



Strengthening Tariff Principles Embeddedness in Pertamina's STK: A Governance Assessment of Framework

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Article Info:

Article history:

Received: July 30, 2026

Revised: September 02, 2026

Accepted: September 18, 2026

Available Online: October 06,
2026

Keywords:

Governance Translation Gap;
Procurement Planning;
Procedural Governance;
State-Owned Enterprise;
TARIF Principles



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Abstract

Background: Corporate governance is effective only when policy-level principles are translated into observable operational requirements. In large state-owned enterprises, strong formal governance can coexist with incomplete procedural embeddedness, creating a governance translation gap.

Objective: This study evaluates the embeddedness of Transparency, Accountability, Responsibility, Independency, and Fairness (TARIF) principles in PT Pertamina (Persero)'s *Sistem Tata Kerja* (STK), using procurement planning as a pilot case.

Methods: An action-research-oriented qualitative case design combined systematic document analysis, corporate risk and governance records, and practitioner validation. Nine procedural elements were mapped against five TARIF principles, producing 45 element-principle combinations rated as present, partial, enhancement opportunity, or not applicable.

Results: Overall governance coverage was 56%. Responsibility was the strongest principle, at 89%, whereas Independency was the weakest, at 11%, revealing gaps in conflict-of-interest controls, separation of duties, and independent review. The most consequential gaps occurred in needs identification and supporting documentation for vendor selection. Alternative C+ received the strongest overall evaluation.

Conclusion: The findings show that governance quality should be assessed not only through policy-level compliance but also through explicit procedural mechanisms. The TARIF-to-STK Governance Enhancement Framework operationalizes the policy-to-procedure distance and provides a structured basis for targeted improvement. Theoretically, it extends governance assessment toward procedure-level embeddedness; practically, it supports repeatable STK review and prioritization. Because the evidence derives from a single procurement-planning case, broader applicability requires validation across other STKs and longitudinal assessment of implementation effects.

To cite this article: Mutaqien, I. (2026). Strengthening TARIF Embeddedness in Pertamina's STK Through a Governance Assessment Framework. *Journal of Business, Social and Technology*, 7(4), 2237-2252.
<https://doi.org/10.59261/bustechno.v7i4.815>

INTRODUCTION

Corporate governance has evolved from a narrow emphasis on regulatory compliance and shareholder protection into an integrated system connecting strategic direction, risk oversight, operational control, and stakeholder accountability. Governance therefore concerns not only the existence of rules but also the structures and processes through which organizations are directed and controlled ("[G20/OECD Principles of Corporate Governance 2023](#)," 2023; Tricker, 2019). ISO 37000 similarly links governance effectiveness to the alignment of purpose, strategy, culture,

decision-making, and operations (Marsden & Shahtout, 2024; Standardization, 2021). These perspectives establish a central proposition: governance quality is ultimately tested where broad principles are converted into executable work requirements.

This implementation challenge is especially significant in state-owned enterprises operating in capital-intensive, highly regulated, and politically visible sectors. Formal governance architecture can coexist with weak operational controls when policy statements are not translated into routine procedures. Recent Indonesian SOE scholarship highlights governance tensions associated with political accounting, concentrated managerial power, state-investment moral hazard, and extractive-sector legality, reinforcing the need to examine how formal arrangements operate at the procedural level (Muttaqin et al., 2025; Nugroho et al., 2026; Pratama, 2025; Rahayu et al., 2026).

PT Pertamina (Persero), Indonesia's state-owned integrated energy holding company, operates across upstream, refining, petrochemical, commercial, gas, power, renewable energy, marine, and logistics activities. The scale and interdependence of these operations create substantial strategic, operational, financial, legal, and reputational exposures. Pertamina has established formal governance and risk-management arrangements based on the TARIF principles Transparency, Accountability, Responsibility, Independency, and Fairness the Three Lines Model, COSO Enterprise Risk Management, and ISO 31000. These frameworks provide a strong normative foundation for risk-informed decision-making and oversight (COSO 2017; IIA, 2020; International Organization for Standardization (ISO), 2018; Marsden & Shahtout, 2024; Schuett, 2025).

Governance and enterprise risk management are mutually reinforcing in this setting. COSO places governance and culture at the foundation of effective risk oversight, while ISO 31000 requires risk management to be integrated into organizational activities rather than administered as an isolated function (COSO, 2017; International Organization for Standardization (ISO), 2018; Nguyen & Nguyen, 2026). Sector-focused scholarship likewise positions governance, sustainability reporting, and strategic management controls as interconnected responses to climate and operational exposure (Huy et al., 2024; Kamarudin et al., 2023; Ramadhan et al., 2025). These insights justify using corporate risk evidence to test whether procedure-level governance gaps are merely textual omissions or correspond to recognized organizational exposures.

Pertamina's 2024 Good Corporate Governance assessment score of 94.27 out of 100 placed the company in the "Very Good" category. Its 2024 Risk Maturity Assessment also reached 3.6, classified as "Good Practice +" (Persero, 2024a, 2024b). Nevertheless, corporate risk assessments and governance-related procurement events indicate continuing operational vulnerabilities. The coexistence of strong policy-level scores and recurring process-level exposure constitutes the governance translation gap examined in this study: the distance between governance principles as formally articulated and their embeddedness in the procedures governing everyday work.

