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The Implementation of the Whistleblowing System in Supporting Good Corporate Governance at PT Angkasa Pura Indonesia

Muhammad Faisal Ramadhan
Universitas Negeri Semarang, Semarang, Indonesia
Faisalramadhan03112004@students.unnes.ac.id

Asmarani Ramli
Universitas Negeri Semarang, Semarang, Indonesia
asmararamli@mail.unnes.ac.id

Abstract

The Whistleblowing System (WBS) is one of the instruments that supports the implementation of Good Corporate Governance (GCG) in State-Owned Enterprises (SOEs). This research endeavors to examine the implementation of WBS in reinforcing GCG at the PT Angkasa Pura Indonesia Branch Office of Jenderal Ahmad Yani Airport Semarang, alongside the determinants influencing its efficacy. Utilizing an empirical juridical methodology (socio-legal research) within a qualitative framework, data acquisition was conducted through interviews with three employees, complemented by a comprehensive document analysis of pertinent statutory laws and regulations, internal company regulations, the Annual Report 2025, and relevant scientific literature. The results show that the implementation of WBS has been supported by internal regulations, clear division of authority, and reporting mechanisms that support GCG principles. However, its implementation still needs strengthening, especially in the socialization and understanding of employees about WBS and strengthening the reporting culture (speak-up culture). Based on Soerjono Soekanto's theory of legal effectiveness, the effectiveness of WBS is influenced by legal factors, law enforcement, facilities or facilities, society, and culture.

KEYWORDS
Whistleblowing System, Good Corporate Governance, SOEs, PT Angkasa Pura Indonesia, Legal Effectiveness

Introduction

The execution of Good Corporate Governance (GCG) serves as a foundational tenet in the administration of State-Owned Enterprises (SOEs). GCG is imperative for establishing a corporate framework characterized by transparency, accountability, responsibility, independence, and fairness, thereby enabling organizations to execute their commercial functions with professionalism while sustaining stakeholder confidence. Within the context of SOEs, the adoption of GCG transcends mere managerial utility; it constitutes a mandatory prerequisite for cultivating a robust and ethically sound enterprise.[1]

The normative foundation for implementing GCG within SOEs is established by Law Number 1 of 2025 concerning State-Owned Enterprises, which designates corporate governance as a core principle of SOE management.[2] Subsequent operational directives are delineated in the Regulation of the Minister of SOEs Number PER-2/MBU/03/2023 regarding Guidelines for Governance and Significant Corporate Activities of SOEs. This regulation mandates the application of GCG principles, internal control systems, risk management protocols, compliance functions, and diverse governance mechanisms, all aimed at fostering a sound, professional, and principled corporate environment.[3]

In accordance with these statutory provisions, the operationalization of GCG within SOEs is anchored in five primary principles: transparency, accountability, responsibility, independence, and fairness. Transparency necessitates the disclosure of pertinent information to stakeholders, whereas accountability demands precise delineation of the functions,

[1] Amiroel Amiroel and Merina Pratiwi, "Penerapan Prinsip Good Corporate Governance (GCG) Pada Perusahaan Industri BUMN", *ULIL ALBAB : Jurnal Ilmiah Multidisiplin* 5, (2025) : 150-160, https://doi.org/https://doi.org/10.56799/jim.v5i1.13603.
[2] "UU No. 1 Tahun 2025," Database Peraturan | JDIH BPK, diakses 19 Juli 2026, http://peraturan.bpk.go.id/Details/314622/uu-no-1-tahun-2025.
[3] Database Peraturan | JDIH BPK, "Permen BUMN No. PER-2/MBU/03/2023 Tahun 2023" (2023).

execution, and liabilities of corporate organs. Responsibility underscores adherence to statutory regulations alongside the fulfillment of corporate obligations. Independence dictates that corporate management operates professionally, devoid of conflicts of interest, while fairness ensures the equitable treatment of all stakeholders. These five principles are intrinsically interconnected, collectively forging an efficacious corporate governance framework. Within the scope of this research, the implementation of a Whistleblowing System emerges as a vital mechanism that facilitates the actualization of transparency, accountability, responsibility, independence, and fairness by providing a secure and reliable channel for reporting organizational infractions.[4]

A fundamental instrument facilitating the application of Good Corporate Governance (GCG) principles is the Whistleblowing System (WBS). The WBS functions as an institutional reporting mechanism, enabling both internal personnel and external stakeholders to disclose suspected legal infractions, ethical breaches, abuses of authority, conflicts of interest, acts of corruption, and various other irregularities.[5] Through the implementation of this mechanism, organizations are anticipated to proactively identify transgressions, fortify a culture of integrity, enhance transparency, and promote accountability within corporate management. Consequently, the WBS transcends its primary role as a mere reporting channel, emerging as a pivotal component in the operationalization of Good Corporate Governance.

PT Angkasa Pura Indonesia, a State-Owned Enterprise (SOE) operating within the airport services sector, has integrated the Whistleblowing System as a constituent element of its GCG implementation, formalized through internal corporate policies and

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[4] Hassanain Haykal, *Good Corporate Governance dalam Praktik Perbankan di Indonesia* (Raja Grafindo Persada, 2024).

[5] WBS, "Corporate Governance and Compliance Group Finance and Risk Management Directorate", WBS, 2026, https://wbs.injourney.id/user_manual.pdf.

guidelines.[6] This system delineates a comprehensive reporting protocol for both internal and external entities regarding alleged infractions. The procedural framework encompasses the submission of disclosures, subsequent verification, investigative processes, the safeguarding of whistleblower anonymity, and the execution of remedial actions for claims that fulfill requisite criteria. From a normative perspective, the establishment of this mechanism by PT Angkasa Pura Indonesia constitutes a strategic endeavor to cultivate a culture of compliance, elevate organizational integrity, and sustain the principles of Good Corporate Governance.

Beyond statutory and regulatory compliance, the operationalization of the Whistleblowing System at PT Angkasa Pura Indonesia is underpinned by a comprehensive suite of internal corporate policies. Notable among these are the 2024 Circular on Whistleblowing System (WBS) Violation Reporting and Gratification, the 2025 Board of Directors' Regulation regarding the Organization of Regional and Branch Offices, and the 2025 Joint Regulation of the Board of Commissioners and the Board of Directors concerning Guidelines for the Prevention of Corruption, Collusion, and Nepotism. The promulgation of these internal directives underscores the institution's commitment to establishing a robust violation reporting framework as a fundamental component of Good Corporate Governance.

Nonetheless, the empirical efficacy of these policy implementations warrants further scholarly investigation to evaluate their precise alignment with the core tenets of good corporate governance.Nevertheless, empirical evidence indicates that the practical efficacy of Whistleblowing Systems (WBS) continues to encounter multifaceted challenges. According to Occupational Fraud 2024: A Report to the Nations, published by the Association of Certified Fraud Examiners (ACFE)[7], whistleblower tips

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[6] WBS.

[7] Association of Certified Fraud Examiners, "OCCUPATIONAL FRAUD 2024: A REPORT TO THE NATIONS", ACFE, 2024, https://www.acfe.com/-/media/files/acfe/pdfs/rttn/2024/2024-report-to-the-nations.pdf.

constitute the most efficacious mechanism for uncovering fraudulent activities when compared to alternative detection methodologies. These findings underscore the strategic function of the WBS in facilitating the early detection of transgressions and mitigating substantial organizational losses. However, the system's effectiveness is not solely contingent upon the mere provision of reporting mechanisms. Rather, it is profoundly influenced by informants' trust in the system, assurances of anonymity, a conducive organizational culture, and institutional commitment to investigating all submitted reports. Consequently, while the Whistleblowing System serves as an empirically validated instrument for fraud detection, its optimal implementation necessitates robust governance frameworks to effectively sustain Good Corporate Governance.

