LAMPIRAN

Lampiran 1. Lampiran Luaran Berupa Infografis



Cover Infografis



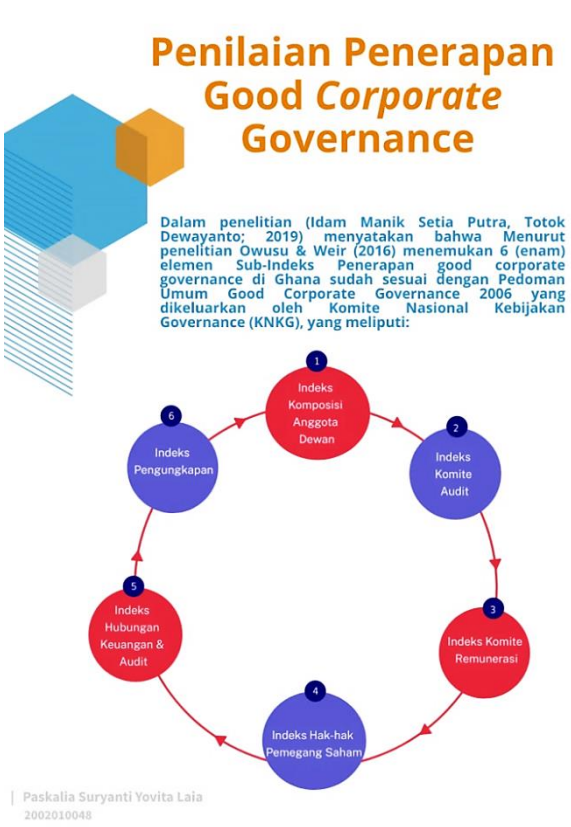
Pembatas I



***Good Corporate Governance* (GCG)**



PENERAPAN GCG



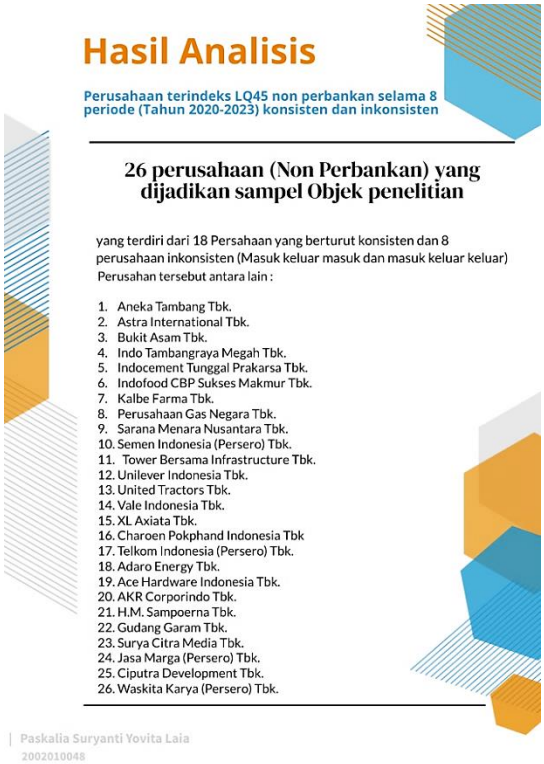
Penilain GCG



Pembatas II



Analisis GCG



Objek Penelitian

Hasil Analisis



Rekapan Presentase Penilaian prinsip Good Corporate Governance pada perusahaan LQ45

No	Nama Perusahaan	Penilaian GCG			
		2020	2021	2022	2023
1	Aneka Tambang Tbk.	91%	91%	88%	88%
2	Astra International Tbk.	91%	91%	91%	91%
3	Bukit Asam Tbk.	94%	94%	91%	91%
4	Indo Tambangraya Megah Tbk.	91%	91%	91%	91%
5	Indocement Tunggal Prakarsa Tbk.	97%	97%	97%	97%
6	Indofood CBP Sukses Makmur Tbk.	100%	100%	100%	100%
7	Kalbe Farma Tbk.	91%	91%	91%	97%
8	Perusahaan Gas Negara Tbk.	94%	94%	94%	94%
9	Sarana Menara Nusantara Tbk.	94%	91%	91%	91%
10	Semen Indonesia (Persero) Tbk.	91%	91%	91%	91%
11	Tower Bersama Infrastructure Tbk.	75%	78%	78%	97%
12	Unilever Indonesia Tbk.	88%	88%	91%	88%
13	United Tractors Tbk.	91%	91%	91%	91%
14	Vale Indonesia Tbk.	91%	91%	88%	88%
15	XL Axiata Tbk.	94%	94%	94%	94%
16	Charoen Pokphand Indonesia Tbk	91%	91%	91%	88%
17	Telkom indonesia (Persero) Tbk.	91%	94%	94%	94%
18	Adaro Energy Tbk.	75%	75%	75%	75%
19	Ace Hardware Indonesia Tbk.	88%	88%	88%	88%
20	AKR Corporindo Tbk.	94%	91%	91%	94%
21	Surya Citra Media Tbk.	88%	88%	88%	88%
22	Waskita Karya (Persero) Tbk.	84%	84%	91%	94%
23	H.M. Sampoerna Tbk.	91%	94%	88%	91%
24	Gudang Garam Tbk.	81%	81%	81%	81%
25	Jasa Marga (Persero) Tbk.	91%	91%	91%	88%
26	Ciputra Development Tbk.	78%	78%	75%	75%

Penilaian penerapan GCG pada perusahaan LQ45 non perbankan Tahun (2020-2023)

Hasil skoring menunjukkan bahwa perusahaan dalam indeks LQ45, baik yang konsisten maupun tidak konsisten, telah menerapkan sebagian besar elemen GCG.

Perusahaan yang konsisten maupun tidak konsisten di LQ45 selama periode 2020-2023 memiliki skor GCG yang baik, dengan rentang 75%-100%, berdasarkan penilaian enam elemen GCG: Komposisi Anggota Dewan, Komite Audit, Komite Remunerasi, Hak-hak Pemegang Saham, Hubungan Keuangan dan Audit, serta Pengungkapan.

Elemen Hubungan Keuangan dan Audit serta Pengungkapan paling sering diterapkan, mencerminkan penerapan prinsip transparansi, akuntabilitas, dan kewajaran. Namun, terdapat kekurangan dalam Komposisi Anggota Dewan, karena beberapa komisaris independen tidak berlatar belakang akuntansi, yang mempengaruhi efektivitas Komite Audit.

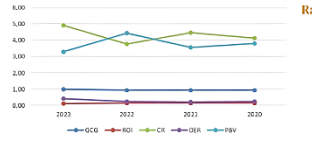
Perusahaan juga tidak sepenuhnya menerapkan elemen Komite Remunerasi, meskipun fungsinya tetap dijalankan oleh Dewan Komisaris. Selain itu, elemen Hak Pemegang Saham tidak sepenuhnya diterapkan, terutama dalam penggunaan surat elektronik untuk pemilihan di RUPS, yang membatasi partisipasi pemegang saham.

Paskalia Suryanti Yovita Laia
2002010048

Hasil Penerapan GCG

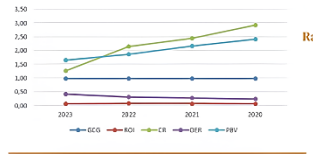
Hasil Analisis

Penerapan GCG yang mempengaruhi kinerja keuangan Tahun (2020-2023)



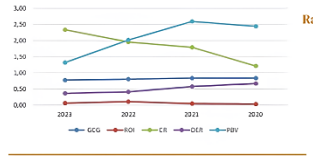
Rasio Profitabilitas

Dari hasil penelitian menunjukan bahwa penerapan GCG yang baik berpengaruh positif terhadap profitabilitas melalui trend penilaian GCG terhadap rasio ROI (*Return Of Investment*). Menurut Kasmir(2014); ROI dapat diukur dengan mengambil laba bersih setelah pajak yang dibandingkan dengan total asset dan bersifat relative sehingga nilainya akan berbeda-beda tergantung dari seberapa baik kinerja perusahaan.



