

INTISARI

Kompetisi bisnis di era globalisasi sangatlah penting. Jika ingin terus bertahan, perusahaan harus mengevaluasi kinerjanya dan melakukan perbaikan-perbaikan. Salah satu perbaikan yang dapat dilakukan yaitu pada sistem tata kelola perusahaannya. Tata kelola perusahaan berguna untuk meningkatkan kinerja perusahaan yang dapat dilihat pada laporan keuangan. Kinerja keuangan yang baik dapat meningkatkan keuntungan/ profit bagi perusahaan. Hal tersebut dapat tercapai apabila terdapat kerja sama dan tata kelola yang baik dari seluruh komponen perusahaan yang disebut *Good Corporate Governance* (GCG).

Penelitian ini bertujuan untuk mengevaluasi penerapan prinsip-prinsip *Good Corporate Governance* (GCG) dan mengidentifikasi kendala-kendala yang dihadapi dalam penerapan GCG pada PT PP (Persero) Tbk dengan menggunakan model peratingan *Center for Good Corporate Governance* (CGCG UGM). Penelitian ini menggunakan kuesioner *online* CGCG UGM dengan metode *self assessment* untuk membantu pihak internal perusahaan mengetahui secara langsung bagian CG yang rendah dan langsung dapat diperbaiki. Kuesioner CGCG UGM ini terdiri dari 497 pertanyaan dengan 54 responden. Pertanyaan-pertanyaan tersebut berdasarkan 4 (empat) konstruk dasar CGCG UGM yaitu Transparency dengan nilai 1494,08, Accountability dengan nilai 749,05, Responsibility dengan nilai 518,07 dan Fairness dengan nilai 796,09. Hasil penelitian menunjukkan bahwa PT PP (Persero) Tbk mendapatkan skor A+ dengan total nilai 3557. Hasil skor “A+” berada pada posisi 3 dari 16 ranking yang ada di CGCG UGM sehingga penerapan GCG pada PT PP (Persero) Tbk dinilai sudah baik tetapi belum optimal.

Kata Kunci: *Good Corporate Governance*, CGCG UGM, *Corporate Governance*, *Transparency*, *Accountability*, *Responsibility*, *Fairness*

ABSTRACT

EVALUATION AND IMPLEMENTATION OF GOOD CORPORATE GOVERNANCE (GCG) AT STATE-OWNED ENTERPRISES USING CGCG UGM'S RATING MODEL (A Study at PT PP (Persero) Tbk)

Business competition in the globalization era is very important. If a company wants to survive, it must evaluate its performance and make improvements. One of the improvements that can be implemented is on the company's governance system. The company governance system is needed to increase its performance, as can be seen from the financial reports. A good financial performance will increase a company's revenue/ profit. This can be achieved if there is a good cooperation and governance throughout the company's components, this is called good corporate governance (GCG).

This research aims at evaluating the principles of good corporate governance (GCG) and identifying the hindrances faced in implementing GCG at PT PP (Persero) Tbk, using the *Center for Good Corporate Governance* (CGCG UGM) rating model. This research used CGCG UGM's online questionnaire with a self-assessment method to help the company's internal interests to directly determine the low performing CG to be improved immediately. The CGCG UGM questionnaires consist of 497 questions, there were 54 respondents involved in the research. The questions were based on 4 basic constructs of CGCG UGM, namely Transparency, with a score of 1494.08; Accountability, with a score of 749.05; Responsibility, with a score of 518.07; and Fairness, with a score of 796.09. The research results show that PT PP (Persero) Tbk achieved an A+ score with a total score of 3557. The A+ score occupies to the third position of the 16 ranks in the CGCG UGM. Therefore, GCG implementation at PT PP (Persero) Tbk. is considered as good, but not yet optimal.

Keywords: Good Corporate Governance, CGCG UGM, Corporate Governance, Transparency, Accountability, Responsibility, Fairness.