

## Independent Commissioners: How Independent?

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### Abstract

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Companies are managed by directors whose decisions and actions are overseen by a board of commissioners, which includes both commissioners and independent commissioners. An independent commissioner is a party that shares no relationships with the company's directors or the company itself. However, the independence of independent commissioners in performing their duties is questionable. This research examined the independence of independent commissioners using a normative juridical research method based on primary data, secondary data, and other relevant information. The juridical research method focuses on existing realities or implementation in the real world compared to the normative expectations or standards. The results showed that independent commissioners are not entirely independent, particularly in state-owned enterprises where connections with affiliates persist. Additionally, independent commissioners often had direct or indirect relationships with the government, with some being former civil servants or government supporters. Meanwhile, private companies tend to appoint commissioners based on prior personal relationships, such as friendships, rather than familial or business affiliations. Despite these connections, independent commissioners remain crucial for stakeholders interested in the company's governance. This research highlights the complexities surrounding the independence of commissioners and underscores the need for clearer definitions and enforcement of independence in corporate governance.

## 1. Introduction

In the last decade, numerous supporters of President Jokowi have been appointed as commissioners of state-owned enterprises (hereinafter referred as to BUMN), far exceeding the count on one hand. These positions have often been bestowed as tokens of appreciation for their contributions to the President's campaigns<sup>1</sup>. For instance, PT Astra International has reappointed former Minister of Finance Bambang Brodjonegoro as an independent commissioner<sup>2</sup>. Similarly, PT Bank Rakyat Indonesia has named Haryo Baskoro Wicaksono as an independent commissioner; Haryo has also served as a commissioner for PT Indonesian Gas Transportation since November 30, 2023, with this decision finalized on March 1,<sup>3</sup>. Additionally, PT Tempo Inti Media Tbk has appointed Mr. Ir. Kristianto Indrawan, who was previously an independent commissioner, as a commissioner, and Paul Tehusjarana as an independent commissioner<sup>4</sup>.

<sup>1</sup> Edi Wahyono, "Timses Dahulu, Komisaris Kemudian," 2024.

<sup>2</sup> CNN Indonesia, "Astra Angkat Bambang Brodjonegoro Jadi Komisaris," 2024, <https://www.cnnindonesia.com/ekonomi/20240430185017-92-1092431/astra-angkat-bambang-brodjonegoro-jadi-komisaris#:~:text=Jakarta%2C%20CNN%20Indonesia%20secara%20virtual>.

<sup>3</sup> Zefanya Aprillia, "BRI Angkat Haryo Wicaksono Jadi Komisaris Independen, Ini Profilnya," 2024, <https://www.cnbcindonesia.com/market/20240301164422-17-518987/bri-angkat-haryo-wicaksono-jadi-komisaris-independen-ini-profilnya>.

<sup>4</sup> Tempo, "RUPS Tempo Setujui Empat Agenda - Info Tempo - Koran," 2023, <https://koran.tempo.co/read/info-tempo/481979/rups-tempo-setujui-empat->



from 2013 to 2017 on ten companies concluded that independent commissioners influence corporate tax aggressiveness<sup>12</sup>. Additionally, a research of 75 companies from 2016 to 2020 found that independent commissioners negatively influence tax avoidance<sup>13</sup>. The number of independent commissioners significantly impacts tax avoidance practices<sup>14</sup>.

GCG affects company profitability but does not influence company liquidity<sup>15</sup>. The role of commissioners needs to be restored in line with the Limited Liability Company Law, requiring the board of commissioners to oversee the decisions made by directors<sup>16</sup>. Independent commissioners play a critical role in ensuring company sustainability, enhancing reputation, and building shareholder trust<sup>17</sup>. Regulators must identify the responsible parties for managing financial institutions and public companies<sup>18</sup>. Even after receiving acquittal and discharge at the annual general meeting of shareholders, independent commissioners remain accountable for the company<sup>19</sup>. The supervisory board's function, such as that of the board of commissioners, should be reviewed to align with the principles of good corporate governance<sup>20</sup>. found that independent commissioners negatively influence tax avoidance, based on a research of 14 companies listed on the Indonesia Stock Exchange from 2015 to 2018<sup>21</sup>. Additionally, independent commissioners do not affect the company's audit report<sup>22</sup>. Independent commissioners can offer opinions with a higher level of independence and