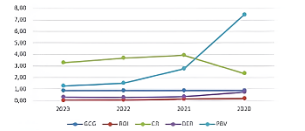
Rasio Solvabilitas

Rasio Solvabilitas yang diukur melalui indikator DER (*Debt Equity Ratio*) memberikan gambaran kemampuan perusahaan untuk membayar utang dan kewajiban dengan menggunakan modal. DER dihitung dengan membagi total utang dengan modal ekuitas. Penerapan GCG yang mengikuti trend solvabilitas.



Rasio Likuiditas

Kinerja keuangan yang dilihat dari aspek likuiditas melalui indikator CR (*Current Ratio*) menunjukkan kemampuan suatu perusahaan untuk mengembalikan utang jangka pendek dengan asset lancar yang dimiliki,hasil penelitian menunjukan bahwa penerapan GCG yang baik tidak mempengaruhi likuiditas perusahaan



Rasio Nilai Pasar

kinerja keuangan berdasarkan nilai pasar dengan indikator *Price to Book Value* (PBV). PBV menggambarkan apakah harga saham perusahaan tergolong murah atau mahal dibandingkan dengan nilai bukunya, namun tren GCG tidak selaras dengan tren nilai pasar tersebut.

Paskalia Suryanti Yovita Laia
2002010048

GCG VS Kinerja Keuangan

Kesimpulan

1. Dari hasil penelitian baik perusahaan yang konsisten dan perusahaan yang tidak konsisten telah menerapkan prinsip-prinsip *Good Corporate Governance* dengan score 75% - 100%
2. Berdasarkan penilaian GCG elemen yang sering diterapkan perusahaan terindeks LQ45 adalah elemen Hubungan Keuangan dan Audit (*Financial Affairs & Audit*) dan elemen Pengungkapan (*Disclosure*) hal ini membuktikan bahwa perusahaan telah menerapkan prinsip GCG yakni transparansi, akuntabilitas dan kewajaran perusahaan
3. Dalam penilaian GCG terdapat elem yang tidak sepenuhnya diterapkan perusahaan terindeks LQ45 yakni elemen Komposisi Anggota Dewan (*Board Composition*), elemen Komite Audit (*Audit Committee*), elemen Komite Remunerasi (*Remuneration Committee*), elemen Hak-hak Pemegang Saham (*Shareholder Rights*)
4. Penerapan GCG mempengaruhi peningkatan rasio profitabilitas dengan indikator ROI (*Return Of Investment*) dan penerapan GCG yang baik mempengaruhi penurunan solvabilitas melalui indikator *Debt Equity Ratio* (DER)
5. Penerapan GCG tidak mempengaruhi Likuiditas perusahan berdasarkan rasio *Current Rasio* (CR) dan penerapan GCG tidak mempengaruhi nilai pasar perusahaan berdasarkan rasio *Price to Book Value* (PBV)

Paskalia Suryanti Yovita Laia
2002010048

Template Kertas Kerja GCG untuk UMUM

Kesimpulan

WBI POLITEKNIK

SPECIAL THANKS

Maryam Monika Rangkuti, S.E., M.Si.
Nilam Kemala Odang, S.E., M.Acc., Ak.
Hendra Agustinus H. Marbun, S.E., M.Si., Ak., CA.

Yustina Yuni Sarumaha
Martina Laia S.Ak, Yanawati Ndraha
Vinsensius Danu Swandi Laia, Marselina,
Lidia, Dwi, Yatatema, Merta, Yani, Nella
Aldin, Sela, Rosta, Nike, Heslin, Risna, Gaby, Tiara



POLITEKNIK WILMAR BISNIS INDONESIA
2024

Paskalia Suryanti Yovita Laia
2002010048

Penutup Infografis

Lampiran 2. Peniliaian Abstrak 3rd Seminar International Conference

The 3rd International
Conference on Natural Resource and Sustainable Development

Abstract Review Form

Title of paper	**Identification of Sustainability Governance Implementation on LQ45 Companies that listed in Indonesia Stok Exchange : An Explanatory Study**

Please rate each aspect of the abstract in scale from 1 to 10 points where 1 is very poor and 10 is the best. If in particular abstract some of the aspects are not applicable, please mark as NA (not applicable). For each evaluation aspect comments are welcome, especially if valuation is less than 8. Your comments will help to improve the quality of the conference papers.

No.	Evaluation aspects	Points
1	The topic of this abstract is relevant for the conference and submitted track. (1 – completely irrelevant, 10 - very relevant) *Scroll down for scope (2nd page) Comment:	8
2	The extended abstract contains well defined aim and tasks of the research. (1 - unsatisfactory, 10 - completely) Comment:	8
3	The research methodology for the study is appropriate. (1 – completely inappropriate, 10 – very appropriate) Comment:	8
4	The supporting evidence in this study is strongly reliable (1 – completely unreliable, 10 - very reliable or NA) Comment:	8
5	The results of analysis are correctly interpreted. (1 - very poor, 10 - very well) Comment:	7
6	The conclusions are sound. (1 - very poor, 10 - very well) Comment:	7
7	The abstract is free from grammatical and spelling errors (1 - very poor, 10 - very well) Comment:	7
8	The probability that research will stimulate debate at the conference is (1 - very small, 10 - very high) Comment:	7

What is a relevant scope of this abstract to IOP Conference Series: Earth and Environmental Science?
*Scroll down for scope (2nd page)
Comment:

Suggestions for improvement	
Reviewer's recommendation: check one (type letter X in the appropriate box).	
Accept	
Accept with minor revisions (state in "Suggestions for improvement")	**X**
Invite resubmission for a new review after major revisions	
Reject	

Please send the completed form to the Conference Scientific Committee as an e-mail attachment addressed to: *icnrsd@usu.ac.id*

Lampiran 3. Pernyataan Penerimaan Abstrak 3rd Seminar International Conference

05 August 2024

Paskalia Suryanti Yovita Laia
Tax Accounting Study Program, Polytechnic of Wilmar Bisnis Indonesia, Deli Serdang 20371, Indonesia
Indonesia

The 3rd International Conference on Natural Resources and Sustainable Development (ICNRSD)
Postgraduate School, Universitas Sumatera Utara
Jl. Sivitas Akademika No.9, Padang Bulan, Medan
Medan Baru, 20155,
North Sumatra, Indonesia
Email: icnrsd@usu.ac.id
Web: https://ocs.usu.ac.id/ICNRSD/

Paper ID: **SCS 22765**

LETTER OF ACCEPTANCE

Dear **Paskalia Suryanti Yovita Laia,**

Congratulations! Based on the recommendations from the peer review board, the scientific committee is pleased to inform you that your paper entitled:

IDENTIFICATION OF SUSTAINABILITY GOVERNANCE IMPLEMENTATION ON LQ45 COMPANIES THAT LISTED IN INDONESIA STOK EXCANGE : AN EXPLANATORY STUDY

has been **accepted** to be presented at the Hybrid Conference of the 3rd International Conference on Natural Resources and Sustainable Development (ICNRSD) as a **Participant and Oral Presenter** to be held on 04 September 2024.

As you prepare your article into a full paper for IOP EES (Earth and Environmental Science) in October 2024, please make sure it **follows IOP Publishing's scope and guidelines to avoid rejection and non-refundable fees.** Check the IOP EES scope here: https://iopscience.iop.org/journal/1755-1315/page/scope.

Moreover, we must notify you that each author can only be involved in **2 papers for IOP Publishing.**

If you have met these conditions, kindly ignore the notification above.

Please submit your **Proof of Payment** and **Presentation Slide (PPT)** on the link below

Submit your **proof of payment** through the link: https://linktr.ee/ICNRSD2024
**file name: your ID Paper_Proof Payment*
Submit your **Presentation File (PPT)** through the link: https://linktr.ee/ICNRSD2024
**file name: your ID Paper_PPT*

Visit our website for more information about the conference https://ocs.usu.ac.id/ICNRSD/ICNRSD2024.

