corporate governance principle theory) proposed by Attig et al. (2020) states that corporate governance is built on five principles to achieve goals, competitiveness, and performance. These principles are fairness, transparency, accountability, responsibility, and independence. This theoretical view of the principles of governance is in line with the actualization of governance according to the Decree of the Minister of State-Owned Enterprises Number Kep-117/M-MBU-2002 concerning the Implementation of Corporate Governance that the development program is to ensure the realization of good corporate governance that is fair, transparent, accountable, and responsible and independent. This is in line with the statement by the National Committee on Governance (NCG, 2006), which published the "Indonesian Code of Good Corporate Governance" on October 17, 2006, which also stated the five principles of GCG, namely transparency, accountability, responsibility, independence, and equality. Of course, the governance applied by manufacturing companies should be based on the actualization of the principles of good corporate governance or healthy organizational governance to improve competitiveness and operational performance. The less-than-optimal corporate governance causes employees to be less ready to carry out their main tasks and functions to improve competitiveness and operational performance. For this phenomenon, it is necessary to apply the theory of governance principles to overcome problems in manufacturing companies. The theory of five principles of corporate governance (good corporate governance principal theory) proposed by Min, (2021) states that corporate governance is built on five principles to achieve goals, competitiveness, and performance. These principles are fairness, transparency, accountability, responsibility, and independence. This theoretical view of the principles of governance is in line with the actualization of governance according to the Decree of the Minister of State-Owned Enterprises Number Kep-117/M-MBU-2002 concerning the Implementation of Corporate Governance that the development program is to ensure the realization of good corporate governance that is fair, transparent, accountable, and responsible and independent. This is in line with the statement by the National Committee on Governance, which published the "Indonesian Code of Good Corporate Governance" on October 17, 2006, which also stated the five principles of GCG, namely transparency, accountability, responsibility, independence, and equality. Of course, the governance applied by manufacturing companies should be based on the actualization of the principles of good corporate governance or healthy organizational governance to improve competitiveness and operational performance.

Another fact that can be observed in manufacturing companies is the implementation of integrated quality management or Total Quality Management (TQM), which is still low because the company's management capabilities have not been integrated into carrying out customer-oriented management, exemplary management commitment, employee involvement, process approach, fact-based decision making, continuous improvement, profitable partnership, and systems approach. As a result, the products produced by manufacturing companies are of low quality from various perspective assessments of the products created (Kartika et al., 2020; Mishra et al., 2022; Nguyen & Nagase, 2021). Gapp & Fisher, (2007) put forward Deming's theory that the practice of total and integrated quality management determines the success of competitiveness and improvement of operational performance. Companies must have eight things about TQM components: customer orientation, exemplary management commitment, employee involvement, process approach, fact-based decision making, continuous improvement, profitable partnerships, and a systems approach that must be implemented in an integrated manner in a company management system. The importance of corporate governance and TQM that affect competitiveness and improve operational performance must be supported by the implementation of social responsibility or Corporate Social Responsibility (CSR), a corporate concern for social responsibility between the company and the environment in the community. This means that the existence of a manufacturing company in operational activities requires the support of the responsibility of the community around the company. The impact of companies that pay less attention to or ignore matters relating to the five dimensions of social responsibility, including environmental, social, economic, stakeholder, and voluntary. This is intended to strengthen companies' influence in being responsible for the company's social environment. It was found that companies often conduct

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unfair competition, which sometimes damages the environment around the company, such as aspects of health, cleanliness, and environmental sustainability. Among manufacturing companies, there are often gaps and conflicts in the social environment because of social inequalities, uncertain changes in economic conditions, stakeholders who ignore operational legality in production, and low employee participation in building company progress. Likewise, manufacturing companies are generally only oriented to profit achievement and do not consider the work risks that occur or are caused, so physical and mental safety can be at risk due to the lack of application of risk management by the manufacturing company.

Koseoglu et al. (2021) introduces the theory of dimensions of social responsibility for companies that companies have a social responsibility in five sizes to advance the company: environmental, social, economic, stakeholder, and voluntary. Companies that can implement CSR consistently with a strong commitment can compete and improve their performance. Several previous studies serve as references and comparisons in conducting more comprehensive and generalized research to support the importance of implementing the influence of corporate governance, integrated quality management, and social responsibility on competitiveness and operational performance. Several previous studies on governance on competitiveness and performance have been observed by Muhammad Ali Fazal (2005), with research recommendations showing that there is a positive and significant relationship between the implementation of corporate governance on financial performance, (Guan et al., 2020; Hao et al., 2021; Oroh et al., 2020) recommend management Integrated quality is positive for improving operational performance, Borgholthaus et al. (2021); Crona et al. (2021) suggests that corporate governance does not affect financial performance, Martínez-Costa & Martínez-Lorente, (2008) with recommendations for positive and significant governance research on competitiveness and performance. Kunnanatt, (2007) recommends that governance positively and significantly affects competitiveness and performance.This previous research explained a lot about the practice of implementing governance, which has a direct impact on competitiveness and improving operational performance. The results of studies from several previous researchers recommend a positive and significant effect of governance on competitiveness, but those suggest a negative and significant impact on competitiveness. Meanwhile, the direct influence of governance on performance has a positive and significant effect on operational performance after going through or before going through the application of competitiveness that the company must carry out according to the type of business applied from the observations of previous research. Generally, the results of this study recommend that the company must implement governance as an understanding of the importance of quality awareness, the importance of conducting quality audits, document control, and carrying out management processes.

