

IMPLEMENTATION OF GOOD CORPORATE GOVERNANCE PRINCIPLES IN THE JAKARTA SMART PROGRAM (KJP PLUS) IN THE NEW NORMAL ERA

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Abstract: The Jakarta Smart Plus Card (KJP Plus) is a strategic program to provide access for DKI Jakarta residents from the underprivileged community to receive a minimum education until completing SMA or SMK with total funding from the DKI Jakarta Province APBD funds. The purpose of KJP Plus, as stated in the DKI Provincial governor regulation Number 15 of 2015 Article 3, that KJP Plus aims to: 1) Support the implementation of the 12 Year Compulsory Education; 2) Increasing access to education services fairly and equitably; and 3) Ensuring certainty of access to education services and improving the quality of education outcomes. This study aims to explore applying the principles of Good Corporate Governance (GCG) in the Jakarta Smart Plus Card (KJP Plus) program at SMKN 20 Jakarta during the COVID-19 pandemic. This research uses qualitative or descriptive methods. Data collection was carried out utilizing observation, interviews, and documentation. The data analysis used was data reduction, data presentation, and conclusion. The results showed Good Corporate Governance (GCG) in the Jakarta Smart Plus Card (KJP Plus). Had implemented by State Vocational High School (SMKN 20) during Covid-19 because it implemented the principles of transparency, accountability, responsibility, independence and fairness.

Keywords: Implementation, Good Corporate Governance, Funding, Education.

INTRODUCTION

Indonesia had ranks 4th in terms of the largest population and the country with the largest archipelago in the world. One way to overcome high population growth is to increase compulsory education in schools public (Shanti et al., 2016; Larasati & Nurhadryani, 2012). Education is a basic need that every individual must meet. Indonesia has determined that education is the right of every its citizens. The sound of Article 31 paragraph (1) of the 1945 Constitution, which states: that "every citizen has the right to education". Education is a long-term investment that must be continuously nurtured and maintained (upgrade). Education is guidance obtained from adults to students' development of the child to reach maturity and aim for the child to be able to carry out their life tasks without the help of others. So, the role of education is enormous in realizing a perfect human being and independent and being a noble and beneficial human being for the environment (Abdullah & Page, 2009; Afriansyah, 2017; Ahmed & Hamdan, 2015). Education considerably contributes to the country's progress and is a vehicle for translating constitutional messages and building a national character (nation character building). The low level of education is wrong a factor of poverty in Indonesia.

Based on the problems in the low level of education is one of the factors of poverty in Indonesia that affect the dropout rate in DKI Jakarta, the Governor of the DKI Jakarta Provincial Government, Joko Widodo,

declared a program that seeks to reduce the burden on the poor in gain access to education with the issuance of the Cost Assistance program Personal Education through the Jakarta Smart Card. In the current era of Anies Baswedan's leadership, KJP is optimized to become a Jakarta Card Smart Plus (KJP Plus). This change promises a broader audience, including participants of "Kejar Paket", madrasah, and courses. For families who can't afford KJP Plus too can be cashed. The Jakarta Smart Plus Card (KJP Plus) is a strategic program for provide access for residents of DKI Jakarta from the underprivileged community to receive a minimum education up to the completion of high school / vocational school with fully funded from the DKI Jakarta Provincial APBD funds. In 2020 Indonesia experienced a disaster, namely the COVID-19 virus outbreak. COVID-19 (coronavirus disease 2019) is a new type of disease caused by a virus from group of coronaviruses, namely SARS-CoV-2, which is also often called the Coronavirus. In Indonesia, the government implements a large-scale social restriction (PSBB) policy to suppress the spread of this virus.

The DKI Provincial Government, through the Education Office (Disdik), decided to relax or provide relief regarding Card payment plans Jakarta Smart Plus (KJP Plus) during the massive social restriction (PSBB). Through With this relaxation, recipients can withdraw all assistance at KJP Plus during the pandemic COVID-19 to make it easier for KJP Plus recipients to use the funds provided. In the COVID-19 situation, the government took the initiative to combine routine funds and periodic funds every month and

temporarily remove the obligation to disburse non-cash. Can use recurring costs for food, health, and educational needs to support distance learning communication costs. Then, routine funds (which usually fall in June and are used to meet school needs instead of cash), which are typically paid every six months, are currently abandoned and paid monthly. Thus, the notional amount to be paid every month is Rp. 250,000 for SD, Rp. 300,000 for SMP, Rp. 420,000 for SMA, Rp. 450,000 for SMK, and Rp. 300,000 for PKBM. In addition, during the COVID-19 pandemic, the DKI Jakarta Disdik expressed concern for the health and safety of KJP Plus recipients to eliminate cheap food costs temporarily. Instead, the DKI Jakarta Provincial Government provides a free social assistance program during the PSBB period. Therefore, the funds in KJP Plus were initially used to buy cheap necessities that could be used for other more urgent needs (Afriansyah, 2017; Pertiwi & Yuningsih, 2016)