For further information or any inquiry, you can find our **Helpdesk** and **Join the Presenter Group** through https://chat.whatsapp.com/EP4Op2H1okI4uOZ0g49GRB or e-mail us at icnrsd@usu.ac.id

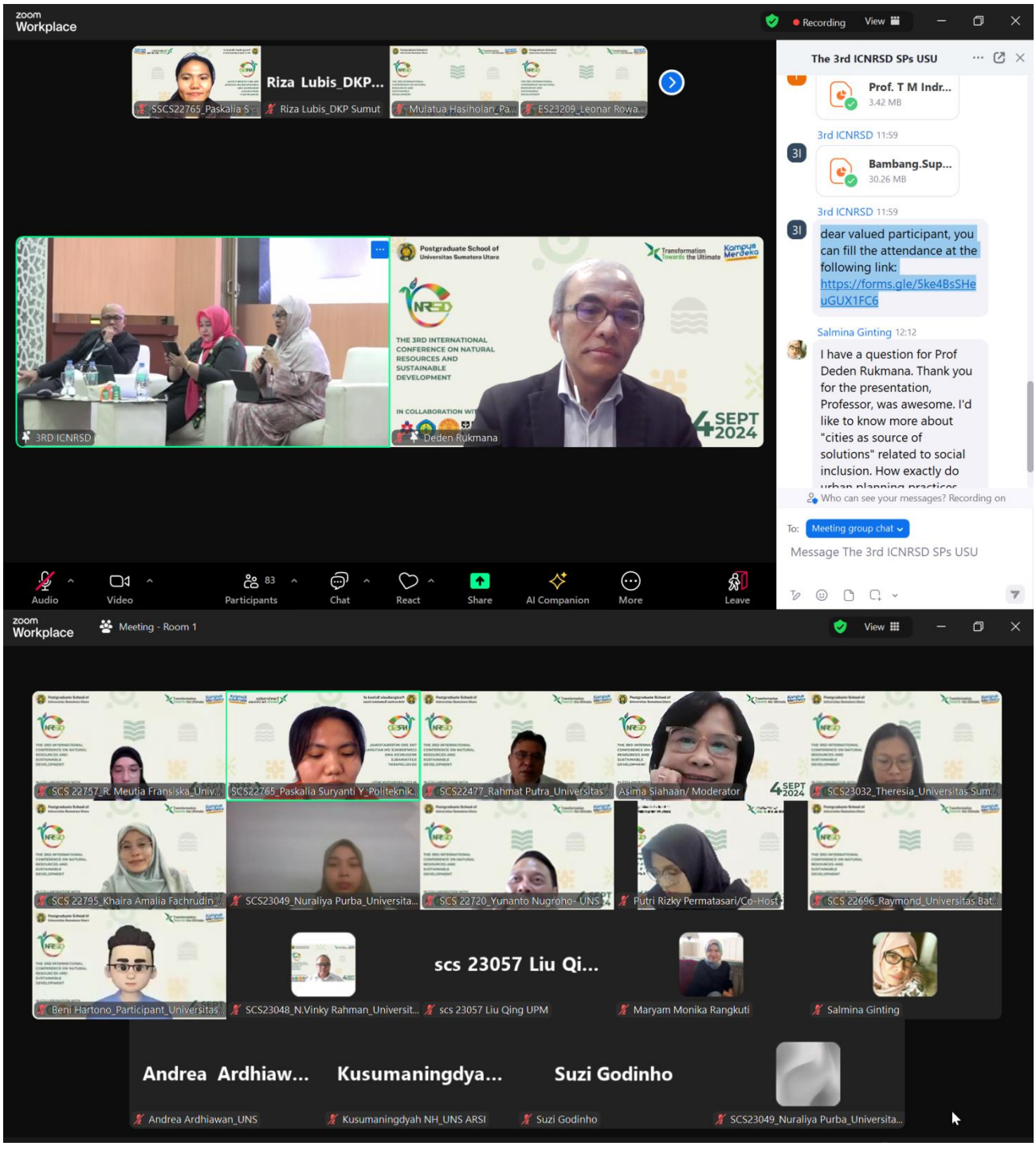
Thank you for your participation, and we look forward to seeing you at the conference.

Best Regards,
Chairman of 3rd ICNRSD

Prof. Dr. Ir. Hamidah Harahap, M.Sc

Scan this barcode to access more link

Lampiran 4. Presentasi international Converence



International Conference

Lampiran 5. Sertifikat Presenter 3nd ICNRSD 2024



Postgraduate School of
Universitas Sumatera Utara

Transformation Towards the Ultimate

Kampus Merdeka
INDONESIA JAYA

CERTIFICATE

This certificate is proudly presented to

PASKALIA SURYANTI YOVITA LAIA

in recognition, appreciation, and contribution as

PRESENTER

ON THE 3RD INTERNATIONAL CONFERENCE ON NATURAL RESOURCES AND SUSTAINABLE DEVELOPMENT 2024

Held on 04 September 2024.
Medan, North Sumatra

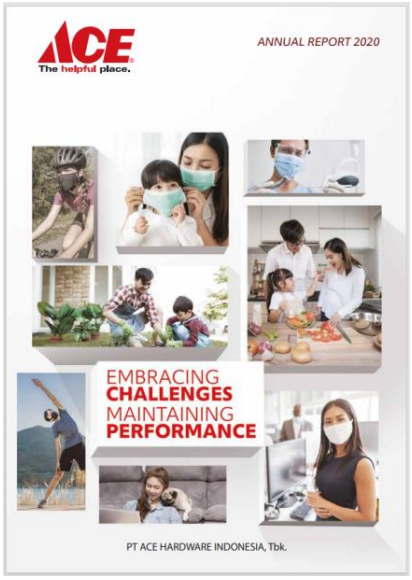
Prof. Ir. T. Sabrina, M.Agr.Sc.,Ph.D
Director of Postgraduate School USU

Prof. Dr. Ir. Hamidah Harahap, M.Sc
Chairman of ICNRSD 2024

IN COLLABORATION WITH :

