

STRATEGY OF TARU JURUG SURAKARTA ZATAN REGIONAL PARK IN INCREASING REGIONAL ORIGINAL REVENUE THROUGH IMPLEMENTATION OF *GOOD CORPORATE GOVERNANCE*

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Abstract

Good Corporate Governance (*GCG*) principles in the Taru Jurug Zoo Regional Public Company Surakarta (Perumda TSTJ) in order to increase Regional Original Income (PAD). Perumda TSTJ is a Regionally-Owned Enterprise (BUMD) owned by the Surakarta City Government that manages the Taman Jurug tourist area. In 2023, Taman Jurug was revitalized and renamed Solo Safari. This study uses a qualitative descriptive approach. Primary data was obtained through interviews with key informants from Perumda TSTJ determined by *purposive techniques* and secondary data from a number of regulatory documents, financial reports, and other official publications. The results of the study indicate that after revitalization, the implementation of *GCG* principles , including transparency, accountability, responsibility, independence, and fairness, was carried out well and had positive implications for the company's performance and profits. The principle of transparency is evident in the revitalization process, which is carried out openly, thus increasing public trust. The principle of accountability is evident in the internal and external monitoring mechanisms implemented . The principle of responsibility is seen in how the management is responsible for the company's business sustainability by carrying out revitalization and operational cooperation with Taman Safari Indonesia. The principle of independence is evident in the company's management which is free from interference from unauthorized parties. Decisions are based solely on objective and professional business decisions. The principle of fairness ensures fair treatment for stakeholders related to Perumda TSTJ. In addition, this study found an increase in company revenue and profits as well as PAD deposits which increased 100% higher after the implementation of *GCG* . Supporting factors for the implementation of *GCG* are the strong commitment of the regional head and his regional apparatus along with supporting regulations that guide the implementation of *GCG principles* within the Surakarta City Government. In addition, the existence of competent human resources is also a major factor supporting *GCG*, such as the existence of an internal supervisory unit (SPI) and professional and competent management in zoo management, plus the use of information technology through management information systems, digital reporting systems, and internal supervisory applications that enable the monitoring process to run more efficiently and transparently to support the smooth implementation of *GCG*.

Keywords: Good Corporate Governance, Regionally Owned Enterprises, Regional Original Income, Jurug Park, Solo Safari

INTRODUCTION

The implementation of regional autonomy through Law Number 22 of 1999 which was updated by Law Number 23 of 2004 provides greater authority to regional governments to manage resources independently. This autonomy allows regions to manage their potential and resources, including regional financial management. To see the success of regional autonomy as well as the independence of a region, we can look at the level of Regional Original Income (PAD) obtained through several main sources, namely regional taxes, regional levies, results of managing separated regional assets, and other legitimate regional original income in accordance with Law Number 23 of 2014 concerning Regional Government Article 285 which states that regional original income is considered an important part in funding the implementation of regional autonomy, in addition to other funding sources regulated by the central government.

Each regional government will manage its regional finances through the Regional Revenue and Expenditure Budget (APBD) , an annual financial plan approved by the Regional People's Representative Council (DPRD) through a Regional Regulation (Perda). The APBD consists of three main components: regional revenue, regional expenditure, and regional financing . In the regional revenue component, the management of separated regional assets is carried out separately from the management of the Regional Budget (APBD). This separated regional assets are assets used as capital for the establishment of a Regionally-Owned Enterprise (BUMD), or what is commonly referred to as BUMD capital participation. Legally, separated regional assets are no longer a direct part of regional finances managed through the APBD, but rather become investment capital in BUMD. In this context, BUMD plays a strategic role as a contributor to Regional Original Income (PAD) for local governments, so that until now every regional government in Indonesia has attempted to establish a regional public company so that its potential can be managed and generate profits for the local government. The management and accountability of BUMD are subject to regulations and laws related to Regionally-Owned Enterprises, such as Law Number 23 of 2014 concerning Regional Government and its derivative, Government Regulation Number 54 of 2017 concerning Regionally-Owned Enterprises. Both of these provisions state that BUMD management must be based on good corporate governance (GCG) .

