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The Implementation of Good Corporate Governance (GCG) Principles Over Goods & Services Procurement Over PT. Angkasa Pura Solusi

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The principles in Good Corporate Governance (GCG) have been applied at PT. Angkasa Pura Solusi as a subsidiary of State-owned enterprises of Indonesia (BUMN). This activity has referred to Article 3 PER-01/MBU/2011 issued by the State Minister for BUMN concerning the Implementation of Good Corporate Governance. As a BUMN which consists of transparency, accountability, independence, responsibility and fairness. Theoretically, the practice of the principles of Good Corporate Governance in BUMN holding can increase the value (valuation) of the company by increasing the performance and value of the company so that it can benefit state revenues in the form of dividends, taxes, employment, and competitive products and services to consumers. The legal basis for the procurement of goods and services in BUMN is based on the Regulation of the Minister of BUMN No.PER-05 / MBU / 2008 concerning General Guidelines for the Implementation of the Procurement of Goods and Services for State-Owned Enterprises. This specificity is enforced because BUMN is a form of business entity which all or most of its capital is owned by the state through direct participation originating from separated state assets. Thus, the enactment of the Regulation of the Minister of BUMN Number PER-05 / MBU / 2008, the Board of Directors of PT. Angkasa Pura Solusi has established Guidelines for the Procurement of Goods and Services based on the Decree of the Board of Directors Number: 013B / APS / SK / DIR / III / 2018, dated March 26, 2018 regarding Barag Procurement Guidelines / Services PT. Angkasa Pura Solusi. This regulation regulates the mechanism for the procurement of goods and services at PT. Angkasa Pura Solusi. In every process of procuring goods and services at PT. Angkasa Pura Solusi, it must refer to this regulation.

Keywords: GCG, Procurement of goods and services, BUMN.

1. INTRODUCTION

Good Corporate Governance (GCG) is a structure and mechanism that regulates the management of a company so as to produce sustainable long-term economic value for shareholders and stakeholders [1, 2]. The application of the principles of good corporate governance can contribute to improving company performance. Good governance is always desired to be more transparent, to avoid conflicts of interest, to have high accountability, to be responsible and to be fairer by upholding the principle of fairness [3, 4, 5]. State-owned enterprises of Indonesia are often referred to as BUMN. Based on Article 1 of Law Number 19 Year 2003, it is explained that the definition of BUMN is a business entity whose capital is

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wholly or most of its capital owned by the state through direct participation originating from separated state assets and the main thing is to manage the production branches which are important to the state and are fully used for the prosperity of the people [6, 7, 8]. BUMN have a role plays in important sector to control a production branches which are important for the state and the people at Indonesia [9, 10]. The existence of BUMN is expected to balance the existence of private companies so that monopoly or control over these production branches by the private sector can be avoided [11, 12]. So that restructuring efforts are needed to make SOEs healthy as one of the strategic steps to improve the internal conditions of the company in order to improve

performance and increase company value so that the company can operate efficiently, transparently and professionally in accordance with Article 1 Paragraph (1) of Law Number 19 2003 concerning State Owned Enterprises [13, 14]. Thus, PT. Angkasa Pura Solusi, formerly known as PT. Angkasa Pura Schipol which is a foreign investment company (PMA) which was founded on April 8, 1996 [15]. PT Angkasa Pura Solusi is a joint venture company with 50/50 share ownership between PT. Angkasa Pura II (Persero) and Layanam Management of Schipol BV. 2012 is a new beginning for PT. Angkasa Pura Solusi [16, 17].

In line with the business or business activities of PT. Angkasa Pura Solusi, it cannot be separated from the process of procuring goods and services [18, 19]. The procurement of goods and services has a very important role at organization due to a significant amount of the budget during obtain the goods, services and work needed in the provision of infrastructure carried out by PT. Angkasa Pura Solusi [20, 21, 22]. The procurement of goods and services cannot be separated from the regulations that have been set by the government and the regulations of the board of directors as well as the availability of the budget [23]. The budget is important in the procurement of goods and services because this budget also determines the type of procurement of goods and services later [24, 25]. The procurement of goods and services within a BUMN (Persero) is a series of company actions aimed at obtaining goods and / or services that the BUMN needs in good quantity and quality and at competitive prices [26, 27]. Therefore, the procurement of BUMN goods and services is part of the company's management actions carried out by the directors of the BUMN concerned. Thus, the process of procuring goods and / or services within the BUMN environment must fully refer to Article 5 paragraph (3) of Law no. 19 of 2003 concerning BUMN [28]. Here, in carrying out their duties, members of the Board of Directors must comply with the articles of association of BUMN and laws and regulations and must implement the principles of professionalism, efficiency, transparency, independence, accountability, responsibility, and fairness [29]. Thus, it can be said that the process of procuring goods and services in a BUMN environment is an implementation of the principles of good corporate governance (GCG).