Within Pertamina, the *Sistem Tata Kerja* (STK) translates strategic objectives, regulatory obligations, and corporate policies into operational instructions. STK documents define roles, authority, approvals, control points, documentation, and escalation across business processes. Recent Pertamina-focused research proposing an integrated GCG assessment for the Commercial & Trading Subholding further supports assessment designs that connect governance criteria with operational units (Tabri & Putro, 2025). A weakness in an STK can therefore create ambiguity or discretionary space even when the higher-level governance policy is complete. Governance effectiveness depends on whether the procedure itself requires traceable reasoning, assigns decision ownership, separates incompatible duties, and provides safeguards against biased treatment.

Procurement planning provides a consequential setting in which to examine this problem. It occurs at the start of the procurement cycle and determines what will be purchased, the estimated value, the sourcing method, the schedule, and the supporting documents used in later stages. Weaknesses introduced during planning can propagate into vendor selection, contracting, execution, and payment. Public-procurement literature identifies needs manipulation, specification bias, budget inflation, package splitting, and inadequate documentation as recurring

integrity risks (OECD, 2018, 2024). Pertamina's internal Corporate Top Risk assessment also identifies procurement as a governance-sensitive domain (Persero, 2025a).

The causal position of planning distinguishes it from downstream procurement controls. A well-governed tender cannot fully correct a need that was artificially framed, an estimate that was systematically biased, or a schedule designed to manufacture urgency. Conversely, a planning procedure that records the basis of need, challenges estimates, separates incompatible roles, and tests specifications for fairness can reduce discretionary space before commercial interaction intensifies. The planning stage therefore offers both a high-risk object and a high-leverage point for governance enhancement. Its documentary outputs also make procedural expectations visible enough to support systematic and replicable assessment.

Indonesian SOE governance is anchored in *Peraturan Menteri BUMN* No. PER-2/MBU/03/2023, which requires governance and significant corporate activities to reflect TARIF principles (Peraturan Menteri Badan Usaha Milik Negara, 2023). Transparency requires accessible and verifiable information; Accountability requires identifiable decision ownership and answerability; Responsibility requires clear assignment of duties and compliance obligations; Independency requires decisions free from conflicts of interest and undue influence; and Fairness requires equitable, nondiscriminatory treatment of stakeholders. Although these principles are clear at the policy level, their operational presence cannot be assumed. They must be translated into observable procedural mechanisms before they can guide conduct or be audited.

Recent Indonesian studies commonly examine governance and sustainability through financial performance, market instruments, CSR contributions, and green-strategy outcomes (Febryan, 2026; Prasetya et al., 2025; Rosilawati, 2021; Zahrazova et al., 2025). These studies clarify governance outcomes but largely treat governance as an organizational- or policy-level construct. By comparison, Tabri and Putro (2025) connect governance criteria with operational units, yet their assessment does not map TARIF principles onto individual procedural requirements. International frameworks such as ISO 37000 and COSO likewise define governance and control expectations at a broad system level rather than specifying how a principle can be observed within a work instruction. The unresolved issue is therefore not whether governance principles exist, but how their presence can be assessed consistently inside operational procedures.

This comparison establishes a procedure-level research gap: existing approaches can assess governance architecture, organizational outcomes, or risk controls, but they do not provide a transparent rule for converting TARIF principles into observable indicators at the clause and process-element level. The present study addresses that gap by treating procedural governance as the set of explicit, auditable mechanisms through which governance principles are embedded in routine work requirements.

The theoretical problem is thus one of operationalization. TARIF principles function as normative expectations, whereas an STK contains instructions that must be sufficiently specific to guide behavior and produce evidence. A principle such as Independency becomes operational only when a procedure requires conflict disclosure, separates design from approval, or mandates disinterested review. Transparency becomes operational when decisions are linked to accessible evidence and recorded reasoning. This translation from principle to observable requirement is absent from conventional policy-level scoring and constitutes the study's specific conceptual novelty.

This study addresses that gap by treating the STK as the unit of governance implementation and developing a procedure-level assessment framework. The TKO *Perencanaan Pengadaan Barang/Jasa*, Revision 1, was selected as the pilot because of its risk exposure, position at the beginning of the procurement chain, structured nine-element design, and relevance to Pertamina's ongoing STK evaluation initiative (Persero, 2025b). The study asks to what extent TARIF principles are embedded in this procedure, which elements present the most consequential governance gaps, and which interventions can improve embeddedness without disrupting the existing governance system.

The study contributes a TARIF-to-STK Governance Enhancement Framework comprising operational definitions, Governance Presence Indicators (GPIs), a mapping matrix, and a governance scorecard. Its contribution is both analytical and practical. Analytically, it makes the

policy–procedure distance measurable through explicit ratings. Practically, it gives the Risk Management Directorate a repeatable method for reviewing other STK documents, prioritizing enhancements, and monitoring progress. The empirical scope remains a single procurement-planning TKO and focuses on governance design rather than individual behavior, misconduct attribution, or measured post-implementation risk reduction.

The theoretical contribution lies in reframing governance assessment as an embeddedness problem. Rather than assuming that policy adoption implies implementation, the framework specifies a meso-level unit of analysis between corporate governance architecture and individual behavior: the operational procedure. Governance Presence Indicators (GPIs) make this level observable and allow the policy–procedure distance to be compared across principles and process elements.

METHOD

This study used an action-research-oriented qualitative case design. “Action-research-oriented” denotes that the researcher participated in an organizational improvement initiative while the analytical task remained a bounded qualitative case study of a single procedure. The researcher’s organizational access enabled document interpretation and practitioner engagement but also created a risk of insider bias. To control this risk, analytical criteria were defined before final scoring, documentary evidence was retained as the primary basis for ratings, practitioner disagreement triggered reconsideration of the scoring rationale, and claims were limited to the evidence available within the bounded case. The case was PT Pertamina (Persero)’s *TKO Perencanaan Pengadaan Barang/Jasa*, Revision 1, within the procurement-planning stage. The document was selected through a structured comparison of five procurement stages using governance risk exposure, position in the causal chain, auditability and traceability, and enhancement leverage, each scored from 1 (limited relevance) to 3 (high relevance).