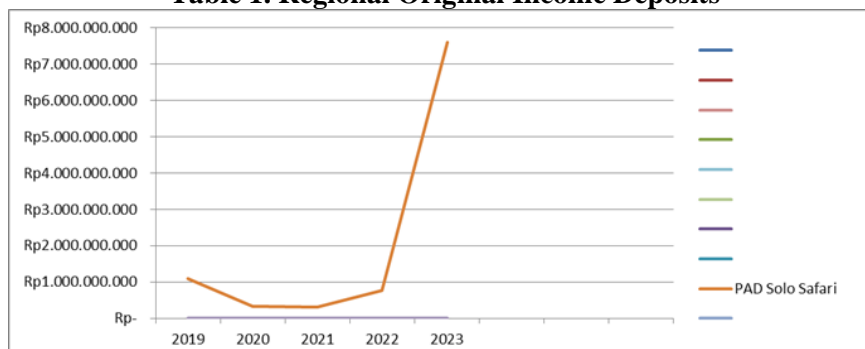
In line with these developments, the Surakarta City Government has established a number of regionally owned enterprises to become a source of Regional Original Income, one of which is the Surakarta Taru Jurug Zoo Regional Public Company (Perumda TSTJ) with the legal basis of Regional Regulation (Perda) number 15 of 2017 concerning the Establishment of the Surakarta Taru Jurug Zoo Regional Public Company. Perumda TSTJ manages a 13.9 hectare area on the banks of the Bengawan Solo River as a tourist area that provides conservation, education, and recreation services for the community known as Taman Jurug. Inside there is a collection of protected animals with an attractive *landscape* of lakes and large, lush trees. Taman Jurug is known not only as a zoo, but also as a public amusement park where every weekend there are entertainment shows and interesting cultural attractions. Its strategic location on the edge of an easily accessible provincial road makes it an easily accessible and affordable tourist destination for all levels of society. As time passes and technology advances, Taman Jurug is considered to have decreased in quality. This is because Jurug Park lacks product and service updates in line with modern developments. The presence of traditional vendors, such as tent stalls and street vendors, within the zoo grounds makes the tourist area less comfortable. Public facilities, such as restrooms and prayer rooms, are also poorly maintained. A number of problems have begun to emerge within this area. Jurug Park's services are deemed unable to meet changing public preferences, especially as new tourist destinations emerge.

After experiencing ups and downs in management and various input suggestions, in 2022, Perumda Taman Satwa Taru Jurug began planning a large-scale revitalization. The Surakarta City Government. The then Mayor of Surakarta, Gibran Rakabuming Raka, welcomed the plan and approved the overhaul of Taman Jurug by collaborating with Taman Safari Indonesia. The consideration for choosing Taman Safari Indonesia was because of Taman Safari Indonesia's experience and achievements in managing zoos in Indonesia. The Mayor of Surakarta hoped that zoo management could be carried out professionally and be able to raise the class of the government-owned zoo. The source of funding for the revitalization did not come from the Regional Budget, but from grants from various companies in Indonesia through the Indonesian Wildlife Conservation Foundation. After the revitalization process was completed, on January 27, 2023, the zoo with a new concept was reopened to the public. Taman Jurug changed its name to Solo Safari. Perumda Taman Satwa Taru Jurug acts as a joint management with Taman Safari as the zoo operator in a *joint operations concept* . The change of name of Taman Jurug to Solo Safari was announced by the Mayor of Surakarta, Gibran Rakabuming Raka. Since the name change was announced, Solo Safari has become known as the new *brand* for the zoo, the pride of the Surakarta community.

The revitalization of Taman Jurug into Solo Safari has brought a new concept to the tourism destination and improved the welfare of its animal collection. Furthermore, this revitalization has also impacted the economy and increased Surakarta City's local revenue (PAD). The Head of the Surakarta City Regional Revenue Agency, Tulus Widajat, stated that the revitalization of Taman Jurug into Solo Safari contributes significantly to tax revenue. The new facilities in the Taman Jurug development have increased the public's appeal to visit Solo Safari. A year after the revitalization of the Surakarta City Zoo, the Surakarta City Government awarded it for its contribution of Rp7.6 billion in taxes in 2023. This is the highest figure ever recorded during the zoo's operation. The Finance Manager of Perumda Taman Satwa Taru Jurug, Mila Indriyani, explained that the contribution of local revenue to the Surakarta City Government has increased rapidly. The local revenue contributed by the zoo includes entertainment tax and restaurant tax. In addition, Solo Safari also contributes groundwater tax and land and building tax to the Surakarta City Government. After the revitalization in 2023, there was a significant surge in local revenue (PAD) contributions,

which was the impact of the launch of the new name Solo Safari. The following is the local revenue data obtained by the Surakarta City Government from managing the zoo in the period 2019 - 2023:

Table 1. Regional Original Income Deposits



Source: Financial Report of Perumda TSTJ, which saw a rapid increase in 2023.

The above achievements are certainly inseparable from the role of the management of Perumda Taman Satwa Taru Jurug in implementing good governance which is marked by the revitalization process in 2023. According to the National Committee on Governance Policy (KNKG, 2006), a company is said to have implemented *GCG* if it is a company that is able to manage its company with the principles of good corporate governance. principles of accountability, responsibility, openness, fairness, and independence. Hermawan's (2009) findings in the Indonesian Accounting & Finance Journal indicate that *GCG practices* have a positive effect on the financial performance of companies in Indonesia. Based on the above background and to find out how Perumda Taman Satwa Taru Jurug Surakarta's strategy increases local revenue through the implementation of *Good Corporate Governance*, the author conducted further research with the title, "*Strategy of Perumda Taman Satwa Taru Jurug Surakarta in Increasing Local Revenue Through the Implementation of Good Corporate Governance*".

RESEARCH METHODS

The research method used in this study is descriptive qualitative . descriptive qualitative is type study Which aims to describe and depict phenomena or realities that There is, Good nature experience and engineering humans. Qualitative research is a type of research that more emphasize analysis or description. Method Qualitative research usually focuses more on data analysis and presentation through descriptive writing rather than numbers. (Moleong, 2010). The research location that was used as the object of study in this study was the Surakarta City Government-Owned Enterprise named Perumda Taman Satwa Taru Jurug, the manager of the Taman Jurug zoo tourist area which was later renamed Solo Safari in 2023. This name change was part of the revitalization activities and management collaboration with the Taman Safari Group. Source The research data is in the form of primary data obtained directly from the field and secondary data combined with the data obtained. through various Intermediary sources, such as books, several documents in the form of written reports and regulations related to aspects of government supervision in managing BUMD (Sugiyono, 2017). Data were obtained through direct interviews with the management of Perumda Taman Satwa Taru Jurug such as the Finance Manager, Conservation Manager and Internal Supervisory Unit (SPI) as informants who understand the financial performance of BUMD, while research documentation such as photographs in the field, financial reports, mass media news, laws and regulations were only taken by researchers related to the research theme. Data analysis in this study begins with the process of data collection, data reduction or selecting the main, important things and removing unnecessary things. The next process is the presentation of data in a systematic report in narrative form and finally drawing conclusions.

RESEARCH RESULTS AND DISCUSSION

1) Regionally Owned Enterprise Strategy.

According to the provisions of Indonesian government laws and regulations, especially Law 23/2014 and PP 54/2017, Regional Owned Enterprises (BUMD) are is a company whose capital is wholly or mostly owned by the regional government (province, district, or city). The purpose of BUMD is to manage development, provide public services, and increase Regional Original Income (PAD). The purpose of establishing BUMD is to support regional economic growth, provide goods and services to the community to

support development and public interests, and generate profits to increase regional original income (PAD). PAD is all regional revenue originating from the region's original economic sources (Halim, 2004). BUMD's contribution to regional original income comes from two mechanisms, namely profit deposits (*dividends*) to the regional government and tax payments according to its operational activities. Each BUMD is established with the aim of contributing to regional original income. This is in accordance with statutory regulations :

- a) Article 1 of Law Number 23 of 2014 states that Regionally-Owned Enterprises (BUMD) act as a source of regional revenue by contributing dividends or taxes to the region. BUMDs are business groups owned by local governments to support increased regional revenue in accordance with regional autonomy.
- b) Law Number 23 of 2014, Article 331, states that BUMD profits are used for development and public services which in turn supports increasing Regional Original Income (PAD).
- c) Law Number 32 of 2004, Article 157, states the importance of PAD as the main source of regional income that can be obtained from the management of separated regional assets, including the role of BUMD.
- d) Government Regulation Number 54 of 2017, Article 9, emphasizes that BUMD is one of the sources of regional wealth management that contributes to regional original income.