2. METHODOLOGY

A. Definition of GCG

In recent years, GCG has been very popular in relation to companies in Indonesia. The company is an institution for the majority of mankind to be able to meet their basic needs [30]. Moreover, companies with the status of State-owned Limited Liability Companies, the concept of GCG have experienced developments in its application [31].

The development of CG is an effort to accommodate the various interests of different stakeholders in a corporation. The implementation of GCG needs to be supported by three interconnected pillars, namely the state and its instruments as regulators, the business world as market players, and the community as users of the products and services of the business world [32, 33]. GCG is also a healthy corporate management system, which reflects the synergy relationship between management and shareholders, creditors, government, suppliers and other stakeholders. Therefore, the discussion about GCG cannot be separated from the concept and the corporate system itself [34, 35]. For more details, the following is the definition of GCG. Many institutions, government regulations or opinions have issued their own definitions of GCG. The Decree of the Minister of BUMN No.117 / M-MBU / 2002 dated July 31, 2002 concerning the Implementation of GCG in BUMN, states in article 1 that CG is a process and structure used by BUMN organs to increase business success and company accountability to realize holder value. shares in the long term while still paying attention to other stakeholders, based on laws and ethical values [36, 37]. GCG is defined as a pattern of relationships, systems, and processes used by company organs (Directors, Board of Commissioners, GMS) to provide added value to shareholders on an ongoing basis in the long term, while still taking into account the interests of other stakeholders, based on laws and norms. Applicable [38, 39].

B. GCG Principles

The theory used next is a theory that comes from the principles of GCG itself which consists of five basic principles, such as transparency, accountability, responsibility, independency, and fairness. Thus, in the Regulation of the Minister of State for SOEs No. 01 / MBU / 2011 concerning the Implementation of Good Corporate Governance (GCG) in State-Owned Enterprises [40, 41], it can be seen that the objectives of GCG implementation are:

- a) Optimizing the values that exist in the BUMN itself so that the company has strong competitiveness both nationally and internationally so that it is able to maintain its existence and live sustainably to achieve the goals and objectives of the BUMN;
- b) Encourage the management of BUMN so that they can be managed professionally, efficiently, and effectively and are able to empower functions and increase the independence of Organs of Persero or Perum Organs;
- c) Encourage the State Organizations / Perum Organs to make decisions and carry out actions based on high moral values and a sense of compliance with laws and regulations as well as awareness of the BUMN social responsibility towards stakeholders as well as

- environmental sustainability around the BUMN;
- d) Increase the contribution of BUMN in the national economy;
 - e) Increasing a conducive climate for the development of national investment.

The supporting Infrastructure for GCG must have a several criteria such as:

- a) Code of Conduct
- b) Corporate Governance Guidelines
- c) Guidelines for the Introduction of the Board of Commissioners and Directors
- d) Guidelines for the Board of Commissioners and Directors Work Procedure
- e) Guidelines for the Implementation of the Corporate Secretary.
- f) Internal Audit Guidelines
- g) Audit Committee Charter and
- h) Guidelines for the Risk Management and Good Corporate Governance Committee [42, 43]

C. Measurement of the Implementation of GCG in accordance with the Regulation of the Minister of BUMN Number PER-01 / MBU / 2011

There are many ways that can be done to assess the implementation of corporate governance, including by conducting a self-assessment in accordance with the methods and procedures for assessing corporate governance issued by a number of regulators. Assessment of the implementation of GCG or Assessment is very important when managing GCG practices. Thus, in PT. Angkasa Pura, the evaluation solution is carried out by Self Assessment which is carried out twice a year, Implementation of evaluation is in principle carried out by the BUMN concerned (self assessment), the implementation of which can be discussed with or requesting assistance (assistance) by an independent appraiser or using the services of a Government Agency who is competent in the field of GCG [44, 45]. Self-assessment is a method that gives a big responsibility to a person because all processes in fulfilling obligations are carried out by themselves and are self-reported.

