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NEGERI JAKARTA

#### TRANSLATION TECHNIQUES AND READABILITY OF SPECIAL TERMS OF SUSTAINABILITY REPORT IN THE SUSTAINABILITY REPORT OF PT GARUDA INDONESIA

#### **THESIS**

#### Proposed as a Compulsory Prerequisite

for Bachelor's Degree in Applied Linguistics (S.Tr.Li)

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#### First and foremost pro

#### **PREFACE**

First and foremost, praise and gratitude are given to Allah SWT for granting health, patience, and strength, enabling the author to complete this thesis entitled "Translation Techniques and Readability of Special Terms of Sustainability Report in the Sustainability Report of PT Garuda Indonesia." This thesis is submitted as a partial fulfillment of the requirements for obtaining the Bachelor's Degree in Applied Linguistics at the Study Program of BISPRO. The author would like to express sincere gratitude to the following individuals:

- 1. Dr. Nidia Sofa, S.Pd.I., M.Pd., as the first supervisor, for the invaluable guidance, patience, and insightful feedback throughout the writing of this thesis.
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- 4. The author's dearest friends and fellow fighters for the laughter, motivation, shared struggles, and companionship throughout the ups and downs.
- 5. TXT and especially to Beomgyu, thank you for being an unexpected source of peace, light, and inspiration.
  - The author hopes that this thesis may provide a meaningful contribution to the study of translation, particularly in the context of specialized terminology and sustainability reporting. Constructive feedback and suggestions are sincerely welcomed for the betterment of this work in the future.

Depok, Syifa Rana Adisty



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#### **ABSTRACT**

This study examines translation techniques and the readability of specialized terms in the Sustainability Report of PT Garuda Indonesia. Employing a descriptive qualitative method and Spradley's (1980) ethnographic model, the analysis follows four stages: domain, taxonomic, componential, and cultural theme. A total of 79 specialized terms were identified and categorized into five disciplinary fields: Environmental, Economic, Management/Business, Social, and Aviation. Translation techniques were analyzed using the framework of Molina and Albir (2002), which includes Pure Borrowing, Literal Translation, Transposition, Amplification, Adaptation, and Description, with Pure Borrowing being the most frequently applied. Furthermore, the readability of 50 selected terms was assessed using Nababan et al.'s (2012) rating scale, yielding an average score of 2.4, classified as "Less Readable." The findings indicate that techniques such as Amplification and Transposition tend to enhance readability, whereas the use of Pure Borrowing without contextual adjustment tends to reduce it. This study highlights the importance of balancing accuracy and comprehensibility in the translation of specialized terms, particularly within corporate sustainability documents like Sustainability Report.

Keywords: translation techniques, readability, special terms, sustainability report

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#### **ABSTRAK**

Penelitian ini mengkaji teknik penerjemahan dan keterbacaan istilah khusus dalam Sustainability Report PT Garuda Indonesia. Menggunakan metode deskriptif kualitatif dengan pendekatan etnografi model Spradley (1980), penelitian ini menganalisis data melalui empat tahapan: analisis domain, taksonomi, komponensial, dan tema kultural. Sebanyak 79 istilah khusus diidentifikasi dan dikelompokkan ke dalam lima bidang keilmuan, yaitu: Lingkungan, Ekonomi, Manajemen/Bisnis, Sosial, dan Penerbangan. Teknik penerjemahan dianalisis berdasarkan teori Molina dan Albir (2002), yang mencakup teknik seperti Pure Borrowing, Literal Translation, Transposition, Amplification, Adaptation, dan Description, dengan Pure Borrowing sebagai teknik yang paling dominan digunakan. Selanjutnya, 50 istilah diuji keterbacaannya menggunakan skala penilaian dari Nababan et al. (2012), dan diperoleh skor rata-rata 2,4 yang dikategorikan sebagai "Kurang Terbaca". Hasil analisis menunjukkan bahwa teknik seperti Amplification dan Transposition cenderung meningkatkan keterbacaan, sementara penggunaan Pure Borrowing tanpa penyesuaian konteks justru menurunkannya. Temuan ini menegaskan pentingnya pemilihan teknik penerjemahan yang tidak hanya akurat secara makna, tetapi juga mempertimbangkan aspek keterbacaan, khususnya dalam konteks penerjemahan istilah-istilah khusus pada keberlanjutan korporat Report. dokumen Sustainability seperti

Kata kunci: teknik penerjemahan, keterbacaan, istilah khusus, sustainability report



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#### CHAPTER I INTRODUCTION

#### 1.1 Background of the Study

Based on the Financial Services Authority (OJK) Regulation No. 51/2017, Sustainability Report is one of the important aspects for companies. In recent years, sustainability has become a central focus for many organizations worldwide, driven by the global commitment to achieving the Sustainable Development Goals (SDGs). These goals, established by the United Nations in 2015, aim to address pressing global challenges such as poverty, inequality, climate change, and environmental degradation, with a target to achieve them by 2030 (United Nations, 2015). In response, companies are increasingly publishing Sustainability Reports to demonstrate their contributions toward these goals.

The OJK through OJK Regulation No. 51/2017 on Sustainable Finance requires Financial Services Institutions, Issuers and Public Companies to submit Sustainability Reports. This report is made as part of the implementation of sustainable finance with the aim of providing transparent information related to the company's social and environmental responsibilities to stakeholders. Based on OJK Regulation No. 51/2017, a company's Sustainability Report must contain various aspects related to the company's sustainability performance, including business strategy, environmental policy, social responsibility, and economic and operational impacts. This report aims to provide a comprehensive overview of how the company carries out sustainable business practices and its contribution to the environment and society. In addition, this report also follows certain standards that require the use of specific terminology that must be translated accurately to avoid misunderstandings.