This phenomenon is corroborated not only by the findings of the ACFE but is also observable in the practical application of whistleblowing systems within State-Owned Enterprises (SOEs). A prominent case that garnered public scrutiny involves the suspected compromise of a whistleblower's anonymity at PT Sarinah.[8] Ferry M. Pasaribu, the former General Manager of the Management System and Information Technology Division at PT Sarinah, filed a report regarding suspected corruption to the Attorney General's Office. He subsequently contested the apparent breach of his confidentiality when his formal complaint was disclosed to internal corporate personnel. Furthermore, the complainant stated that his employment was terminated following the submission of the report. Although this specific case encompasses unique legal and factual contexts and should not be broadly generalized to represent all SOEs, it highlights that whistleblower protection specifically concerning identity concealment and defense against retaliation remains a significant impediment in the administration of whistleblowing systems. Ultimately, such vulnerabilities

[8] JPNN, "Identitas Pelapor Bocor, Ada Apa Kejaksaan sama PT Sarinah?", JPNN.com, 2015.

may diminish employee trust and deter the utilization of reporting mechanisms in the absence of comprehensive protective guarantees.

Beyond the pervasive phenomena observed across other State-Owned Enterprises (SOEs), the empirical conditions of this specific research object warrant critical examination. According to the 2025 Annual Report of PT Angkasa Pura Indonesia[9], the organization has established a Whistleblowing System to facilitate the reporting of alleged institutional violations. Although numerous reports were submitted through this mechanism throughout 2025, only three satisfied the requisite administrative and substantive criteria for subsequent investigation. Of these actionable reports, two were delegated to the Internal Audit function, while the remaining one was managed by the Human Capital Management function. The majority of the submissions could not be processed further due to non-compliance with the established parameters of the Whistleblowing System.

These data indicate that the efficacy of a Whistleblowing System cannot be evaluated solely by the availability of reporting channels; rather, it necessitates a comprehensive assessment of its operational effectiveness. The minimal number of actionable reports may be attributed to several variables, including informants' inadequate comprehension of the reporting procedures, the submission of incomplete data, a pervasive lack of institutional trust, and other psychological or organizational factors that diminish employees' willingness to report suspected misconduct. Consequently, further research is imperative to analyze the implementation of the Whistleblowing System with a particular focus on the Jenderal Ahmad Yani Airport Branch Office in Semarang and to identify the determinants influencing its effectiveness in promoting Good Corporate Governance.

Empirical conditions show that the implementation of the Whistleblowing System still faces various challenges. ACFE's findings in

[9] Danantara Indonesia, *Laporan Tahunan 2025*, 2025.

2024 show that although whistleblowers are the main source of fraud disclosure, the effectiveness of the system is still affected by various obstacles. The case of alleged leakage of the whistleblower's identity at PT Sarinah shows that the protection of whistleblowers is still an issue in practice. In addition, PT Angkasa Pura Indonesia's Annual Report data for 2025 shows that only three reports meet the requirements for follow-up. This condition indicates that the mere presence of a Whistleblowing System does not guarantee its optimal implementation. Therefore, further research is required to examine the execution of the Whistleblowing System in Indonesia particularly at the Jenderal Ahmad Yani Airport Branch Office in Semarang to assess its role in facilitating Good Corporate Governance and to identify the factors that determine its overall effectiveness.

These phenomena indicate that the efficacy of a Whistleblowing System (WBS) cannot be evaluated solely by the existence of an internal reporting mechanism. Rather, its effectiveness is contingent upon several factors, including employees' comprehension of the reporting procedures, their trust in whistleblower anonymity, the organization's commitment to investigating reports, and a corporate culture that supports the disclosure of misconduct. Consequently, empirical research is required to transcend normative evaluations and examine the practical implementation of the WBS within a corporate environment. Specifically, investigating the WBS at PT Angkasa Pura Indonesia particularly at the Jenderal Ahmad Yani Airport Branch Office in Semarang is essential to determine the system's contribution to Good Corporate Governance (GCG) and to identify the variables influencing its practical effectiveness.

Previous literature on Whistleblowing Systems has encompassed a diverse array of perspectives. Predominantly, these studies analyze the WBS as a critical instrument for promoting GCG, mitigating fraud, fortifying internal control mechanisms, and enhancing organizational transparency and accountability. Empirical investigations into WBS implementation have spanned various organizational and industrial contexts. For instance, a qualitative descriptive study by Fauziyah, Prabawani, and Dewi explored the WBS at PT TASPEN. Their findings demonstrated that a structured reporting framework significantly bolsters fraud prevention and GCG initiatives. However, because this research was confined to a State-Owned Enterprise (SOE) within the insurance sector, it leaves a gap in the literature regarding the application of the WBS within the airport management sector.[10]

Furthermore, in their study titled "Analysis of the Implementation of the Whistleblowing System to Create Good Corporate Governance of SOEs in the Insurance Services Sector in Indonesia," Andilla Dwi Maharani and Mohamad Djasuli employed a normative qualitative methodology. The findings indicate that the Whistleblowing System (WBS) effectively supports the establishment of Good Corporate Governance (GCG) within state-owned enterprises (SOEs) operating in the insurance industry. Nevertheless, the scope of this investigation is confined to insurance firms and lacks an empirical juridical framework to evaluate the alignment between statutory regulations and their practical execution.[11]

Similarly, Novika and Deara Shinta Lestari utilized a descriptive methodology in their research, "The Implementation of the Whistleblowing System at Bank Rakyat Indonesia (BRI) for the 2021–2024 Period." This study revealed that WBS implementation is reinforced through the enhancement of reporting mechanisms, the safeguarding of whistleblower anonymity, and the systematic processing of submitted reports. However, because this research relies on annual reports as a primary analytical basis

[10] Zahra Putri Fauziyah, Bulan Prabawani, and Reni Shinta Dewi, "Analisa penerapan Whistleblowing System pada pt taspen", *Jurnal Administrasi Bisnis (JAB)* 10, no 1 (2024): 929–44.

[11] Andilla Dwi Maharani, Mohamad Djasuli, and Universitas Trunojoyo Madura, "Analisis Penerapan Whistleblowing System Guna Menciptakan GCG Perusahaan BUMN Bidang Jasa Asuransi Di Indonesia Analysis of Whistleblowing System Implementation to Create GCG of BUMN Companies in the Field of Insurance Services in Indonesia" 39, no 2 (2022): 118–32.

and focuses exclusively on the banking industry, it does not provide an empirical assessment of WBS application within SOEs in the airport sector[12]

A quantitative study by Molana, Nastution, and Maisyarah examined the impact of whistleblowing system (WBS) effectiveness, Good Corporate Governance (GCG) implementation, and internal auditing on fraud prevention during the procurement of goods and services at PT Bank Rakyat Indonesia (Persero) Tbk. The findings demonstrate that WBS effectiveness, GCG application, and the internal audit function significantly deter procurement fraud at the bank. However, this prior research is confined to the banking sector and does not provide an empirical juridical analysis of WBS implementation within State-Owned Enterprises (SOEs) in the airport sector.[13]

In another quantitative investigation, Ibrahim, Wa Ode Anagata Talitha, et al. explored the effects of GCG and WBS on corporate financial performance. This research diverges from the present study by concentrating on manufacturing firms, whereas the current inquiry specifically focuses on the implementation of WBS to support GCG within airport sector SOEs.[14]

Additionally, Kagias, Garefalakis, Passas, et al. adopted a conceptual qualitative approach in their study, "Whistleblowing Based on the Three Lines Model." Their research indicates that organizational governance, compliance culture, internal controls, and oversight mechanisms dictate the effectiveness of a WBS. Nonetheless, the study remains strictly conceptual