The prioritization score was developed in two stages. The researcher first reviewed Corporate Top Risk assessments, annual reports, and relevant STK documents to assign an evidence-based score for each process and criterion. The initial matrix was then presented to subject-matter practitioners within the Risk Management Directorate for validation, and the scoring rationale was reconsidered where practitioner judgment differed. This sequence combined documentary traceability with organizational context and prevented the pilot selection from depending solely on the accessibility of a preferred document.

The primary evidence was the current TKO and its nine procedural elements: *Rencana Kerja* (III.1), *Lingkup Kerja* (III.2), *Identifikasi Kebutuhan* (III.3), *Pemenuhan Kebutuhan* (III.4), *Jadwal Pengadaan* (III.5), *Rencana Kerja Anggaran* (III.6), *Procurement Plan List* (III.7), *Konsolidasi Kebutuhan* (III.8), and *Dokumen Pendukung Pelaksanaan Pemilihan* (III.9). Supporting evidence comprised the governing TARIF regulation, procurement policies, annual reports, Corporate Top Risk outputs, and the 2024 Risk Maturity Assessment ([Peraturan Menteri Badan Usaha Milik Negara, 2023](#); [Persero, 2023b, 2023a, 2024a, 2024b, 2025b, 2025a](#)). Practitioner input from the Risk Management Directorate contextualized and validated document-based judgments. Access limitations prevented participation by Procurement, Internal Audit, and Legal; accordingly, the article does not claim statistical generalizability or report unverified survey estimates.

The absence of direct participation from Procurement, Internal Audit, and Legal narrows the evidentiary basis of the validation. It may underrepresent cross-functional interpretations of control ownership, legal sufficiency, and auditability, particularly for Independency and Fairness. Accordingly, practitioner validation is treated as contextual corroboration rather than cross-functional consensus, and the resulting scores should be interpreted as a procedure-level diagnostic that requires broader validation before enterprise-wide adoption.

Analysis proceeded in four connected stages. First, qualitative content analysis identified clauses concerning role definition, decision authority, approval, separation of duties, documentation, traceability, control, and escalation. Second, each of the nine elements was assessed against all five TARIF principles, producing 45 element-principle combinations. Each combination received one of four ratings: S (present), when an explicit and identifiable governance mechanism existed; M (partial), when the principle was implied or incomplete; E

(enhancement opportunity), when no meaningful mechanism was present; or N (not directly applicable). Coverage was calculated by assigning 1 to S, 0.5 to M, and excluding N from the denominator. Third, identified gaps were triangulated against corporate risk and governance evidence. Finally, three intervention alternatives were scored on governance effectiveness, implementation feasibility, sustainability, and alignment with the ongoing STK initiative.

To make the rating repeatable, the five principles were translated into 15 Governance Presence Indicators. Transparency was represented by decision documentation, accessibility, and traceability; Accountability by decision ownership, evidentiary standards, and consequence mechanisms; Responsibility by role assignment, boundary clarity, and gap coverage; Independency by conflict declaration, separation of duties, and independent review; and Fairness by performance specifications, proportionate criteria, and adequate timelines. An S rating required observable procedural evidence, an M rating reflected incomplete or implicit evidence, and an E rating identified a missing but applicable mechanism. The use of indicators reduced dependence on general impressions of whether a clause appeared “good” and directed attention to evidence that could be verified by another assessor.

The alternative-solution assessment used the same three-point logic across four criteria. Governance effectiveness measured the extent to which an alternative addressed the root procedural gaps. Implementation feasibility considered required approvals, interfunctional coordination, and disruption to the existing STK. Sustainability assessed whether the intervention could be repeated and maintained within established cycles. Alignment measured its direct usefulness to the Risk Management Directorate’s STK evaluation initiative. Scores were comparative decision aids rather than statistical estimates, and the reasoning attached to each score remained part of the evidence trail.

Credibility was strengthened by triangulation across documentary requirements, organizational risk evidence, and practitioner validation, consistent with the use of multiple evidence sources in case research (Yin, 2018, 2024). The analytical boundary was the design adequacy of the written procedure; the study did not investigate individual conduct or infer causal effects on realized loss events. The source material did not report achieved respondent numbers or complete descriptive survey outputs; therefore, those values were not introduced into the article. The research did not involve human or animal experimentation. Organizational input was treated confidentially, and the presentation focuses on procedural findings rather than identifiable individual statements.

RESULTS AND DISCUSSION

Results

The results are organized into four parts: selection of the pilot process, the TARIF mapping profile, the concentration of enhancement opportunities, and comparison of alternative solutions. The evidence first establishes why procurement planning is the appropriate entry point, then shows where each governance principle is present or absent, and finally converts those findings into an implementable intervention.

The multi-criteria comparison placed procurement planning first, with a score of 12 out of 12. Vendor selection and tendering followed at 10, contract management at 8, and both contract execution and monitoring and payment and settlement at 7. Procurement planning received the maximum score because it combines high risk exposure, the strongest causal influence over downstream stages, documented outputs suitable for audit, and substantial leverage for improving the full procurement cycle. The result supports using the planning TKO as a proof of concept rather than claiming that it represents every STK in Pertamina.