In general, this previous study emphasized the application of TQM in terms of top management commitment, customer involvement, supplier relations, and product design to ensure the company can adequately manage product quality in implementing competitiveness and achieving operational performance. The results of research on the application of integrated quality management from several previous researchers have recommended that integrated quality management has a positive and significant impact on competitiveness and increased operational performance. Still, some suggest that integrated quality management has a negative and significant impact on competitiveness. It also includes advising the effect of integrated quality management directly and indirectly on the operational performance through the company's ability to be competitive. In addition to researching the importance of corporate governance and integrated quality management, several previous researchers have also examined aspects of corporate responsibility to see the side of social relations carried out by the company to face competitiveness and improve operational performance. These researchers include Martínez-Costa & Martínez-Lorente, (2008) recommend positive and significant corporate social responsibility for competitiveness and performance. Beer, (2003) recommends positive and significant corporate social responsibility for competitiveness and performance. Petros Sebhatu, (2008) recommends the existence of positive and significant corporate social responsibility on operational performance and Kunnanatt, (2007) suggests that corporate social responsibility has a negative and significant effect on competitiveness and performance. In general, research conducted by previous researchers emphasizes that CSR is a corporate social relationship to improve unfair competition

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among companies engaged in the same field, improve relations in the procurement or recruitment of employees in the company environment, and strengthen company obtaining permits. Operations that have legality and handle various work risks and conflicts apply risk management. The results of research on CSR conducted by previous researchers recommend that not all companies can implement CSR well in facing competitiveness and improving operational performance. Some provide recommendations that have a positive and significant effect on competitiveness and are not substantial on operational performance. Some recommend a negative and significant impact on competitiveness and no positive effect on operational performance. Of course, this is a consideration for the company to pay more attention to the importance of CSR to improve competitiveness and operational performance. Some researchers also recommend research results in looking at the relationship of the impact of competitiveness on operational performance. The researcher, namely An et al. (2014) suggests that competitiveness supports improving operational performance, Kusa et al. (2021) with a recommendation that competitiveness research directly affects operational performance, and Angel R. Martinez-Lorente and Micaela Martinez-Costa (2002) recommends competitiveness as a positive and significant on operational performance, and Petros Sebhatu, (2008) suggests positive and considerable competitiveness on performance. The results of the research generally see that companies to be competitive require making production cost-efficient, maintaining product quality, carrying out product flexibility, and providing convenience in delivering products to customers. The results of this study also generally recommend that to improve operational performance, the management strives always to increase profitability, increase sales-growth and expand market share. In general, the results of this study recommend that companies that can compete have a positive and significant impact on improving operational performance.

2. Literature Review

This study, it is a description of the relationship between the variables observed in the construct. This study shows a direct connection between the independent variables on the intermediate and dependent variables. This study observed five variables: three independent variables, one intermediate variable, and one dependent variable. The independent variables in this study consist of corporate governance, integrated quality management, and social responsibility. The intermediate variable is competitiveness, and the dependent variable is company performance. The theory of corporate governance supports the influence of governance variables on company competitiveness, commonly referred to as corporate governance theory proposed by Covin & Slevin, (1989) that the advantage of a competitive company is always determined by good corporate governance. Previous research relevant to this research is the result of research from (Liu et al., 2019; Stefanoni & Voltes-Dorta, 2021), Michael Beer (2003), and James Thomas Kunnanatt (2007). The influence of integrated quality management variables on company competitiveness is supported by the global challenge theory proposed by Murphy (2006:118) that the challenge of globalization for companies is quality. To be a winner in the competition and achieve company performance, one must implement quality-based TQM. Previous research relevant to this research is the result of research from (Rosak-Szyrocka, 2016; Withorn et al., 2020), Michael Beer (2003), and James Thomas Kunnanatt (2007). The influence of social responsibility variables on company competitiveness is supported by social interaction theory proposed by Rustiarini et al. (2019) that in the perspective of business behavior, humans always prioritize the interests of the company and ignore responsibilities to the environment or society. Previous research relevant to this research is the result of research from Harvie & Lee, (2002), Michael Beer (2003), and James Thomas Kunnanatt (2007). The influence of governance variables on the company's operational performance is supported by the value of power theory proposed by (Rustiarini et al., 2019). An et al., 2014; Jin et al., 2016) that the value of power possessed by individuals and companies depends on their independence. The stronger the autonomy of a person or company in developing its operational activities. Previous research relevant to this research is the result of research from (Harvie & Lee, 2002), Michael Beer (2003), and James Thomas Kunnanatt (2007). The influence of the integrated quality management variable on the company's operational performance is supported by the theory of customer interest or customer interest theory proposed by Makovec Brenčič et al. (2012) that customer

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interests are an essential orientation with the implementation of integrated quality management in improving the company's operational performance. Previous research relevant to this research is the result of research from (Harvie & Lee, 2002), Michael Beer (2003), and James Thomas Kunnanatt (2007).

The influence of social responsibility variables on the company's operational performance is supported by the community social access theory proposed by Loor-Zambrano et al. (2022) that the greater the social responsibility, the greater the social access for the community and the company. Previous research relevant to this research is the result of research from Harvie & Lee, (2002), Michael Beer (2003), and James Thomas Kunnanatt (2007). The influence of the competitiveness variable on the company's operational performance is supported by the market competition put forward by Kozielski et al. (2017); Larsen & Olaisen, (2013) that marketing activities are activities that collect various orientations according to the number of customers, competing parties, and functional coordination in influencing the improvement of marketing performance. Previous research relevant to this research is the result of research from Harvie & Lee, (2002), Michael Beer (2003), and James Thomas Kunnanatt (2007). The influence of corporate governance variables through competitiveness and company performance is supported by the operational antecedent theory proposed by Raffel (2009: 46) that the importance of implementing good governance following the principles of fairness, transparency, accountability, responsibility, and independence to support the realization of companies that are competitive in effect the achievement of operational performance. Previous studies that are relevant to this research are the results of research from Kozielski Dziekoński, et al. (2017); Lopez et al. (2020); Mainardis et al. (2021); Harvie & Lee, (2002); Michael Beer (2003) and James Thomas Kunnanatt (2007). The influence of integrated quality management variables through competitiveness and company performance is supported by the theory of competitive advantage or so-called competitive advantage theory put forward by (Chang & Hung, 2018; Ganguly et al., 2019; Ramune Ciarniene, 2015) that every competitive advantage is determined by the company's ability to carry out integrated quality management and operational performance. The influence of social responsibility variables through competitiveness and company performance is supported by the contemporary competitive theory proposed by Shulga, (2021); Suandi et al. (2022) that social responsibility and performance achievement are essential parts of modern competitiveness. Based on the theory stated and supported by previous research, the researchers then put it in the conceptual framework of the study as follows:

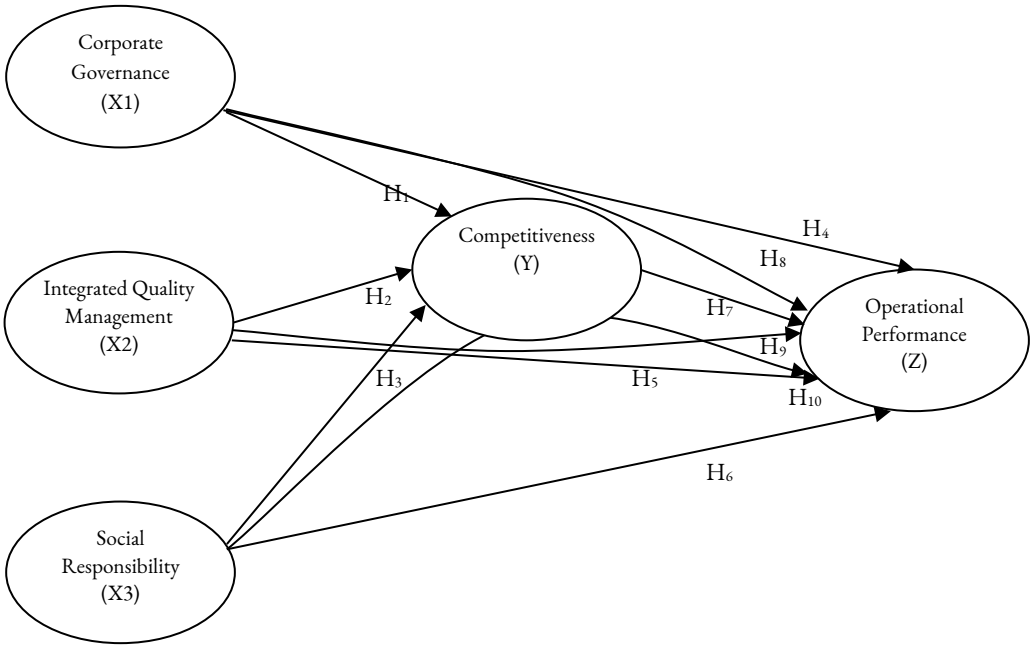

Figure 1: Conceptual Framework

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Referring to the described in the introduction and literature review, the hypothesis proposed is as follows:

H1= Corporate governance has a positive and significant effect on the competitiveness of manufacturing companies.
H2= Integrated quality management has a positive and significant impact on the competitiveness of manufacturing companies.
H3= Social responsibility has a positive and significant impact on the competitiveness of manufacturing companies.
H4= Corporate governance has a positive and significant effect on the operational performance of manufacturing companies.
H5= Integrated quality management has a positive and significant impact on the operational performance of manufacturing companies.
H6= Social responsibility has a positive and significant effect on the operational performance of manufacturing companies.
H7= Competitiveness has a positive and significant effect on the operational performance of manufacturing companies.
H8= Corporate governance has a positive and significant effect on operational performance through the competitiveness of manufacturing companies.
H9= Integrated quality management positively and significantly effect operational performance through competitiveness.
H10= Social responsibility has a positive and significant effect on operational performance through the competitiveness of manufacturing companies.

3. Research Method and Materials

3.1. Sample Criteria

The population in this study were all manufacturing companies in Indonesia based on data from the Central Bureau of Statistics, as many as 127 companies. The target population is manufacturing companies that apply good corporate governance, integrated quality management, and social responsibility practices, namely forty-three companies. The research subjects are managers of each company consisting of production managers, finance managers, and marketing managers. Thus, in one manufacturing company, three people are set to be respondents as research samples. So the number of representatives from 43 companies is 3 x 43 = 129.

3.2. Measurement

This research is exploratory, which is trying to find relatively new and explanatory relationships, namely research conducted by explaining the symptoms caused by an object of research. Judging from the data aspect, it is ex post facto, which means that after the incident, research is a systematic empirical search in which the researcher cannot control the independent variables because the event has occurred or cannot be manipulated. Judging from the objective, this is a causal study that seeks to explain the causal relationship of the influence of corporate governance, integrated quality management, and social responsibility on the competitiveness and performance of manufacturing companies in Indonesia. The data analysis technique used in explaining the phenomenon in this research is descriptive statistical analysis technique and Structural Equation Modeling (SEM) analysis. Descriptive statistical analysis was used to describe the characteristics of the respondents, including gender, last education, age, and years of service. In addition, descriptive statistical analysis is also used to describe respondents' responses to research variables, including governance, integrated quality management, and social responsibility for competitiveness and operational performance. Calculations in the descriptive statistical analysis were performed with a computer's help using the AMOS 5.0 and SPSS version 17.0 program packages.

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Inferential analysis in this study is used to test hypotheses 1 to 10 with the following equation More details are shown in Table 4 below. below:

Table 2: Goodness of Fit Index

Goodness of Fit Index	Information	Cut-Off Value
Chi-square	Testing whether the covariance of the estimated population is the same as the covariance of the sample (whether the model corresponds to the data)	Expected small
Significant Probability	Significant test of differences in data covariance matrices and estimated covariance matrices	≥0,05
RMSEA	Measuring the deviation of the parameter values of a model with its population covariance matrix	≤0,08
GFI	Measures the overall level of conformity of the model calculated from the estimated residual square of the model compared to the actual observational data	≥0,90
AGFI	GFI adjusted to the degree of freedom (DF) ratio	≥0,90
CMIN/DF	Compatibility between data and models	≤2,0
TLI	Comparison between models tested against baseline models	≥0,95
CFI	The size of the comparison between the hypothesized model and the null model at the same time as a fit measure of the suitability of the model	≥0,95