Under this regulation, the Sustainability Report must be made in Indonesian. However, in the case of multinational companies or those with international reach need to ensure



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that their reports can be understood by both domestic and foreign stakeholders. Therefore, in certain cases, Sustainability Reports can be made in Indonesian and English side by side. This obligation emphasizes the importance of accurate translation to ensure the information presented can be understood by a wider audience. In the context of global business, Sustainability Reports often require translation to make them accessible to a wider audience. Accurate translation is important to maintain consistency of meaning and avoid misunderstandings. Moreover, technical and specific terms in this report should be translated appropriately to avoid ambiguity or multiple interpretations for readers.

One of the companies that regularly publishes Sustainability Reports is PT Garuda Indonesia. PT Garuda Indonesia as a national airline that has a major influence in the transportation sector has recorded significant achievements. Reporting from indonesia.go.id, the company was ranked 25th on the Fortune Indonesia 100 list for 2023, an eight-rank increase from its previous position of 33rd. This success shows that PT Garuda Indonesia has a major influence in the aviation industry and is in the spotlight for stakeholders at national and international levels.

In practice, PT Garuda Indonesia's Sustainability Report is written in English and then translated into Indonesian. This is evident from the fact that many English terms have been adopted and retained in the Indonesian version. Instead of being fully translated, many of the technical terms in the report remain in English, posing a challenge in readability and comprehension for readers who are unfamiliar with these terms.

Several previous studies have discussed translation techniques and their quality in various contexts, showing that the strategies used in translation affect the quality of translation. Nurcahaya Kartika Sari (2024) analyzed translation techniques and strategies in the annual report of PT HM Sampoerna Tbk. and found that literal translation was the most dominant technique used. Another study by I Dewa Gede NuhurAdhi Basma (2021) highlighted the translation of economic terms in the



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company's annual report and identified eight translations, such as transference and naturalization, which are widely applied in business texts. Meanwhile, Muliati (2022) examined the impact of translation techniques on the translation quality of projection complex clauses in folklore and found that the common equivalence technique is more acceptable in the target language than the literal and reduction techniques. In a more creative text-focused study, Martha Razqia Salsabila (2024) examined the translation of song lyrics and showed that literal translation and reduction are the most frequently used techniques, although they do not always result in good readability. Furthermore, Zidan Maulid Zihamsyah (2024) examined figurative language translation techniques in the novel Laut Bercerita and found that amplification and reduction are often used to adjust the meaning of figurative language in the target language.

Whereas research on the translation of business documents has been done, studies specifically on the translation of Sustainability Reports are still very limited. Most research in the field of translation focuses on literary works such as novels and books, while studies on corporate reports are still relatively rare. In fact, corporate reports, especially Sustainability Reports, have a very important role because it must be understood by various stakeholders, including investors, governments, customers, and the wider community. The clarity and accuracy of translation in Sustainability Reports is necessary in order to ensure that the information conveyed remains consistent with its original meaning and does not cause ambiguity in interpretation.

In particular, the Sustainability Report of PT Garuda Indonesia has been the object of previous research, but the focus of the study was more on the business aspect rather than the translation aspect. Roofelin & Soekarno (2022) evaluated the extent to which PT Garuda Indonesia complied with sustainability standards in its reports. Therefore, this study is needed to evaluate whether the translation of Sustainability Report of PT Garuda Indonesia into Indonesian is appropriate and can be well understood by its readers.



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This gap shows that there is no research that specifically analyzes the translation of terms in Sustainability Report of PT Garuda Indonesia. In fact, accurate translation in Sustainability Reports is crucial to ensure that the information conveyed can be understood globally without losing the essence of the business. In addition, the aviation industry may have unique terminology that differs from other sectors, making the translation analysis of specific terms in PT Garuda Indonesia's Sustainability Report even more relevant and important.

Therefore, this study aims to analyze the translation techniques of specific terms that are generally used in the Sustainability Reports using Molina and Albir's (2002) theory and its impact on readability using Nababan's (2012) theory in the Sustainability Report of PT Garuda Indonesia. This study is expected to fill the gaps in previous research and contribute to the field of business translation, especially in the context of corporate sustainability reports.

#### 1.2 Statement of the Study

This subchapter outlines the main focus of the research, which are:

- 1 What special terms are included in PT Garuda Indonesia's Sustainability Report?
- What translation techniques are used in translating special terms in the Sustainability Report of PT Garuda Indonesia?
- 3 What is the impact of the translation technique used on the readability quality of the translation?

#### 1.3 Objectives of the Study

This subchapter outlines the objectives that this research aims to achieve, which are:

1 To identify special terms of sustainability report contained in the Sustainability Report of PT Garuda Indonesia.



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- 2 To identify the translation techniques that are often used in translating special terms in the Sustainability Report of PT Garuda Indonesia.
- 3 To identify the impact of the techniques used on the readability quality of the translation.

#### 1.4 Significances of the Study

#### 1.4.1 Theoritical Significance

- To provide insights into translation practices, particularly in translating special terms in Sustainability Reports.
- To identify the most frequently used translation techniques in the Sustainability Report of PT Garuda Indonesia.
- To analyze the impact of the techniques used on the readability of translated special terms.

#### 1.4.2 Practical Significance

- Provide clear examples of translation techniques used for sustainabilityrelated terms in reports, helping readers understand how specific strategies can improve translation quality.
- Examine how different translation techniques influence the clarity and accessibility of key sustainability terms, offering insights into which approaches work best for non-expert audiences.
- Offer practical insights for future research by identifying common challenges in translating sustainability terms and suggesting ways to address them in future studies or practice.