[12] Novika and Deara Shinta Lestari, "Penerapan Whistleblowing System Pada Bank Rakyat Indonesia (BRI) Periode 2021-2024", *Multiplier* 4, no 1 (2025): 400–411.
[13] Dona Molana, Irsan Nastution, and Renny Maisyarah, "The Influence of the Effectiveness of the Whistleblowing System , the Implementation of Good Corporate Governance , and the Role of Internal Audit on the Prevention of Fraud in the Procurement of Goods and Services at PT. BRI (Persero) Tbk Doni Molana 1 ", *Equivalent* 4, no 2 (2026): 2694–2713.
[14] Wa Ode et al., "Pengaruh Good Corporate Governance Dan Whistleblowing System Terhadap Kinerja Keuangan Perusahaan", *Indonesia Journal of Multidisciplinary on Social and Technology* 4, no 2 (2026): 1198–1205.

and lacks empirical validation of WBS implementation within a specific organizational context.[15]

A review of existing literature indicates that prior research on the Whistleblowing System (WBS) predominantly highlights its role in enhancing Good Corporate Governance (GCG), mitigating fraud, improving corporate performance, and strengthening internal control mechanisms. While several studies have explored WBS implementation within State-Owned Enterprises (SOEs), these investigations have largely been confined to the banking and insurance sectors, leaving a noticeable void regarding its application within the aviation and airport sectors. Furthermore, the methodological approaches in previous studies have primarily been descriptive, normative, quantitative, or conceptual. Consequently, a significant research gap exists for an empirical juridical analysis that synthesizes legal frameworks, internal corporate policies, and practical implementation dynamics. Addressing this gap, the present study investigates the role of WBS in facilitating GCG at PT Angkasa Pura Indonesia, evaluating the determinants of its operational efficacy through the lens of legal effectiveness theory.

The novelty of this research lies in its empirical juridical examination of WBS implementation as a catalyst for GCG specifically at the PT Angkasa Pura Indonesia General Ahmad Yani Airport Branch Office in Semarang. Diverging from prior scholarship which has largely concentrated on the financial sectors or relied on purely normative frameworks—this study scrutinizes WBS within an aviation-sector SOE. This is achieved by analyzing statutory regulations and internal corporate documentation, substantiated by primary data obtained through key informant interviews. Ultimately, this research endeavors to provide a comprehensive analysis of WBS execution and the underlying factors that dictate its effectiveness in advancing Good Corporate Governance.

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[15] Paschalis Kagias et al., "administrative sciences Whistleblowing Based on the Three Lines Model", *Administrative Science* 14, no 83 (2024): 1–13.

Methods

This study employs an empirical juridical (socio-legal) research method utilizing a qualitative approach.[16] This methodology is utilized to examine the practical implementation of legal provisions concerning the Whistleblowing System at PT Angkasa Pura Indonesia. Such an approach investigates not only the legal norms governing the application of the Whistleblowing System and Good Corporate Governance, but also identifies the factual conditions that influence the effectiveness of their execution within the corporate environment. The primary object of this research is PT Angkasa Pura Indonesia, while primary data collection was conducted specifically at the PT Angkasa Pura Indonesia Branch Office of Jenderal Ahmad Yani Airport in Semarang. This location was selected because the branch office is an integral component of the corporate organizational structure that enforces the Whistleblowing System policy in accordance with company regulations, thereby serving as a highly relevant site for acquiring empirical data through interviews with authorized personnel. Furthermore, the research is substantiated by the availability of pertinent corporate documents, including Annual Reports and various internal policies regarding the Whistleblowing System.

This study utilizes both primary and secondary data sources. Primary data were obtained through in-depth interviews with three informants, who were purposively selected for their direct relevance and specialized expertise concerning the research subject. The principal informant, Mrs. Desy, Head of Legal & Compliance at the PT Angkasa Pura Indonesia Jenderal Ahmad Yani Airport Branch Office in Semarang, was interviewed on July 27, 2026. Her selection was predicated on her comprehensive understanding of compliance protocols and the institutional execution of the Whistleblowing System (WBS). Furthermore, ongoing consultations with Mr. Bhima, conducted during an internship practicum from July to August 2026,

[16] Wiwik Sri Widiarty, *Buku Ajar Metode Penelitian Hukum* (Publika Global Media, 2024).

yielded supplementary insights into the coordination and transitional authority of WBS management, with a specific focus on its current regional administration. Lastly, an interview with Mrs. Yuli was administered on August 13, 2026, to assess employee perspectives, thereby gauging their overall awareness and comprehension of the WBS at the branch office echelon.

Secondary data were procured through a comprehensive literature review encompassing statutory regulations, corporate documents, and scholarly publications. Specific sources utilized include Law Number 1 of 2025 concerning State-Owned Enterprises (SOEs), Regulation of the Minister of SOEs Number PER-2/MBU/03/2023, the 2025 Annual Report of PT Angkasa Pura Indonesia, the 2024 Circular on Reporting of Whistleblowing System (WBS) Violations and Gratification, the 2025 Regulation of the Board of Directors on the Organization of Regional and Branch Offices, and the 2025 Joint Regulation of the Board of Commissioners and the Board of Directors on Guidelines for the Prevention of Corruption, Collusion, and Nepotism. Additional sources comprised Occupational Fraud 2024: A Report to the Nations published by the Association of Certified Fraud Examiners (ACFE), alongside relevant scientific journals, academic texts, and other scholarly literature.

Data collection was executed utilizing document analysis and in-depth interviews involving three personnel from the PT Angkasa Pura Indonesia General Airport Branch Office in Semarang. The document analysis scrutinized various legislative frameworks, internal corporate records, the annual reports of PT Angkasa Pura Indonesia, and supplementary materials germane to the operationalization of the Whistleblowing System and Good Corporate Governance. Interviews were conducted with the Head of the Legal & Compliance Department at the Jenderal Ahmad Yani Semarang Branch Office, a Legal & Compliance Officer, and an Officer from the General Asset Management & General Services Department. These interviews aimed to elicit insights regarding the practical application of the Whistleblowing System within the corporate environment and to corroborate the empirical data derived from the document analysis.

The acquired data were subjected to qualitative examination employing the interactive analysis model proposed by Miles and Huberman, which encompasses data reduction, data display, and conclusion drawing/verification.[17] This analytical procedure was applied iteratively to the data synthesized from both the document reviews and the in-depth interviews. The process was sustained until robust conclusions were formulated, elucidating the efficacy of the Whistleblowing System in bolstering Good Corporate Governance at PT Angkasa Pura Indonesia.

To substantiate the validity of the data, this research employed source, methodological, and theoretical triangulation. Source triangulation was achieved by cross-referencing information garnered from the interviews against diverse corporate documents, statutory regulations, and pertinent academic literature. Methodological triangulation involved juxtaposing the findings from the in-depth interviews with the outcomes of the document analysis. Furthermore, theoretical triangulation was executed by evaluating the empirical findings through the lens of established concepts, theoretical frameworks, and legal stipulations pertaining to the Whistleblowing System and Good Corporate Governance.

Result and Discussion

1. Analysis of WBS Implementation at PT Angkasa Pura Indonesia in Supporting GCG

1.1. Analysis of the Suitability of WBS Procedures with GCG Principles

[17] Matthew B. Milles, Michael Huberman, and Johny Saldana, *Qualitative Data Analysis*, 2014.