Purwadi (2002) stated that Regionally-Owned Enterprises (BUMD) are generally oriented towards two things: business orientation (*profit service*) and public service . BUMDs are said to be business-oriented, as can be seen from their business activities in the market (*market share*), contributions to local government finances, and contributions to regional economic activities and development. Meanwhile, for BUMDs oriented towards public benefits, the indicators are evident in their activities in providing goods needed by the community both in adequate quantity and quality. Therefore, just like companies in general, BUMDs also require specific strategies in an effort to achieve company goals. According to Hunger and Wheelen (in Umar, 2019), strategy is a comprehensive plan to achieve the organization's long-term goals that is prepared by considering internal and external conditions. Internal conditions are all factors originating from within the organization and can be controlled by management, such as human resources and organizational culture. The implementation of GCG can be said to be an internal company strategy. External conditions are factors outside the organization that cannot be controlled but have a major influence on the success of the strategy, such as environmental change and globalization.

From the concept above, BUMD has a big role and responsibility in realizing the objectives of its establishment. According to Yulvia (2025), one important strategy to improve financial performance and generate profits that can increase regional original income can be done through good corporate governance, managing resources efficiently and responsibly according to the mandate of Law Number 23 of 2014 concerning Regional Government and its derivative Government Regulation Number 54 of 2017 concerning Regionally-Owned Enterprises. These two regulations state that the management and accountability of BUMD must comply with the regulations and laws related to Regionally-Owned Enterprises and be managed based on good corporate governance (GCG) .

As a Regionally Owned Enterprise, Perumda Taman Satwa Taru Jurug has goals to be achieved. According to Regional Regulation No. 15 of 2017, the purpose of establishing the Regional Public Company Taman Satwa Taru Jurug Surakarta is to be a means of plant and animal conservation, education and research, preservation and development of economic, social, cultural and tourism business aspects. So, in its establishment, Perumda Taman Satwa Taru Jurug is business-oriented (*profit service*) through the development of economic, social, cultural and tourism business aspects that will generate local revenue and public service orientation *through* public benefits in conservation activities, education and research of plants and animals. Perumda Taman Satwa Taru Jurug Surakarta has a commitment to the implementation of GCG . This commitment is stated in Regional Regulation No. 15 of 2017 concerning the Establishment of Perumda Taman Satwa Taru Jurug. Article 42 concerning Good Corporate Governance states that the Taru Jurug Surakarta Zoo Regional Public Company is required to apply the principles of accountability, responsibility, openness, fairness and independence.

2) Implementation of Good Corporate Governance (GCG)

Implementation is essentially the process of translating a policy, plan, or principle into concrete actions to achieve desired goals. According to Van Meter and Van Horn (1975), implementation is an action taken by an individual or group directed at achieving the goals set in a previous decision. In other words, implementation is not merely execution, but also includes mechanisms, procedures, coordination, and compliance with predetermined standards. In the context of implementing GCG principles , implementation means the process of systematically

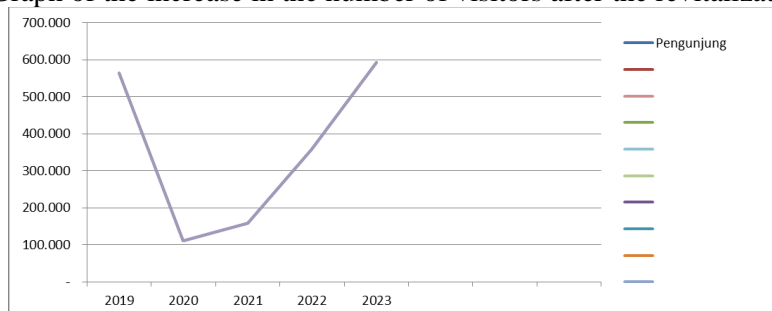
implementing corporate governance principles in organizational activities, including planning, decision-making, supervision, and reporting.