<sup>12</sup> Riri Muliastari and Angga Hidayat, "Pengaruh Likuiditas, Leverage, Dan Komisaris Independen Terhadap Agresivitas Pajak Perusahaan," *Sultanist: Jurnal Manajemen Dan Keuangan* 8, no. 1 (2020): 28–36.

<sup>13</sup> Sevi Lestya Dewi and Rachmawati Meita Oktaviani, "Pengaruh Leverage, Capital Intensity, Komisaris Independen Dan Kepemilikan Institusional Terhadap Tax Avoidance," *Akurasi: Jurnal Studi Akuntansi Dan Keuangan* 4, no. 2 (2021): 179–94, <https://doi.org/10.29303/akurasi.v4i2.122>.

<sup>14</sup> Monica Tamara and Rudy Herdianto Saragih, "Pengaruh Komisaris Independen, Ukuran Perusahaan, Dan Sales Growth Terhadap Tax Avoidance Pada Perusahaan Telekomunikasi Yang Terdaftar Di Bursa Efek Indonesia Periode 2016-2020," *Jurnal Akuntansi Dan Perpajakan* 2, no. 2 (2021): 86–94, <https://doi.org/10.54077/jembatan.v6i2.63>.

<sup>15</sup> Richy Sugiono Agus Budiyananto and Gunasti Hudiwinarsih, "The Effect of Corporate Governance and Firm Size on Company's Financial Performance," *The Indonesian Accounting Review* 5, no. 1 (2016): 63–76, <https://doi.org/10.14414/tiar.v5i1.491>.

<sup>16</sup> Suwinto Johan, "The Function of Commissioner Based on the Principles of Good Corporate Governance," *Journal of Private and Commercial Law* 6, no. 1 (2022): 60–73.

<sup>17</sup> Safiratul Ummah, Eva Dwi Nur Aini, and Sumriyah Sumriyah, "Keberadaan Komisaris Independen Dalam Menerapkan Good Corporate Governance Pada Perseroan Terbatas," *Jurnal Hukum Dan Sosial Politik* 2, no. 1 (2024): 166–75.

<sup>18</sup> Suwinto Johan and Ariawan Ariawan, "Governance of Family Dynasties in Financial Institutions and Public Listed Companies," *Proceedings of the 3rd Tarumanagara International Conference on the Applications of Social Sciences and Humanities (TICASH 2021)* 655, no. Ticash 2021 (2022): 132–37, <https://doi.org/10.2991/assehr.k.220404.021>.

<sup>19</sup> Suwinto Johan and Ariawan Ariawan, "Pertanggungjawaban Direksi Setelah Pemberian Acquit and Discharge," *Acta Comitas Jurnal Hukum Kenotariatan* 5, no. 3 (2020): 107–37, <https://doi.org/10.22437/ujh.3.1.107-137>.

<sup>20</sup> Suwinto Johan, "Corporate Governance Principle in Sovereign Wealth Fund (The Case of Indonesia Sovereign Wealth Fund)," *The Winners* 23, no. 1 (2022): 65–71, <https://doi.org/10.21512/tw.v23i1.7293>.

<sup>21</sup> Pratomo and Rana (2017)

<sup>22</sup> Restu Kurniawan and Juniati Gunawan, "Perusahaan Tata Kelola Perusahaan Dan Ukuran Perusahaan Terhadap Audit Report Lag Dengan Kepatuhan Hukum Sebagai Pemoderasi," *Jurnal Ekonomi Trisakti* 2, no. 2 (2022): 733–48.

responsibility concerning good corporate governance<sup>23</sup>. Their presence guarantees the implementation of GCG principles, making the selection of competent and experienced independent commissioners crucial<sup>24</sup>.

