

**“IMPLEMENTASI *GOOD CORPORATE GOVERNANCE* (GCG) PADA
BADAN USAHA MILIK DAERAH (BUMD) PT. BANK NAGARI
PROVINSI SUMATERA BARAT”**

TESIS

OLEH

YULVIA ALIKA

BP: 2320831003



Pembimbing:

1. Dr. Indah Adi Putri, M.IP

2. Dr. Tengku Rika Valentina, M.A

MAGISTER ILMU POLITIK

FAKULTAS ILMU SOSIAL DAN ILMU POLITIK

UNIVERSITAS ANDALAS

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ABSTRAK

Penelitian ini membahas bagaimana penerapan prinsip-prinsip *Good Corporate Governance* (GCG) pada Badan Usaha Milik Daerah (BUMD) PT Bank Nagari di Provinsi Sumatera Barat dan implikasinya terhadap Pendapatan Asli Daerah (PAD). Keberhasilan penerapan prinsip-prinsip *Good Corporate Governance* (GCG) pada PT. Bank Nagari berhasil menjadikan PT. Bank Nagari sebagai penyumbang deviden utama dari hasil Badan Usaha Milik Daerah (BUMD). Penelitian ini bertujuan untuk menganalisis praktik implementasi prinsip-prinsip *Good Corporate Governance* (GCG) pada Badan Usaha Milik Daerah (BUMD) PT Bank Nagari di Sumatera Barat serta implikasinya terhadap Pendapatan Asli Daerah (PAD) tahun 2023. Penelitian ini menggunakan teori *Good Corporate Governance* (GCG), dengan penerapan prinsip-prinsip *Good Corporate Governance* (GCG) meliputi transparansi, akuntabilitas, pertanggungjawaban, independensi dan kewajaran. Hasil penelitian ini menunjukkan bahwa dengan penerapan prinsip-prinsip *Good Corporate Governance* (GCG) di PT. Bank Nagari telah memberikan kontribusi yang baik terhadap Pendapatan Asli Daerah (PAD) di Provinsi Sumatera Barat. Transparansi diwujudkan melalui laporan keuangan yang akurat dan terbuka bagi para pemangku kepentingan. Akuntabilitas Bank Nagari ditunjukkan dalam pertanggungjawaban kepada pemegang saham, khususnya pemerintah daerah, pertanggungjawaban dilaksanakan melalui kepatuhan terhadap peraturan. Sedangkan independensi dijaga melalui pemisahan yang jelas antara fungsi manajerial dan pengawasan. Prinsip kewajaran memastikan perlakuan yang adil bagi semua pemangku kepentingan. Penerapan *Good Corporate Governance* (GCG) berdampak positif terhadap kinerja Bank Nagari dan meningkatkan kontribusinya terhadap PAD Sumatera Barat, sekaligus memperkuat peran bank dalam mendukung pembangunan ekonomi daerah.

Kata Kunci: *Good Corporate Governance*, Badan Usaha Milik Daerah, Pendapatan Asli Daerah

ABSTRACT

This study discusses how the implementation of Good Corporate Governance principles in the Regional Owned Enterprise PT Bank Nagari in West Sumatra Province and its impact on Regional Original Income. The successful implementation of Good Corporate Governance principles in PT. Bank Nagari has succeeded in making PT. Bank Nagari the main contributor of dividends from the results of Regional Owned Enterprises. This study aims to analyze the implementation practices of Good Corporate Governance principles in the Regional Owned Enterprise PT Bank Nagari in West Sumatra and its implications for Regional Original Income in 2023. This study uses the theory of Good Corporate Governance, with the implementation of Good Corporate Governance principles including transparency, accountability, responsibility, independence and fairness. The results of this study indicate that the implementation of Good Corporate Governance principles in PT. Bank Nagari has made a good contribution to PAD in West Sumatra Province. Transparency is realized through accurate and open financial reports for stakeholders. Bank Nagari's accountability is shown in accountability to shareholders, especially the local government, while accountability is carried out through compliance with regulations. While independence is maintained through a clear separation between managerial and supervisory functions. The principle of fairness ensures fair treatment for all stakeholders. The implementation of Good Corporate Governance has a positive impact on Bank Nagari's performance and increases its contribution to West Sumatra's PAD, while strengthening the bank's role in supporting regional economic development.

Keywords: Good Corporate Governance, Regionally-Owned Enterprises, Local Original Income