The concept of *GCG* began to be known in the late 1980s and became stronger after the occurrence of various major financial scandals such as Enron, WorldCom, and the financial crisis in several countries. The development of the *GCG concept* is also inseparable from the important role of the Cadbury Committee in the UK, which responded to various major corporate financial scandals in the UK by issuing *the Cadbury Report*, which became an important milestone in the development of *the GCG concept* worldwide. The report emphasized the importance of a corporate oversight structure through the role of the board of commissioners, transparency of financial reports, and a strong internal control system. In Indonesia, the urgency of implementing *GCG* began to emerge after the monetary crisis of 1997–1998, where many companies, including government-owned enterprises, failed due to weak management and oversight structures. The government then responded by issuing several important regulations for government-owned and private companies regarding good corporate governance. The National Committee for *Governance Policy* defines *GCG* as the process and structure used to direct and manage a business to increase company value in a sustainable manner, while still considering the interests of stakeholders (KNKG, 2006). Based on the *General Guidelines for Good Corporate Governance* in Indonesia published by the National Committee for Governance Policy (KNKG) in 2006, the implementation of *GCG* in companies refers to five main principles of *GCG implementation*: transparency, accountability, responsibility, independence, and fairness. The following are the findings of *the GCG* principles implemented by Perumda Taman Satwa Taru Jurug Surakarta:

- a) **Transparency.** This principle ensures that companies present relevant, accurate, and timely information to all stakeholders. Transparency can increase public accountability and public trust in regional company services, thereby increasing service usage and revenue growth. This aligns with Harahap's (2010) findings, which state that transparent financial reports enable management to conduct more accurate evaluations to minimize errors and wasteful operational costs. Perumda Taman Satwa Taru Jurug has a transparency mechanism through the Capital Holders' Power of Attorney (KPM) meeting which has been regulated in Regulation of the Minister of Home Affairs (Permendagri) Number 118 of 2018 concerning Business Plans, Work Plans and Budgets, Development and Supervision of Regionally-Owned Enterprises (BUMD). The KPM meeting serves as a forum for annual performance evaluation and open strategic decision-making. At the KPM meeting, the Work Plan and Budget (RKA) is presented, which includes targets to be achieved, including revenue targets, profit targets, *dividends* and regional tax payments, and ensures that the company has been managed with good corporate governance. Indicators of transparency for Perumda TSTJ can also be seen from the company's financial performance reporting. Each year, Perumda TSTJ appoints a public accounting firm to audit the company's finances for the year. After the audit, Perumda TSTJ will report the results of the report to the Mayor of Surakarta and share it with the public. In addition to transparent financial reports, Perumda TSTJ also has an open auction mechanism for asset disposal or procurement activities. Perumda TSTJ also provides access to information transparency, for example, when preparing environmental documents, Perumda TSTJ provides opportunities for the public to provide input on these activities. This information was announced through several public publications. In addition to its financial reports, Perumda TSTJ is also open to suggestions and criticisms submitted by the public through the Surakarta City Government's Public Complaints Service Unit (ULAS), which can be accessed at ulas.surakarta.go.id.
- b) **Accountability.** This principle is defined as a company's obligation to be accountable for its performance in a transparent, measurable manner, and in accordance with laws and regulations as well as the principles of good governance. Accountability ensures that every decision, action, and use of company resources can be monitored and assessed by stakeholders, including capital owners, the supervisory board, regulators, and the public. Implementing accountability through a robust internal control system prevents irregularities, improves work discipline, and reduces revenue leakage. By reducing waste and increasing productivity, regional company profits will significantly increase. The accountability of Perumda TSTJ Surakarta can be seen from the existence of a work unit specifically tasked with monitoring company performance, namely the Internal Control Unit (SPI). Regional Regulation No. 15 of 2017, Article 51, states that the SPI is tasked with assisting the main director in carrying out internal audits of the company's finances and operations, as well as assessing control, management and implementation, and providing suggestions for improvement.
- c) **Responsibility.** This principle requires companies to comply with laws and ethics, and to be accountable for their operational activities to the company's owners, in this case the city government, the community, the environment, and all related parties. The revitalization of Taman Jurug into Solo Safari by Perumda Taman Satwa Taru Jurug is part of the management's responsibility *in* maintaining organizational sustainability. This