## 2. Methods

This research used normative juridical methods, grounded in the study's background, emerging phenomena, and research questions. The normative juridical approach involved examining library materials and secondary research sources to address research problems. This included research on norms and principles, systematic analysis, and the synchronization of laws and regulations related to the function and position of independent commissioners both vertically and horizontally. Legal materials in this research comprised primary, secondary, and other legal sources. Secondary materials involved literature reviews from various publications, while other materials clarified primary and secondary sources. Data collection included relevant laws and regulations and definitions of independent commissioners.

The research utilized a statutory regulations approach, reviewing all pertinent statutory regulations. This approach examined, identified, and adapted relevant laws and regulations using normative juridical methods. Primary research materials included the 1945 Constitution of the Republic of Indonesia and other related regulations. Secondary materials encompassed literature such as journals, scientific books, theories, symposium/seminar proceedings, and scientific articles. Other supporting materials helped explain the primary and secondary sources<sup>25</sup>. This research employed qualitative methods to explore various aspects, functions, and positions of independent commissioners<sup>26</sup>.

## 3. Results and Discussion

### 3.1. The Role of Independent Commissioners in A Company

Based on Law No. 40/2007, the commissioner is an organ of a limited liability company tasked with carrying out general and/or specific supervision in accordance with the company's articles of association and providing advice to the directors. The commissioner supervises the running of the company<sup>27</sup>. The commissioner also oversees the decisions made by the directors. However, commissioners sometimes have relationships with the board of directors, such as being relatives or having personal interests in the company. This potential conflict of interest necessitates the role of an independent commissioner.

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<sup>23</sup> Badriyah Rifai, "Peran Komisaris Independen Dalam Mewujudkan Good Corporate Governance Di Perusahaan Publik," *Jurnal Hukum* 16, no. 3 (2009): 396–412.

<sup>24</sup> Nisa Afifa, Abdul Halim Barkatullah, and Yulia Qamariyanti, "Pengangkatan Komisaris Independen Dalam Mewujudkan Good Corporate Governance (Tata Kelola Perusahaan Yang Baik) Pada Perseroan Terbatas," *The Juris* 6, no. 2 (2022): 625–31, <https://doi.org/10.56301/juris.v6i2.652>.

<sup>25</sup> Suwinto Johan, "Sanksi Administratif Denda Pendekatan Laporan Keuangan Atas Pelanggaran Persaingan Usaha Tidak Sehat," *Masalah-Masalah Hukum* 51, no. 1 (2022): 20–28, <https://doi.org/10.14710/mmh.51.1.2022.20-28>.

<sup>26</sup> Suwinto Johan, "Pelaksanaan Eksekusi Jaminan Pribadi Pada Transaksi Pembiayaan Ritel Oleh Lembaga Keuangan Berdasarkan Undang Undang," *Masalah Masalah Hukum* 52, no. 1 (2023): 64–73.

<sup>27</sup> Amora Arsan, Hasnati, and Fahmi, "Kedudukan Hukum Komisaris Berdasarkan Undang Undang No. 40 Tahun 2007 Tentang Perseroan Terbatas," *Veritas: Jurnal Pascasarjana Ilmu Hukum* 7, no. 1 (2021): 72–88, <https://doi.org/10.18844/wjet.v7i3.191>; Pemerintah Republik Indonesia, "Undang Undang Perseroan Terbatas," 40 § (2007).

Independent commissioners are appointed based on the decision of the General Meeting of Shareholders and are individuals with no affiliations with the main shareholders, members of the board of directors, or other commissioners. According to POJK No. 57/POJK.04/2017 (Peraturan Otoritas Jasa Keuangan hereinafter referred as to POJK), independent commissioners are members of the board of commissioners who come from outside the company<sup>28</sup>. Thus, an independent commissioner is an external party responsible for supervising the company's operations without any personal connections to the shareholders, directors, or other commissioners. Independent commissioners are integral to the board of commissioners and are appointed through the General Meeting of Shareholders.