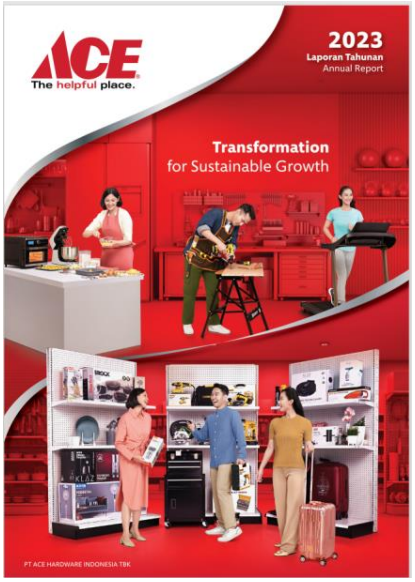
01 - 03 SCS 22765

Lampiran 6. Laporan Tahunan ACE Tahun 2020, 2021, 2022 dan 2023

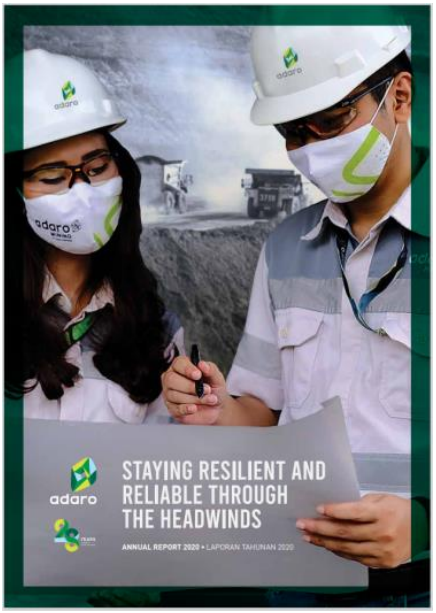


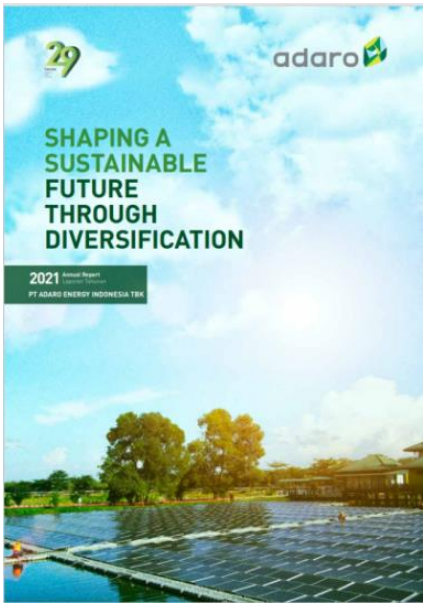


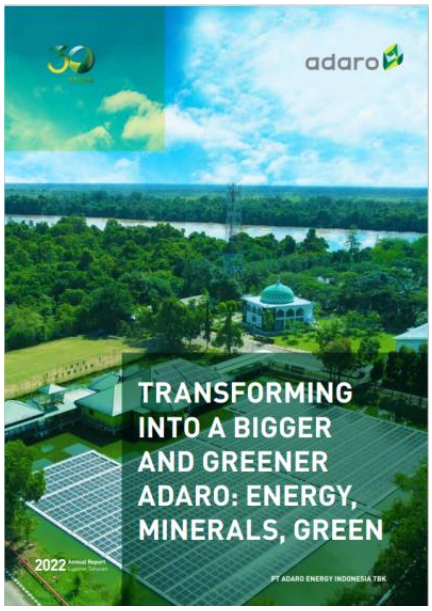


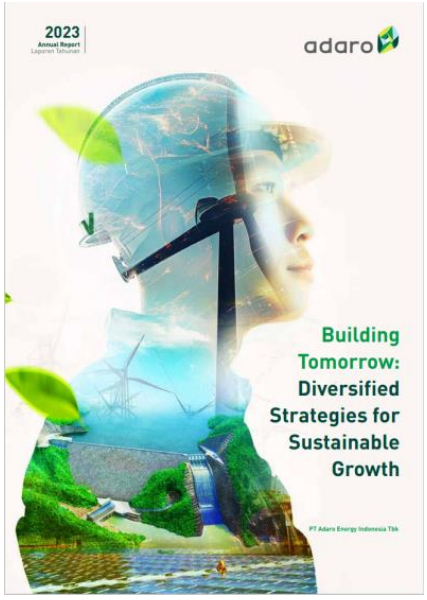


Lampiran 7. Laporan Tahunan ADARO Tahun 2020, 2021, 2022 dan 2023



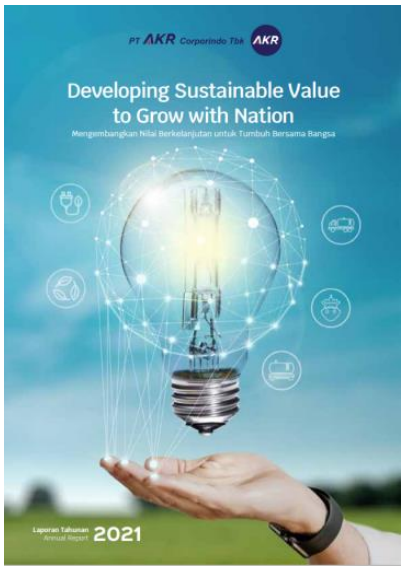


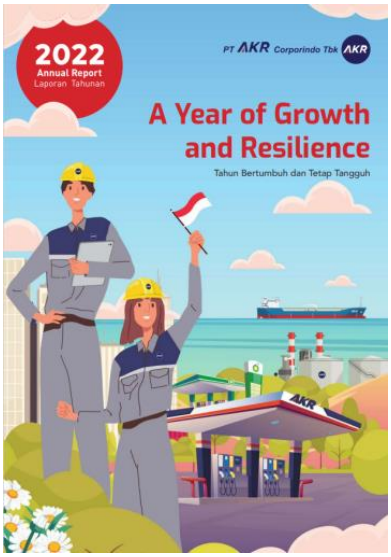




Lampiran 8. Laporan Tahunan AKR Tahun 2020, 2021, 2022 dan 2023

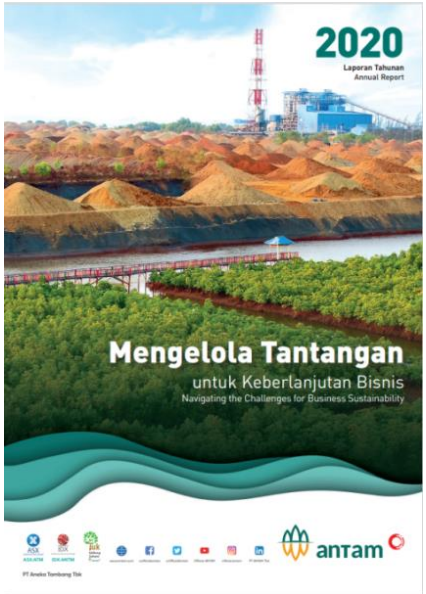




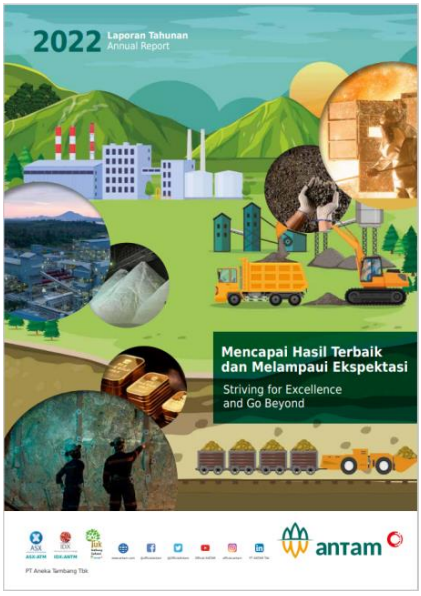


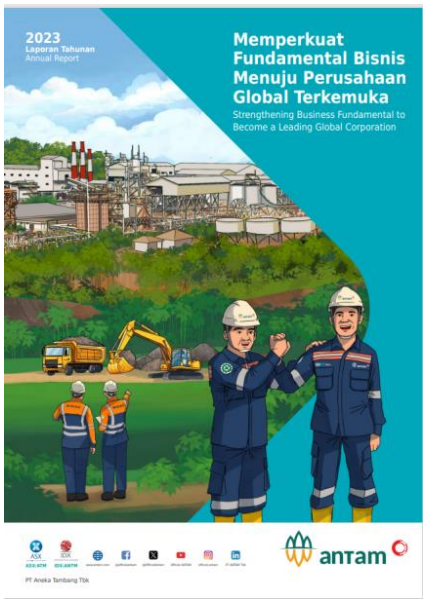


Lampiran 9. Laporan Tahunan ANTAM Tahun 2020, 2021, 2022 dan 2023





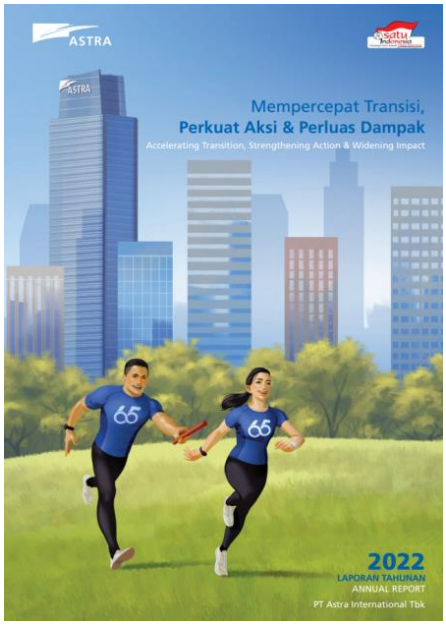