This policy started in May, only during the PSBB period. Then there are additional funds for students who have just graduated from high school / vocational school. KJP Plus recipients who have entered category twelve or plan to continue to university level will still receive a transitional fund of IDR 500,000 per person to congestion at DKI bank service offices and ATMs. The allocation of KJP Plus funds for the first phase of 2020 is based on a schedule adjusted for each level of education. For KJP Plus SD / SDLB / MI starting May 15, 2020. KJP Plus SMP / SMPLB / MT / PKBM beginning May 18, 2020. KJP Plus SMA / SMALB / beginning May 20, 2020, MA /

SMK. As well as payment of transfer funds or other fees for students in class XII will also be held in May 2020. KJP Plus recipients who already have the "JakOne" Mobile application are also advised to monitor funds and transactions received through their cellphones. The government plays an essential role in protecting the public to participate in improving education in Indonesia. However, in this case, especially in the Jakarta Smart Card Plus (KJP Plus) program, good governance has not been implemented for the community's welfare. Good governance is needed to goals and ideals of the nation and state can be achieved. Corporate Governance (English: corporate governance) is a series of processes, customs, policies, rules, and institutions that influence the direction, management, and control of a company or corporation.

Corporate governance includes the relationship between the stakeholders involved and the objectives of the company's management. The main parties in corporate governance are shareholders, management, and the board of directors. Other stakeholders include employees, suppliers, customers, banks and other creditors, regulators, the environment, and the wider community. In the implementation of a policy, of course, there are various kinds of problems that exist, this can be seen based on the findings in the field along with the implementation of the Jakarta Smart Card Plus (KJP Plus) program, which is still experiencing some obstacles or problems. The weakness of this regulation is the lack of supervision from the KJP Plus provider and the provision of cash to the KJP Plus recipient community.

The absence of supervision from the government makes the community free to use KJP Plus as they wish. In addition, there is also the provision of cash to KJP Plus recipients, the cash in the process of purchasing goods will not be caught by the government because it will not be detected in detail, it will be much different if the government uses a computer system or credit or debit, from the machine itself it will be caught if people buy goods that do not fit and will be easy to follow up. In addition, there are still inappropriate targets and misuse of Jakarta Smart Plus Card (KJP Plus) funds, especially during the Pandemic.

Literature review

Corporate governance is the relationship between the stakeholders, objectives, company's management and the board of directors. Other stakeholders include employees, suppliers, customers, banks and other creditors, regulators, the environment, and the wider community (Winarno, 2012; Abidin, 2012; Mutmainah, 2015). Various kinds of problems exist in implementing a policy; this can be seen based on the findings in the field along with the performance of the Jakarta Smart Card Plus (KJP Plus) program still experiencing some obstacles or problems. The weakness of this regulation is the lack of supervision from the KJP Plus provider and the provision of cash to the KJP Plus recipient community. The absence of charge from the government makes the community free to use KJP Plus as they wish. In addition, a provision will cash to KJP Plus recipients; the government will not catch the money in purchasing goods because it will not be

detected in detail. It will be much different if the government uses a computer system or credit or debit; from the machine itself, it will catch if people buy goods that do not fit and will be easy to follow up. In addition, there are still inappropriate targets and misuse of Jakarta Smart Plus Card (KJP Plus) funds, especially during the Pandemic. According to Abidin (2012) and Mutmainah, (2015); the theory of GCG principles as indicators is the same as stated in the Decree of the Minister of SOEs number 117/2002 regarding GCG, namely: 1) Transparency; openness in implementing the decision-making process and transparency in presenting material and relevant information regarding effectiveness; 2. Accountability; Clarity of function, implementation and accountability of the company's organs so that the company's management is carried out effectively; 3. Responsibility; Conformity companies of the management to prevailing laws, regulations and corporate principles; 4. Independence; a condition where the company is managed professionally without conflict of interest and influence/pressure from any party that is not following the applicable laws and regulations and sound corporate principles; and 5. Fairness, justice and equality in fulfilling stakeholder matters that arise based on agreements and applicable laws and regulations (Hamdani, 2016; Mutmainah, 2015).