Based on OJK regulations, unaffiliated is defined as a party that does not have an investment interest in the company and does not have family relationships with other shareholders, commissioners and directors. The regulations do not regulate friendly or well-known relationships, OJK regulations only focus on share ownership rights and family relationships. Friendly relationships have the effect of a conflict of interest. Conflicts of interest can arise due to the relationship between the related parties.

Commissioners, including independents commissioners, have the task of supervising the policies and running of the company by the directors. Commissioners need to remind company directors if they have violated company regulations including the articles of association and decisions of the general meeting of shareholders. The commissioners can jointly take over the running of the company from the directors temporarily by deactivating the directors.

There are several cases where directors have violated the company's articles of association and the commissioners did not remind them. We know that there are many corruption cases involving directors. Commissioners, especially independent commissioners, need to be more actively involved in supervising directors. One of the commissioners of a palm oil company was involved in a corruption case. Commissioners should not be involved in running the company's business.

Based on Law No. 40/2007, the board of commissioners has the function of supervising the running of the company by the directors. The board can temporarily suspend directors, whereupon the board of commissioners must immediately hold a GMS to inaugurate new directors. In addition, commissioners can take over the authority of directors if needed.

### **3.2. Independent Commissioner Must be Independent**

Independent commissioners are not always purely independent parties. Often, the appointment of independent commissioners differs in practice from the intended principle. For example, many public companies appoint independent commissioners who have connections to well-known parties. While these appointments may not technically violate regulations or create official affiliations, they often involve individuals who have friendships or prior relationships with other company members.

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<sup>28</sup> Muhammad Zaenuddin, "Apa Itu Komisaris Independen? Berikut Pengertian, Syarat, Dan Fungsinya," *Www.Kompas.Com*, 2024, <https://www.kompas.com/tren/read/2024/02/24/210000765/apa-itu-komisaris-independen-berikut-pengertian-syarat-dan-fungsinya>.

In some cases, the appointment of independent commissioners appears to be a mere formality to comply with regulations, rather than a genuine effort to ensure unbiased oversight. Despite the regulatory compliance, the true purpose of appointing independent commissioners is to protect the interests of various stakeholders, particularly minority shareholders. Independent commissioners must be able to effectively perform their role and possess the capability to safeguard the interests of all parties involved in the company's operations.

The appointment of independent commissioners is currently still far from being achieved as it should be. Training for independent commissioners and strengthening regulations related to functions and responsibilities need to be carried out. Independent commissioners, especially in public companies, need to be approved by the regulator as the capital market supervisor.

Almost all public companies appoint a board of commissioners from parties they know. Independent commissioners should be parties who are truly independent and not known to parties related to the company, including shareholders, investors, commissioners and directors. The criteria for independent commissioners need to be added or clarified in the relevant regulations. The obligations of independent commissioners are still with public companies and financial institutions. Commissioners of financial institutions have been supervised by the OJK. The appointment of independent commissioners should emulate the appointment of sharia boards in financial institutions.

#### 4. Conclusions

Independent commissioners are part of the board of commissioners and play a crucial role in supervising the company's operations to protect stakeholders' interests, including minority shareholders. Independent commissioners are particularly necessary in companies where there are parties with vested interests in the company's operations. They are independent parties with no affiliations to shareholders, directors, or other commissioners, which helps ensure they do not have conflicts of interest in the company's management. This normative juridical research examined the legal frameworks and principles governing the role and function of independent commissioners. However, this research has limitations, particularly in discussing the topic solely from a normative perspective. Future research could be expanded by conducting surveys and gathering empirical data from stakeholders, especially those involved in public companies, to provide a more comprehensive understanding of the effectiveness and impact of independent commissioners.

#### 5. Acknowledgments

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