

Analisis penerapan good corporate governance pada PT. Atlas Resources, Tbk = Analysis of the implementation of good corporate governance at PT. Atlas Resources, Tbk / Idfan Utama

Idfan Utama, author

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Abstrak

ABSTRAK

Penelitian ini membahas penerapan Good Corporate Governance serta struktur dan mekanisme Corporate Governance pada PT. Atlas Resources, Tbk dengan melihat kontribusi dari dewan komisaris, direksi dan komite audit dalam mengimplementasikan konsep Good Corporate Governance untuk menciptakan nilai tambah bagi perusahaan. Pengukuran atas penerapan Good Corporate Governance perusahaan tersebut meliputi kesesuaian terhadap prinsip tata kelola perusahaan yang berlaku dari Komite Nasional Kebijakan Governance (KNKG), struktur dan mekanisme Good Corporate Governance sesuai dengan pedoman umum Good Corporate Governance dari KNKG, dan kendala-kendala dalam implementasi Good Corporate Governance perusahaan. Metodologi yang digunakan adalah survei dengan melakukan observasi dan wawancara melalui pemberian kuisioner kepada perwakilan dari komisaris, direksi, dan komite audit berkaitan dengan penerapan Good Corporate Governance PT. Atlas Resources, Tbk dengan pertanyaan yang bersumber dari Forum for Corporate Governance in Indonesia (FCGI), Keputusan Sekretaris Kementerian BUMN nomor:SK-16/S.MBU/2012, dan Pedoman Umum Good Corporate Governance Indonesia dari KNKG 2006. Berdasarkan hasil penelitian penerapan praktik Good Corporate Governance yang telah dilakukan oleh PT. Atlas Resources, Tbk yakni perusahaan patuh terhadap peraturan dan ketentuan perundang-undangan yang berlaku dan prinsip tata kelola perusahaan diantaranya transparansi, akuntabilitas, tanggung jawab, independensi, dan kewajaran dan kesetaraan, namun belum sepenuhnya berjalan dengan baik sehingga masih memerlukan evaluasi perbaikan. Dalam struktur dan mekanisme Good Corporate Governance, perusahaan memiliki organ perusahaan, dan elemen-elemen pendukung lainnya seperti komite audit, sekretaris perusahaan dan internal audit. Perusahaan juga membuat Good Corporate Governance Policy dan Code of Conduct sebagai pedoman dalam menjalankan kegiatan tata kelola perusahaan. Selain itu, kendala yang kerap ditemui diantaranya berkenaan dengan budaya perusahaan yang merupakan salah satu kendala yang harus diperbaiki dan dikembangkan sesuai dengan peranan perusahaan sebagai perusahaan publik, serta manajemen waktu yang dianggap masih kurang berjalan dengan efektif berkaitan dengan kecepatan dalam pelaporan informasi laporan keuangan kepada pemangku kepentingan. Perusahaan juga belum menerapkan self assessment untuk menilai kinerja perusahaan yang sebenarnya, karena saat ini penilaian tersebut masih bernilai subjektif.

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ABSTRACT

This study discusses about the implementation of Good Corporate Governance and the company's corporate governance's structure and mechanism in PT. Atlas Resources, Tbk focusing on the contribution of the

board of commissioners, directors and audit committee in implementing the concept of Good Corporate Governance to create additional value for the company. Measurements on the implementation of good corporate governance of the company include conformity to the principles of corporate governance that apply from National Governance Policy Committee (KNKG), structure and mechanisms of good corporate governance in accordance with the general guidelines of good corporate governance of the National Governance Policy Committee (KNKG), and constraints in the implementation of Good Corporate Governance. The methodology used is survey by conducting observations and interviews through filling questionnaires addressed to representatives of the commissioners, directors, and audit committee relating to the implementation of Good Corporate Governance of PT. Atlas Resources, Tbk with questions derived from the Forum for Corporate Governance in Indonesia (FCGI), Secretary of the Ministry of State Owned Enterprises Decision, number : SK-16/S.MBU/2012, and the Indonesia's Code of Good Corporate Governance from KNKG 2006.

Based on the research results, the implementation of Good Corporate Governance have been carried out by PT. Atlas Resources, Tbk that the company comply with the legislation in force and the principles of corporate governance such as transparency, accountability, responsibility, independence, and fairness and equality, but it has not completely worked yet so it still require improvement evaluation. In the structure and mechanisms of good corporate governance, the company has a company's organ, and other supporting elements such as the audit committee, internal audit and corporate secretary. The company also makes Good Corporate Governance Policy and Code of Conduct as a guideline in the course of corporate governance. Moreover, constraints that are often encountered such as corporate culture is one of the obstacles that should be improved and developed in accordance with the company's role as a public company, as well as time management that are considered less effective related to velocity in reporting financial statement to those concerned. The company also has not implemented a self-assessment to assess the actual performance of the company, because the current performance assessment is still subjective.