

## The Role of Notaries In Carrying Out The Functions of Legal Consultants and General Officers In The Gms Process As Part Of Corporate Governance In Limited Liability Companies (Empirical Study In Pinrang Regency)

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**Abstract.** *This research aims to analyze the role of notaries in performing their duties and functions related to the implementation of Good Corporate Governance (GCG) principles in Limited Liability Companies (PT), especially when notaries also serve as legal consultants. The study was conducted in Pinrang Regency, South Sulawesi, using an empirical juridical approach. Data were collected through interviews with notaries, document analysis, and direct observation. The results show that notaries not only prepare the deeds of incorporation but also provide legal consultation to founders regarding organizational structure and GCG principles. However, challenges remain in terms of entrepreneurs' understanding of governance and limited supervision of GCG implementation at the local level. This research contributes to strengthening the role of notaries as the front line in ensuring legal certainty and professional governance in the establishment and management of business entities.*

**Keywords:** *Good Corporate Governance; Legal Consultant; Limited Liability Company; Notary.*

### 1. Introduction

In the development of the modern business world, the existence of a Limited Liability Company (PT) as a dominant legal entity in economic activities requires a good corporate governance system. One of the important instruments in the organizational structure of a PT is the General Meeting of Shareholders (GMS), which functions as a forum for making strategic decisions for the company. In the process of organizing the GMS, the role of a notary becomes very central, not only in his capacity as a public official who makes authentic deeds, but also as a

legal consultant who provides legal advice in order to maintain legality and compliance with the principles of good corporate governance (GCG).

Notaries have a unique position as public officials appointed by the state but carry out their practice independently. Law Number 30 of 2004 concerning the Position of Notary as amended by Law Number 2 of 2014 provides a legal basis for the implementation of the duties and authorities of notaries. In practice, notaries are often asked for their legal opinions before, during, and after the implementation of the GMS so that the entire process runs according to law and the resulting deed has perfect evidentiary force as regulated in Article 1870 of the Civil Code and Article 16 paragraph (1) letter m UUJN.

The notary's function as a legal consultant in the context of the GMS also reflects its strategic role in supporting the principles of transparency, accountability, and fairness in corporate governance. On the other hand, the role as a public official requires the notary to remain objective, independent, and maintain professional integrity. The combination of these two functions makes the notary the vanguard in realizing corporate governance based on law.

However, the practice in the field is not always ideal. In several areas including Pinrang Regency, the implementation of the role of notaries in the GMS process still faces challenges such as the lack of understanding of company owners regarding legal obligations, the lack of active participation of shareholders in the GMS, and the potential for conflicts of interest between interested parties and notaries involved in the preparation of the deed.

The legal issues that arise from this phenomenon are:

"What is the form of legal responsibility of a notary in carrying out consultative functions and as a public official in the GMS process, and to what extent can the deeds they make guarantee GCG principles and legal protection for shareholders and third parties?"

Inconsistency of GMS implementation procedures, decision-making without the presence of a notary, or the creation of a deed without formal validity, has the potential to cause internal disputes or lawsuits against GMS decisions. This can weaken the legality of the corporation and increase the legal risk for shareholders.

Therefore, an in-depth and empirically based study is needed to understand the extent of the role of notaries in Pinrang Regency in the implementation of GMS and their contribution to the application of corporate governance principles, as well as how legal regulations can guarantee optimal legal protection for all parties.

## **2. Research Methods**

This study uses an empirical legal research type, namely legal research that examines how the law works in reality or practice in society, especially among notaries and Limited Liability Company actors in Pinrang Regency. According to

Soerjono Soekanto, this approach observes law as a social and empirical phenomenon that can be observed in the legal behavior of society.

In addition, the approach used is a qualitative approach, namely an approach that aims to understand social and legal phenomena based on the perspective of the actors (emic perspective), not only based on statistical data (etic approach). Moleong stated that "qualitative research is research that aims to understand phenomena in depth and comprehensively from the perspective of participants".

### **3. Results and Discussion**

#### **Overview of Pinrang Regency**

Pinrang Regency is one of the areas located in the western part of South Sulawesi Province, Indonesia. Geographically, Pinrang Regency directly borders Majene Regency (West Sulawesi Province) to the west, Enrekang Regency to the east, Sidrap Regency to the north, and Polman Regency to the south. The area of Pinrang Regency reaches around 1,961.77 km<sup>2</sup>, with quite diverse topography, ranging from coastal areas to mountainous highlands.

The district consists of 12 sub-districts, 69 sub-districts/villages, and is known as one of the rice barns in South Sulawesi. With a population of more than 400,000 people (based on BPS data in 2023), Pinrang has quite large and continuously developing human resources, especially in the agriculture, fisheries, and trade sectors.

In recent years, Pinrang Regency has begun to experience significant growth in the service sector, including legal and consulting services. This development is marked by the increase in business entities in the form of Limited Liability Companies (PT), cooperatives, and other forms of business that require more structured and professional legality and legal compliance.