Table 1

Prioritization of Procurement Process Stages

Process Stage	Risk Exposure	Causal Position	Auditability	Leverage	Total
Procurement Planning	3	3	3	3	12
Vendor Selection & Tendering	3	2	3	2	10
Contract Management	2	2	2	2	8

Process Stage	Risk Exposure	Causal Position	Auditability	Leverage	Total
Contract Execution & Monitoring	2	1	2	2	7
Payment & Settlement	3	1	2	1	7

Source: Author's analysis based on Persero (2025a, 2025b). Scale: 1 = limited; 2 = moderate; 3 = high.

The stage-level pattern also clarifies why the pilot was not assigned to the point with the greatest external visibility. Vendor selection and payment have direct commercial and financial consequences, but their governance conditions are partly inherited from earlier choices. Contract management and execution provide important assurance functions, yet they operate after need, procurement strategy, estimate, specification, and timetable have already been shaped. Procurement planning was therefore prioritized not because later stages lack risk, but because preventive control at the start of the chain offers the widest downstream effect and the clearest unit of documentary analysis.

The core mapping assessed nine procedural elements against five TARIF principles. The resulting 45 combinations show that the TKO is stronger as a work-allocation procedure than as an explicitly designed governance instrument. Using the source rating protocol, overall TARIF coverage was 56%. Responsibility reached 89%, while Independency reached only 11%. The matrix in Table 2 preserves the original element-level ratings and shows the distribution underlying these summary values.

Transparency was strongest at the documentary output stage. The Procurement Plan List (III.7) establishes a structured record of procurement intent and links planning to the approved work plan and budget. The supporting document package (III.9), including the TOR/KAK, HPS/OE, bill of quantities, and integrity pact, also creates an evidence trail. However, upstream elements such as *Rencana Kerja* (III.1) and *Identifikasi Kebutuhan* (III.3) specify matters to be considered without consistently requiring the reasoning behind the final decision to be recorded. This difference between output transparency and process transparency leaves the decision pathway less observable than its final documentation.

Accountability was partially embedded through approval and justification requirements. The Procurement Plan List must align with the approved RKAP, HPS/OE preparation and approval create an identifiable trail, and the consolidation element prohibits splitting packages to avoid required approvals. Nevertheless, the procedure does not consistently specify evidential standards, escalation routes, or consequences when an approval lacks adequate justification. Schedule preparation (III.5) and cost estimation within DP3 (III.9) are particularly important because the written procedure does not require an independent reasonableness challenge or define how questionable assumptions should be escalated.

Responsibility was the strongest principle because the TKO clearly assigns procurement-planning activities to the *Fungsi Pengguna*, *Fungsi Pengadaan*, and *Pejabat Berwenang*. The sequential process establishes who prepares, consolidates, and approves key outputs. The remaining weakness concerns assurance responsibility: the procedure identifies those who perform and approve work more clearly than those who independently verify governance quality. Thus, operational ownership is generally explicit, but the boundary between execution, approval, and governance assurance is not always structurally separated.

Independency was the most material gap. The procedure prohibits brand specification except under defined conditions, prevents consultants preparing HPS/OE from joining the later tender, and requires an integrity pact. These controls are valuable but limited in scope. The integrity pact functions mainly as a self-declared warranty and does not create a disclosure-and-review pathway for an actual conflict. Across most elements, the procedure lacks mandatory conflict-of-interest declarations, separation between specification design and independent verification, and review by a party without a direct interest in the outcome. These mechanisms would reduce opportunity by creating structural friction around governance-sensitive decisions.

Fairness was moderately embedded through the hierarchy of procurement methods, e-Catalog requirements, package-consolidation rules, and prohibitions on artificial splitting. These provisions support competitive access. The principal weakness lies in fairness by design: the

TOR/KAK, technical specifications, evaluation criteria, and timelines are not subject to a mandatory independent review to determine whether they are proportionate, performance-based, and nondiscriminatory. Formally open competition may therefore coexist with criteria that unintentionally or deliberately favor a particular market participant.

Table 2

TARIF Mapping Matrix for the Procurement-Planning TKO

TKO Element	T	A	R	I	F
<i>Rencana Kerja (III.1)</i>	M	M	S	E	N
<i>Lingkup Kerja (III.2)</i>	M	M	S	E	M
<i>Identifikasi Kebutuhan (III.3)</i>	E	M	S	E	M
<i>Pemenuhan Kebutuhan (III.4)</i>	S	M	M	M	S
<i>Jadwal Pengadaan (III.5)</i>	M	M	S	E	M
<i>RKA/Anggaran (III.6)</i>	M	M	S	E	N
<i>PPL (III.7)</i>	S	S	S	M	M
<i>Konsolidasi (III.8)</i>	M	S	S	E	M
<i>DP3 (III.9)</i>	S	M	M	E	M

Source: Author's mapping of Persero (2025b). S = present; M = partial; E = enhancement opportunity; N = not applicable. Overall coverage = 56%.

Principle-level aggregation sharpened the diagnosis. Transparency and Accountability each reached 61%, Responsibility 89%, Independency 11%, and Fairness 57%. The pattern indicates neither uniformly weak nor uniformly strong governance. Instead, it shows a procedure optimized for assignment and documentation, with weaker structural challenge around the decisions that shape need, estimate, specification, and competition. Corporate Top Risk references corroborated several of these gaps, as summarized in Table 3. The linkage is diagnostic rather than causal: it identifies correspondence between missing controls and recognized exposure categories without claiming that a particular clause produced a particular risk event.