Table 3: Operational Definitions of Research Variables

No	Variables	Indicators	Measurement
1	Corporate Governance (X1)	• Fairness • Transparency • Accountability • Responsibility • Independence	Likert Scale 5,4,3,2,1
2	Integrated Quality Management (X2)	• Orientation to customers • Commitment management • Employee engagement • Process approach • Fact-based decision making • Continuous improvement • Profitable partnerships • System approach	
3	Social Responsibility (X3)	• Environment • Social society • Economy • Stakeholders • Voluntary	
4	Competitiveness (Y)	• Cost efficiency • Quality improvement • Degree of flexibility • Punctuality / delivery	
5	Operational Performance (Z)	• Output quality • Production costs • Speed of submission • Flexibility of the production system • Design quality	

To limit the problems in this research, it is necessary to formulate an operational definition according to the researcher's understanding of each variable. In other words, the operational purpose is how to find and measure these variables in the field by formulating briefly and clearly and not causing various interpretations. To facilitate understanding and measurement of each variable used in this

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study, the operational definitions and each variable in the study are shown in Table 3. The following is established the relationship of independent and bound constructs in this study, illustrated in Figure 2:

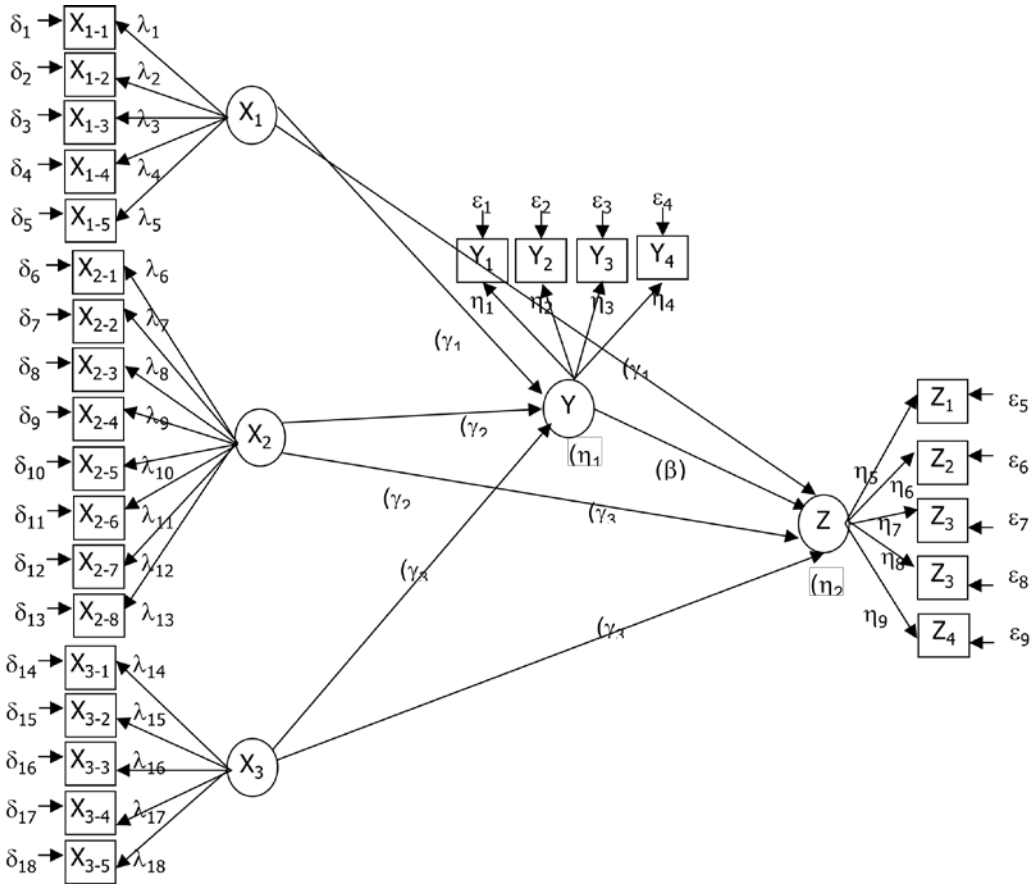

Figure 2: Independent Variable Path diagram on Dependent Variable

4. Results and Discussion

4.1. Identity of Respondents

The respondents in this study were managers of manufacturing companies in Indonesia, which was determined to be 129 respondents. The respondent's identity is presented to determine the number of frequencies and percentages of the existence of representative respondents in responding to the object of study. The following can be seen in detail in the description of the data of the respondents of this study:

Table 4: Characteristics of Respondents by Self-Identity

No	Measurement	Classification	Number of Respondents	
			F	%
1	Gender	Men	104	80.6
		Women	25	19.4
		Total	129	100.0
2	Age (years old)	< 25	4	3.1
		25 – 35	31	24.0
		36 – 45	89	43.4
		> 45	38	29.5
		Total	129	100.0
3	Education	Magister	7	5.4
		Bachelor	64	49.6

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No	Measurement	Classification	Number of Respondents	
			F	%
		Diploma-III	1	0.8
		Senior High School	50	38.8
		High School	7	5.4
		Total	129	100.0
4	Position	Manager	10	7.8
		Administration	11	8.5
		Accounting	6	4.7
		Purchasing	9	7.0
		Logistic	4	3.1
		Asistant	3	2.3
		Staf	65	50.4
		Security	21	16.3
		Total	129	100.0
5	Service Life (Year)	< 10	54	41.9
		10 – 20	48	37.2
		> 20	27	20.9
		Total	129	100.0

Table 4 shows that most employees who were respondents were male, namely 104 people, or 80.6%. Among women, there were 25 people or 19.4%. Respondents are generally aged between 36 and 45 years, namely 89 people, or 43.4%, with S1 education and as many as 64 people, or 49.6%. The most positions owned are staff as many as 65 people, or 50.4% with a service period of 1 to 10 years, and 54 people, or 41.9%. This means that judging from the aspect of the respondent's age, it is the productive age which male respondents dominate in carrying out work activities in the manufacturing field with undergraduate education, which shows that respondents already understand that the implementation of governance, integrated quality management, and social responsibility to improve the competitiveness and operational performance of manufacturing companies.

