

INTISARI

Krisis ekonomi pada tahun 1997 menjadikan perekonomian Indonesia terpuruk. Hal tersebut juga disebabkan lemahnya sistem perbankan yang belum terlaksananya *good corporate governance* (GCG) dan etika yang melandasinya. Usaha mengembalikan kepercayaan kepada dunia perbankan Indonesia dapat dilaksanakannya 3 tindakan yaitu: ketaatan terhadap prinsip kehati-hatian, pelaksanaan GCG dan pengawasan yang efektif dari Otoritas Pengawas Bank.

Penelitian ini bertujuan mengukur dan menilai penerapan *corporate governance* dengan menggunakan model *good corporate governance* yang dikembangkan oleh *Center for Good Corporate Governance* Universitas Gadjah Mada (CGCG UGM) pada PD BPR Kota Samarinda tahun 2016. Penelitian ini menggunakan model *good corporate governance* UGM yang terdiri dari 497 pertanyaan berdasarkan empat prinsip yaitu pertanggungjawaban (*accountability*), pertanggungjawaban (*responsibility*), kewajaran (*fairness*), dan transparansi (*transparency*). Partisipan atau responden penelitian ini melibatkan dewan pengawas, direksi, auditor, pemangku kepentingan (*stakeholders*).

Hasil penilaian penerapan tata kelola PD BPR Kota Samarinda berdasarkan OJK memperoleh peringkat “sangat baik” atau dengan nilai 1.36 namun penilaian *corporate governance* dengan menggunakan model *good corporate governance* UGM belum optimal dengan skor “A-“ atau memiliki total nilai 3262 dari nilai maksimal 4155 atau 78,5% dan berada pada posisi peringkat ke-5 dari 16 peringkat.

Kata Kunci: *corporate governance*, CGCG UGM, *accountability*, *responsibility*, *fairness*, *transparency*.

ABSTRACT

The economic crisis of 1997 has caused the collapse of Indonesia's economy. This was caused by the weak system of banking which did not implement a good corporate governance (GCG) and was not based on ethics. Efforts to restore the world's trust towards Indonesia's banks can be developed around three actions, namely compliance towards the principles of prudence, implementation of GCG, and effective monitoring by the Bank's Monitoring Authority.

This research aims to assess and evaluate the implementation of good corporate governance using the model of good corporate governance developed by the Center of Good Corporate Governance Universitas Gadjah Mada (CGCG UGM) on BPR Kota Samarinda in 2016. This research uses the model of good corporate governance UGM which consists of 497 questions based on the four principles, namely accountability, responsibility, fairness, and transparency. The participants or respondents of this research include the Monitoring Board, the Board of Directors, auditors, and stakeholders.

The assessment results of BPR Kota Samarinda implementation of governance, based on OJK, show an "outstanding" rate, or a score of 1.36. However, the assessment results of corporate governance, using good corporate governance UGM model, show a non-optimal score of "A-," or a total score of 3262 from a maximum score of 4155, which means a 78.5% achievement, and the fifth rank out of 16 ranks.

Keywords: *corporate governance, CGCG UGM, accountability, responsibility, fairness, transparency.*