Lampiran 10. Laporan Tahunan ASTRA Tahun 2020, 2021, 2022 dan 2023

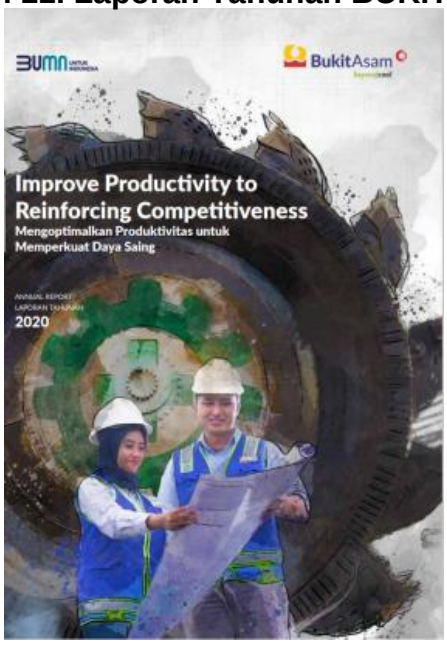




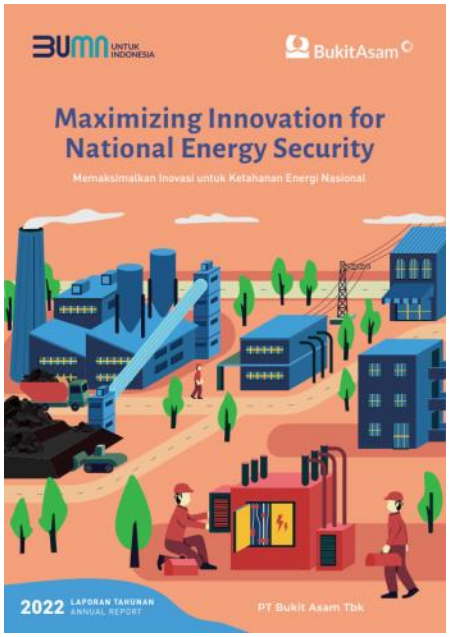


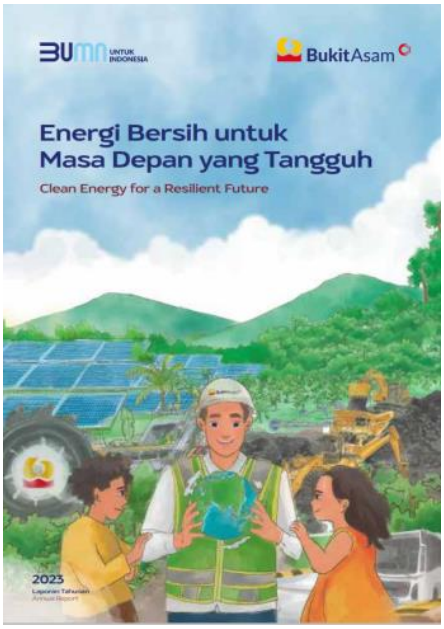


Lampiran 11. Laporan Tahunan BUKIT ASAM Tahun 2020, 2021, 2022 dan 2023









Lampiran 12. Laporan Tahunan CPIN Tahun 2020, 2021, 2022 dan 2023

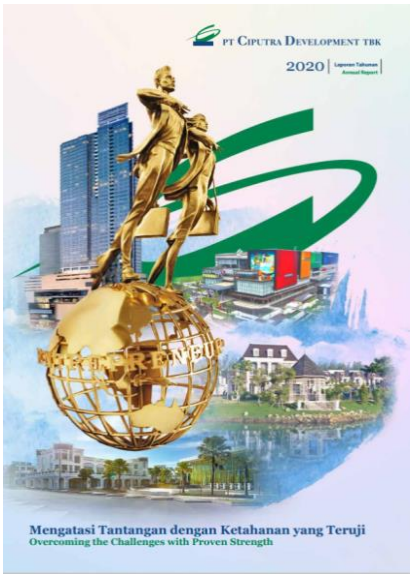


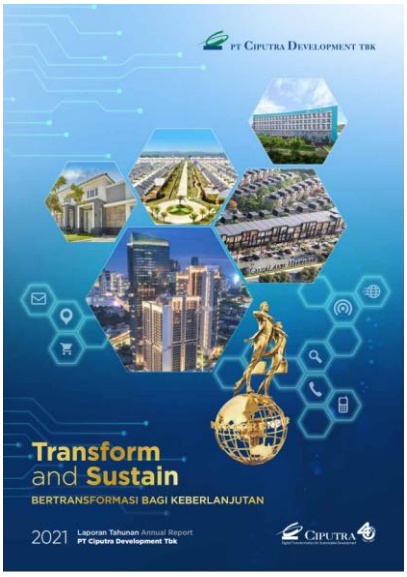




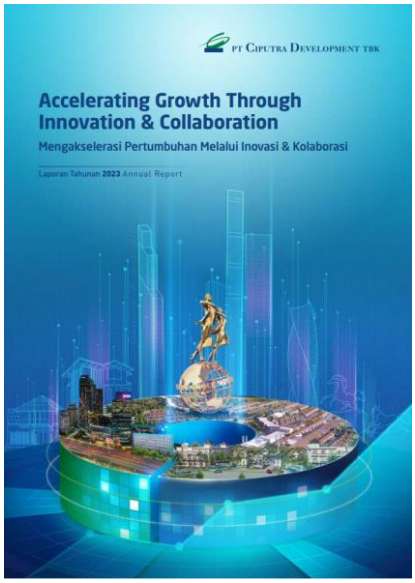


Lampiran 13. Laporan Tahunan CTRA Tahun 2020, 2021, 2022 dan 2023







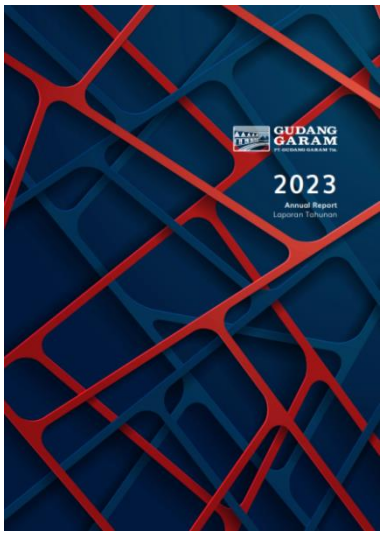


Lampiran 14. Laporan Tahunan GGRM Tahun 2020, 2021, 2022 dan 2023









Lampiran 15. Laporan Tahunan HM SAMPOERNA Tahun 2020, 2021, 2022 dan 2023

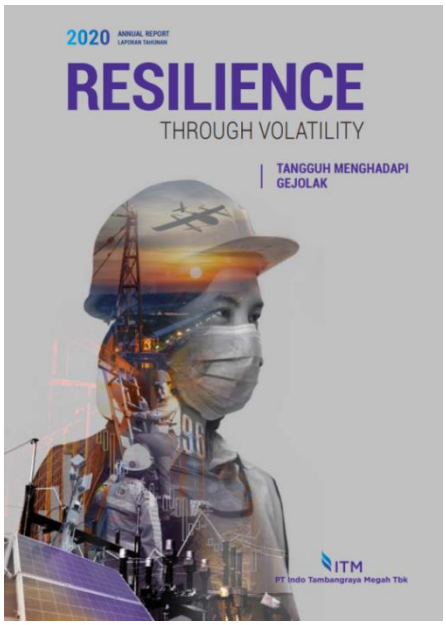


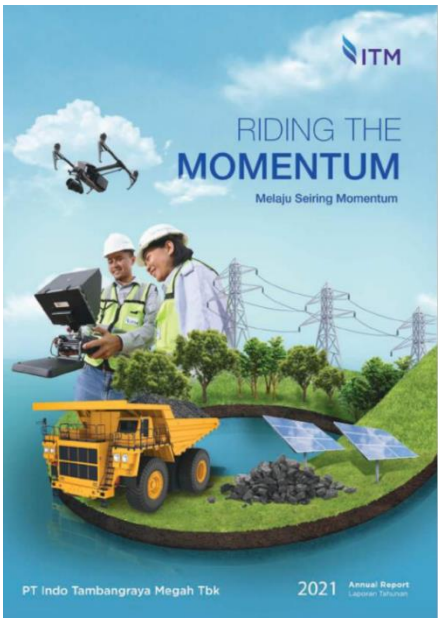