4.2. Validity and Reliability Test

The validity requirement of an instrument has met the minimum requirement of 0.6 as an instrument is considered valid. A summary of the validity test results can be seen in the validity test.

Table 5: Summary of Validity Test Results

Research Instruments	Correlation	Standard Values	Information
X1.1	0.698	0.6	
X1.2	0.800	0.6	
X1.3	0.830	0.6	
X1.4	0.657	0.6	
X1.5	0.861	0.6	
X2.1	0.653	0.6	
X2.2	0.635	0.6	
X2.3	0.643	0.6	
X2.4	0.659	0.6	
X2.5	0.600	0.6	Valid
X2.6	0.681	0.6	
X2.7	0.668	0.6	
X2.8	0.620	0.6	
X3.1	0.709	0.6	
X3.2	0.751	0.6	
X3.3	0.696	0.6	
X3.4	0.792	0.6	
X3.5	0.822	0.6	

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Research Instruments	Correlation	Standard Values	Information
Y.1	0.709	0.6	
Y.2	0.824	0.6	
Y.3	0.853	0.6	
Y.4	0.626	0.6	
Z.1	0.637	0.6	
Z.2	0.856	0.6	
Z.3	0.825	0.6	
Z.4	0.877	0.6	
Z.5	0.826	0.6	

Reliability tests are carried out using the Coefficient of Reliability (Cronbach Alpha). The results of the questionnaire instrument reliability test, as contained in the appendix, can be summed up in Table 6 below:

Table 6: Summary of Reliability Test Results

Research Variable Instruments	Cronbach's Alpha	Standard Values	Information
Corporate Governance (X1)	0.830	0.6	
Integrated Quality Management (X2)	0.687	0.6	
Social Responsibility (X3)	0.786	0.6	Reliable
Competitiveness (Y)	0.742	0.6	
Operational Performance (Z)	0.852	0.6	

Table 6 above shows that the alpha value of the research instrument on each variable is greater than the indicated value, which is 0.60 or greater than 0.60. Thus, the entire questionnaire instrument in this study is reliable because it has met the minimum requirements. The following is an analysis of the results of the study, which were analyzed using a structural equation model (SEM) with confirmatory factor analysis (CFA) of the AMOS 18.0 program (Analysis of Moment Structure, Arbuckle, 1997). The critical ratio (CR) shows the predictive power of observation variables both at the individual and at the construct level is seen through the critical ratio (CR). If the required proportion is significant, the dimension will be said to help predict constructs or latent variables. This study's latent variables (constructs) consist of governance, integrated quality management, social responsibility for competitiveness, and operational performance. Using the AMOS structural equation model will obtain suitable model indicators (fit). The benchmark used in testing each hypothesis is the critical ratio (CR) value at regression weight, with a minimum value of 2.0 in absolute terms. The criteria are used to test whether or not the proposed model conforms with the data. The requirements for the fit model consist of 1) the degree of freedom (degree of freedom) must be positive and 2) a non-significant Chi-square required ($p \geq 0.05$) and above the accepted conservative ($p = 0.10$), 3) incremental fit above 0.90, i.e., GFI (goodness of fit index), Adjusted GFI (AGFI), Tucker Lewis Index (TLI), The Minimum Sample Discrepancy Function (CMIN) divided by its degree of freedom (DF) and Comparative Fit Index (CFI), and 4) low RMSEA (Root Mean Square Error of Approximation) (F. Hair Jr et al., 2014). Confirmatory Factor Analysis examines variables that define a construct that cannot be measured directly. Analyzing the indicators gives meaning to the labels given to latent variables or other confirmed constructs.

4.3. Research Variable Construction Test

After testing assumptions and actions as necessary against errors that occur next, a fit model analysis will be carried out with fit model criteria such as GFI (Goodness of fit index), adjusted GFI (AGFI), Tucker Lewis Index (TLI), CFI (Comparative of the fit index), and RMSEA (Root Mean Square Error of Approximation) for both individual models and complete models. The results of measurements of dimensions or indicators of variables that can form a construct or latent variable with confirmatory factor analysis are successively explained as follows:

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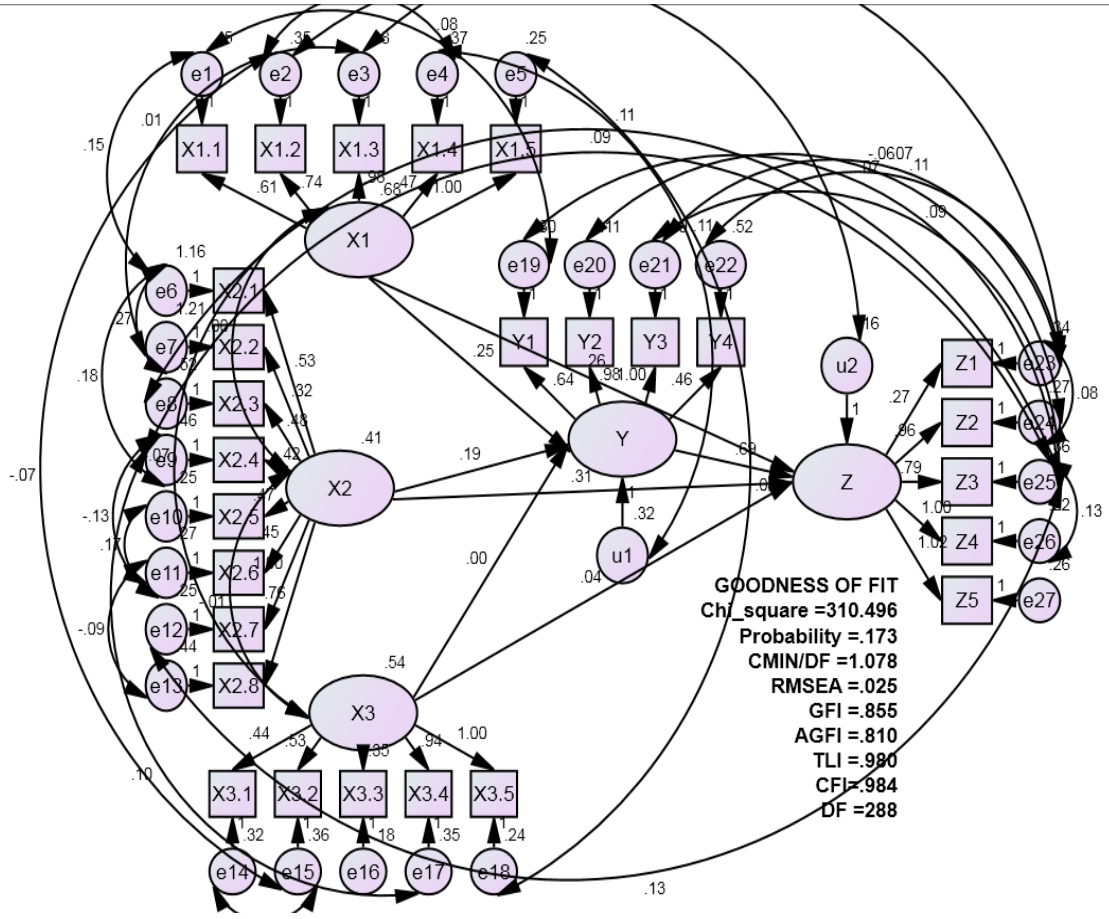