D. Concept of Procurement of Goods and Services in BUMN Environment

According to the Indonesian Dictionary, the procurement of goods and services is literally an offer to submit prices and buy up jobs for the provision of goods / services [46]. From this understanding there will emerge an understanding that there are two interested parties. The first party is a government agency, BUMN, or private company that makes bids for the procurement of goods and services [47]. The second party is a personal or contracting company that offers to fulfill the demand for the procurement of these goods and services.

According to the Legal Dictionary, the definition of procurement of goods and services is buying work / ordering other parties to do or buy up work in whole or in part in accordance with an agreement or contract made by both parties before the contracting work is carried out [48]. In connection with providing and trading goods or services needed for the community, it is necessary to guarantee that the goods and services needed to meet the requirements so that it is necessary to be guided by the provisions concerning production requirements which are realized in the form of standardization [49].

E. Definition and Concept of Holding Company

Holding companies are often referred to as holding companies, parent companies or controlling companies. Holding companies are a form of development that arises in limited liability companies in Indonesia [50]. Holding company is a company that controls or determines the organs of interest and holds more than half of the total number of shares issued by other companies. Therefore, a holding company can be defined as a parent company or controlling company because the company has interests in the subsidiaries. Based on the explanation above, it can be concluded that the existence of a holding company will always be accompanied by the existence of one or more other companies under its control which are called subsidiary companies.

F. Principles of Procurement of Goods and Services by BUMN

In this study, the procurement of BUMN goods and services needs to be carried out by taking into account the principles used in the procurement of goods and services by government agencies as regulated in Presidential Regulation Number 54 of 2010 concerning Government Procurement of Goods / Services. Per-15/2012 regulates the principles that must be adhered to in the procurement of goods and services in BUMN (see Figure 1).

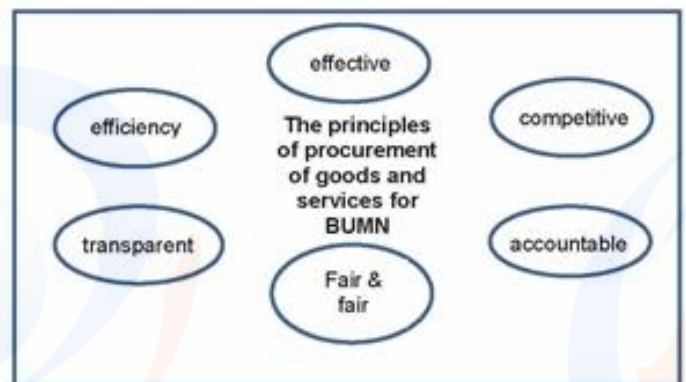


Figure 1. Principles for procurement of goods and services for BUMN

Other principles that must be adhered to in the implementation of BUMN goods and services such as; (1)

procurement of goods and services must be carried out through one door or commonly known as a one gate policy, (2) procurement of goods and services must be carried out on the principle of no budget no purchase or procurement of goods and services must be carried out in a planned manner with a predetermined budget and (3) the procurement of goods and services must be done through a purchase request or purchase order (PR / PO) mechanism [51, 52]. These three principles must be reflected in the Standard Operating Procedures (SOP) for the procurement of BUMN goods and services.

G. SOP for the Procurement of Goods and Services for BUMN from a Legal Perspective

Management can see whether business activities have been carried out on the track or not by taking into account the company's compliance with the established SOPs. Adherence to the SOP shows whether the company organs have performed their functions, authorities and responsibilities properly or not as outlined in the articles of association and by-laws of the company [53]. This compliance test is usually carried out by internal auditors on a regular basis. SOP is a work manual that contains job descriptions that must be performed by each company personnel, both as a manager and an employee. In many cases of criminal acts of corruption, adherence to SOPs for the procurement of goods and services is often used as a parameter by law enforcement officials in deciding whether there has been an abuse of authority or not [54].

H. Legal Basis for Preparation of SOP for the Procurement of Goods and Services for BUMN

The definition of procurement of goods and services is also regulated in Ministerial Regulation Number 15 of 2012 concerning General Guidelines for the Implementation of the Procurement of Goods and Services for State-Owned Enterprises in Article 1 number 1, namely Procurement of goods and services is the activity of procuring goods and services carried out by State-Owned Enterprises whose financing does not use funds from the APBN / APBD [55]. Here, the government in carrying out a state life must create a public welfare that is socially just for all its people, in realizing this the government has an obligation to provide for the needs of its people, one of which is in the form of goods and services [56].