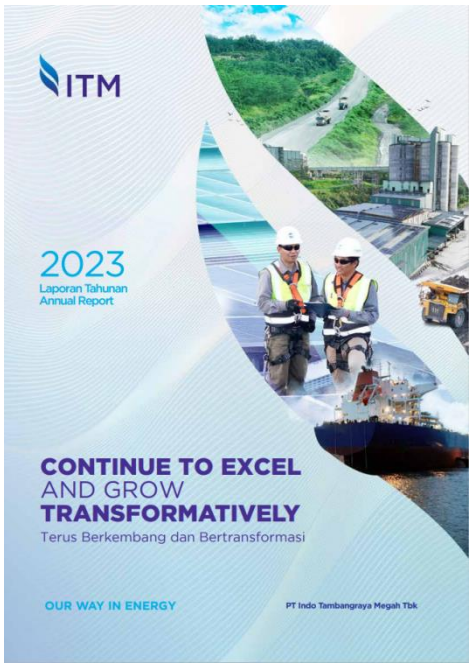


Lampiran 16. Laporan Tahunan ITM Tahun 2020, 2021, 2022 dan 2023

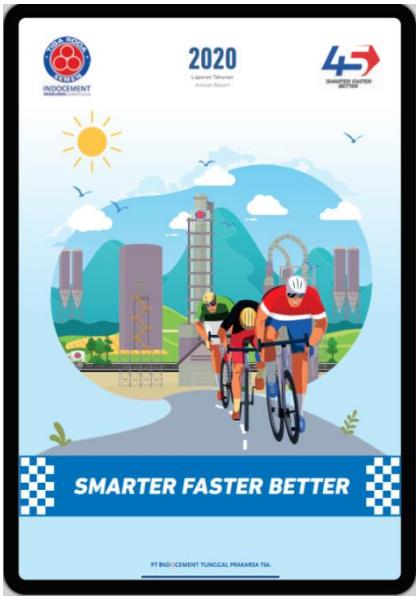




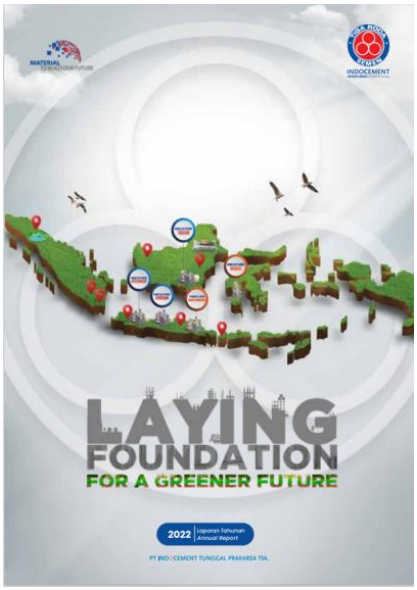


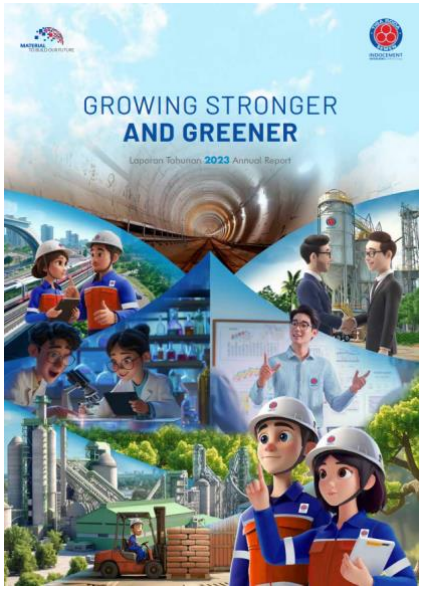


Lampiran 17. Laporan Tahunan INTP Tahun 2020, 2021, 2022 dan 2023

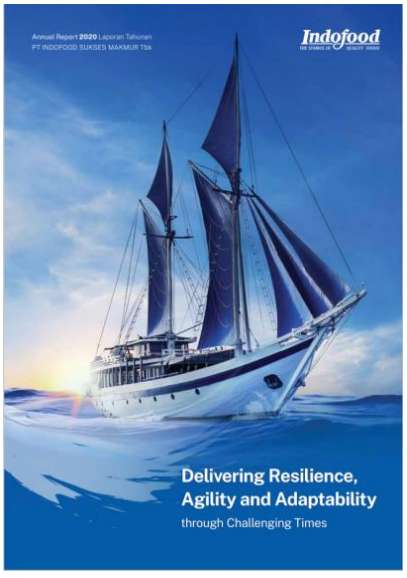


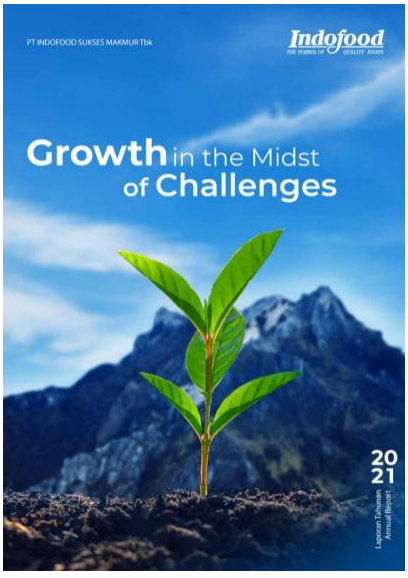


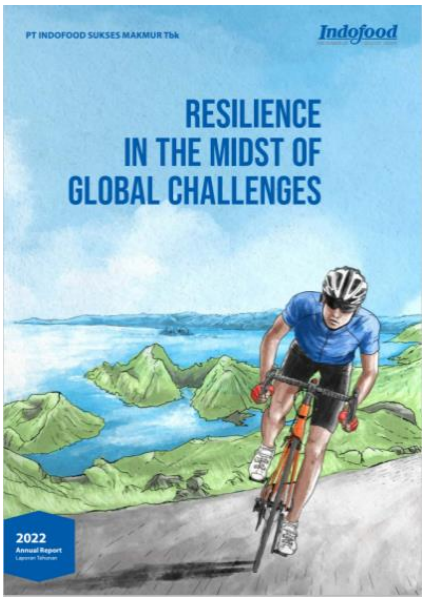


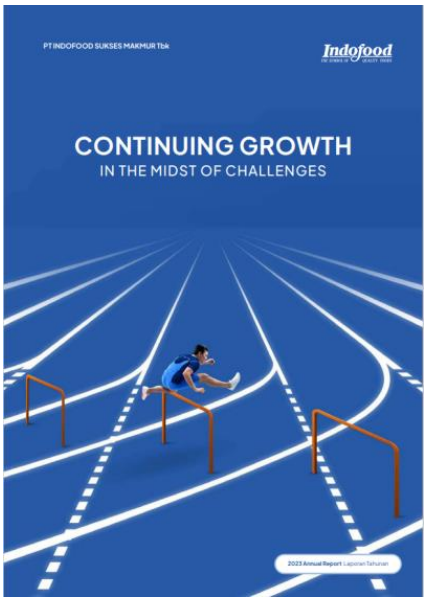


Lampiran 18. Laporan Tahunan INDF Tahun 2020, 2021, 2022 dan 2023

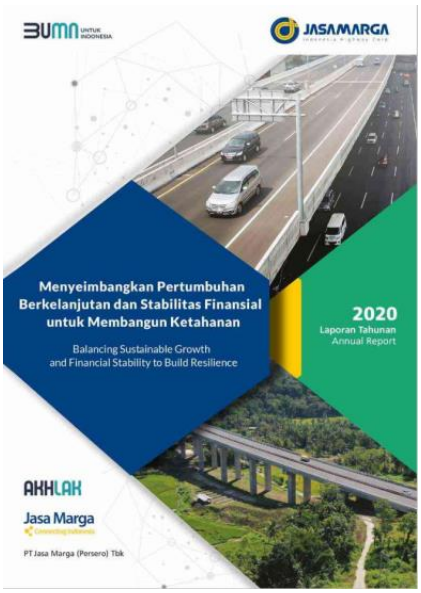






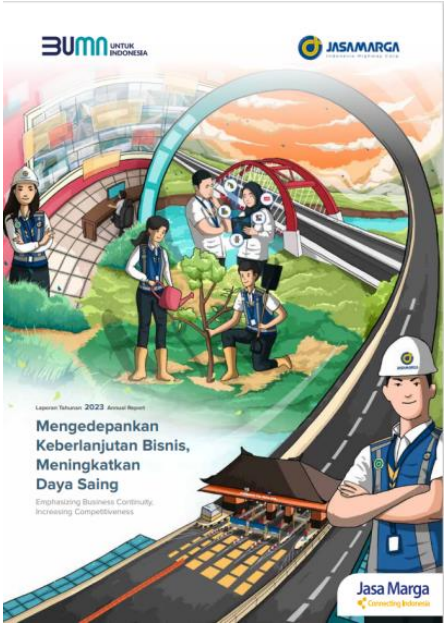


Lampiran 19. Laporan Tahunan JSMR Tahun 2020, 2021, 2022 dan 2023









Lampiran 20. Laporan Tahunan KLBF Tahun 2020, 2021, 2022 dan 2023