The Whistleblowing System (WBS) functions as a fundamental instrument facilitating the execution of Good Corporate Governance (GCG) within PT Angkasa Pura Indonesia. Operating as a State-Owned Enterprise (SOE), the institution ensures that its WBS framework is not only compliant with prevailing statutory regulations but is also reinforced by comprehensive internal corporate policies. A review of corporate documentation indicates that the primary internal directives underpinning the WBS include Circular Number EDR.DM.0051/X/2024 regarding the Reporting of Whistleblowing System (WBS) Violations and Gratification, the Joint Regulation of the Board of Commissioners and Board of Directors Number KEP.07/DK.API/7/2025[18] and Regulation Number PD.DU.30/PG.03/2025 concerning Guidelines for the Prevention of Corruption, Collusion, and Nepotism Practices at PT Angkasa Pura Indonesia.[19] Collectively, these documents establish the regulatory framework for violation reporting mechanisms, whistleblower protection protocols, gratification oversight, and the foundational principles requisite for effective corporate governance.

TABLE 1. Analysis of the Conformity of the Whistleblowing System with the Principles of Good Corporate Governance

GCG Principles	**Findings**	**Document Basis**
Transparency	The company provides various WBS reporting channels through its website, email, and WhatsApp to make it easier for whistleblowers to report alleged violations.	EDR Number Circular. DM.0051/X/2024 concerning Reporting Violations of the Whistleblowing System (WBS) and Gratification

[18] Edaran Pelanggaran WBS, "Edaran Nomor EDR.DM.0051/X/2024 tentang Pelaporan Pelanggaran Whistleblowing System (WBS) dan Gratifikasi" (2024).
[19] PT Angkasa Pura Indonesia, "Nomor PD.DU.30/PG.03/2025 tentang Pedoman Pencegahan Praktik Korupsi, Kolusi, dan Nepotisme di PT Angkasa Pura Indonesia" (2025).

GCG Principles	Findings	Document Basis
		at PT Angkasa Pura Indonesia
Accountability	The reporting mechanism, legal basis, and reporting procedures are clearly regulated as a form of corporate accountability in the management of WBS.	EDR Number Circular. DM.0051/X/2024 concerning Reporting Violations of the Whistleblowing System (WBS) and Gratification at PT Angkasa Pura Indonesia
Responsibility	WBS is used as a means of preventing corruption, collusion, nepotism, gratuities, fraud, and various other forms of irregularities.	EDR Number Circular. DM.0051/X/2024 concerning Reporting Violations of the Whistleblowing System (WBS) and Gratification at PT Angkasa Pura Indonesia
Independence	The guidelines mandate that audit and evaluation procedures be conducted independently and objectively, serving as an integral component of the corporate internal control framework.	The 2025 Joint Regulatory Directive of the Board of Commissioners and the Board of Directors of PT Angkasa Pura Indonesia Concerning the Methodological Guidelines for the Mitigation and Deterrence of Corrupt, Collusive, and Nepotistic Practices.
Fairness	The organization ensures the strict confidentiality of the identities of both the	The 2025 Joint Regulation of the Board of Commissioners and

GCG Principles	Findings	Document Basis
	complainant and the respondent, mandates protection against reprisal, and affords the respondent the procedural opportunity to present a formal defense.	the Board of Directors of PT Angkasa Pura Indonesia Pertaining to the Guidelines for the Deterrence of Corrupt, Collusive, and Nepotistic Practices

Sources: Processed by the Author based on the EDR Number Circular. DM.0051/X/2024 concerning Reporting of Whistleblowing System (WBS) and Gratification Violations at PT Angkasa Pura Indonesia and Joint Regulation of the Board of Commissioners and Board of Directors of PT Angkasa Pura Indonesia Number: KEP.07/DK. API/7/2025/Number: PD. DU.30/PG.03/2025 concerning Guidelines for the Prevention of Corruption, Collusion, and Nepotism Practices at Pt Angkasa Pura Indonesia

As indicated in Table 1, the internal policies of PT Angkasa Pura Indonesia successfully incorporate the five foundational principles of Good Corporate Governance (GCG). According to the National Committee for Governance Policy (KNKG)[20], the execution of GCG relies on five core tenets: transparency, accountability, responsibility, independence, and fairness. These tenets serve as essential guidelines for achieving professional, transparent, accountable, and high-integrity corporate management. Consequently, these five principles provide the analytical framework for evaluating the implementation of the Whistleblowing System (WBS) at PT Angkasa Pura Indonesia, with a specific focus on the Jenderal Ahmad Yani Airport Branch Office in Semarang.

Evaluated through the lens of transparency, the organization has established multiple official reporting conduits—including websites, email, and WhatsApp services—thereby offering whistleblowers diverse

[20] Aria Farah Mita, *Pedoman Umum Governansi Korporat Indonesia (PUG-KI)*, 2021.

options for reporting suspected infractions. The provision of these varied reporting platforms demonstrates a commitment to accessible reporting mechanisms, fulfilling the transparency principle's requirement for adequate information availability and stakeholder access.[21]

The principle of accountability is evidenced by the establishment of a legal framework, reporting protocols, and structural mechanisms explicitly delineated in the WBS Circular. This procedural clarity indicates a robust accountability framework within the WBS implementation, ensuring that each submitted report undergoes a systematized handling process. Such conditions are consistent with the accountability principle, which underscores the necessity of clear functional roles, execution processes, and overall accountability in corporate management.[22]

Furthermore, the principle of responsibility is operationalized through the organization's steadfast commitment to averting corruption, collusion, nepotism, gratuities, bribery, fraud, and other systemic irregularities. The utilization of the Whistleblowing System (WBS) as a reporting mechanism underscores the corporate imperative to cultivate a culture of compliance. This system bolsters the execution of Good Corporate Governance (GCG) in strict adherence to statutory regulations and internal corporate mandates.[23]

The principle of independence is institutionalized within the 2025 Guidelines for the Prevention of Corruption, Collusion, and Nepotism Practices, which mandate that all audit and evaluation procedures be executed with strict independence and objectivity. This regulatory framework ensures that supervisory functions are administered professionally and remain devoid of external interference, thereby

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[21] Edaran Pelanggaran WBS, Op.cit.
[22] Ibid.
[23] Ibid.

facilitating the development of a robust internal control system. Consequently, the operationalization of independence serves as a critical determinant in preserving the objectivity required when adjudicating alleged corporate violations.[24]

Concurrently, the principle of fairness is demonstrated through the provision of comprehensive protections for both the whistleblower and the accused party. The 2025 Joint Regulation of the Board of Commissioners and the Board of Directors of PT Angkasa Pura Indonesia, concerning the Guidelines for the Prevention of Corruption, Collusion, and Nepotism Practices, explicitly mandates the preservation of whistleblower anonymity. Furthermore, it institutes safeguards against multifarious forms of threats, intimidation, retaliatory measures, discrimination, and other deleterious actions directed at the complainant.

Correspondingly, the reported party is afforded the procedural right to present explanatory statements and mount a defense against the levied allegations. This regulatory symmetry evinces the corporation's endeavor to ensure equitable and impartial treatment for all stakeholders engaged in the reporting mechanism, thereby harmonizing with the foundational principle of fairness inherent in Good Corporate Governance.[25]

Synthesizing these analytical findings, it is evident that, from a normative perspective, the internal policy frameworks of PT Angkasa Pura Indonesia at the General Ahmad Yani Airport Branch Office in Semarang have successfully integrated the five foundational principles of Good Corporate Governance within the architecture of their Whistleblowing System.

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[24] PT Angkasa Pura Indonesia, Op, cit.
[25] Ibid.

1.2. Legal Protection Analysis for Whistleblowers

Legal protection for whistleblowers constitutes a fundamental component in the implementation of a Whistleblowing System (WBS). A reporting mechanism cannot function effectively unless the complainant is guaranteed the safeguarding of their identity and personal security subsequent to the submission of a report. Consequently, beyond merely providing reporting channels, corporations must establish a legal protection framework capable of ensuring the security of whistleblowers, thereby fostering the confidence required to disclose alleged infractions.