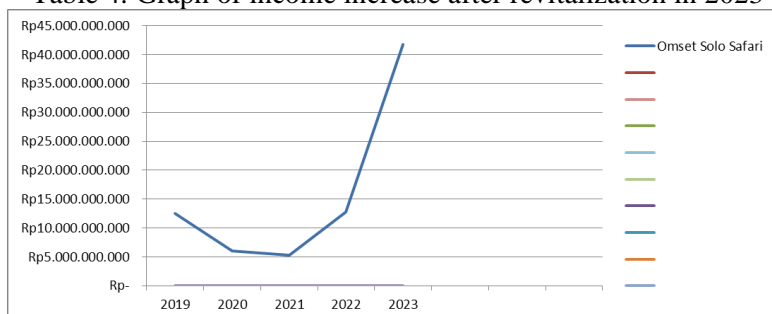
action demonstrates that the company fulfills its obligations to ensure operations remain healthy, efficient, and in accordance with regulations. This also includes the company's responsibility to achieve better revenues than in previous years. The positive implication is that there have been significant changes that can indicate the achievement of performance results from the revitalization. This data shows an upward *trend* in the number of visitors and revenue, which has led to an increase in local revenue deposits from Perumda Taman Satwa Taru Jurug Surakarta.

Table 3. Graph of the increase in the number of visitors after the revitalization in 2023



Source: Financial Report of Perumda TSTJ Surakarta

Table 4. Graph of income increase after revitalization in 2023



- d) Independence. In the context of regional companies, independence seeks to prevent unauthorized parties from interfering in business and operational decisions. This is done to ensure that business decisions are made objectively and professionally. The discussion on public organization governance explains the obligation to hold annual accountability forums through KPM Meetings and Annual Meetings in accordance with the Government Regulation No. 54 of 2017. This activity ensures that no single party dominates management decisions because the KPM is attended by various stakeholders, including the Mayor, Regional Secretary, Inspectorate, Supervisory Board, and BUMD advisors. The company's business operations are also free from political interference, as decisions are made based on objective business considerations and competent zoo management.
- e) *Fairness* . This is the principle of fair treatment for all stakeholders, such as customers, employees, and business partners. Kotler & Keller (2012) emphasize that customer loyalty directly contributes to increased company revenue. Fairness towards employees and customers increases productivity and loyalty, thereby increasing the revenue and profits of regional companies. For example, fair treatment for employees in the remuneration system. When the company makes a profit, all employees will receive a distribution based on the applicable regulatory scheme. Fair treatment for visitors can be seen in how management provides services and facilities for visitors without discrimination in public services. For example, services for visitors with disabilities. The company provides facilities such as special access and special toilets for those visiting Solo Safari. This employee and customer comfort can be converted into loyalty and business growth.

3) Supporting and Inhibiting Factors in the Implementation of *Good Corporate Governance* (*GCG*) at Perumda Taman Satwa Taru Jurug Surakarta.

To analyze the supporting and inhibiting factors in the implementation of *Good Corporate Governance* , the author reviewed *the Institutional Theory* proposed by Scott (2001). According to this theory, how organizational culture works can be seen from three aspects: regulatory, normative, and cognitive-cultural. The

regulatory pillar emphasizes that rules, guidelines, and policies serve to direct the organization to comply. When *GCG* is supported by strong regulations, *GCG* implementation tends to be better and more consistent. The normative pillar relates to the values, ethics, and professional standards that apply within the organization. If a company is accustomed to prioritizing integrity, transparency, and accountability, this will strengthen *GCG implementation*. The cognitive-cultural pillar relates to perspectives, beliefs, and habits within the organization. When employees view *GCG* as an important part of improving performance, its implementation will be effective. However, if employees view *GCG* as a formality and administrative effort, its implementation will be hampered.

