

Evaluasi Penilaian Domestic Assessment ASEAN Corporate Governance Scorecard (ACGS) pada Bagian A: Hak-hak Pemegang Saham terhadap Empat Emiten di Indonesia = Evaluation of ASEAN Corporate Governance Scorecard (ACGS) Domestic Assessment part A: Rights of Shareholders on Four Public Companies in Indonesia

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Abstrak

Laporan magang ini membahas hasil evaluasi penilaian <i>domestic assessment ASEAN Corporate Governance Scorecard (ACGS) </i>pada bagian A tentang Hak-hak Pemegang Saham terhadap empat (4) emiten di Indonesia. Empat emiten terdiri dari industri yang berbeda yaitu industri telekomunikasi, barang konsumen, penyiaran, dan jasa kesehatan. Metode penilaian <i>domestic assessment </i>ACGS dilakukan dengan memberikan nilai Y, N, atau N/A berdasarkan informasi yang berasal dari dokumen yang dapat diakses dengan mudah oleh publik. Penilaian ACGS dievaluasi dengan membandingkan kesesuaian pedoman penilaian dengan proses skoring. Secara keseluruhan, pedoman penilaian ACGS Bagian A yang disusun oleh KAP LOTUS sudah baik. Dari total delapan (8) kriteria <i>non-default </i>yaitu A.1.1, A.3.5, A.3.8, A.3.10, A.3.11, A.3.12, A.4.1, A.5.1, hanya satu (1) kriteria yang mendapat evaluasi kurang sesuai yakni kriteria A.3.10. Kriteria tersebut kurang sesuai karena pedoman penilaian terkait sumber dokumen kurang jelas. Rekomendasi untuk KAP LOTUS yaitu membagi emiten berdasarkan industri, memberi rekomendasi kepada OJK terkait peraturan yang belum dipenuhi emiten, dan tetap memberi penilaian pada kriteria <i>default</i>.

.....This internship report discusses the evaluation of ASEAN Corporate Governance (ACGS) domestic assessment part A: Rights of Shareholders on four public companies in Indonesia. Four public companies that are being evaluated are from different industries, i.e. telecommunications, consumer goods, media broadcasting, and healthcare. The process of domestic assessment was executed by filling in Y, A, or N/A on each criteria according to information in documents that are released for the public. The evaluation carried out by comparing the assessment guidance with the scoring process throughout the internship period. According to the evaluation, the assessment guidance provided by KAP LOTUS was set out correspondingly. Out of eight non-default criterias, namely criterias A.1.1, A.3.5, A.3.8, A.3.10, A.3.11, A.3.12, A.4.1, A.5.1, only one non-default criteria, specifically A.3.10, that is not in accordance. It is considered to be not in accordance due to unclear elaboration on source of documents. Recommendations for KAP LOTUS including classifying public companies by industries before distributing to assessor, giving recommendations to OJK in relation to regulations that have not been obeyed, and assess the default criterias.