Table 3

Principle Coverage and Corporate Top Risk Linkage

TARIF Principle	Coverage	Primary Gap	Related Corporate Top Risk
Transparency	61%	E-rated at III.3	CTR 2025 No. 6; CTR 2026 No. 7
Accountability	61%	No element fully embedded	CTR 2025 No. 1
Responsibility	89%	Relatively strong; minor gap at III.4	–
Independency	11%	Seven E ratings; no separation of duties	CTR 2025 No. 7
Fairness	57%	Criteria lack independent review	CTR 2025 No. 6; CTR 2026 No. 7

Source: Author's analysis based on Persero (2025a, 2025b). Linkage is diagnostic, not causal.

Two procedural elements concentrated on the most consequential enhancement opportunities. *Identifikasi Kebutuhan (III.3)* determines the legitimacy and framing of the need before later controls operate. DP3 (III.9) consolidates the specifications, estimate, and selection support used to launch procurement. At these points, weak reasoning documentation, limited independent review, and incomplete conflict-of-interest mechanisms can influence all subsequent stages. Table 4 summarizes the four cross-cutting enhancements derived directly from the mapping.

Table 4*Summary of Governance Enhancement Opportunities*

Enhancement Opportunity	TARIF Principle	Key Element	Enhancement Required
Process transparency	Transparency	III.3; III.9	Decision-reasoning documentation
Accountability with consequences	Accountability	III.5; III.9	Reasonableness standards and escalation
Systematic independence controls	Independency	III.2; III.3; III.6; III.9	Conflict declarations and separation of duties
Fairness by design	Fairness	III.9	Independent fairness review of specifications and criteria

Source: Author's analysis derived from the TARIF mapping matrix

The alternative evaluation compared three intervention logics. Alternative A would annotate governance requirements within the existing TKO. It was highly feasible but did not create the structural independence and consequence mechanisms needed to close the principal gaps, producing 7 out of 12. Alternative B would comprehensively redesign the TKO and achieve the highest governance-effectiveness and sustainability scores, but its multi-function approval burden reduced feasibility, producing 9 out of 12. Alternative C would deploy a standalone TARIF assessment framework. It scored 11 out of 12 because it could be implemented through the Risk Management Directorate, repeated over time, and directly support the ongoing STK evaluation initiative.

The assessment also identified the limitation of Alternative C: diagnosis alone does not amend a procedure. The recommended solution is Alternative C+, a phased combination in which the assessment framework is deployed immediately, and targeted redesign logic is applied to the two priority elements, III.3 and III.9. This sequencing preserves feasibility while building an evidence base for future procedural amendments and avoids a comprehensive redesign before stakeholder alignment and organizational sponsorship are established.

Table 5*Comparative Evaluation of Alternative Solutions*

Evaluation Criterion	Alt. A: Annotation	Alt. B: TKO Redesign	Alt. C: Assessment Framework
Governance effectiveness	1	3	2
Implementation feasibility	3	1	3
Sustainability	1	3	3
Alignment with STK initiative	2	2	3
Total	7	9	11

Source: Author's evaluation. Scale: 1 = low; 2 = moderate; 3 = high

Discussion

The mapping results demonstrate a governance translation gap rather than an absence of governance. Pertamina's strong GCG score confirms that policy, structure, and disclosure mechanisms are established, while the procedure-level score shows that governance mechanisms are unevenly embedded at the operational interface. This distinction complements recent Pertamina-focused work advocating integrated governance assessment across a subholding Tabri and Putro (2025) and Indonesian SOE studies that identify governance tensions around strategic transactions and state-investment design (Mutaqien et al., 2025; Pratama, 2025). The contribution of the present analysis is to locate and measure the gap within a specific procedural object rather than infer it from organizational outcomes alone.

Compared with ISO 37000 and COSO, the TARIF-to-STK framework operates at a different analytical level. ISO 37000 articulates principles for governing organizations, while COSO

structures governance, risk, and control at the enterprise-system level. The present framework does not replace these architectures; it operationalizes them at the procedure level by asking whether governance expectations are explicitly observable in role assignments, documentation, approvals, separation of duties, traceability, and review mechanisms. Its academic novelty therefore lies in linking normative governance principles to auditable procedural evidence through a reproducible rating logic.

The 89% Responsibility result reflects the natural design priority of procedural documents: they are written principally to allocate work. By contrast, Independency requires controls that are not produced automatically by a workflow description. Conflict disclosure, separation of duties, and independent review must be deliberately engineered into the process. The 11% Independency result therefore reveals a design asymmetry. The TKO successfully explains who performs activities but provides far less structural assurance that governance-sensitive decisions receive disinterested challenges. This helps explain why adding general governance language would be insufficient; the missing mechanisms concern architecture rather than wording.

The difference between output and process transparency is equally important. The TKO creates formal outputs and approval evidence, yet documentary completeness does not necessarily reveal why a need, estimate, specification, method, or schedule was chosen. Effective oversight requires information about the evidential basis of decisions, not merely their final records. Requiring a concise decision-reasoning record at III.3 and III.9 would make alternatives, assumptions, and approval grounds auditable without duplicating the existing document package.

Accountability findings further show that approval is not synonymous with enforceability. The TKO can identify an approver while leaving the standard of acceptable justification or the response to inadequate evidence unspecified. The findings distinguish answerability from enforcement: an approval signature supports answerability, but escalation thresholds and consequences are necessary for substantive accountability. Targeted reasonableness reviews for HPS/OE and schedule-integrity controls would strengthen this second dimension without adding indiscriminate approval layers.

Fairness also needs to be evaluated beyond access. Existing provisions reduce discriminatory access through competitive methods and package rules. However, fairness can be undermined before a tender begins if specifications, evaluation criteria, or timelines systematically advantage a particular vendor. The proposed GPIs therefore examine performance-based specifications, proportionate criteria, and adequate timelines. This moves assessment from formal openness to the procedural design of competition and makes fairness assessable within an STK rather than leaving it as a general aspiration.