Based on a document analysis, PT Angkasa Pura Indonesia has institutionalized whistleblower protection through the Joint Regulation of the Board of Commissioners and the Board of Directors Number KEP.07/DK. API/7/2025 and PD Number. DU.30/PG.03/2025, which pertains to the Guidelines for the Prevention of Corruption, Collusion, and Nepotism Practices. These guidelines delineate various protective measures for whistleblowers, encompassing the confidentiality of identity and safeguarding against retaliatory actions, while concurrently granting the reported party the right to present explanations and defenses. Such provisions indicate the corporation's objective to cultivate a reporting mechanism that is not exclusively oriented toward the disclosure of violations, but also prioritizes the equitable protection of all individuals involved in the reporting process. To ascertain the specific forms of legal protection afforded to whistleblowers, a substantive analysis of the internal policies, as presented in the table, is conducted.

TABLE 2. Legal protection aspects for WBS

Protection aspects	**Forms of Protection**	**Document Basis**
Identity confidentiality	The identity of the complainant is kept confidential during the process of handling the report.	The 2025 Joint Regulation Enacted by the Board of Commissioners and the Board of Directors of PT Angkasa Pura Indonesia Pertaining to Institutional Guidelines for the Mitigation of Corrupt, Collusive, and Nepotistic Practices
Protection from retaliation	Whistleblowers are protected from threats, intimidation, discrimination, mutations, demotion, and unfair termination of employment.	The 2025 Joint Regulatory Decree Promulgated by the Board of Commissioners and the Board of Directors of PT Angkasa Pura Indonesia Concerning Institutional Protocols for the Mitigation of Corrupt, Collusive, and Nepotistic Practices.
Protection of reported rights	The respondent was afforded the opportunity to submit a formal explanation and defense regarding the received report.	The 2025 Joint Regulatory Directive of the Board of Commissioners and the Board of Directors of PT Angkasa Pura Indonesia Concerning the Methodological Guidelines for the Mitigation and Deterrence of Corrupt, Collusive, and Nepotistic Practices.
Objectivity of handling	The handling of reports is carried out based on facts and evidence that can be accounted for.	The 2025 Joint Regulation of the Board of Commissioners and the Board of Directors of PT Angkasa Pura Indonesia Pertaining to the Guidelines for the Deterrence of Corrupt, Collusive, and Nepotistic Practices

Sumber: Processed by the Author of the Joint Regulation of the Board of Commissioners and the Board of Directors of PT Angkasa Pura

Indonesia in 2025 concerning Guidelines for the Prevention of Corruption, Collusion, and Nepotism Practices.

As indicated in Table 2, the internal policy of PT Angkasa Pura Indonesia demonstrates that whistleblower protection extends beyond the mere guarantee of identity confidentiality to encompass safeguards against multiple forms of retaliation. Drawing upon Philipus M. Hadjon's theoretical framework, legal protection entails safeguarding the rights of legal entities through both preventive and repressive measures. Preventive protection is designed to avert rights violations prior to the emergence of disputes, whereas repressive protection serves as a resolution mechanism once a violation has transpired [26]

Analyzed through this theoretical lens, the assurance of a whistleblower's identity confidentiality constitutes a mechanism of preventive legal protection. The primary objective of maintaining identity confidentiality is to shield whistleblowers from potential coercion, intimidation, and unauthorized disclosure that could pose a risk to them. By instituting this guarantee, the organization endeavors to foster a secure environment, thereby encouraging complainants to report suspected violations without apprehension.

In addition, protection against acts of retaliation also reflects a form of preventive legal protection. Company guidelines provide protection against various actions that can harm whistleblowers, such as threats, intimidation, discrimination, mutations, demotion, and unfair termination of employment. The arrangement shows the company's commitment to preventing abuse of authority against the whistleblower after the report is submitted.

On the other hand, the company also provides protection for the rights of the reported person by providing the opportunity to provide

[26] Tim Hukum Online, "Teori - teori Perlindungan Hukum Menurut Para Ahli", 2022, https://www.hukumonline.com/berita/a/teori-perlindungan-hukum-menurut-para-ahli-lt63366cd94dcbc/.

explanations and defenses for alleged violations. This arrangement shows that the WBS mechanism is not only oriented towards the protection of whistleblowers, but also upholds the principle of due process while still paying attention to the rights of the reported party. Thus, the process of handling reports is carried out objectively and balanced, so as to support the creation of justice in the WBS mechanism.

Based on the results of the analysis, legal protection for whistleblowers at PT Angkasa Pura Indonesia General Ahmad Yani Airport Branch Office in Semarang already has a normative basis through the company's internal regulations that regulate the reporting mechanism and the protection of the identity of the whistleblower.

1.3. Gap Analysis between Guidelines and Implementation

Normatively, PT Angkasa Pura Indonesia has established an internal regulatory framework that serves as the foundation for implementing a Whistleblowing System (WBS) within the broader context of Good Corporate Governance (GCG). This institutional commitment is articulated in EDR Circular Number DM.0051/X/2024 concerning the Whistleblowing System (WBS) and Gratification Violation Reporting. The circular explicitly outlines the enterprise's dedication to operationalizing good corporate governance and cultivating an organizational environment free from corruption, collusion, nepotism, fraud, gratuities, and bribery. To actualize this commitment, the corporation mandates that any employee cognizant of an alleged violation committed by corporate personnel must submit a formal report through designated WBS channels. These reporting mechanisms encompass the wbs.injourneyairports.id application, electronic mail, and the corporation's official WhatsApp contact.

This regulatory framework indicates that, from a normative standpoint, the WBS functions not solely as a reporting mechanism but also as a strategic instrument designed to fortify corporate governance through the active engagement of all personnel. Furthermore, alongside the provision of diverse reporting conduits, the enterprise has formalized an organizational structure tasked with WBS administration. Pursuant to the Regulation of the Board of Directors of PT Angkasa Pura Indonesia Number PD.DU.0024/OM.01/2025[27], the Governance Assurance Officer at the Regional Office is entrusted with the responsibility of reviewing and structuring the implementation of corporate governance. This mandate encompasses the administration of the WBS program, gratification oversight, and the Anti-Bribery Management System (SMAP). Consequently, this establishes that the corporation has institutionally designated a specific unit to oversee WBS implementation.

Empirical findings, however, indicate that the execution of the WBS at the branch office level does not entirely align with the prescribed normative framework. Interviews conducted with Desy Tunjung Sari, Head of Legal & Compliance at the PT Angkasa Pura Indonesia General Ahmad Yani Semarang Branch Office, on July 27, 2026, revealed that following the corporate merger of PT Angkasa Pura I and PT Angkasa Pura II into PT Angkasa Pura Indonesia, WBS administration was centralized within the Regional Governance and Risk Management Division, specifically under the auspices of the Governance Assurance Department. This post-merger structural reorganization has significantly influenced the WBS management paradigm at PT Angkasa Pura Indonesia. This observation is further corroborated by a statement from Bhima, a Legal Officer, on July 24, 2026, confirming that the current jurisdictional authority for WBS management resides exclusively at the regional level.

[27] PT Angkasa Pura Indonesia, "PERATURAN DIREKSI PT Angkasa Pura Indon NOMOR: PD.DU.0024/OM.01/2025 TENTANG ORGANISASI KANTOR REGIONAL IV DAN KANTOR CABANG REGIONAL IV PT ANGKASA PURA INDONESIA" (2025).

This situation delineates a discrepancy between the preliminary conceptualization of the branch office's role in administering the Whistleblowing System (WBS) and the corporate authority structure subsequent to organizational restructuring. Consequently, the Legal & Compliance department at the branch level does not function as the primary administrator of the WBS; rather, it executes its obligations strictly within the parameters of its designated jurisdictional authority. Furthermore, the informant articulated that throughout their tenure at the branch office, no WBS reports had been managed directly. This highlights a persistent necessity to enhance the dissemination of information among employees to ensure a more profound comprehension of the system's mechanisms and objectives.