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#### 1.5 **Limitation of the Study**

The focus in this research is on the techniques of translating specialized terms in Indonesian and its impact on readability in the Sustainability Report of PT Garuda Indonesia of 2023. The data was obtained from the Sustainability Report of PT Garuda Indonesia of 2023, which was written in English and then translated into Indonesian. This can be recognized because many terms are not translated into Indonesian. The theory of translation techniques used in this study is proposed by Molina & Albir (2002) and the theory of readability quality is proposed by Nababan et al. (2012).





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#### CHAPTER V CONCLUSION AND SUGGESTION

#### 5.1 Conclusion

This study aimed to analyze the translation of specialized terminology in the Sustainability Report of PT Garuda Indonesia, focusing on identifying the types of special terms used, the translation techniques applied, and how those techniques affect the readability of the translated terms. Based on the results of the analysis, several conclusions can be drawn in response to the three research questions.

First, the study identified a total of 79 specialized terms present in the Sustainability Report. These terms were systematically categorized into five academic fields: Environmental, Economic, Management/Business, Social Sciences, and Aviation. Each field reflects key domains of Garuda Indonesia's corporate operations and sustainability initiatives. Environmental terms included items such as Green Aviation, Recycle In-Flight Material, and Fuel Optimization, while economic terms addressed inflation and operating financial indicators like core The category involved corporate Management/Business and governance-related expressions such as Corporate Action and Special Purpose Vehicle (SPV), whereas social terms covered human resources topics like Employee Development Plan and Human Capital Management. Finally, aviation-specific terms referred to operational performance and safety, such as On-Time Performance and Emergency Response Team (ERT). These specialized terms represent the core narrative elements of the report and demonstrate how sustainability reporting intersects with multiple fields of knowledge.



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Second, the analysis of translation techniques revealed that Pure Borrowing was the most frequently employed strategy across all fields. This technique was commonly used for terms that are internationally standardized, institutionally recognized, or have no direct equivalent in Indonesian. In addition to Pure Borrowing, the study found instances of Transposition, where grammatical structures were adjusted; Amplification, which involved providing additional explanation; Literal Translation, where direct word-for-word equivalents were used; as well as Adaptation and Description, which aimed to adjust terms for cultural or conceptual clarity. A few terms also demonstrated a combination of techniques, such as market position (market price), which was translated as market position (harga pasar) using a blend of Pure Borrowing, Literal Translation, and Amplification. These combinations served to enhance precision and support reader understanding of complex or abstract concepts.

Third, the impact of the translation techniques on readability was assessed through a questionnaire using Nababan et al.'s (2012) readability scale. A sample of 50 terms, 10 from each field, was selected due to practical constraints related to time and respondent compensation. The overall average readability score was 2.4, placing the translation in the "Less Readable" category. The distribution showed that 42% of the terms were rated "Readable," 56% "Less Readable," and 2% "Unreadable." The findings indicate a clear correlation between the choice of translation technique and the perceived readability of the term. Terms translated through Pure Borrowing tended to be readable when they were already familiar to the Indonesian audience, such as Corporate Action or SPV. However, the same technique resulted in lower readability when applied to unfamiliar or technical expressions without contextual support, such as Recycle In-Flight Material or Sewage Treatment Plant (STP). In contrast, the use of Amplification or Transposition often enhanced readability by clarifying meaning or adjusting structure to better fit the target language. The one "Unreadable" case, excess saving, exemplifies the risk of using Pure Borrowing for abstract economic terms without explanation. These results emphasize the importance of aligning translation strategies



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with the target audience's background knowledge and the communicative purpose of the text.

This study also aligns with previous research in demonstrating the critical role of translation techniques in influencing the readability and clarity of translated terms, as shown in the works of Salsabila (2024), Zihamsyah (2024), and Muliati (2022), who also emphasized that techniques such as amplification, transposition, or excessive literal translation significantly affect how well readers comprehend the target text. Furthermore, the findings correspond with Basma's (2021) and Sari's (2024) observations on the strategic use of borrowing and transference to retain terminological accuracy in economic or coporate context. However, unlike these studies, this research specifically addresses specialized terminology within Sustainability Reports, filling a significant gap by connecting translation technique choices to readability outcomes in a sustainability communication setting.

#### **5.2** Suggestions

Several recommendations are provided based on the findings of the study, the following recommendations are suggested:

- a. Translators working on sustainability reports or other corporate documents should consider balancing terminological accuracy with clarity by combining Pure Borrowing with other techniques such as Amplification or Description when needed. This approach ensures that technical or unfamiliar terms are not only preserved but also understandable for a wider audience.
- b. Future studies could expand the scope by involving a larger dataset and broader respondent groups with varying professional and educational backgrounds. This would provide a more comprehensive picture of how translation techniques impact readability across different reader profiles and document types.



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It is recommended that PT Garuda Indonesia consider developing a bilingual terminology guideline or internal glossary for commonly used specialized terms in sustainability reporting. This resource could help maintain consistency and improve communication clarity for both internal stakeholders and the public, especially in future translated reports.



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#### POLITEKNIK NEGERI JAKARTA



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a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penulisan laporan, penulisan kritik atau tinjauan suatu masalah.