The framework converts these interpretations into observable indicators. At the principle level, each TARIF dimension receives a process-specific operational definition. At the indicator level, 15 GPIs specify the evidence expected from a procedure. At the procedural level, each indicator is rated as present, partial, or absent and aggregated into a mapping matrix and scorecard. This three-level structure connects normative governance expectations to auditable procedural evidence and translates strategic intent into standardized routines and controls.

Table 6
Governance Presence Indicators by TARIF Principle

TARIF Principle	GPI	Observable Requirement
Transparency	T-1 Decision documentation	Reasoning behind key decisions is documented.
	T-2 Accessibility	Authorized oversight access is specified.
	T-3 Traceability	Decisions link to their evidential basis.
Accountability	A-1 Decision ownership	A responsible party is identified for each key decision.
	A-2 Evidential standard	Required evidence or justification is specified.
	A-3 Consequence mechanism	Escalation or consequences exist for inadequate decisions.

TARIF Principle	GPI	Observable Requirement
Responsibility	R-1 Role assignment	Each activity is assigned to a role or function.
	R-2 Boundary clarity	Responsibilities between functions are delimited.
	R-3 Gap coverage	No governance-relevant activity lacks an owner.
Independency	I-1 Conflict declaration	Potential conflicts are declared before key decisions.
	I-2 Separation of duties	Design, approval, and verification roles are separated.
	I-3 Independent review	A disinterested party reviews key decisions or outputs.
Fairness	F-1 Performance specification	Specifications are performance-based, not vendor-specific.
	F-2 Proportionate criteria	Evaluation criteria match procurement nature and value.
	F-3 Adequate timeline	Timelines allow reasonable preparation by qualified parties.

Source: Author's framework based on Peraturan Menteri Badan Usaha Milik Negara, (2023) and OECD (2024)

The Governance Scorecard has three intended components: a coverage profile by principle, a priority matrix of absent or partial controls, and an enhancement tracking register. This design allows the Risk Management Directorate to establish a baseline, prioritize high-significance gaps, assign action ownership, and compare subsequent assessments. The scorecard should be interpreted as a diagnostic instrument rather than proof of reduced misconduct or financial loss. COSO ERM and ISO 31000 support the logic that stronger controls reduce residual exposure, but the source study did not collect longitudinal post-implementation outcomes (COSO, 2017; International Organization for Standardization (ISO), 2018; Marsden & Shahtout, 2024; Nguyen & Nguyen, 2026).

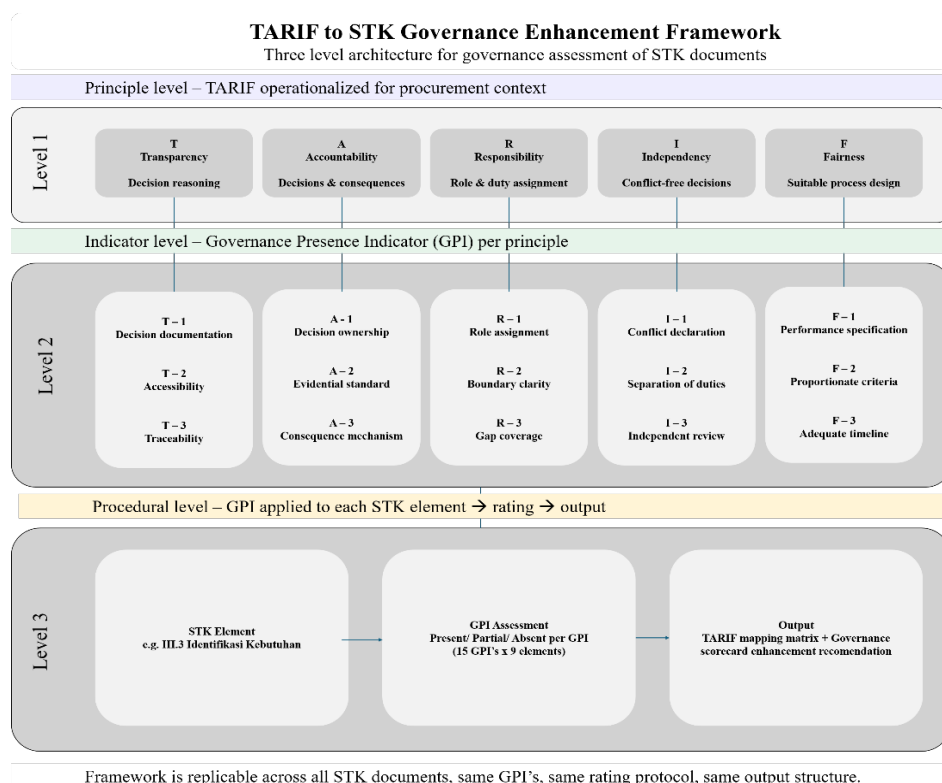


Figure 1. TARIF-to-STK Governance Enhancement Framework

Source: Author's elaboration based on Peraturan Menteri Badan Usaha Milik Negara, (2023) and OECD (2024)

The immediate business value is therefore preventive and informational. The framework makes previously implicit governance weaknesses visible, provides a common vocabulary for Risk Management and process owners, and focuses improvement effort on the gaps with the greatest control significance. A 56% baseline is not a performance judgment on personnel or the TKO's authors; it is a structured description of the extent to which TARIF requirements are observable in the written design. Reassessment after a documented enhancement can show whether coverage improved, while any claim about reduced loss events would require separate longitudinal evidence.