These findings illustrate a discernible dichotomy between normative expectations (das sollen) and empirical realities (das sein). From a normative standpoint, the organization has instituted an accessible reporting mechanism, mandated personnel to report suspected infractions, and formed a dedicated unit for WBS administration. Conversely, at the implementation echelon, there remains an imperative to fortify employee comprehension of the reporting framework. Such reinforcement is essential to optimize the utility of the WBS as a preventative instrument against malfeasance and to cultivate a pervasive culture of compliance. Ultimately, the discrepancy identified within this study does not originate from the substantive regulatory framework, but rather from the practical execution of the policy and the systemic internalization of the WBS mechanism across the workforce.

2. Analisis Faktor-Faktor yang Mempengaruhi Efektivitas WBS pada PT Angkasa Pura Indonesia

2.1. Legal Factor Analysis

As posited by Soerjono Soekanto, the efficacy of the law is significantly influenced by its legal substance, which pertains to the substantive quality of the regulations underpinning the execution of legal provisions. These legal determinants encompass the lucidity of norms, the assurance of legal certainty, regulatory coherence, and the capacity of a statute to offer definitive guidance to legal subjects regarding the exercise of their rights and duties. Consequently, optimal legal efficacy is achieved when a legal framework is buttressed by transparent, methodical, and mutually reinforcing regulations.[28]

Within the framework of the Whistleblowing System (WBS), these legal elements serve as a normative bedrock, ensuring legal certainty for the operationalization of whistleblowing mechanisms within corporate structures. PT Angkasa Pura Indonesia has constructed its corporate governance architecture by drawing upon a diverse array of legal instruments and governance benchmarks[29], Specifically, these encompass the universal principles of Good Corporate Governance (GCG), the ASEAN Corporate Governance Scorecard (ACGS), the Minister of State-Owned Enterprises Regulation Number PER-2/MBU/03/2023 on Governance Guidelines and Significant Corporate Activities of State-Owned Enterprises, the Financial Services Authority Circular Letter Number 32/SEOJK.04/2015 regarding Governance Guidelines for Public Companies, and the internal Good Corporate Governance Guideline established via the Joint Regulation of the Board of Directors and the Board of Commissioners of PT Angkasa Pura Indonesia. This comprehensive regulatory alignment indicates that the execution of GCG at PT Angkasa Pura Indonesia is directed not merely by domestic legislation but also by the integration of regionally

[28] Arya D. Hasan, Nur M. Kasim, and Sri Nanang Meiske Kamba, "EFEKTIVITAS PENERAPAN SISTEM E-COURT DALAM SOERJONO SOEKANTO A . Pendahuluan Perkembangan teknologi informasi telah mendorong transformasi sistem peradilan menuju peradilan berbasis elektronik . 1 Mahkamah Agung Republik Indonesia merespons perkembangan ", *Journal Presumption of Law* 8, no April (2026): 30–44.
[29] Danantara Indonesia, *Laporan Tahunan 2025*.

esteemed corporate governance standards, thereby facilitating the realization of a highly professional, transparent, and accountable governance framework.[30]

To operationalize these stipulations, PT Angkasa Pura Indonesia promulgated Circular Number EDR. DM.0051/X/2024, which pertains to the Whistleblowing System (WBS) and the reporting of gratuities. This directive underscores the enterprise's commitment to executing Good Corporate Governance and cultivating an institutional environment free from corruption, collusion, nepotism, unapproved gratuities, bribery, and various other manifestations of fraud. Additionally, the policy mandates that any employee cognizant of an alleged infraction must submit a formal disclosure through the established WBS mechanisms. These designated channels encompass the wbs.injourneyairports.id platform[31], electronic mail, and the corporation's official WhatsApp service. The circular comprehensively delineates the spectrum of reportable violations, which includes the abuse of authority, misappropriation of corporate assets, conflicts of interest, illicit gratuities, fraud, and corruption.

The enhancement of the legal framework is further evidenced by the Joint Regulation of the Board of Commissioners and the Board of Directors (No. KEP.07/DK. API/7/2025 and PD No. DU.30/PG.03/2025) concerning the Guidelines for the Prevention of Corruption, Collusion, and Nepotism Practices. This directive situates the Whistleblowing System (WBS) as a critical instrument for deterring infractions and fortifying corporate governance. Within these parameters, the WBS is conceptualized as a reporting mechanism that

[30] Ahmad Difa et al., "Whistleblowing System Sebagai Instrumen Etika dan Akuntabilitas Publik di Sektor Pemerintahan : Sebuah Systematic Literature Review", *Publishing* 3, no 2 (2026): 1–15.
[31] Indonesia Aviation and Toruism, "Whistleblowing System Injourney Group", 2025, https://wbs.injourney.id/.

facilitates the early detection of suspected violations and fosters a culture of integrity within the corporate environment.

Furthermore, beyond the codification of reporting procedures, the enterprise has instituted a formalized institutional foundation via the Regulation of the Board of Directors of PT Angkasa Pura Indonesia (No. PD. DU.0024/OM.01/2025) regarding the Organization of Regional Office IV and Regional Branch Office IV. As delineated in the regulation's annex, the Governance Assurance Officer is assigned the responsibility for the formulation and execution of the WBS program, the oversight of gratuity controls, and the administration of the Anti-Bribery Management System (SMAP). Consequently, these regulations demonstrate that, from a normative perspective, the corporation has not only established explicit rules pertaining to reporting mechanisms but has concurrently designated specific organizational units to oversee the practical implementation of the WBS.

An evaluation of the overarching regulatory framework, analyzed through the paradigm of Soerjono Soekanto's legal factors[32], demonstrates that the General Ahmad Yani Airport Semarang Branch Office of PT Angkasa Pura Indonesia possesses a highly comprehensive and integrated regulatory structure. The governance of its Whistleblowing System (WBS) is supported not only by external statutory laws and regulations from the Minister of State-Owned Enterprises, but is also reinforced by detailed internal policies. These internal directives systematically define the system's objectives, reporting procedures, classifications of offenses, communication channels, and the distribution of institutional authority. This robust framework fosters legal certainty and normative clarity, providing a definitive operational guideline for all corporate personnel engaging with the violation reporting mechanism. The critical role of clear and

[32] Rahmita Syania Putri et al., "EFEKTIVITAS WHISTLEBLOWING SYSTEM DALAM PEMENUHAN NILAI-NILAI DASAR BPK RI", *Equity* 25, no 2 (2023): 1–18, https://doi.org/10.34209/equ.v25i2.3288.

fortified regulations in enhancing the efficacy of law enforcement aligns with prior research, which emphasizes the necessity of adequate regulatory frameworks to ensure that legal mechanisms function effectively in practice.[33]

2.2. Law Enforcement Factor Analysis

According to Soerjono Soekanto[34], the efficacy of a legal provision is significantly contingent upon law enforcement factors. This concept extends beyond law enforcement officials in a strict sense, encompassing any entity authorized to execute, oversee, and uphold regulations in alignment with their designated duties and functions. Consequently, the effectiveness of a regulatory framework relies not solely on the existence of the rules themselves, but equally on the competence, integrity, coordination, and consistency of the designated implementers.