#### **CURRICULUM VITAE**



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The researcher, Syifa Rana Adisty, was born in Depok on May 31, 2003, and completed her studies in 2025. Throughout her studies, she developed skills in translation, public communication, content writing, and digital media management. She gained professional experience through internships as a translator at the Ministry of Marine Affairs and Fisheries, a public relations intern at Imajin PR, and a content creator intern at Bogana May-May. These experiences strengthened her expertise in language, professional communication, and creative content development.

## **JAKARTA**



#### **APPENDICES**

Hak Cipta milit of Abbreviation Hak Cipta:

: The writer generates some codes to assist of collecting the data. Here is the example.

Field of Terminology; MB

Management/Business

Data number

Final code MB1

SL Source Language

Target Language TL

## Politeknik Negeri Jakarta

**POLITEKNIK NEGERI JAKARTA** 



COLLECTED DATA OF SPECIAL TERMS OF SUSTAINABILITY REPORT

## © Hak Cipta m C rik No

	Code	Field of Terminology	plogy SL TL		Translation	Readability		
		5	~ <del>-</del>		Techniques	3	2	1
	<b>№</b> B1	Management/Business	Until December 2023,	Sampai dengan Desember	Pure	✓		
	2		Garuda Indonesia did not	2023, Garuda Indonesia tidak	Borrowing			
	eg		have a <i>Special Purpose</i>	memiliki <i>Special Purpose</i>				
	Negeri Jaka		Vehicle (SPV).	Vehicle (SPV).				
	NAB2	Management/Business	Comply with laws and	Mematuhi peraturan	Pure	✓		
	ırta		regulations and carry out	perundang-undangan serta	Borrowing			
	<b></b>		responsibilities towards	melaksanakan tanggung jawab				
			society and the environment	terhadap masyarakat dan				
			so that business continuity	lingkungan sehingga dapat				
		\\	can be maintained in the	terpelihara kesinambungan				
			long term and be recognized	usaha dalam jangka panjang				
			as a good corporate citizen.	dan mendapat pengakuan				
				sebagai good corporate citizen.				
			POLITEK	(NIK				

NEGERI JAKARTA

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Management/Business In relation to risk Berkaitan dengan pengelolaan Pure risiko, Garuda Indonesia secara management, Garuda Borrowing, mil; Indonesia routinely and rutin dan berkelanjutan melalui Transposition continuously through the Unit Enterprise Risk Politeknik Neg Enterprise Risk Management (ERM) Management (ERM) Unit melakukan implementasi dan implements and improves peningkatan sistem manajemen the risk management risiko. system. Management/Business Namun, dapat pula dilakukan ✓ However, self-assessment Pure can surely also be conducted self-assessment oleh Borrowing, Jakarta by the Company itself, by Perusahaan sendiri, tentunya Transposition referring to the appropriate dengan mengacu pada metode assessment method. penilaian yang tepat. Management/Business MB5 In general, in 2023, the Secara umum, pada tahun 2023 Pure Company's safety safety performance Perseroan Borrowing berada pada acceptable level. performance was at an acceptable level.

#### **POLITEKNIK NEGERI JAKARTA**



Hak Cipta:

milik Politeknik Negeri Ja

MB7

Management/Business

Management/Business

Moreover, the Company also has a Safety Policy to encourage all of its employees to actively report any potential hazard and incident related to the safety aspects while upholding the principle of decency

This management

Company's efforts to

increase the Company

on applicable laws and

Regulations, and the

principles of Good

productivity targets based

regulations, the Company's

Corporate Governance.

simultaneously supports the

Governance).

Selain itu, Perseroan juga memiliki kebijakan keselamatan (Safety Policy) untuk mendorong seluruh pegawai untuk aktif melaporkan potensi bahaya dan kejadian terkait aspek keselamatan dengan tetap menjunjung asas kepatutan.

Pengelolaan tersebut sekaligus

peraturan perundang-undangan

Perseroan, serta prinsip-prinsip

tata kelola perusahaan yang

mendukung upaya Perseroan

meningkatkan pencapaian

sasaran produktivitas

perusahaan berdasarkan

yang berlaku, Peraturan

baik (Good Corporate

Pure ✓

Borrowing, Description

Pure

Borrowing,

Description

POLITEKNIK **NEGERI JAKARTA** 



Hak Cipta:

MB9

Management/Business In line with this, the Company is also optimizing milik **Global Contact Center** facilities to make it easier Politeknik Negeri Jakar for domestic and overseas passengers to obtain better services, including social media services to handle complaints and answer passenger questions.

Sejalan dengan itu, Perseroan juga mengoptimalkan fasilitas Global Contact Center guna memudahkan penumpang di dalam negeri maupun luar negeri untuk memperoleh pelayanan yang lebih baik, termasuk layanan untuk media sosial hingga menangani keluhan dan menjawab pertanyaan penumpang.

> Pure Borrowing,

Transposition

Pure

Borrowing,

Transposition

OSP is a form of cooperation that includes reservation, inventory, and ticketing processes which are integrated with the Garuda Indonesia's system through the *Application* Programming Interface (API) facility.

yang mencakup proses reservasi, inventory dan ticketing yang terintegrasi dengan sistem Garuda Indonesia melalui fasilitas Application Programming Interface (API).

OSP adalah pola kerja sama

**NEGERI JAKARTA** 

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Ja **E** 1

**Economic** 

### Hak Cipta:

One of the best ways to find out the level of customer mil; satisfaction, as well as gather input from them, by Politeknik Negeri regularly conducting customer satisfaction surveys using the Customer Achievement Index (CSI) and Net Promoter Score (NPS) methods.