Alternative C+ also reflects organizational feasibility. A comprehensive redesign would directly embed governance requirements but depends on agreement across Risk Management, Procurement, Internal Audit, and Legal. The standalone framework can begin within the existing STK evaluation mandate and create evidence for focused amendments. Comparable procurement-integrity practices support the direction of the proposed controls: ONGC uses an integrity pact with independent monitoring, while TotalEnergies extends written conflict-related warranties into supplier relationships (ONGC, 2024; TotalEnergies, 2024). These examples do not replace Pertamina's rules; they provide contextual support for converting a blanket declaration into a disclosure-and-review mechanism.

Implementation is structured over 18 months. Phase 1 validates the method and completes the pilot during Months 1–3. Phase 2 extends the assessment to the remaining procurement stages during Months 4–9 and begins the highest-priority enhancements. Phase 3, during Months 10–18, expands to other high-risk STK documents and embeds assessment outputs within the Risk Maturity Assessment, Internal Audit planning, and GCG cycles. Institutional embedding, assessor capability, and integration with recurring governance cycles are necessary for the framework to become an organizational mechanism rather than a one-time research product.

Responsibilities must reflect the governance logic of the framework itself. The Risk Management Directorate should own the methodology, conduct or coordinate assessments, maintain GPI definitions, and report coverage. The Procurement Function should validate technical interpretations and determine how feasible recommendations can enter the formal TKO revision process. Internal Audit can test the auditable evidence associated with priority gaps and use the scorecard to structure assurance work. Legal should review regulatory consistency and the consequences of proposed conflict-of-interest mechanisms. These assignments are proposed rather than confirmed agreements because the three latter functions did not participate in the completed data collection.

The priority recommendations can be implemented as complementary instruments before formal revision of the TKO. At III.3, a needs-identification record can require the proposing function to state the operational basis of the need, alternatives considered, available assets, and the rationale for the selected approach. A conflict-of-interest disclosure at the same point would address exposure before specifications and estimates are finalized. At III.9, an independent reasonableness review can examine the evidential basis of HPS/OE, while a fairness review can test whether the TOR/KAK and evaluation criteria are performance-based, proportionate, and neutral. These instruments operationalize the GPIs without assuming that additional documentation alone is sufficient; their value depends on distinct review responsibility and a defined response when supporting evidence is inadequate.

The proposed controls should also be calibrated to risk. Applying the same review intensity to every procurement would create administrative burden and could weaken acceptance of the framework. The source solution therefore emphasizes targeted enhancement at high-significance gaps and uses the scorecard to prioritize action rather than requiring comprehensive redesign at once. A risk-sensitive application can consider the importance of the decision, the exposure indicated by Corporate Top Risk evidence, and whether the procedural element already contains complementary controls. This preserves operational practicality while maintaining the central governance requirement that critical decisions be traceable, subject to challenge, and free from unmanaged conflicts.

Scaling should proceed at three levels. The first is horizontal extension across the remaining procurement stages using the same GPIs and rating protocol. The second is extension

to other high-risk operational domains selected through Corporate Top Risk evidence. The third is group-level adaptation by subholdings and affiliates where the relevant TKO is used as a reference. Replicability means that the method and output structure remain stable; it does not mean that ratings from the pilot are copied to another process. Every STK must be assessed against its own clauses, context, risks, and complementary controls.

A controlled validation cycle is essential before scale-up. Assessors should first apply the GPIs independently to the pilot document, compare the supporting clauses recorded for each rating, and resolve differences through documented reasoning. This exercise can reveal whether an indicator is too general, overlaps another indicator, or depends on information outside the STK. Once definitions are stable, a short familiarization workshop can introduce the rating protocol, evidence expectations, and scorecard outputs to additional Risk Management personnel. Maintaining the clause-level basis for every rating will help protect consistency when the method moves beyond the original researcher and becomes part of routine institutional work.

Monitoring can be built from the existing scorecard rather than a new information system. Three leading indicators are available from the source framework: the proportion of E-rated combinations within each principle, particularly Independency; the number of overdue actions in the Enhancement Tracking Register; and the time required to close high-significance gaps. During Phases 1 and 2, progress can be reviewed quarterly, with annual integration after institutional embedding. The source implementation plan targets closure of all high-significance enhancement opportunities within 18 months, but achievement must be demonstrated through reassessment rather than assumed from activity completion.

The Risk Maturity implication is a shift from reactive identification toward preventive governance design. Current risk records show where exposure is recognized, while the mapping framework identifies which procedural mechanisms may be strengthened before a risk materializes. Integrating these views creates a feedback loop: corporate risk evidence guides the selection of STK documents, mapping identifies specific control gaps, enhancement actions revise or supplement the procedure, and subsequent risk and maturity cycles evaluate whether governance coverage and organizational outcomes improve. This loop is consistent with the continuous-improvement orientation of enterprise risk management.

The framework also creates a clearer boundary between governance assessment and audit. Assessment determines whether a procedural requirement is present and sufficiently specified; audit determines whether the requirement is followed and whether resulting evidence is reliable. Keeping these functions distinct prevents the scorecard from being treated as proof of compliance while still allowing its priority matrix to inform assurance planning. In the same way, the framework does not replace process ownership. Procurement remains responsible for the technical design and operation of procurement procedures, while Risk Management provides the principle-based diagnostic method and facilitates cross-functional governance alignment.

Interpretation of partial ratings also requires discipline. An M rating should not automatically trigger a new control if an equivalent mechanism exists in another binding document or system. Instead, the assessor should record the complementary source, determine whether users of the TKO can reliably identify it, and evaluate whether the cross-reference is sufficiently explicit to preserve enforceability. Conversely, an implicit expectation should not be upgraded merely because experienced personnel understand how work is usually performed. The object of assessment is what the procedural architecture guarantees across users and over time, including when personnel change. This distinction protects the framework from both overregulation and overly generous scoring.