I. Implementation of Procurement of Goods and Services in State-Owned Enterprises at PT. Angkasa Pura Solusi

Based on the Decree of the Board of Directors of PT. Angkasa Pura Solusi Number: 013B / APS / SK / DIR / III / 2018, in the procurement of goods and services in BUMN, PT. Angkasa Pura Solusi has a Standard

Operating Procedure (SOP), SOPs for the procurement of investment goods / services are guidelines procedures for procurement of investment goods, procurement of construction services, procurement of consulting services, special procurement and other procurement of services at PT. Angkasa Pura Solusi [57]. This SOP for the procurement of investment goods / services aims to uniform the activities of the procurement of investment goods / services in order to promote orderly administration and to ensure that all data regarding the activities of the procurement of investment goods / services are well recorded and documented.

J. Constraints faced and problem solving in the procurement of goods and services at PT. Angkasa Pura Solusi

There are several obstacles faced in the process of procuring goods / services at PT. Angkasa Pura Solusi. This obstacle is faced by various parties, both goods / service providers or planning officers (technical units) and procurement executing officers (Procurement Units). The results of the interview with the Vice President of Procurement of PT. Angkasa Pura Solusi revealed the obstacles that occurred in the Goods / Services Procurement Planning process [58], namely;

- a. In the process of submitting tender / contest invitations and submitting procurement documents are still in the form of hardcopy, so that in terms of efficiency is not fulfilled, the solution to the problem is that the management of the company has a policy of keeping the procurement documents in softcopy which can then be sent via electronic mail / email to prospective providers of goods and services.
- b. In the selection of providers of goods / services at PT. Angkasa Pura Solusi which is guided by the Decree of the Board of Directors of PT. Angkasa Pura Solusi Number 013B / APS / SK / DIR / III / 2018, it is not regulated regarding DPT (List of Selected Goods / Service Providers), while the procurement of goods / services must continue. So that the solution to the problem is to use the pre-qualification and post-qualification auction / general contest method, namely by verifying all administrative and technical requirements for the bids of prospective goods / services providers to prospective goods / services providers who are invited based on the vendor management list owned by PT. Angkasa Pura Solusi. This greatly affects the effectiveness and efficiency of the goods / services procurement process.
- c. When submitting bids from prospective providers of goods / services, there is often a bid value above the Estimated Own Price (HPS), this is because the Procurement Committee did not open the HPS at the General Explanation Meeting (Aanwijzing) and it was

not contained in the procurement document. The solution to the problem is that the Procurement Committee based on the Decree of the Board of Directors of PT. Angkasa Pura Solusi Number 013B / APS / SK / DIR / III / 2018 is carried out as maximum negotiation as possible on the offer to approach HPS or get below the HPS. This is done because if procurement fails, time efficiency is not achieved, which is one of the basic principles of procurement. Whereas for bidding prices that are too cheap, the procurement committee is supported by the Decree of the Board of Directors of PT. Angkasa Pura Solusi Number 013B / APS / SK / DIR / III / 2018 which regulates that to support the implementation of GCG, winners are not only based on the lowest value but are supported by the specifications of the goods / quality services so that there is fulfillment of the element of fairness (fairness).

- d. In the procurement of goods / services there is often a perception from external and internal parties of PT. Angkasa Pura Solusi that the lowest price in a competitive auction / contest can beat other aspects such as quality. So, it often happens if prospective providers of goods / services can offer very cheap prices by reducing the quality of goods / services or other aspects. The solution in this case is that the Procurement Committee will give a warning and then a special note to the partner to be considered in the next procurement of goods / services.

