

ABSTRAK

ANALISIS PENERAPAN PRINSIP-PRINSIP *GOOD CORPORATE GOVERNANCE* (GCG) DENGAN PENDEKATAN *CORPORATE SOCIAL RESPONSIBILITY* (CSR)

Studi Kasus di PT Mayora Indah Tbk pada Periode 2023 – 2024

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Penelitian ini bertujuan untuk menilai penerapan GCG dan pendekatan CSR pada PT Mayora Indah Tbk serta menganalisis kontribusi keduanya terhadap keberlanjutan dan reputasi perusahaan. Penelitian ini menggunakan pendekatan kualitatif dengan memanfaatkan data sekunder yang bersumber dari laporan tahunan perusahaan.

Penelitian ini menggunakan metode kualitatif deskriptif dengan pendekatan studi kasus. Data penelitian merupakan data sekunder yang diperoleh dari laporan keberlanjutan, laporan tahunan, dan laporan CSR PT Mayora Indah Tbk tahun 2023 – 2024. Teknik analisis data yang digunakan yaitu pengumpulan data, penyajian data, pengambilan Kesimpulan.

Hasil penelitian menunjukkan bahwa PT Mayora Indah Tbk telah menerapkan prinsip-prinsip GCG sebagaimana tercantum dalam Pedoman Umum GCG oleh KKNKG tahun 2006, yang meliputi transparansi, akuntabilitas, responsibilitas, independensi, serta kewajaran dan kesetaraan. Penerapan prinsip-prinsip tersebut terintegrasi dengan pelaksanaan CSR melalui berbagai program di bidang sosial, ekonomi, dan lingkungan. Selain itu, perusahaan juga mengacu pada pedoman GRI dalam mengungkapkan pelaksanaan CSR, yang mencerminkan komitmen perusahaan.

Kata kunci: Tata Kelola Perusahaan yang Baik, Tanggung Jawab Sosial, Keberlanjutan Perusahaan, Reputasi Perusahaan, Standar Pelaporan Global

ABSTRACT

**ANALYSIS OF THE IMPLEMENTATION OF GOOD
CORPORATE GOVERNANCE (GCG) PRINCIPLES
USING A CORPORATE SOCIAL RESPONSIBILITY
(CSR) APPROACH**

Case Study at PT Mayora Indah Tbk for the Period 2023–2024

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This research aims to evaluate the implementation of GCG and CSR approach at PT Mayora Indah Tbk, as well as to analyze the contribution of both to corporate sustainability and reputation. This research adopts a qualitative approach using secondary data sourced from the company's annual reports.

The research employs a descriptive qualitative method with a case study approach. The research data consist of secondary data obtained from the sustainability reports, annual reports, and CSR reports of PT Mayora Indah Tbk for the period 2023–2024. The data analysis techniques include data collection, data presentation, and conclusion drawing.

The results indicate that PT Mayora Indah Tbk has implemented the principles of GCG as stipulated in the General Guidelines of GCG issued by the National Committee on Governance Policy (KNKG) in 2006, which include transparency, accountability, responsibility, independence, and fairness and equality. The implementation of these principles is integrated with the execution of CSR through various programs in the social, economic, and environmental sectors. In addition, the company refers to the Global Reporting Initiative (GRI) guidelines in disclosing its CSR activities, reflecting the company's commitment to enhancing transparency and accountability in its social and environmental performance.

Keywords: Good Corporate Governance, Corporate Social Responsibility, Corporate Sustainability, Corporate Reputation, Global Reporting Initiative