Finally, the framework's academic contribution lies in making embeddedness observable without reducing governance to a single score. The percentage profile supports comparison and prioritization, but the element-level evidence remains the analytical core. Two STK documents could obtain the same aggregate coverage while containing materially different gaps: one might lack transparency at low-risk administrative points, while another lacks independence at a high-value approval point. For this reason, the scorecard combines quantitative coverage with a qualitative priority matrix and tracking register. The design retains the communicative simplicity of a score while preserving the contextual judgment required for responsible governance assessment.

The theoretical implication is that governance effectiveness should be examined as a layered system: principles define expectations, procedures translate them, controls make them observable, and risk evidence reveals potential consequences. Policy-level assessment and procedure-level assessment answer different questions and should be treated as complementary. For business practice, the findings offer a way to direct scarce governance resources toward the element-principle combinations with the highest control significance instead of revising an entire document indiscriminately.

The study's international relevance lies in the recurring implementation problem faced by large state-owned and process-intensive enterprises. For national oil companies, governance must also operate amid oil-price volatility, the spatial politics of resource control, and climate-transition pressures (Furnaro & Guo, 2025; Van Thuan, 2020). Indonesian evidence on responsible energy-technology adoption, circular-economy ecosystems, fuel-shortage response, and regional price heterogeneity further indicates that operational decisions are embedded in cross-sector and geographically differentiated conditions (Kanedey, 2025; Persada et al., 2026; Setiawan et al., 2018; Suryo, 2025). OECD guidance recognizes that formal compliance may not ensure substantive governance in SOEs (OECD, 2018, 2024). A principle-to-procedure mapping approach can be adapted to other governance codes if the principles are first translated into observable indicators. Nevertheless, the empirical ratings reported here remain specific to one Pertamina TKO; transfer to other documents requires fresh assessment rather than mechanical replication of the 56% baseline.

Several limitations define the interpretation of the findings. The pilot covers one STK and evaluates written design, not individual compliance or realized behavior. Practitioner access was limited to the Risk Management Directorate; Procurement, Internal Audit, Legal, and vendors were not represented in the completed evidence presented in the source. The study also did not report achieved survey sample statistics or longitudinal outcomes. These limitations prevent statistical generalization, claims about experienced vendor fairness, and causal claims that the framework reduces loss events. They do not negate the diagnostic value of the documented element-level mapping, but they require broader and longitudinal validation.

Table 7

Implementation Phases and Deliverables

Phase	Period	Primary Objective	Key Deliverable
1	Months 1–3	Validate methodology and complete pilot	Methodology, pilot scorecard, and recommendations
2	Months 4–9	Extend assessment across procurement cycle	Coverage profile and initiated enhancements
3	Months 10–18	Broader rollout and institutional embedding	Institutionalized cycle and cross-domain profile

Source: Author's implementation plan

Table 8

Proposed Stakeholder Roles and Phase Involvement

Function	Proposed Role	Phase Involvement
Risk Management Directorate	Methodology owner; assessment and reporting	All phases
Procurement Function	Domain validation; feasibility review; TKO revision	All phases
Internal Audit	Validation partner and downstream scorecard user	Phase 1 validation; Phases 2–3 integration
Legal Function	Regulatory review of enhancement recommendations	Phases 1–2

Source: Author's proposed allocation; inter-functional agreement was not confirmed in the source study

CONCLUSION

This study shows that Pertamina's procurement-planning TKO contains a measurable governance translation gap: overall TARIF coverage is 56%, with Responsibility strongly embedded at 89% and Independency critically under-embedded at 11%. The procedure is effective in assigning work and producing documentary outputs, but it less consistently requires decision reasoning, evidential standards, conflict disclosure, separation of duties, independent review, and fairness-by-design controls. The most consequential gaps occur in *Identifikasi Kebutuhan* (III.3) and DP3 (III.9). Alternative C+ immediate use of a standalone TARIF-to-STK assessment framework followed by targeted enhancement of priority elements offers the strongest balance of governance effectiveness, feasibility, sustainability, and alignment with Pertamina's existing STK initiative. The framework's 15 Governance Presence Indicators, mapping matrix, and scorecard extend governance assessment from policy architecture to operational procedure. Pertamina should validate the pilot, socialize the framework with Procurement, Internal Audit, and Legal, apply it across the remaining procurement stages, and integrate its tracking register into recurring risk and assurance cycles. Future research should test the framework across other STK domains, include operational and vendor perspectives, and examine pre- and post-implementation outcomes before attributing changes in risk events or governance maturity to the intervention.

ACKNOWLEDGEMENT

The author would like to express sincere appreciation to PT Pertamina (Persero) for providing access to relevant organizational documents and governance-related information that supported the completion of this study. The author also gratefully acknowledges the support and valuable insights from practitioners within the Risk Management Directorate who contributed through contextual validation and discussion during the development of the TARIF-to-STK Governance Enhancement Framework. Appreciation is further extended to Institut Teknologi Bandung for the academic environment and resources that facilitated this research. The author also acknowledges the contributions of previous scholars and institutions whose works provided important theoretical and methodological foundations for this study.

AUTHOR CONTRIBUTION STATEMENT

Ikhsan Mutaqien, as the sole author, was responsible for conceptualization, methodology, document analysis, practitioner engagement, framework development, interpretation of findings, manuscript preparation, critical revision, and approval of the final article. The author assumes responsibility for the integrity and accuracy of the work.

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