As long as the principles of Good Corporate Governance are applied correctly and correctly in local government systems and governance, GCG can be implemented in local governments. GCG, as a concept of governance, is not an

understanding but actually must be implemented in specific steps to benefit all parties with interest in the government. Good corporate governance (GCG) is a system that regulates and controls companies that create added value for all stakeholders (Hamdani, 2016). Two things are emphasized in this concept, first, the importance of the right of shareholders to obtain correct and timely information and, second, the company's obligation to make accurate, timely, transparent disclosure of all information on company performance, ownership and ownership. And stakeholders.

There are four main components needed in the concept of good corporate governance (Gras-Gil, 2016; Fitriyani et al., 2014; Sutedi, 2011; Kamran & Shah, 2014; Hamdani, 2016), namely fairness, transparency, accountability, and responsibility. These four components apply the principles of good corporate governance. Consistently proven to improve the quality of financial reports and can also become an obstacle to performance engineering activities that result in financial statements not reflecting the company's fundamental values. The concept of good corporate governance has just become popular in Asia. This concept has been relatively developed since the 1990s. GCG has been only known in the UK since 1992. Developed countries that are members of the OECD group (developed countries in Western Europe and North America) practiced in 1999. Good Corporate Governance is the art of directing and controlling an organization by balancing the needs of various stakeholders. Often involves resolving

conflicts of interest between multiple stakeholders and ensuring that the organization is well managed, meaning that processes, procedures and policies are implemented following transparency and accountability (Paul & Godwin, 2011; Mutmainah, 2015; Hamdani, 2016). The direct benefits felt by the company by realizing the principles of good corporate governance are increased productivity and business efficiency. Another benefit is the increase in the company's operational capabilities and accountability to the public. In addition, it also minimizes the practice of corruption, collusion, and nepotism, as well as conflicts of interest. GCG can encourage organizational management that is more democratic (participation of many attractions), more accountable (accountability for every action), and more transparent and will increase confidence that the company can provide long-term benefits.

MATERIALS AND METHODS

This study uses a qualitative or descriptive method (Gunawan, 2013; Sugiyono, 2018), and the key informants are the Principal of SMK Negeri 20 Jakarta and Student Representatives of SMK Negeri 20 Jakarta. The primary informants are the Head of Subdivision for Administration at SMK Negeri 20 Jakarta and his staff, the Jakarta Smart Card Plus Program recipients at SMK Negeri 20 Jakarta during the COVID-19 Pandemic. In this study, the author also uses the technique of determining the informant, namely Criterion sampling. In this study, the data collection techniques carried out

by researchers are:

1. Observation; In this case, the observations made are research observations regarding the management of the Jakarta Smart Card management at the level for High School or Vocational High School at SMK Negeri 20 Jakarta in 2020.
2. FGD Interview research on the management of the Jakarta Smart Card management at the high school or vocational education level at SMK Negeri 20 Jakarta;
3. Documentation; In processing the data, the researchers used the validity and reliability test processing techniques. Test the validity and reliability of qualitative research with the data's truth so that the measuring instruments used are accurate and reliable. The author also uses the triangulation method in this study. The author uses different informants to check the truth of the information. In this study, the author uses source triangulation. Source triangulation is used to test the credibility of the data by checking the data obtained from several sources. The data that the author has analyzed produces a conclusion, then an agreement (member check) is requested with the different data sources.

According to the research problem, data and informants totaling ten people were chosen intentionally and randomly obtained in the field, then selected and described qualitatively. The data in the

form of sentences are then interpreted to find out the meaning in it and know the relationship with the problem under study.

RESULTS AND DISCUSSION

Transparency (Openness)

Transparency is openness in carrying out the decision-making process and transparency in conveying material and relevant information. In this dimension, the author uses interview techniques to determine how to apply the principle of transparency indicators in the KJP Plus program at SMK Negeri 20 Jakarta during the COVID-19 pandemic. Based on interviews with the Principal of SMK Negeri 20 Jakarta, Mr. Bimo Suciono, SMK Negeri 20 Jakarta has an official website for information media students of SMK Negeri 20 Jakarta that they can access information quickly. In addition, the homeroom teachers also continually update every development regarding details about the KJP Plus program. Registration for the KJP Plus program is done online on the Website. Official KJP Plus. Then, the school only inputs data on KJP Plus recipients after being given a list of KJP Plus recipients from the DKI Jakarta Provincial Government in collaboration with the Education Operational and Personal Funding Service Center (P4OP). Registration for the KJP Plus program is done online at the KJP Plus Official Website. Then, the school only inputs data on KJP Plus recipients after being given a list of KJP Plus recipients from the DKI Jakarta Provincial Government in collaboration with the Education Operational and Personal Funding Service Center (P4OP). Based on the above

explanation, the principle of transparency or openness in the KJP Plus program at SMK Negeri 20 Jakarta during the pandemic has been implemented well. Because conveying information about the KJP Plus program can be accessed quickly and received very clearly, accurately, and on time for students recipients of the KJP Plus program.