Figure 2: Measurement of the Final Stage Variable Relationship Model

The model test results presented in figure 2 above are evaluated based on the goodness of fit indices in Table 7, along with suggested model criteria and their critical values with data suitability.

Tabel 7: Evaluasi kriteria Goodness of Fit Indices Overall Model

Goodness of fit index	Cut-off Value	Model Results Early stage	Ket.	Model Results Final Stage	Info
Chi_Square	Expected small	602.814	Marginal	310.496 < (0,05 : 288 = 328,580)	Good
Probability	≥ 0.05	0.000	Marginal	0.175	Good
CMIN/DF	≤ 2.00	1.920	Marginal	1.078	Good
RMSEA	≤ 0.08	0.085	Marginal	0.025	Good
GFI	≥ 0.90	0.740	Marginal	0.855	Marginal
AGFI	≥ 0.90	0.687	Marginal	0.810	Marginal
TLI	≥ 0.94	0.765	Marginal	0.980	Good
CFI	≥ 0.94	0.790	Marginal	0.984	Good
Df		314		288	

The model evaluation results for the initial stage showed that none of the eight goodness of fit indices met the cut-off value criteria, so the model was modified according to the instructions from the modification indices, as described previously. After changing the model, in the final stage, it shows that six goodness of fit indices have met the criteria or according to the cut-off value criteria, and two are marginal. Still, the model can be said to be following the goodness of fit indices criteria for analysis.

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4.4. Direct and Indirect Effects of Research Variables

Overall based on the empirical model shown in the following table regarding the direct effect (direct effect), indirect effect (indirect effect), and the overall effect (total effect) of the variables studied. The test results are presented in Table 8 below:

Table 8: Direct Effect Hypothesis Testing, Indirect, and Total Effect

HIP	Exogenous Variable	Intervening Variables	Endogenous Variables	Standardized				
				p-Value	Direct Effect	Indirect Effect	Total Effect	Information
1	Corporate Governance (X1)	-	Competitiveness (Y)	0.001	0.330	-	0.330	(+) Significant
2	Integrated Quality Management (X2)	-		0.042	0.198	-	0.198	(+) Significant
3	Social Responsibility (X3)	-		0.977	0.003	-	0.003	Un Significant
4	Corporate Governance (X1)	-	Operational Performance (Z)	0.000	0.295	-	0.295	(+) Significant
5	Integrated Quality Management (X2)	-		0.000	0.275	-	0.275	(+) Significant
6	Social Responsibility (X3)	-		0.548	0.039	-	0.039	In Significant
7	Competitiveness (Y)	-		0.000	0.591	-	0.591	(+) Significant
8	Corporate Governance (X1)	Competitiveness (Y)		0.000	0.295	0.195	0.490	(+) Significant
9	Integrated Quality Management (X2)			0.000	0.275	0.117	0.392	(+) Significant
10	Social Responsibility (X3)			0.548	0.039	0.002	0.041	(+) In Significant

The overall model has seven paths with a positive and significant effect and three positive and insignificant paths. The interpretation of Table 8 is as follows:

a) Corporate governance has a positive effect of 0.330 and a significant 0.001 on competitiveness.
b) Integrated quality management directly has a positive effect of 0.198 and a significant 0.042 on competitiveness.
c) Social responsibility directly has a positive effect of 0.003 and is not significant 0.977 on competitiveness.
d) Governance directly has a positive effect of 0.295 and a significant 0.000 on operational performance.
e) Integrated quality management directly has a positive effect of 0.275 and a significant 0.000 on operational performance.
f) Social responsibility has a positive effect of 0.039 and an insignificant 0.548 on competitiveness.
g) Competitiveness directly has a positive effect of 0.591 and 0.000 significant on operational performance.
h) Corporate governance indirectly through competitiveness has a positive effect of 0.195 and a significant 0.000 on operational performance.
i) Integrated quality management indirectly through competitiveness has a positive effect of 0.117 and a significant 0.000 on operational performance.

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j) Social responsibility indirectly through competitiveness has a positive effect of 0.002 and not significant 0.548 on operational performance.