Salah satu cara terbaik untuk Pure Borrowing, mengetahui tingkat kepuasan pelanggan, sekaligus menjaring Transposition masukan dari mereka, dilakukan Garuda Indonesia dengan secara rutin melakukan survei kepuasan pelanggan dengan metode Achievement **Customer Satisfaction Index** (CSI) dan Net Promoter Score (NPS).

> Pure Borrowing

✓

Statistics Indonesia (BPS) recorded Indonesia's economic growth for the whole of 2023 at 5.05% vear-on-year (vov) and growth occurred in all business fields

mencatat pertumbuhan ekonomi Indonesia untuk keseluruhan tahun 2023 sebesar 5,05% *year-on-year (yoy)* dan pertumbuhan terjadi pada

Badan Pusat Statistik (BPS)

seluruh lapangan usaha.

#### POLITEKNIK **NEGERI JAKARTA**

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© Hak Cigta milik This condition triggered by Economic the dynamics of developed countries that have an impact on the global Politeknik Negeri Jakarta economy. The United States, for example, is still tackling with abovetarget inflation, high interest rates, increased fiscal pressure, and eroded excess savings that overshadow the economic downturn. Economic Meanwhile, China is still

dealing with the postCOVID-19 economic downturn, while Europe's economic conditions are weakening with an increasing fiscal deficit accompanied by high core inflation.

	Kondisi tersebut dipicu	Pure	✓		
	dinamika negara-negara maju	Borrowing			
	yang berdampak terhadap				
	perekonomian global. Amerika				
	Serikat misalnya, masih				
	dihadapkan pada inflasi yang				
	berada di atas target, tingginya				
	suku bunga, peningkatan				
	tekanan fiskal, dan tergerusnya				
	excess saving yang				
١	membayangi pelemahan				
١	ekonomi.				
l	Sementara itu, China masih	Pure		✓	
	Sementara itu, China masih bergulat dengan pelemahan	Pure Borrowing &		<b>✓</b>	
				<b>✓</b>	
	bergulat dengan pelemahan	Borrowing &		<b>✓</b>	
	bergulat dengan pelemahan ekonomi pasca COVID-19,	Borrowing &		<b>✓</b>	
	bergulat dengan pelemahan ekonomi pasca COVID-19, sedangkan Eropa kondisi	Borrowing &		<b>*</b>	

diiringi oleh core inflation

yang masih tinggi.

#### POLITEKNIK **NEGERI JAKARTA**

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Politeknik Nege55

Jakarta

milik

**Economic** 

Economic

processed by McKinsey, it is predicted that the low-cost

Based on IATA Data

Furthermore, the total

operating revenues reached

73.53% or below the target,

reaching only USD1,914.58

million out of the YTD

USD2,603.81 million.

December 2023 target of

carrier market will recover more quickly compared to the full-service one.

considering flight demand

began to recover in 2022 with a recovery rate of 79%

for full-service carriers and 97% for low-cost carriers

Selanjutnya untuk total operating revenue mencapai 73,53% dan belum mencapai target di mana dari target YTD Desember 2023 sebesar USD2.603,81 juta hanya terpenuhi sebesar USD1.914,58

juta.

Berdasarkan Data IATA yang dioleh oleh McKinsey,

diprediksi market low cost carrier akan pulih lebih cepat

jika dibandingkan dengan full service carrier, di mana

demand penerbangan mulai pulih pada tahun 2022 dengan

recovery rate sebesar 79%

untuk full service carrier dan

97% untuk low cost carrier

Borrowing

Pure

✓

**NEGERI JAKARTA** 

Pure Borrowing

POLITEKNIK



Hak Cipta:

Jakarta

Politeknik Neg	
<b>E</b> ?7	Economi

Economic

Economic

funds for payment of obligations according to the

follows:"

"Furthermore, in 2023,

out several *Corporate* Actions, which addressed

Garuda Indonesia carried

Fleet, Network, Financial,

and Supporting aspects, as

target YTD December 2023 was not achieved, where out of the target of USD273.83

The availability of sinking

million, only USD163.80 million or 59.82% was met.

Selanjutnya, pada tahun 2023, terdapat beberapa Corporate **Action** yang akan dilakukan oleh Garuda Indonesia yang mencakup Aspek Fleet, Network, Financial, dan Supporting sebagai berikut:

Pure

Pure

Borrowing

✓

Borrowing

2023 belum mencapai target di

mana dari target sebesar

USD273,83 juta hanya

terpenuhi sebesar USD163,80 juta atau sebesar 59,82%.

Ketersediaan sinking fund

untuk pembayaran kewajiban

sesuai target YTD Desember

**POLITEKNIK NEGERI** 

**JAKARTA** 



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ngutipan tidak merugikan kepentingan yang v	ngutipan hanya untuk kepentingan pendidikan, per	ıng mengutip sebagian atau seluruh karya tuli:

Dilarang mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin Politeknik Negeri Jakarta is ini tanpa mencantumkan dan menyebutkan sumber : nelitian , penulisan karya ilmiah, penulisan laporan, penulisa Cieta milik Economic Tax management at Garuda Pengelolaan pajak di Garuda Pure Indonesia is handled by the Borrowing & Indonesia dilakukan oleh Divisi Tax & Customs Tax & Customs Compliance, Transposition Compliance Division, under di bawah Direktur Keuangan Politeknik Negeri the supervision of the dan Manajemen Risiko yang Finance and Management sekaligus merupakan badan tata Risk Director, who also kelola tertinggi yang secara serves as the highest resmi meninjau dan menyetujui strategi pajak Perusahaan. governing body officially reviewing and approving the Company's tax strategy. Ekarta Economic Jumlah dan besaran remunerasi The Company's Pure remuneration structure is Perseroan ditentukan Borrowing, determined based on berdasarkan posisi, kompetensi, Literal, & dan akuntabilitas dengan **Amplification** position, competency, and accountability, ensuring menciptakan internal equity internal equity through yang didasarkan pada kriteria objective criteria while yang bersifat objektif serta considering external memperhatikan external competitiveness and market competitiveness dan market position (market price) position (harga pasar) sesuai dengan kemampuan Perseroan. within the Company's capabilities.