Accountability

The next dimension to measure the application of Good Corporate Governance (GCG) principles at SMK Negeri 20 Jakarta during the COVID-19 period is Accountability or Accountability because Accountability is the implementation, clarity of functions and responsibilities of the company's organs, so that company management is carried out effectively. Based on the results of the interview with the Principal of SMK Negeri 20 Jakarta, Mr. Bimo Suciono, before the pandemic, negligence in distributing KJP Plus often occurred who manipulate data such as not owning a private vehicle but having more than two personal vehicles. It isn't easy to control or know the truth by the school. However, during this pandemic, negligence in distributing KJP Plus will no longer occur because the system is entirely online, and the government is also collaborating with the Dukcapil and other institutions. Then the KJP Plus recipient data has been read by the procedure clearly and accurately.

Based on the explanation described above. The principle of accountability in the KJP Plus program at SMK Negeri 20 Jakarta during the pandemic has been implemented well. Due to negligence in distributing KJP Plus, it is no longer the case during this pandemic. It is different from

before the pandemic that there was manipulation of data such as ownership of private vehicles that did not comply with the applicable terms and conditions. Some state that the prospective recipient does not have a personal car but has two private vehicles. Then, after the pandemic that changed the system to online, the negligence as above will no longer occur because the system can detect the data of prospective KJP Plus recipients at SMK Negeri 20 Jakarta. In addition, benefits programs are already being felt for recipients by using it to meet their basic daily needs and support the need to keep the online learning process from home.

Responsibility

In measuring the application of Good Corporate Governance (GCG) principles at SMK Negeri 20 Jakarta during the COVID-19 period, the next aspect is a responsibility, namely conformity in company management to applicable laws and regulations and sound corporate principles. An interview with the Chief Executive of the KJP Plus program at SMKN 20 Jakarta was a change in the KJP Plus registration mechanism during the pandemic. The school only entered data after being given a list of KJP Plus recipients from the government to complete the requirements such as KK, ID card of the student's parents / I following the applicant's letter that has been made previously. Then after the school received an invitation letter to take the atm/account of the recipient of KJP Plus, the school informed through each homeroom in stages; for example, five people first and the others waited. Before the pandemic, the KJP Plus data collection mechanism had to

go through 8 steps. Willingly, prospective KJP Plus recipient's volunteer to register at the school. Second, schools conduct surveys or visits to future recipients' homes for a feasibility test. In this case, it is prone to negligence and data manipulation. For example, the prospective recipient uses a neighbor's house that looks less suitable, so the prospective recipient will likely fall into the category of KJP Plus recipients. Third, the determination of temporary recipient data by the school. After the school surveys the prospective recipient's house, the school determines the provisional recipient data with predetermined categories. Fourth, make a Certificate of Incapacity (SKTM) for future recipients. At this stage, prospective recipients must complete one of the KJP Plus program requirements by making an SKTM in their respective Urban Village. Fifth, prospective recipients complete the file through the school. At this stage, the prospective recipient must meet the documents through the school, such as the Family Card, Parent's ID Card, and other necessary files according to the conditions that have been determined. Sixth, verify the completeness of the file of the prospective recipient. At this stage, the school begins to sort and select the files of future recipients. Whether the prospective recipient is eligible or not eligible for the KJP Plus program, at this stage, the school decides. Seventh, submission of recipient data by the school. After the school determines the eligible recipients to receive KJP Plus, the school submits the data to the government. Eighth, the final data of the recipient is determined.