3. RESULT AND DISCUSSION

A. Description of Good Corporate Governance (GCG) in the Procurement of Goods and Services at PT. Angkasa Pura Solusi

In the procurement of goods and services at PT. Angkasa Pura Solusi it can be seen in several actions that are initiated in line with the principles of procurement of goods and services at PT. Angkasa Pura Solusi with the principles contained in GCG, namely: Transparency, Accountability, Responsibility, Independency, Fairness. The principles of the procurement of goods and services are; Efficient, namely the procurement of goods or the procurement of services must be endeavored to obtain optimal and best results in a fast time by using the minimum possible resources fairly and not only based on the lowest price; Effective, namely the procurement of goods or the procurement of services must be in accordance with predetermined needs and be able to provide maximum benefits in accordance with predetermined targets; Competitiveness, namely the procurement of goods or service procurement must be open to providers of goods or service providers who meet the requirements carried out through fair competition

between providers of goods or service providers that are equivalent and meet certain requirements or criteria based on clear and transparent provisions and procedures; Transparent, namely all provisions and information regarding the procurement of goods or services, including technical requirements for procurement administration, evaluation procedures, results of evaluation, determination of prospective providers of goods or services, are open to interested participants in providing goods or services; Fair and fair, namely providing equal treatment for all prospective providers of goods or services who have met the specified conditions; Accountable, which must achieve the target and be accountable so that it keeps away from potential abuse and irregularities.

B. Concepts and Standards of E-Procurement in Fraud Prevention Efforts

As a state-owned company that is obliged to apply the principles of Good Corporate Governance (GCG) or known as good corporate governance in the business aspects and corporate management at all levels of the company, all SOEs compile Information Technology governance in the business scope and implementation of corporate management. Information Technology support can increase the company's capabilities in contributing to the creation of added value, as well as achieving effectiveness and efficiency. The key aspects of GCG principles include fairness, responsibility, transparency, independence, accountability, harmony and fairness as well as responsibility for achieving company goals.

C. Implementation of the Digital E-Procurement System in BUMN as Best Practice in Realizing GCG in the Procurement of Goods and Services

This electronic procurement system is believed to prevent direct contact of parties in the procurement of goods / services. Conventional and electronic implementations have many different workflows. Every policy implementation cannot be separated from the higher legal umbrella issued by the government to regulate this public policy. The government issued Presidential Regulation No. 54 of 2010 concerning the procurement of goods / services, where the scope of the Presidential Regulation does not refer to the implementing agency, but is guided by or observes the source of funds it uses. If the procurement of goods / services uses sources of funds from the APBN and APBD, it shall refer to Presidential Regulation No.54 of 2010 concerning the Procurement of Goods / Services. The existence of this policy is none other than so that all actions of the actors lead to the realization of the objectives of implementing eProcurement.

D. Arrangements for the Assessment and Evaluation of the Quality of the Implementation of Good Corporate Governance in State-Owned Enterprises

GCG in BUMN must be guided by the Regulation of the Minister of BUMN Number PER-01 / MBU / 2011 dated August 1, 2011 (hereinafter referred to as *Permen BUMN 01/2011*) with due observance of the prevailing rules and norms, as well as the BUMN's articles of association. Thus, the contract system can use one or a combination of the following systems:

- a. Lump sum Contract (Fixed Lump Sum Contract)
- b. Unit Price Contract (Fixed Unit Price Contract)
- c. Turn Key Contract
- d. Long-term Contract (Multi Years Contract System)
- e. Joint Procurement Contracts (Sharing Contract)
- f. Partnership or Cooperation Contract (Partnership / Strategic Alliances Contract) with Percentage Contract
- g. Contract Call Off Order / Stockless Purchasing System.
- h. Operated Warehouse / Vendor Stocking program / Consignment Vendor Contracts.
- i. Outsourcing Contracts

E. Legal Sanctions for Not Implementing the Principle of Transparency in the Procurement of Goods and Services within BUMN

In general, the implementation of the procurement of goods / services in the BUMN environment often occurs with problems, including violations of the procedures for the procurement of goods / services, examples of problems that often occur violations of the implementation of the procurement of goods / services in the BUMN environment, namely the failure to implement the transparency principle in practice. The principle of transparency in the procurement of goods / services within BUMN has a meaning, namely openness, which means that the process of procuring goods and services within the BUMN environment is carried out by providing clear and broad information to all prospective providers of goods and or services procurement within the BUMN environment.

F. Forms and Involvement of Corporations in the Procurement of Goods and Services for Corruption in BUMN

Corporate crime is not only detrimental to the state, but can also be categorized as a criminal offense. Corporate crime is a form of crime that is growing rapidly in recent years. Fraudulent business practices such as monopoly and unfair business competition, providing incorrect information to consumers, tax manipulation, environmental pollution, destruction of natural resources, with the aim of seeking maximum profit. Corporate crime arises because of the advancement of activities in the

economic and technological fields. In connection with the negative impact of corporate activities, it often causes losses and threatens the joints of the community's economy so that the corporation must be held accountable for its crimes. Corporate crime may not appear very often in criminal reports in the media. Law enforcement officers, such as the police, also generally take action against conventional crimes that are real and factual in people's daily activities.