#### NEGERI **JAKARTA**



milik

∯Jakarta

### **RE** 10 Hak Cipta:

Politeknik Nege

Social Science

Economic

adhered to at Garuda Indonesia are based on the "AKHLAK" Core Values. which have been proclaimed

The main values currently

by the Ministry of SOEs as an identity and work culture that will support the continuous improvement of

SOE performance The Human Capital

Garuda Indonesia.

Management Unit is responsible for bringing the best human capital to

Nilai-nilai utama yang saat ini dianut di Garuda Indonesia berlandaskan kepada *Core* Values "AKHLAK" yang telah dicanangkan oleh Kementerian BUMN sebagai identitas dan perekat budaya kerja yang akan mendukung peningkatan

kinerja BUMN secara berkelanjutan. Upaya menghadirkan sumber

daya manusia terbaik di Garuda Indonesia menjadi tanggung

jawab *Unit Human Capital* 

Pure Borrowing, Transposition

Pure

Borrowing,

Transposition

Management.



## Hak Cipta:

SJakarta

© Hak Cigeta milik Social Science They underwent physical fitness education programs, in-class training, and onthe-job training at Politeknik Nege Domestic Branch Offices and at the Head Office before being officially

Social Science

appointed as permanent employees and assigned to units as needed. Employee development initiatives are planned, monitored, and evaluated through the *Employee* Development Plan (EDP).

Mereka telah menjalani Pure Borrowing, program pendidikan kesamaptaan, in class training, Transposition on the job training di Branch Office Domestik dan di Head Office sebelum akhirnya dinyatakan lulus sebagai pegawai tetap dan ditempatkan di unit-unit yang membutuhkan. Segala bentuk pengembangan Pure yang dilakukan oleh Borrowing pegawaidirencanakan, dimonitor dan dievaluasi menggunakan Employee Development Plan (EDP).



## Hak Cipta:

sta milik Politeknik Negeri Jakarta

Social Science

the Law of the Republic of Indonesia Number 20 of 1999 on the Ratification of ILO Convention No. 138 on Minimum Age for Admission to Employment, and Law of the Republic of Indonesia Number 1 of 2000 on Ratification of ILO Convention No. 182 on the **Prohibition and Immediate** Action for The Elimination of The Worst Forms of Child Labor.

Undang-Undang Republik Pure Indonesia No. 20 Tahun 1999 Borrowing, Amplification tentang Pengesahan ILO Convention No. 138 Concerning Minimum Age for Admission to Employment (Konvensi ILO Mengenai Usia Minimum untuk Diperbolehkan Bekerja), dan Undang-Undang Republik Indonesia No. 1 Tahun 2000 tentang Pengesahan ILO Convention No. 182 **Concerning The Prohibition** And Immediate Action for The Elimination of The Worst Forms of Child Labour (Konvensi ILO No. 182 mengenai Pelarangan dan Tindakan Segera Penghapusan Bentuk-Bentuk Pekerjaan Terburuk untuk Anak).

**NEGERI JAKARTA** 



Hak Cipta:

Jakarta

Sta milik Politeknik Nege

Social Science

Social Science

Indonesia Number 13 of 2003 on Manpower, and ILO Convention No.: 87/1948 on *Freedom of* of Right to Organize.

Association and Protection

Law of the Republic of

In certain work units and for certain employee levels, Garuda Indonesia

implements a shift work system, the arrangement of

which is adjusted to the conditions of the job field

Nomor 13 Tahun 2003 tentang Ketenagakerjaan, serta Konvensi ILO No.: 87/1948 tentang Kebebasan Berserikat dan Perlindungan atas Hak Berorganisasi (Freedom of Association and Protection of Right to Organize).

Undang Republik Indonesia

Pada beberapa unit kerja dan level karyawan tertentu, Garuda Indonesia

memberlakukan sistem kerja bergiliran (shift work), yang

pengaturannya disesuaikan dengan kondisi lapangan

pekerjaan.

Pure Borrowing, ✓

Pure

Borrowing, Amplification

Amplification



⊕ Hak Cigata

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Jakarta

Social Science

Social Science

Student Satisfaction Index (SSI) throughout 2023 reached 94.88%. This achievement also exceeded the Company's initial target of 94.50%.

The achievement rate of the

In 2023, the *Employee* 

72, categorized as

"Satisfied".

Satisfaction score reached

Tingkat pencapaian Student Satisfaction Index (SSI)

Nilai dari *Employee* 

dapat dikategorikan

"Satisfied".

**Satisfaction** adalah 72 yang

sepanjang tahun 2023 adalah sebesar 94,88%. Dalam

pencapaian tersebut juga melewati dari target awal perusahaan yaitu sebesar

94,50%.