Based on field findings, the implementation of *GCG* at the Taru Jurug Zoo, Surakarta Regional Public Company (Taman Satwa Taru Jurug), is influenced by a number of factors, both supporting and inhibiting. In general, the supporting factors arise from the strong commitment of the regional head, in this case the Mayor of Surakarta and his staff, to realizing good corporate governance. This commitment is reflected in the development of supporting regulations such as Regional Regulations (Perda), Mayoral Regulations (Perwali), Circular Letters (SE), and structured reporting mechanisms. The support of competent human resources is also a key factor supporting *GCG*, particularly in strategic units such as the internal supervisory unit and objective and competent management in zoo management. Furthermore, the use of information technology contributes to the smooth implementation of *GCG*. Management information systems, digital reporting systems, and internal monitoring applications enable the monitoring process to run more efficiently and transparently. This is consistent with the opinion of Halim and Kusufi (2014) that transparency and accuracy of performance reporting can be improved through the use of adequate information technology. In terms of reporting systems, Perumda TSTJ is supported by systems such as *e-BUMD digital reporting* and the Public Complaints Service Unit (ULAS) *website*.

On the other hand, research findings indicate that there are still inhibiting factors in the implementation of *GCG*. The obstacle that arises is the influence of bureaucratic work patterns from the government. In this work pattern, every decision, task, and authority is determined in detail through regulations, procedures, time frames, and a long chain of command. This concept of bureaucracy was originally introduced by Max Weber (1947), who described bureaucracy as a form of organization that emphasizes rationality through clear rules and structured hierarchies, as well as a detailed division of labor. This work pattern is considered contrary to the flexible, innovative, and responsive business work pattern to market conditions. For example, decision-making is required through a meeting mechanism. In a meeting process, it usually requires a long time and a tight schedule to determine the time, place, and agenda of the meeting because it must involve many parties.

CONCLUSION

This study concludes that Perumda TSTJ Surakarta has implemented *GCG principles*. Its implementation is through three main pillars, namely regulatory, normative, and *cultural-cognitive*. In the regulatory pillar, *GCG* is supported by a number of regulations ranging from laws to Mayoral Regulations within the Surakarta City Government. In the normative pillar, implementation is not only driven by legal obligations, but also by professional ethics and corporate culture. In the *cultural-cognitive pillar*, *GCG* implementation is no longer dependent on legal aspects and professional standards, but comes from each individual as a habit or lifestyle. In 2023, Taman Jurug was revitalized and renamed Solo Safari, this business decision is a clear evidence of *GCG implementation*. The revitalization was carried out transparently so as to increase public trust in revitalization, accountability increases company efficiency, responsibility shows the management's responsibility for the company's business sustainability, independence provides full opportunity for company management based on objective and professional business decisions without interference from unauthorized parties and fairness creates good relationships with fair treatment for all stakeholders. The tangible outcome of *GCG* implementation at Perumda TSTJ is an increase in *dividends* and local taxes from entertainment, restaurant, and groundwater taxes recorded as Surakarta City's Original Regional Income. Both deposits increased rapidly compared to the years before the revitalization, in addition to the implementation of *GCG* increasing public trust. The image of the zoo, which was previously worrying and poorly maintained, has been replaced by a new image as a modern and advanced zoo. These *outcomes* indicate that the implementation of *GCG* not only forms good administrative governance practices, but also has a direct impact on the company's financial performance and its contribution to regional finances. Supporting factors for the implementation of *GCG* at the Taru Jurug Zoo Regional Public Company in Surakarta are the strong commitment of the regional head and his/her regional apparatus, competent human resources, and the use of information technology that supports the smooth implementation of *GCG*. The inhibiting factor in the implementation of *GCG* is the influence of bureaucratic work patterns that affect business processes. In this study, the authors suggest that barriers to *GCG implementation* can be reduced by initiating a corporate culture transformation process, by changing formal, procedural bureaucratic patterns and long chains

of command into flexible, innovative, and market-responsive business work patterns. For academics and future researchers, the authors suggest conducting further research that addresses the inhibiting factors for *GCG implementation* that can affect the performance of regionally-owned enterprises (BUMD). This study still has shortcomings, so further research is expected to be able to focus on solutions to overcome obstacles to *GCG implementation*.

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