



ABSTRAK

Penelitian ini bertujuan untuk menganalisis implementasi Good Corporate Governance (GCG) pada PT Bank XYZ Syariah Tbk (XYZ) dengan menggunakan dua kerangka evaluasi, yaitu Pedoman Tata Kelola Perusahaan Terbuka (POJK 21/2015) dan ASEAN Corporate Governance Scorecard (ACGS) versi terbaru tahun 2024. Selain itu, penelitian ini juga menilai peran strategis Sekretaris Perusahaan (Corsec) berdasarkan POJK 35/2014 dan konsep *Governance Space* (McNulty & Stewart, 2015) untuk memahami kontribusinya dalam mendukung efektivitas tata kelola dan mitigasi asimetri informasi. Penelitian menggunakan pendekatan deskriptif kualitatif melalui analisis dokumen (laporan tahunan, laporan GCG, keterbukaan informasi) dan wawancara terstruktur dengan empat narasumber kunci yang terlibat dalam pengawasan, implementasi, dan fungsi tata kelola.

Hasil penelitian menunjukkan bahwa XYZ telah memenuhi seluruh aspek, prinsip, dan rekomendasi Pedoman Tata Kelola Perusahaan Terbuka, meskipun masih terdapat area perbaikan dalam aspek transparansi kebijakan suksesti, komunikasi dengan investor, dan pengungkapan terkait penilaian kinerja organ perusahaan. Berdasarkan ACGS, tingkat pemenuhan XYZ mencapai 88,2%, dengan skor tertinggi pada aspek “Right and Equitable Treatment of Shareholders” (100%) dan pencapaian moderat pada “Sustainability and Resilience” (72,7%). Penilaian terhadap fungsi Corsec menunjukkan pemenuhan 86,6%, namun peran strategisnya masih terbatas pada fungsi administratif dan kepatuhan. Temuan penelitian menegaskan perlunya penguatan peran Corsec sebagai *boundary spanner*, *honest broker*, dan *governance change agent* untuk meningkatkan kualitas tata kelola secara substantif dan bukan sekadar normatif.

Kata Kunci: Good Corporate Governance, ACGS, Sekretaris Perusahaan, Governance Space, Perbankan Syariah.



ABSTRACT

This study aims to analyze the implementation of Good Corporate Governance (GCG) at PT Bank XYZ Syariah Tbk (XYZ) using two governance evaluation frameworks: the Corporate Governance Guidelines for Public Companies (POJK 21/2015) and the 2024 version of the ASEAN Corporate Governance Scorecard (ACGS). In addition, this research examines the strategic role of the Corporate Secretary (Corsec) based on POJK 35/2014 and the Governance Space concept by McNulty & Stewart (2015) to understand the Corsec's contribution in enhancing governance effectiveness and mitigating information asymmetry. A qualitative descriptive approach was adopted, using document analysis (annual reports, governance reports, public disclosures) and structured interviews with four key informants involved in governance oversight and implementation.

The findings reveal that XYZ has complied with all aspects, principles, and recommendations of the Corporate Governance Guidelines for Public Companies, although improvements are still required in areas such as succession policy disclosure, investor communication, and transparency of performance assessments for the board and management. Based on the ACGS assessment, XYZ achieved an overall compliance level of 88.2%, with the highest performance recorded in "Right and Equitable Treatment of Shareholders" (100%) and moderate achievement in "Sustainability and Resilience" (72.7%). The evaluation of the Corporate Secretary's role shows a compliance rate of 86.6%, yet the strategic role remains limited to administrative and compliance functions. The results highlight the need to strengthen the Corsec's role as a *boundary spanner*, *honest broker*, and *governance change agent* to enhance the substantive quality of corporate governance rather than merely fulfilling regulatory requirements.

Keywords: Good Corporate Governance, ACGS, Corporate Secretary, Governance Space, Sharia Banking.