

## RINGKASAN

Tata kelola perusahaan yang baik sering disebut dengan istilah *Good Corporate Governance* (GCG). Perumda Tirta Satria sebagai salah satu Badan Usaha Miliki Daerah (BUMD) dituntut untuk menerapkan prinsip GCG serta dituntut memiliki prinsip kehati-hatian dalam membuat segala keputusan. Tujuan dari penelitian ini adalah untuk menganalisis penerapan prinsip GCG di Perumda Tirta Satria.

Metode dalam penelitian ini menggunakan penelitian kualitatif. Teori yang digunakan adalah teori *Good Corporate Governance* yang memiliki prinsip terdiri dari transparansi, akuntabilitas, responsibilitas, independensi, serta kewajaran dan kesetaraan. Dalam penelitian ini, teknik purposive sampling digunakan untuk memilih informan. Untuk mengumpulkan data menggunakan wawancara mendalam dan studi dokumentasi. Analisis data yang digunakan adalah analisis interaktif. Validitas didasarkan pada triangulasi.

Hasil penelitian diketahui bahwa penerapan GCG di Perumda Tirta Satria berdasarkan prinsip transparansi, akuntabilitas, responsibilitas, independensi serta kewajaran dan kesetaraan mendapatkan hasil yang beragam. Meskipun dari hasil wawancara dengan pihak perumda TS yang mengakui bahwa GCG belum diterapkan, tetapi bila dilihat berdasar aspek-aspek terlihat sudah ada yang terpenuhi.

Hasil dari prinsip transparansi sudah terdapat prosedur penyediaan informasi yakni SOP agar penyampaian informasi kepada pelanggan dapat tercapai, akan tetapi masih terdapat informasi yang belum sampai kepada pelanggan, keterbukaan mengenai data informasi mendapatkan hasil kubu pelanggan yang menganggap bahwa Perumda Tirta Satria terbuka mengenai informasi dan ada yang tidak, serta di dalam mencegah pelanggaran seperti yang diatur dalam *Whistle Blowing System* (WBS) belum berjalan. Hasil dari prinsip akuntabilitas diketahui dalam konteks kegiatan GCG, rincian mengenai penanggung jawab, tugas, dan tanggung jawab mereka masih belum dijalankan karena sistem GCG baru saja disusun. Hasil dari prinsip responsibilitas diketahui bahwa terdapat kubu pelanggan yang menganggap Perumda Tirta Satria di dalam tanggung jawab terutama kepada masyarakat dirasa kurang, sedangkan kubu lainnya menganggap sudah baik, serta pelaksanaan pengambilan tindakan jika terjadi pelanggaran belum terlaksana hanya baru dijelaskan saja di dalam pedoman CoC, meskipun belum dilaksanakan, berdasarkan hasil penelitian ditemukan bahwa belum pernah terjadi pelanggaran terhadap hukum dan peraturan. Hasil dari prinsip independensi diketahui bahwa karena selama ini belum pernah terjadi adanya kasus benturan kepentingan meskipun GCG belum diterapkan. Hasil dari prinsip kewajaran dan kesetaraan dapat diketahui terdapat kubu yang menyatakan bahwa mereka sudah mendapatkan perlakuan setara dan wajar dan ada yang tidak, pelanggan yang menjadi informan mengaku tidak mengetahui akan adanya fitur kritik dan saran di website.

**Kata Kunci:** *Good Corporate Governance*, Badan Usaha Milik Daerah, Perumda Tirta Satria.

## ABSTRACT

Good corporate governance is often referred to as GCG. Perumda Tirta Satria as one of the Regional Owned Enterprises (BUMD) is required to apply the principles of GCG and is required to have the principle of prudence in making all decisions. The purpose of this study was to analyze the application of GCG principles at Perumda Tirta Satria.

The method in this research uses qualitative research. The theory used is the theory of Good Corporate Governance which has principles consisting of transparency, accountability, responsibility, independence, and fairness and equality. In this study, purposive sampling technique was used to select informants. To collect data using in-depth interviews and documentation studies. The data analysis used was interactive analysis. Validity is based on triangulation.

The results showed that the implementation of GCG in Perumda Tirta Satria based on the principles of transparency, accountability, responsibility, independence and fairness and equality obtained mixed results. Although from the results of interviews with TS perumda parties who admit that GCG has not been implemented, but when viewed based on aspects, it seems that some have been fulfilled.

The result of the principle of transparency is that there is a procedure for providing information, namely the SOP so that the delivery of information to customers can be achieved, but there is still information that has not reached customers, openness regarding data information gets the results of a group of customers who think that Perumda Tirta Satria is open about information and some are not, and in preventing violations as stated in the Whistle Blowing System (WBS) has not been applied. The result of the principle of accountability is that in the context of GCG activities, details regarding those in charge, their duties and responsibilities have not yet been implemented as the GCG system has recently been formulated. The results of the principle of responsibility were revealed that there was a group of customers who considered Perumda Tirta Satria to be lacking in their responsibilities, particularly to the communities, while the other group considered it to have been good, and the implementation of taking an action in the event of a violations had not been implemented, it was just only explained in the CoC guidelines, although it had not been implemented, according to the results of the research it was revealed that there had never been a violation of the laws and regulations. The results of the principle of independence are found that so far there has never been a case of conflict of interest even though GCG has not been implemented. The results of the principles of fairness and equality can be seen that there are group of a customers that they have received equal and fair treatment and some are not, customers who become informants claim that they do not know about the existence of a feedback and suggestion feature on the website of the company.

**Keywords:** Good Corporate Governance, Regional Owned-Enterprises, Perumda Tirta Satria.