Within the context of the Whistleblowing System (WBS) implementation at PT Angkasa Pura Indonesia, policy execution is not managed by the branch-level Legal & Compliance unit. Instead, it falls under the purview of the Governance Assurance function within the Regional Governance and Risk Management Division. This structural arrangement is codified in the Regulation of the Board of Directors of PT Angkasa Pura Indonesia Number PD. DU.0024/OM.01/2025 concerning the Organization of Regional Offices IV and Regional Branch Offices IV[35], This regulation mandates the Governance

[33] Asmarani (Universitas Negeri Semarang) Ramli et al., "The Importance of Non-Conviction Based (NCB) Regulations For Asset Confiscation in Illegal Investment," *Journal of Law & Legal Reform* 5, no. Vol. 5 No. 1 (2024): Contemporary Global Issues on Law Reform, Legal Certainty, and Justice (2024): 21, https://doi.org/https://doi.org/10.15294/jllr.vol5i1.2089.
[34] Soekanto, *Faktor-Faktor Yang Mempengaruhi Penegakan Hukum*.
[35] PT Angkasa Pura Indonesia, "Peraturan Direksi PT Angkasa Pura Indonesia Nomor PD.DU.0024/OM.01/2025 tentang Organisasi Kantor Regional IV dan Kantor Cabang Regional IV" (2025).

Assurance Officer to administer the WBS program, gratuity control, and the Anti-Bribery Management System (SMAP).

These organizational dynamics were corroborated through interviews conducted on July 27, 2026, with Mrs. Desy, Head of Legal & Compliance at PT Angkasa Pura Indonesia's General Ahmad Yani Airport Branch Office in Semarang, and Mr. Bhima, a Legal & Compliance Officer. The interview results indicate that subsequent to the corporate merger, WBS management has been centralized within the Regional Governance and Risk Management Division via the Governance Assurance Department.

Consequently, the branch-level Legal & Compliance Unit is no longer responsible for receiving or investigating WBS reports; its role is restricted to necessary coordination within its authorized capacity. During the primary informant's tenure as Head of Legal & Compliance, no violation reports were processed via the branch-level WBS mechanism; rather, the reports received during this period pertained exclusively to gratuity disclosures.

Furthermore, based on the July 27, 2026 interview with Mrs. Desy Tunjung Sari, the informant emphasized that direct (in-person) socialization regarding the Whistleblowing System requires enhancement. According to the source, face-to-face communication is deemed more effective in augmenting employees' comprehension of reporting mechanisms compared to dissemination through digital media. These findings indicate a critical necessity to fortify initiatives aimed at improving employee awareness and understanding of the Whistleblowing System as an integral component of corporate policy implementation.

The findings of this study demonstrate that the operational efficacy of a Whistleblowing System (WBS) is not solely contingent upon the establishment of formal policies. Rather, it is significantly driven by the organization's capacity to execute reporting mechanisms, conduct socialization initiatives, and ensure seamless coordination among the units tasked with WBS management. Consequently, the establishment of a specialized unit with explicitly defined duties and jurisdictional authority emerges as a fundamental indicator of a successful violation reporting framework.[36]

Analyzed through the framework of Soerjono Soekanto's theory of legal effectiveness, the law enforcement prerequisites for WBS implementation at the PT Angkasa Pura Indonesia General Ahmad Yani Airport Branch Office in Semarang have fundamentally been satisfied. This is evidenced by a definitive structural delineation of authority specifically, the designation of Governance Assurance as the unit accountable for WBS administration coupled with structured coordination between the regional tier and branch offices. Nevertheless, interview data indicates that the practical efficacy of this implementation requires further consolidation. Most notably, there is a necessity to escalate the frequency of employee socialization efforts to improve overall comprehension of the WBS mechanisms and to optimally cultivate a proactive culture of reporting violations.

2.3. Analisis Faktor Sarana/Fasilitas

According to Soerjono Soekanto, the effectiveness of the law is also influenced by the factors of facilities or facilities that support the implementation of a legal provision. These facilities include various facilities that allow a rule to be applied optimally, both in the form of organizations, human resources, technology, and other supporting

[36] Wildan El Firdausy et al., "Beyond formal compliance : Evaluation of the Whistleblowing System implementation at PT XYZ Beyond formal compliance : Evaluation of the Whistleblowing System implementation at PT", *Journal of Contemporary Accounting* 8, no 1 (2026): 58–73, https://doi.org/10.20885/jca.vol8.iss1.art5.

devices. Without adequate means, the implementation of a rule of law will be difficult to achieve the expected goal.[37]

In the implementation of a Whistleblowing System (WBS), the availability of reporting facilities constitutes a critical aspect in facilitating the submission of alleged violation reports. PT Angkasa Pura Indonesia has established diverse reporting channels accessible to both company personnel and external stakeholders. These encompass the company's official website (wbs.injourneyairports.id), electronic mail, and an official WhatsApp service. Furthermore, to ensure whistleblower protection, the corporation guarantees the strict confidentiality of the reporter's identity. These provisions are formally stipulated in Circular Letter Number EDR.DM.0051/X/2024 concerning the Whistleblowing System (WBS) for Violation and Gratification Reporting. According to an interview conducted on July 27, 2026, with Desy Tunjung Sari, Head of Legal & Compliance at the PT Angkasa Pura Indonesia General Ahmad Yani Semarang Branch Office, the requisite infrastructure to support WBS implementation is operational and accessible to all corporate personnel. However, the respondent indicated that the utilization of these facilities requires reinforcement through comprehensive educational outreach, particularly via direct (offline) engagement, to enhance employees' comprehension of WBS procedures and channel utilization.

The findings of this study indicate that the mere availability of reporting facilities is insufficient to guarantee the efficacious implementation of a WBS. System efficacy is concurrently contingent upon ease of access, user comprehension of reporting mechanisms, and continuous educational outreach. These findings align with prior research demonstrating that technological support, the accessibility of

[37] Soekanto, *Faktor-Faktor Yang Mempengaruhi Penegakan Hukum*.

reporting channels, and user education are pivotal factors in optimizing the effectiveness of a Whistleblowing System.[38]

Evaluated through the lens of Soerjono Soekanto's theory of legal effectiveness, the facility factor within the WBS implementation at PT Angkasa Pura Indonesia's General Ahmad Yani Airport Branch in Semarang has been adequately fulfilled. This is evidenced by the provision of multifaceted, technology-based reporting media coupled with robust protection mechanisms for whistleblowers.

2.4. Analisis Faktor Masyarakat (Budaya Organisasi)

According to Soerjono Soekanto, the community factor constitutes a critical determinant in the efficacy of legal frameworks. The successful operationalization of a regulation is contingent not solely upon its substantive provisions and enforcement apparatus, but equally upon the degree of awareness and adherence exhibited by the community as the subjects of the rule. Consequently, an elevated level of public legal awareness correlates directly with a higher probability of effective regulatory implementation.[39]

Within the purview of this study, the community factor is defined as all personnel at PT Angkasa Pura Indonesia who facilitate the implementation of the Whistleblowing System through their adherence to corporate regulations and active participation in reporting suspected infractions. Therefore, the efficacy of the Whistleblowing System relies not merely on the establishment of regulatory guidelines and reporting protocols, but fundamentally on the employees' conscious engagement with the system as a mechanism to safeguard corporate integrity.

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[38] Asep Muhyidin and Farah Latifah Nurfauziah, "An Effective Whistleblowing System Model for Regional Inspectorates : A Qualitative Study in Fraud Prevention", *Journal of Accounting and Business Studies* 8, no 2 (2025): 20–36.
[39] Soekanto, *Faktor-Faktor Yang Mempengaruhi Penegakan Hukum*.

Beyond the influence of legal awareness, the execution of the Whistleblowing System is inextricably linked to the paradigm of a compliance culture. This concept situates adherence to legal statutes, ethical codes, and internal policies as an integral component of organizational culture, necessitating internalization by all institutional members. A robust compliance culture compels individuals to integrate regulatory adherence as an intrinsic value within their professional conduct, thereby fostering the requisite fortitude to disclose alleged transgressions through established corporate mechanisms.[40]

As a manifestation of its compliance culture, PT Angkasa Pura Indonesia has instituted a policy mandating that personnel who are cognizant of suspected violations must file a report via the Whistleblowing System. Furthermore, the corporation facilitates this process by offering multiple reporting channels and ensuring the strict confidentiality of the informant's identity, thereby providing essential protection. This strategic policy underscores the organization's dedication to cultivating a culture of integrity and fostering employee engagement in the advancement of Good Corporate Governance.