Pure

Pure

Borrowing,

Transposition

Borrowing

✓

**POLITEKNIK NEGERI JAKARTA** 

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## Hak Cipta:

S**S**10

Jakarta

Politeknik Nege

Social Science

Social Science

In pursuit of the Company's performance objectives, the career development program adheres to principles of equality and fairness while considering employee Key **Performance Indicators** (KPIs), educational background, and individual competency. The Company categorizes salaries based on job roles, including pilots, cabin crew,

and ground staff at the Head Office - Branch Office (HOBO), the components of

which are divided into fixed

pay and variable pay.

pendidikan, serta kompetensi tiap individu. Gaji di Perseroan dikelompokan berdasarkan profesi penerbang, awak kabin dan pegawai darat (ground staff) Head Office - Branch

Dalam upaya pencapaian

kinerja perusahaan, program

pengembangan karier dilandasi

prinsip equality dan fairness

dengan tetap memperhatikan

kinerja ataupun pemenuhan

KPI pegawai, tingkat

Office (HOBO) yang

komponennya terbagi atas

fixed pay dan variable pay.

Pure Borrowing, Amplification

Pure

Borrowing,

Transposition



## Hak Cipta:

Politeknik Negeri Jakarta

ipta milik

Aviation

Aviation

December 2023, the

Regarding On-Time

Performance YTD

realization was 87.27% or an achievement of 95%, exceeding the predetermined target of 92%.

Kemudian, terkait On Time **Performance YTD** Desember 2023 terealisasi sebesar 87,27% atau memiliki pencapaian sebesar 95% dari target yang telah ditentukan yaitu 92%.

Pure

Borrowing

The realization of *Fleet* 

Assignment of Parent and Subsidiary according to the YTD December 2023

business plan was 98 aircraft from the target of 120 aircraft, reaching 81.99% of

Fleet Assignment Induk dan Anak sesuai business plan YTD Desember 2023 telah terealisasi sebesar 98 aircraft dari target 120 aircraft atau mencapai 81,99% dari target yang

ditentukan.

Pure Borrowing, Transposition

the specified target.



Aviation

Aviation

## Hak Cipta:

Politeknik Negeri Jakarta

ipta milik aircraft type simplification program to support operational cost efficiency and reduce emissions

Garuda Indonesia runs the

Garuda Indonesia menjalankan program aircraft type simplification untuk mendukung efisiensi biaya operasi, sekaligus menurunkan tingkat emisi.

Hal ini terus dilakukan untuk mengendalikan tingkat

Pure

Pure

Borrowing

keborosan mesin pesawat (engine high consume).

Borrowing, Amplification

POLITEKNIK **NEGERI JAKARTA** 

It is constantly performed to

consumption of aircraft

control the high

engines.



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## Hak Cipta:

Politeknik Negeri Jakarta

Aviation

Aviation

For this reason, the Company takes special

mitigation measures through the implementation of a

Safety Management System (SMS) that is in line with

the best practices for the aviation industry.

A regular maintenance Regular maintenance program *program* is implemented by technicians to support the fuel conservation program.

dilakukan oleh jajaran Teknik dalam menunjang fuel

conservation program.

Untuk itu, Perseroan telah

memiliki langkah mitigasi

khusus melalui penerapan

Keselamatan (SMS – Safety

Sistem Manajemen

Adaptation, Pure

Pure

Borrowing

Management System) sesuai praktik terbaik industri

penerbangan.

Borrowing



# ○ Hak Cipta milik

## Hak Cipta:

Politeknik Negeri Jakarta

Aviation

Aviation

submitted to the Corporate Quality, Safety &

Complaints can be

Performing predictive risk

management of identified

aircraft cockpit through the

Assessment System (LOAS)

potential hazards in the

Line Operations

program.

**Environment Management** unit through the complaint

channel in the form of Garuda Indonesia's

**Integrated Electronic** 

Safety Database (IESD) reporting system..

Melakukan pengelolaan risiko prediktif dari potensi bahaya yang teridentifikasi dalam kokpit pesawat melalui program Line Operations

Assessment System (LOAS).

Pure

Borrowing,

Transposition

Adaptation, Pure

Borrowing

✓

pelaporan terintegrasi basis data keselamatan Garuda Indonesia atau Integrated

Pengaduan bisa disampaikan

kepada unit Corporate Qualtiy,

Management melalui saluran pengaduan berupa sistem

Safety & Environment

Electronic Safety Database (IESD).



C Hak Cipta milik

Hak Cipta:

Politeknik Nege

Jakarta

Aviation

Aviation

OHS training involve basic emergency response training

for emergency evacuation officers or *Emergency* Response Team (ERT),

The activities organized by

the Company related to

such as Floor Warden, Fir Warden, and First Aider

officers.

Next, the training is followed by the *Emergency* Evacuation Drill (EED) to

ensure that all building employees, guests, and ERT understand each procedure and their respective

responsibilities, enabling proper emergency

evacuation in the event of an emergency condition

Kegiatan yang diadakan Perseroan terkait pelatihan K3 antara lain pelatihan dasar tanggap darurat untuk petugas evakuasi darurat atau Emergency Response Team

Pure

Pure

Borrowing

Borrowing

**√** 

(ERT), yang terdiri dari petugas Floor Warden, Fire Warden, dan First Aider..

Selanjutnya, pelatihan

diteruskan dengan Emergency Evacuation Drill (EED) agar

seluruh karyawan gedung, para tamu, dan ERT memahami

prosedur dan tanggung jawabnya masing-masing

sehingga apabila terjadi satu kondisi darurat, evakuasi

darurat dapat dijalankan

dengan sebagaimana mestinya.



Hak Cipta:

Jakarta

ipta milik Politeknik Nege

Environmental

Environmental

Garuda has implemented a series of pro-environment programs including *Recycle* In-Flight Material, Monouse to Multiuse Program, Digital Reading Material, and E-Colours

In line with the Green

its three main focuses.