4.5. Discussion of Research Results

a) The Effect of Corporate Governance on the Competitiveness and Operational Performance of Manufacturing Companies in Indonesia

Discussions on corporate governance for a manufacturing company are essential to face competitiveness. The government in question is in the form of methods or ways to manage a company that can realize competitiveness. This is very important and needed by manufacturing companies in Indonesia. Based on the results of this study to prove the hypothesis of the problems posed, it is proven that there is a positive and significant influence of governance on the competitiveness of the company. The results of this analysis demonstrate that all good governance indicators in the form of fairness, transparency, accountability, responsibility, and independence have a positive influence on the implementation of governance in manufacturing companies, where the impact of the implementation of this governance has a significant effect on the competitiveness of the company. The following describes each indicator of the governance variables that positively and significantly impact the company's competitiveness.

Manufacturing companies that are advanced and developing always pay attention to fairness indicators in governance as a form of actualization from the company to carry out all company work activities without discriminating against the interests of each party. This fairness indicator is always a consideration so that the corporate governance process can run well in supporting the creation of the company's ability to compete fairly in advancing the company. Indicators of transparency in governance are essential and needed by companies, especially in carrying out all company operational activities; they must be carried out openly in providing information and data related to the company's existence to advance and develop in the face of increasingly competitive competitiveness. Transparency is an element of governance that the company always considers in carrying out operational activities to obtain competitive work results. In addition, the existence of an advanced and developing manufacturing company always considers accountability indicators in carrying out governance. Accountability in question is a form of accountability for all operational and non-operational work activities from various programs and activities carried out by the company so that the company can account for the results of available work in the face of strong competitiveness. The importance of accountability in governance is an essential assessment element to assess the operational activities of an activity carried out in a company so that a representative accountability assessment makes the company eligible to conduct healthy competitiveness. Indicators of responsibility in governance are also essential to distinguish them from the evaluation of work accountability in an operational system. The work responsibility in question is the ability of each individual in the company to be professionally responsible, following their reliability and expertise in carrying out work activities following operational procedures that have been established and used as standards by the company to reinforce to be competitive. Responsibility is essential for companies to carry out operational activities in the face of competitive competitiveness. Through responsibility as an indicator of corporate governance, it is expected to be able to compete with other companies. Including hands of independence in governance is needed and prioritized to enable the company to manage independently and autonomously in the face of increasingly competitive competitiveness. The meaning of independence in governance for a company becomes a prestige and pride if the company has independence in carrying out all its operational activities in an integrated manner with high independence to be competitive with other companies. Independence plays an essential role for companies to realize the company's competitiveness. Understanding the governance indicators mentioned above, it can be understood that governance in the form of fairness, transparency, accountability, responsibility, and independence has a positive influence on the company's ability to implement good governance and has a significant effect on the competitiveness of companies that require being able to compete in the use of efficient cost, quality improvement, increased flexibility and timeliness of operational delivery. The description that

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has been stated above is supported by several theories, including the theory of corporate governance, the theory of appropriateness, the theory of transparency, the theory of accountability, the theory of responsibility, and the theory of independence. These theories become supporting theories to show the scientificity of the discussion of the experimental research. The theory of corporate governance, commonly referred to as corporate governance theory, was put forward by Marchel (2009: 57) that the superiority of a competitive company is always determined by good corporate governance. The essence of good corporate governance always considers fairness, transparency, accountability, responsibility, and independence in carrying out company operations. This theory is relevant to understanding the implementation of corporate governance in manufacturing companies in Indonesia in the face of increasing competitiveness.

b) *The Effect of Integrated Quality Management on the Competitiveness and Performance of Manufacturing Companies in Indonesia*

Integrated quality management applied in manufacturing companies is essential to face competitiveness. Integrated quality management is meant in the form of integrated and integrated quality management practices that involve all components of the company to realize the competitiveness of manufacturing companies in Indonesia. Based on the results of this study, to prove the hypothesis of the proposed problem, it is proven that there is a positive and significant effect of integrated quality management on the competitiveness of the company. The results of this analysis demonstrate that all indicators of integrated quality management in the form of customer orientation, top management commitment, customer involvement, process approach, decision making, continuous improvement, partnerships, and product design systems strategy have a positive influence on the implementation of integrated quality management in manufacturing companies, which impact from the implementation of integrated quality management has a significant effect on the competitiveness of the company. In the following, it is explained that each indicator of the integrated quality management variable has a positive and significant impact on the company's competitiveness. Indicators of customer orientation are an indispensable part of implementing integrated quality management. All operational activities carried out by the company are always oriented towards improving or improving quality, where this quality becomes the assessment or favor of the customer. Therefore, when creating a product, operational management always considers quality according to customer orientation. The customer determines the quality of the product that must be completed or made so that the company continues to always be innovative in creating the quality according to the customer's wishes to be competitive. This means that customer orientation is an innovation for the company to develop quality products to compete with other companies.

The top management commitment indicator is part of implementing integrated quality management. Every company commits to becoming a company leader who can provide a budget for quality financing and conduct a series of pieces of training to provide continuous quality improvement for company employees. Through the commitment of top management, it is hoped that the company will be able to compete in the face of competition. Top management's responsibility is highly expected to finance and create superior product innovations by continuing to provide guidance and training to employees to become professionals in their fields in designing quality products. This will determine the company's success in facing increasingly tough competition. Indicators of customer involvement in the implementation of integrated quality management are an essential element for companies in making and creating quality products that can be competitive. Customer involvement is expected to be a positive input for the company to innovate various product designs in creating a quality improvement process. Customer involvement is expected to support the company's integrated quality management assessment to compete with the planned product or quality design. Indicators of the process approach become necessary in applying integrated quality management in the face of competitiveness in creating competitive products. A process approach is an approach to assessing operational processes that produce quality products. The process approach is constructive for the company to develop superior products that have a fast, easy and practical process as quality products owned by the company to be competitive. The process approach is fundamental and relevant for companies that make

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improvements and restructure quality products in a superior competitive manner. Decision-making indicators are also crucial for management and companies to continue improving the quality of their operational products in the face of competitiveness. It is implementing strategic and quality-oriented decision-making benefits companies in operationalizing their activities and making decisions to create competitive innovations. This is important considering that decision-making greatly determines the company's gait to be competitively competitive. This is relevant to the condition of manufacturing companies in Indonesia.