According to an interview conducted on July 27, 2026, with Mrs. Desy, the Head of Legal & Compliance at the PT Angkasa Pura Indonesia General Ahmad Yani Airport Branch Office in Semarang, no allegations of misconduct have been processed through the Whistleblowing System at the branch level during her tenure. However, this absence of localized reporting should not be construed as indicative of systemic inefficacy, given that report administration is centralized under Regional Governance and Risk Management, specifically within the Governance Assurance Department. Nonetheless, the interviewee indicated that the dissemination of information regarding the Whistleblowing System requires enhancement to ensure that all

[40]Magdalena Kun-buczko and Magdalena Kun-buczko, "WHISTLEBLOWING PROCEDURES AS PART OF THE COMPLIANCE SYSTEM", *Sciendo* 68, no 81 (2023): 541–54, https://doi.org/10.2478/slgr-2023-0031.

personnel possess a comprehensive understanding of its functions, benefits, and operational procedures.

These findings were corroborated by an interview conducted on August 13, 2026, with the third employee, Mrs. Yuli, an officer in the General Asset Management and General Services Department. The interview revealed that while the existence of the Whistleblowing System (WBS) was acknowledged at the individual level, comprehension of its technical reporting mechanisms remained insufficient. Mrs. Yuli confirmed her awareness of the system but acknowledged a lack of understanding regarding its practical application. This indicates that the mere establishment of a WBS policy does not inherently guarantee adequate operational comprehension among personnel. Consequently, information dissemination and training initiatives regarding the WBS at the branch office level necessitate further enhancement to ensure employees possess both awareness of the system and the practical knowledge required to utilize it.

This demonstrates that the efficacy of the Whistleblowing System is contingent not solely upon the provision of regulatory frameworks and reporting infrastructure, but also upon the degree of employee awareness and the prevailing culture of compliance regarding the utilization of these mechanisms. Aligning with the paradigm of compliance culture, Kun-Buczko posits that whistleblowing constitutes a component of an organizational compliance system, which achieves optimal functionality only when underpinned by a corporate culture that fosters transparency, integrity, and adherence to established regulations.[41]

Evaluated through the lens of Soerjono Soekanto's theory of legal effectiveness, the community factor concerning the implementation of

[41] Ibid.

the Whistleblowing System at the PT Angkasa Pura Indonesia General Ahmad Yani Airport Branch Office in Semarang is foundationally supported by internal policies designed to incentivize employee participation in reporting suspected infractions. Nevertheless, the research findings indicate an ongoing imperative to fortify legal awareness and the compliance culture through continuous educational campaigns. Such efforts are critical to ensuring that all personnel perceive the reporting of violations as a fundamental professional responsibility essential to preserving corporate integrity. Ultimately, community factors exert a substantial influence in determining the operational success of the Whistleblowing System as a supporting instrument for Good Corporate Governance.

2.5. Analisis Faktor Kebudayaan

According to Soerjono Soekanto, culture constitutes a primary determinant of legal effectiveness, as law inherently originates and evolves within the fabric of society. The values, norms, customs, and behavioral paradigms cultivated within a specific environment significantly dictate the comprehension and execution of legal provisions. Consequently, the efficacy of a regulation is predicated not solely upon the presence of codified rules, but is profoundly shaped by the prevailing cultural milieu in which these rules operate.[42]

Within an institutional framework, organizational culture encompasses a collective matrix of fundamental values, beliefs, and assumptions that guide the conduct of its members. Edgar H. Schein posits that organizational culture manifests across three distinct strata: artifacts, espoused values, and basic underlying assumptions. These tripartite elements profoundly influence how organizational members interpret, react to, and formulate decisions during operational

[42] Soekanto, *Faktor-Faktor Yang Mempengaruhi Penegakan Hukum*.

activities[43] Ergo, the successful operationalization of a Whistleblowing System relies not exclusively on established reporting protocols, but equally on a supportive organizational culture that fosters transparency, integrity, and the fortitude to report suspected infractions.

PT Angkasa Pura Indonesia has demonstrated a steadfast commitment to cultivating an integrity-centric organizational culture via the integration of Good Corporate Governance principles, the formulation of a comprehensive code of ethics, the enactment of anti-corruption policies, and the deployment of a Whistleblowing System as a pivotal internal control mechanism. These multifaceted policies are indicative of institutional values designed to compel all personnel to maintain rigorous standards of honesty, accountability, and regulatory compliance.

Empirical data obtained from an interview conducted on July 27, 2026, with Mrs. Desy, Head of Legal & Compliance at PT Angkasa Pura Indonesia's Jenderal Ahmad Yani Airport Branch Office in Semarang, indicates an imperative need to enhance the direct socialization of the Whistleblowing System. The informant highlighted that improved dissemination is required to augment employees' comprehension of the system's functions and operational mechanisms. Such findings suggest that the continuous reinforcement of organizational culture, achieved through the internalization of integrity-based values, remains essential to optimize the efficacy of the Whistleblowing System.

Viewed through the lens of Soerjono Soekanto's theory of legal effectiveness, cultural determinants play a paramount role in governing the successful execution of the Whistleblowing System at PT Angkasa Pura Indonesia's Jenderal Ahmad Yani Airport Branch Office in Semarang. An organizational culture that actively ingrains the tenets of integrity, transparency, and accountability will inevitably fortify the

[43] Edgar H Schein and With Peter Schein, *Organizational Culture and Leadership*, 2017.

resolve of employees to utilize reporting mechanisms, thereby facilitating the broader objective of good corporate governance.

Conclusion

Based on the research findings, the implementation of the Whistleblowing System (WBS) at the PT Angkasa Pura Indonesia General Ahmad Yani Airport Branch Office in Semarang possesses a robust normative foundation that aligns with the core principles of Good Corporate Governance (GCG) namely, transparency, accountability, responsibility, independency, and fairness. This alignment is evidenced by comprehensive internal regulations governing reporting mechanisms, whistleblower protection protocols, the structural delineation of institutional authority, and the provision of diverse reporting channels. Consequently, from a normative perspective, the WBS serves effectively as an instrumental framework supporting GCG within the corporate environment. Nevertheless, the study indicates that the practical efficacy of the WBS necessitates further enhancement. Specifically, areas requiring targeted improvement include the socialization of the system, employee comprehension of the reporting procedures, and the broader internalization of a "speak-up" culture to ensure the optimal utilization of the established mechanisms.

Furthermore, an analysis applying Soerjono Soekanto’s theory of legal effectiveness demonstrates that legal, law enforcement, facility, community, and cultural factors collectively determine the execution efficacy of the WBS at the PT Angkasa Pura Indonesia General Ahmad Yani Airport Semarang Branch Office. The legal dimension is fortified by clear and integrated regulatory frameworks, while the law enforcement component is sustained by a well-structured division of authority overseen by the Governance Assurance Department. Regarding facilities, the corporation has successfully deployed highly accessible reporting infrastructure. Conversely, the community and cultural dimensions reveal a critical need for reinforcement. Addressing this requires intensified socialization initiatives, educational programs, and the internalization of core integrity values to elevate employee comprehension, compliance, and active participation in the WBS. Ultimately, the optimization of the WBS relies not merely on the presence of regulatory frameworks and reporting protocols, but fundamentally on the organization's sustained commitment to cultivating a culture of transparency, integrity, and accountability as intrinsic components of fortified Good Corporate Governance.

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