Meanwhile, the mechanism during the

pandemic only goes through 4 stages:

The Education Office announced data on temporary recipients from the DKI Jakarta Provincial Government's Integrated Data through schools. At this stage, the government determines the data on the temporary recipients; the school only inputs the information that the government has announced. After that, the school conveys to the prospective KJP Plus recipients through their respective homeroom teachers to complete the files needed in the KJP Plus acceptance process. Prospective recipients complete the file through the school. At this stage, future recipient's complete files such as KK and KTP Parents scanned and uploaded to the KJP Plus official website. In this mechanism, SKTM does not need to be used. Verify the completeness of the prospective recipient's file. At this stage, the government cooperates with the Education Operational and Personal Funding Service Center (P4OP) and other institutions to select and determine whether or not prospective recipients are eligible to receive the KJP Plus program. The final data of the recipient is determined. After being determined by the government, the final recipient data is determined and given to the school to be submitted to the KJP Plus recipient. During the pandemic, the principle of responsibility or accountability in the KJP Plus program at SMK Negeri 20 Jakarta has been implemented well. With a more effective data collection mechanism, it is straightforward for KJP Plus recipients in the data collection process. In addition, it is more transparent because KJP Plus recipients can directly check on the KJP Plus official website.

Independency

In measuring Good Corporate Governance (GCG) at SMKN 20 Jakarta during the COVID-19 period, the next aspect is independence, which is a condition where the company is managed professionally without conflicts of interest and influence from any party that is not following applicable laws and regulations. Apply in SMKN 20 Jakarta must be organized independently with the right balance of power. No company organ will dominate other organs, and there is no intervention from other parties. Independence reflects an impartial attitude and is not under the influence of pressure of certain parties in making decisions and actions. Based on the results of interviews with the recipient of the KJP Plus program, namely Iqra Kalimasada, it can be seen that there is no external pressure or influence. All employees work professionally as in objective management decision making. Then, the implementation of a sound internal control system. Based on the interview results, it was also known that there was no influence or pressure from other parties at SMK Negeri 20 Jakarta. Everything works professionally. For example, when KJP Plus recipients want to get information regarding KJP Plus and ask their homeroom teacher and administrative staff, they will provide the required information regarding KJP Plus. So, there is no miscommunication between the school and KJP Plus recipients. Based on the explanation described, the principle of independence in the KJP Plus program at SMKN 20 Jakarta during the pandemic has been implemented well. Because all staff

and employees at SMKN 20 Jakarta work professionally, such as making management decisions that are carried out objectively. Then, the implementation of a healthy internal control system.

Fairness

In measuring the application of Good Corporate Governance (GCG) principles at SMK Negeri 20 Jakarta during the COVID-19 period, the last aspect is fairness or fairness, namely fairness and equality in fulfilling stakeholder matters that arise on agreements and applicable laws and regulations. Based on the interviews with the implementer of the KJP Plus program at SMKN 20 Jakarta, Mr. Mursalih, it is known that there were still many KJP Plus recipients before the pandemic was not on target because the data collection mechanism was carried out through schools. However, once the system is updated online, no one uses fictitious data anymore. The government cooperates with Samsat, Dukcapil, etc., so that it is easier to detect data that has a private vehicle such as a car will automatically fall off by itself. Some created fictitious data before updating. They had a relative relationship with the RT/RW. Based on the interview results, it is known that the KJP Plus recipients at SMKN 20 Jakarta during the COVID-19 pandemic were fair, thorough and on target. Judging from the friends who are KJP Plus recipients, those who can't afford it will get this program and vice versa if those who are already well off don't receive it. Based on the explanation described above, concluded principle of fairness or fairness in the KJP Plus program at SMKN 20 Jakarta during the pandemic has been implemented well. The updated

system can automatically sort and determine whether or not KJP Plus recipients are eligible so that the KJP Plus recipients at SMKN 20 Jakarta during the pandemic are fair, thorough and on target. The Jakarta Smart Card (KJP) Plus is a strategic program of the DKI Jakarta Provincial Government to provide access to DKI Jakarta residents aged 6-21 years from low-income families, so that they can complete 12 years of compulsory education or the Relevant Skills Improvement Program.

CONCLUSIONS

Implementation of the Principles of Good Corporate Governance (GCG) in the Jakarta Smart Plus Card Program (KJP Plus) at SMKN 20 Jakarta during the COVID-19 pandemic, using the theory of Good Corporate Governance (GCG) principles that have five indicators according to Daniri (2014 :25) including transparency, accountability, responsibility, independence, fairness. So it can be concluded that the application of the principles of Good Corporate Governance (GCG) in the Jakarta Smart Plus Card Program (KJP Plus) at SMK Negeri 20 Jakarta during the COVID-19 pandemic has been implemented and implemented well. The author's suggestion in this case is to maintain the principles of Good Corporate Governance (GCG) in the KJP Plus program at SMK Negeri 20 Jakarta and can be replicated in other schools. In addition, if there is no pandemic, it is hoped that the data collection mechanism for the KJP Plus program will still be carried out online, so as to avoid inaccurate targets for recipients

of the KJP Plus program.

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