Garuda Indonesia

Economy concept, which

emphasizes the aspects of

incorporates this concept

Campaign (People), Green

Action (Planet), and Green Responsibility (Profit).

into its Green Strategy,

comprising the Green

People, Planet, and Profit as

During the reporting year, Selama tahun pelaporan,

Garuda telah melaksanakan serangkaian program prolingkungan di antaranya Recycle In-Flight Material, Monouse to Multiuse Program, Digital Reading Material, dan E-Colours.

Pure

Pure

Borrowing

Borrowing

✓

Sejalan dengan konsep Green

Economy yang menjadikan aspek People, Planet, dan Profit sebagai tiga fokus utama, maka

Garuda Indonesia menjadikan konsep tersebut dalam

menyusun Green Strategy, yang terdiri dari Green

Action (Planet), dan Green

Responsibility (Profit).

Campaign (People), Green



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Environmental Throughout 2023, Garuda Indonesia implemented various programs to support IATA's efforts to develop Politeknik Negeri Jakarta an aviation environment in the aviation sector and was committed to becoming a pioneer/initiator of Green Aviation in Indonesia as follows:

Environmental

Potable Water Management aims to reduce an aircraft's weight by managing the amount of water carried on board and adjusting it based on the number of souls on board and flight time.

	Di sepanjang tahun 2023,	Pure	✓	
	Garuda Indonesia	Borrowing		
	mengimplementasikan berbagai			
	program untuk mendukung			
	langkah IATA			
	mengembangkan Aviation			
	Environment di dunia			
	penerbangan, serta			
	berkomitmen untuk menjadi			
	pelopor/inisiator Green			
	Aviation di Indonesia sebagai			
١	berikut:			
	Potable Water Management	Pure	✓	
	adalah salah satu cara	Borrowing		
	mengurangi beban pesawat			
1	dengan melakukan pengelolaan			
	volume air yang diangkut			
1	dalam pesawat yang			
	disesuaikan dengan jumlah			
	souls on board dan waktu			
	tempuh dari setiap			
		/		l

**NEGERI JAKARTA** 

penerbangan.

. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber : a. Pengutipan hanya untuk kepentingan pendidikan, penelitian , penulisan karya ilmiah, penulisan laporan, penulisan



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Politeknik Negeri Jakarta

Environmental

Indonesian Time). Environmental Meanwhile, indirect greenhouse gas emissions (Scope 2, sourced from external energy in the form of electricity) are obtained by multiplying electricity consumption (in kWh per year) by the average grid emission factor issued by the Ministry of Energy and Mineral Resources referring to the 2015-2024 RUPTL PLN, which is 0.934 kgCO2/Kwh (2017).

Hour 2023 pada tanggal 26 Borrowing Maret 2023 dengan mematikan lampu serta alat elektronik yang tidak digunakan selama satu jam dari pukul 20.30 WIB -21.30 WIB. **√** Sedangkan emisi gas rumah Pure kaca tidak langsung (cakupan Borrowing 2, yaitu yang bersumber dari energi dari luar berupa listrik) diperoleh dengan mengalikan konsumsi listrik (dalam Kwh per tahun) dengan average grid emission factor yang dikeluarkan Kementerian

Pure

Perseroan mendukung *Earth* 

ESDM merujuk RUPTL PLN 2015-2024 yaitu sebesar 0,934

kgCO2/Kwh (2017).

**JAKARTA** 

Supporting *Earth Hour* 

turning off lights and

p.m. WIB (Western

2023 on March 26, 2022, by

electronic devices not in use

for one hour from 8:30-9:30



## Hak Cipta:

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Politeknik Negeri

Jakarta

Environmental

Environmental

environmental regulations, the Company applies them

into various programs and

Meanwhile, wastewater is

treated with the **Sewage** 

Treatment Plant (STP)

system at the Garuda Sentra

Operations (GSO) location

and immediately discharged

into the city's sewer system.

policies as an implementation of the

Based on these

Garuda Indonesia Green

Airline concept, which aims to make the airline in

harmony with society and nature.

Sedangkan air limbah diolah dengan sistem Sewage Treatment Plant (STP) di lokasi Garuda Sentra Operasi (GSO), kemudian langsung dibuang ke saluran kota.

Pure

Pure

Borrowing &

Transposition

Borrowing

Berpedoman pada berbagai regulasi di bidang lingkungan

tersebut, selanjutnya Perseroan

menerjemahkannya melalui berbagai program dan

kebijakan sebagai implementasi

konsep Garuda Indonesia Green Airline yang bertujuan

menjadikan maskapai

penerbangan selaras dengan

masyarakat dan alam.



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Environmental Jakarta

Environmental

Another achievement, Garuda Indonesia continues its policy to make savings in the use of avtur without disrupting flight operations and services, namely the fuel optimization program.

These programs align with

the IATA Four Pillar

Operations, Efficient

Economic Measures),

Infrastructure, Positive

which has been formulated

since 2007 to reduce the

aviation industry's environmental impact.

Strategy (Improved Technology, Effective

Pencapaian lain, Garuda Indonesia melanjutkan kebijakan untuk melakukan penghematan penggunaan avtur tanpa mengganggu operasional dan layanan penerbangan, yaitu program fuel optimization.

Pure

Pure

Borrowing

Borrowing

✓

dilakukan Perseroan tersebut sejalan dengan IATA Four

Technology, Effective Operations, Efficient infrastructure, Positive

Economic Measures), di mana strategi yang dirumuskan sejak

Berbagai program yang

Pillar Strategy (Improved

tahun 2007 tersebut bertujuan untuk mengurangi dampak

terhadap lingkungan yang

dihasilkan oleh industri

penerbangan.

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