

## **ABSTRACT**

### **IMPLEMENTATION OF GOOD CORPORATE GOVERNANCE TOWARDS INVESTMENT DECISION-MAKING: A CASE STUDY OF KOPERASI WANITA ANGGREK BULAN IN BANDAR LAMPUNG**

**By:**

**Relifidi Audrey**

The urgency of implementing credible governance to mitigate risks in investment decision-making serves as a primary determinant for the sustainability of community-based organizations. This study aims to conduct an in-depth exploration of the implementation of Good Corporate Governance (GCG) principles in the investment decision-making process, while simultaneously analyzing the dynamics of obstacles and the formulation of governance strengthening strategies at Koperasi Wanita Anggrek Bulan in Bandar Lampung. The focus of this research is centered on credit decision mechanisms, which are positioned as strategic investment instruments to maintain the stability of the institution's portfolio. This research adopts a descriptive qualitative methodology with a case study approach to obtain a comprehensive understanding of the phenomenon. Data were gathered through triangulation techniques, including in-depth interviews with eight key informants representing the organizational structure, participatory observation, and internal documentation analysis. The data processing was carried out systematically using NVivo 15 software to ensure the objectivity and validity of the findings through data reduction, codification, and visualization stages. The results reveal that Koperasi Wanita Anggrek Bulan has assimilated the five pillars of GCG—Transparency, Accountability, Responsibility, Independency, and Fairness—into its investment decision-making ecosystem. Risk mitigation strategies are executed through rigorous membership selection and precise financial capacity analysis as preventive measures against bad debt risks. Despite facing challenges such as membership fluctuations, the cooperative has been able to maintain its operational sustainability through the optimization of information technology and the strengthening of member trust through information disclosure. This study concludes that the consistent application of the GCG framework is not merely an administrative obligation but a strategic foundation for achieving financial health and long-term sustainability of the cooperative.

**Keyword: Good Corporate Governance, Investment Decision-Making, Women Cooperative, Sustainability of Organization, Risk Management**