G. Forms of Corporate Responsibility for Corruption in the Procurement of Goods and Services in State-Owned Enterprises

Thus, in criminal liability by corporations, there are several systems, namely:

- a. Management of the corporation as a maker and is responsible
- b. The Corporation as a Responsible Maker and Management
- c. The Corporation as a Maker and Also Responsible

H. Development of a detailed audit plan on the procurement of goods and services within the SOE environment

The Goods / Services Procurement Audit has the objective to find out whether a several factor, as follows:

- a. Control, ownership, management, use and administration as well as accountability for the budget for the procurement of goods / services have been carried out in an orderly and correct manner and in accordance with applicable regulations.
- b. The process of procuring goods / services has paid attention to the aspects of efficiency and basic principles and is in accordance with the prevailing laws and regulations.
- c. The procurement of goods / services has been carried out as planned. Thus, the scope of inspection on the procurement of goods / services includes planning the needs of goods / services and implementation of the procurement of goods / services.

I. Inspection of the Recording / Reporting of the Implementation of the Procurement of Goods and Services

To meet the needs of the internal cross check, an examination is carried out on the recording / reporting of the procurement of goods and services. Here, the results of the inspection of the procurement of goods / services will be contained in the Audit Results Report. The form and structure of the Audit Result Report shall refer to the public sector audit standards. The results of the examination including negative and positive findings and supporting data are included in the CTF. Furthermore, the CTF which contains the examiner's notes reflecting the

activities carried out, the methods, procedures and inspection techniques applied, the conclusions made and the suggestions formulated for each examination activity / target, is a bridge to facilitate the Audit Findings and the Audit Result Report.

4. CONCLUSION

The study of procurement of goods and services was successfully studied. Here, PT. Angkasa Pura Solusi as a BUMN subsidiary is currently still using a manual system, which has not yet seen transparency, non-discrimination, responsibility, fairness and safety in the procurement of goods and services. BUMN is given the authority in managing its business, including in the procurement of goods / services which aim to accelerate business services to customers and be profit-oriented. The weakness of implementing the procurement of goods / services by PT. Angkasa Pura Solusi at this time is that the procurement of goods / services still does not apply the principles of procurement in accordance with the Regulation of the Minister of State for SOEs which is the basis for making the Guidelines for the Procurement of Goods and Services at PT. Angkasa Pura Solusi itself as it is not transparent in the implementation of the procurement of goods and services by not allowing to open HPS in the procurement document or during the general explanation (Aanwijzing) and the absence of a List of Selected Goods / Services Providers (DPT) which allows the perception of unfair business competition from internal and external parties. From some of the obstacles described in the discussion above, it can be seen that the most important thing in overcoming the obstacles faced in the implementation of goods and services is cooperation from stakeholders and the existence of policies from the authorities, in this case management who has the capacity to make decisions and seek all obstacles. can be overcome and remain based on the guidelines for the procurement of goods and services that apply at PT. Angkasa Pura Solusi as well as the principles of GCG in it. Here, the order to increase transparency and accountability, increase market access and healthy business competition and support the monitoring and audit process in the implementation of goods and services procurement at PT. Angkasa Pura Solusi, PT. Angkasa Pura Solusi can implement an Integrated Information System, because the company has used the ERP financial module, so the company should also create an ERP goods and services procurement module then implement an e-procurement system for goods / services procurement, in order to further reduce direct contact between the Goods / Services Provider and the Procurement Committee.

Furthermore, the Directors of PT. Angkasa Pura Solusi should update the procurement guidelines for goods / services that meet the procurement principles that refer to the SOE Ministerial Regulation No. PER-05 / MBU /

2008 as well as the principles of GCG regulated in Permen 01/2011 by taking into account the articles related to the regulation of HPS so that the implementation of the procurement of goods and services at PT. Angkasa Pura Solusi is transparent and open. In order to avoid irregularities in the procurement of goods and services in BUMN Subsidiaries, a supervisory agency from the parent company should be formed to oversee the implementation of the procurement of goods and services within BUMN, especially in BUMN subsidiaries.

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