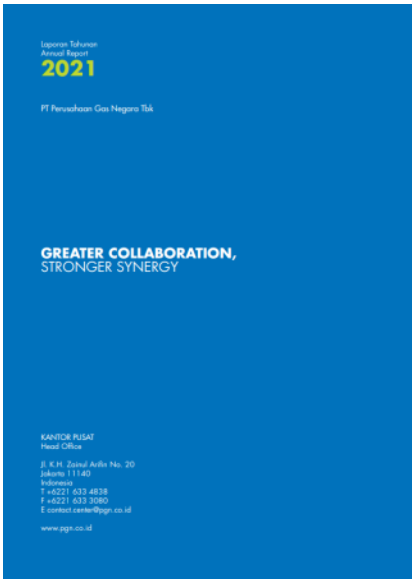




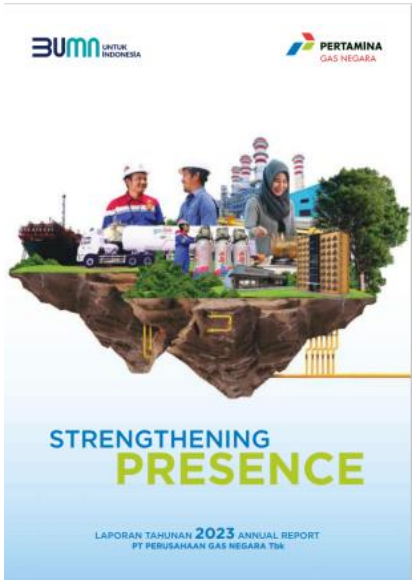


Lampiran 21. Laporan Tahunan PGN Tahun 2020, 2021, 2022 dan 2023





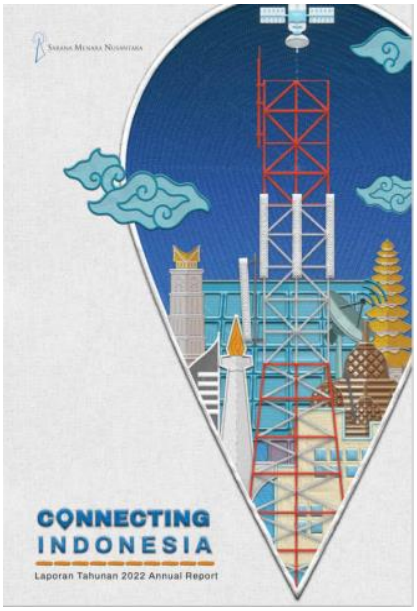




Lampiran 22. Laporan Tahunan SMN Tahun 2020, 2021, 2022 dan 2023

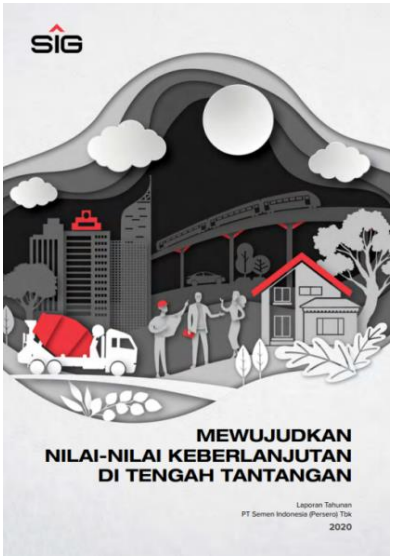




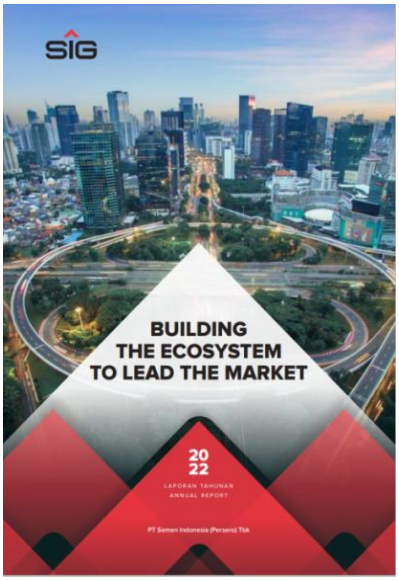


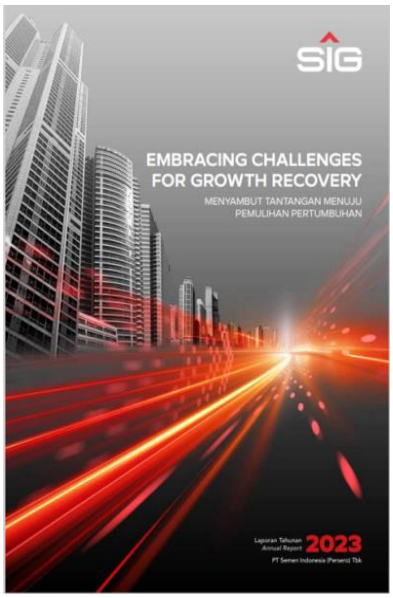


Lampiran 23. Laporan Tahunan SMGR Tahun 2020, 2021, 2022 dan 2023



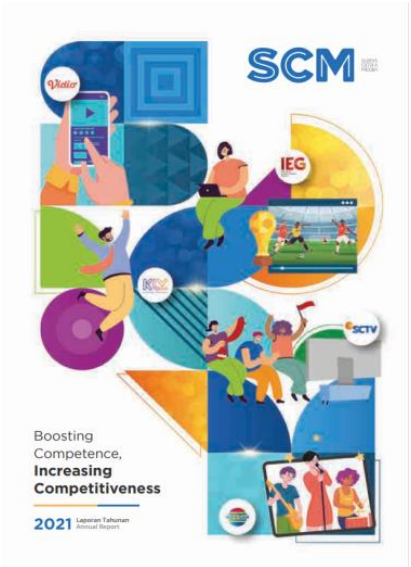






Lampiran 24. Laporan Tahunan SCM Tahun 2020, 2021, 2022 dan 2023



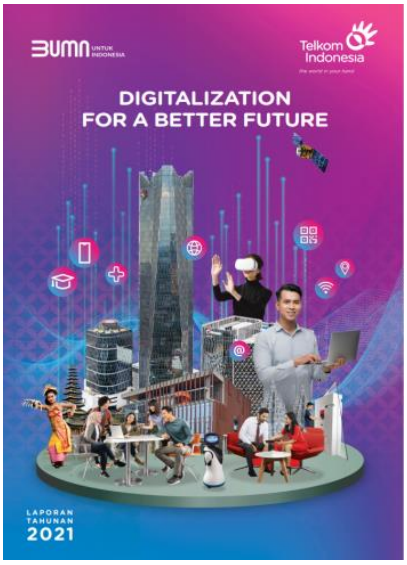






Lampiran 25 Laporan Tahunan TELKOM Tahun 2020, 2021, 2022 dan 2023

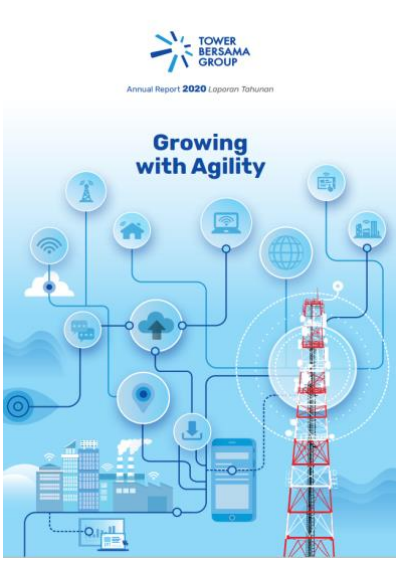




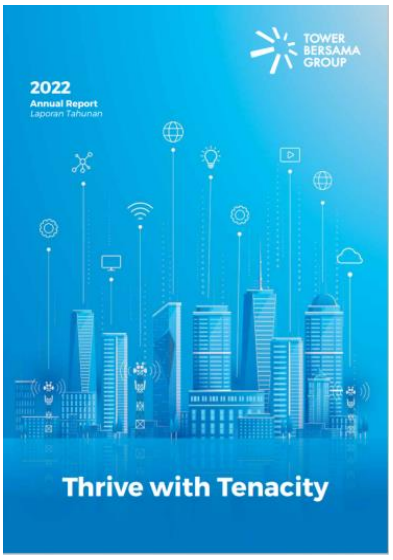