The company also needs continuous improvement indicators to improve integrated quality management. Through constant improvement, it is expected to create superior product quality that is easy to design innovatively and practically produced in terms of quantity, quality, efficiency, and effectiveness in improving the product innovations. Continuous improvement is highly expected in implementing integrated quality management to face competitive competitiveness. Sustainability improvement represents every company that wants to be involved in competitive activities. Partnership indicators are also essential to improving integrated quality management in the face of increasingly competitive competitiveness. A partnership built on mutual benefit (supplier relationship) is a long-term relationship between the company and its suppliers and customers while maintaining the quality of the materials used to process quality products. The creation of many partnerships provides many opportunities for companies to carry out various reforms and improvements to innovations in establishing constructive relationships with suppliers and customers to provide an integrated quality that can be competitive. Likewise, through the indicators of the product design system approach, which is designed to produce a quality, high-quality product that meets the standards of competition in the market. Through this design system approach, it is hoped that the company will be able to create, manage, process, and develop various design innovations with an integrated system through appropriate technology. This design system approach is expected to be able to overcome multiple problems regarding integrated quality management faced by the company in meeting increasingly competitive competitiveness. Understanding the descriptions of the indicators above, the implementation of integrated quality management includes customer orientation, top management commitment, customer involvement, process approach, decision making, continuous improvement, partnerships, and systems strategy are essential indicators that have a positive and significant impact on competitiveness companies that can create low-cost efficiency, improve product quality, increase flexibility and operational timelines. The description above is supported by several theories, including quality mission theory, global challenge theory, Deming theory, quality decision theory, quality system theory, and TQM theory.

c) The Effect of Social Responsibility on the Competitiveness and Operational Performance of Manufacturing Companies in Indonesia

Social responsibility applied in manufacturing companies is necessary to face competitiveness. Social responsibility, referred to in the form of business operational activities, is carried out by the company to be committed not only to increasing the company's profits financially but to building a social and economic environment around a standardized and sustainable company environment in realizing the competitiveness of manufacturing companies in Indonesia. Based on the study's results, it does not prove the hypothesis of the problem posed. In contrast, the results of the analysis show that social responsibility has a positive effect but does not give an absolute (not significant) meaning to the company's competitiveness to streamline production costs, improve production quality, improve the level of production flexibility and timeliness. or delivery of the resulting production so that manufacturing companies show the social responsibility still needs to be enhanced and improved to give real meaning to competitiveness. The following describes the indicators of social responsibility variables that have a positive and insignificant effect on the company's competitiveness. The hands of the environmental dimension of social responsibility owned by the company have a significant influence on increasing the company's competitiveness because the company cannot realize operational activities that are efficient in financing. This environmental dimension strongly supports or supports the realization of social responsibility for the company but does not give real meaning to product

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competitiveness because operational activities are carried out using high costs, so it is not efficient in financing to be competitive with other companies. The indicator of the social dimension of the social responsibility of a manufacturing company is significant for the existence of the company where the company makes the social size an essential part of the company's existence that is recognized by the community and the presence of the company helps the community in creating jobs, so that good social relationship is established. Between the company and the surrounding community. This social dimension has a positive influence on corporate social responsibility. Still, it does not give real meaning to the company's competitiveness because this social dimension does not make it able to improve the quality of its operations to be competitive with other companies.

The indicator of the economic dimension of social responsibility is a dimension built by the company to foster responsibility or build a business culture by increasing the income of employees. In addition, this dimension is also intended to make efficiency aspects of various business risks that occur as a process of saving that can reduce economic costs for the company. The economic dimension is a reinforcement in creating social responsibility for companies to increase employee income, reduce risks, and make savings for the company. Still, it does not provide real operational meaning for companies to be competitive in increasing company flexibility. The indicator of the stakeholder dimension of social responsibility is a dimension of involvement of other parties outside the company. In this case, the government and the public encourage the company to participate in development activities or significantly contribute to the environment around the company and society at large. This stakeholder dimension benefits the company, especially the government, in providing company operational permits and community involvement to maintain and become company employees so that the spirit of company progress is more pronounced. Voluntary indicators of social responsibility are an assessment of the moral spirit of the company always to see, consider and propose various matters relating to the participation of employees who have high work qualifications to get an assessment of perception, reputation, and dedication in working for the company's existence so that the presence of volunteers It is a social responsibility for the company to exist, but the existence of this volunteer social responsibility is only considered as a support for the company's existence and does not have an impact on the implementation of operational management to increase the company's competitiveness. The description of the indicators above is a consideration to understand that social responsibility for companies only has a positive and insignificant effect on competitiveness. Companies need environmental, social, economic, stakeholder, and voluntary dimensions to support the company's existence but do not have a significant impact on the company's competitiveness to reduce cost efficiency, improve quality, flexibility, and timeliness in the company's operational activities carried out by manufacturing companies in Indonesia. Indonesia. These theories become supporting theories to show the scientificity of the discussion of empirical research.

5. Conclusion

Social responsibility has a positive and insignificant effect on the competitiveness of manufacturing companies in Indonesia. This is because responsibility tends to be a moral spirit of the company, which is not significantly related to the competitiveness that the company wants to achieve, so social responsibility in the form of environmental, social, economic, stakeholder, and voluntary dimensions has no significant impact on the company's competitiveness. Social responsibility has a positive and insignificant effect on the competitiveness of the operational performance of manufacturing companies in Indonesia. Responsibility is not significant to the company's operational performance because social responsibility is not in direct contact with the company's operational activities. Still, social responsibility is related to workers' social spirit and the company's social environment. Social responsibility has a positive and insignificant effect on the operational performance of manufacturing companies in Indonesia. This is because the actualization of social responsibility is not directly related to the competitiveness and improvement of the company's performance. Responsibilities tend to be oriented to the psychological aspects of workers and working environment conditions, while competitiveness and operational performance are oriented to the achievement of the company's work.

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