Lampiran 26. Laporan Tahunan TBG Tahun 2020, 2021, 2022 dan 2023





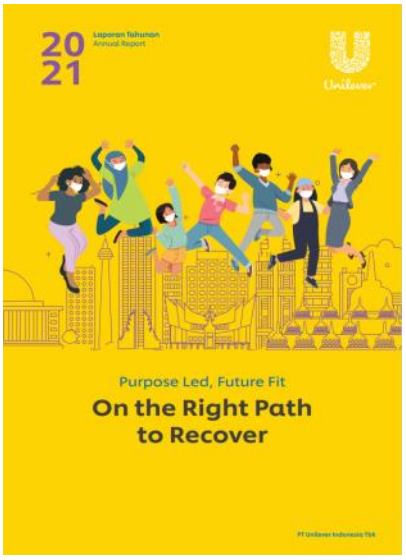




Lampiran 27. Laporan Tahunan UNVR Tahun 2020, 2021, 2022 dan 2023

‘









Lampiran 28. Laporan Tahunan UNTR Tahun 2020, 2021, 2022 dan 2023

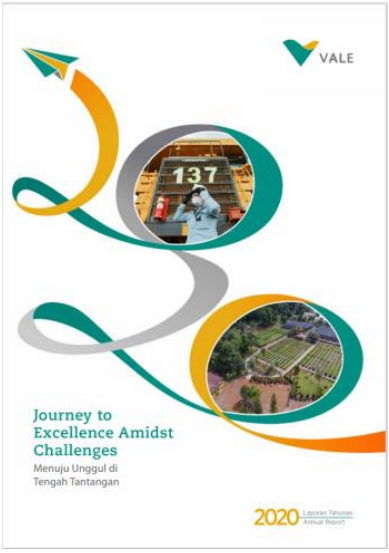


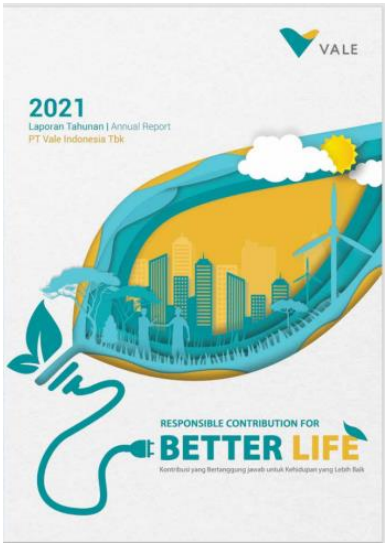


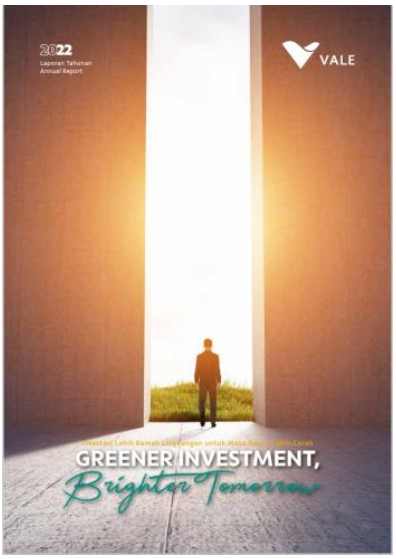


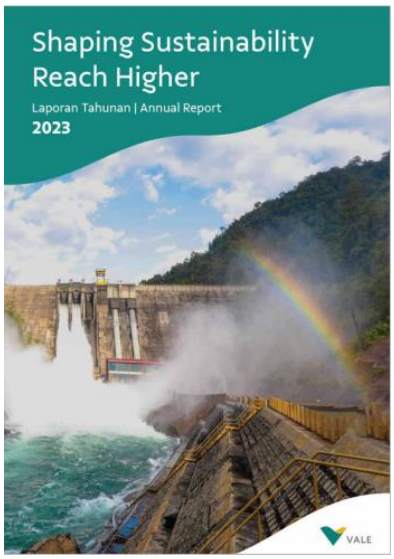


Lampiran 29. Laporan Tahunan VALE Tahun 2020, 2021, 2022 dan 2023

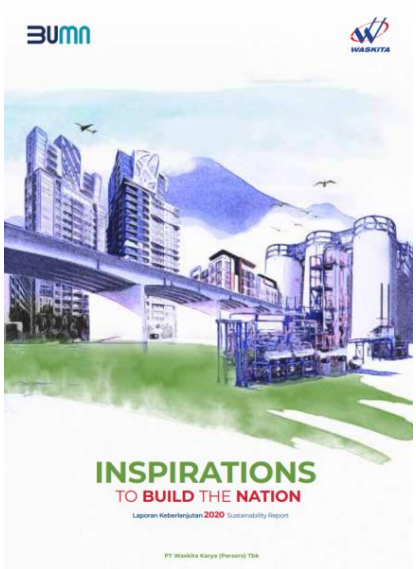


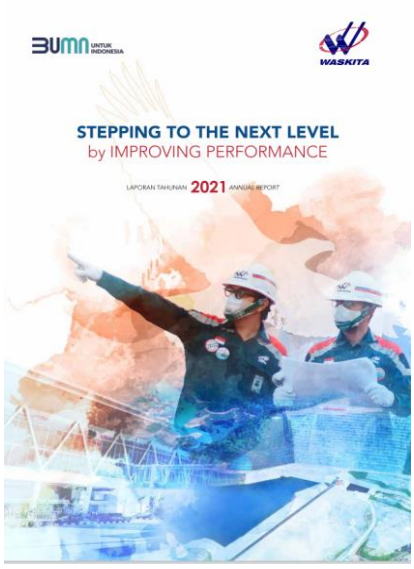




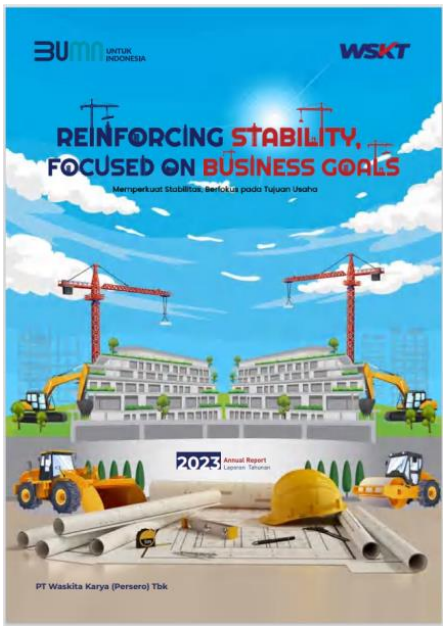


Lampiran 30. Laporan Tahunan WSKT Tahun 2020, 2021, 2022 dan 2023.









Lampiran 31. Laporan Tahunan EXCL Tahun 2020, 2021, 2022 dan 2023.