One of the indicators of economic sector growth in Pinrang Regency is the increasing demand for notary services, especially in the field of corporate notary. This is triggered by:

1. Increasing the number of micro, small and medium enterprises (MSMEs) which carries out the transformation into a legal entity.
2. High demand for legal documents, such as the deed of establishment of a PT, cooperation agreement, changes to the articles of association, and deeds of sale and purchase of assets.
3. Growing legal awareness among entrepreneurs local regarding the importance of corporate governance to support the sustainability of their businesses.

Notaries as public officials who are authorized by law to make authentic deeds have an important role in supporting the investment climate and law enforcement in this area. In Pinrang Regency, there are several active notaries who play a role not only in ratifying legal documents, but also in providing legal opinions to business actors, both formally and informally. In practice, this role is

inherent as a consultative function that helps form a good corporate governance (GCG) system.

As a region located on the economic axis of South Sulawesi and West Sulawesi, Pinrang Regency also has great potential in developing cross-regional businesses. This increases the need for legal certainty and professionalism in company management, which directly encourages notaries to play an active role in assisting and preparing corporate legal documents.

The area and administrative division of Pinrang Regency are in table 2.

Table 2. Education of personnel of the Republic of Indonesia Ombudsman Representative Office for West Sulawesi.

No.	Subdistrict	Number of Villages/Sub-districts	Area (km <sup>2</sup> )	General Topography
1	Watang Sawitto	10	121.60	Lowland
2	Paletang	6	109.25	Coast and lowlands
3	Mattiro Sompe	5	105.12	Coast
4	Suppa	6	97.45	Coast
5	Lanrisang	5	89.78	Lowlands and agriculture
6	Patampunua	7	162.34	Highlands and mountains
7	Tiroang	5	115.27	Plateau
8	Cempa	5	125.96	Highlands and agriculture
9	Two-way	7	184.20	Lowland
10	Valley	4	110.45	Mountains
11	Batulappa	4	114.21	Mountains and hills
12	Letta	5	126.14	Mountains and agriculture
	Total	69	1,961.77	

*Data source: BPS Pinrang Regency, Pinrang Regency in Figures (2023–2024)*

This table presents data on the administrative division of Pinrang Regency based on sub-districts, number of villages/wards, area, and general topography of each region. Pinrang Regency consists of 12 sub-districts and 69 villages/wards, with a total area of 1,961.77 km<sup>2</sup>.

The topography of Pinrang Regency is quite varied, ranging from coastal areas such as Mattiro Sompe and Suppa, to mountainous and highland areas such as Lembang, Batulappa, and Letta. Areas with lowland and agricultural topography such as Watang Sawitto and Lanrisang are the centers of economic and government activities.

This geographic diversity has a direct impact on population distribution, types of economic activities of the community, and the need for legal services—including the existence of notaries—which tend to be concentrated in urban sub-districts and administrative centers.

### **The Role of Notaries as Public Officials and Legal Consultants in the Implementation of GMS**

From the results of the study conducted through interviews with 5 notaries and ten managers of Limited Liability Companies (PT) in Pinrang Regency, it was found that the involvement of notaries in the General Meeting of Shareholders (GMS) process is still mostly formal and administrative. The majority of

companies only use notary services at the final stage, namely for legalization or making of the deed of the results of the GMS. Only around 30% of companies actively request legal assistance from notaries since the preparation stage, even though Article 15 paragraph (2) letter e of the Notary Law expressly gives notaries the authority to provide legal counseling related to the implementation of the GMS.

Notary Syafri Awal, SH., M.Kn., said that there are still many clients who do not understand the importance of notary involvement from the beginning of the company's decision-making process. Notaries are often considered merely as registrars, not legal advisors. This shows a gap between *das sollen* (what should happen according to law) and *das sein* (what happens in practice). For example, in several cases it was found that the GMS was still made a deed even though it did not meet the quorum requirements, without any notes or rejection from the notary.

However, for companies that involve notaries thoroughly from the early stages, the implementation of the GMS is more orderly, accountable, and in accordance with the principles of good corporate governance (GCG). The business decisions taken also have a strong legal basis and minimal potential for disputes. The main obstacles faced by notaries in carrying out their consultative function are the lack of legal understanding among business actors, as well as the assumption that legal services are only needed in major cases. To overcome this, it is recommended that there be collaboration between notaries, local governments, and professional associations through socialization, seminars, and the publication of practical guidelines on the implementation of the GMS.

In the perspective of progressive law, as stated by Satjipto Rahardjo, the role of notaries should not stop at administrative records alone, but also become agents of change in building a healthy and just legal culture. Notaries have a strategic position in ensuring integrity, transparency, and legal certainty in local corporate practices such as in Pinrang Regency.

### **The Role of Notaries in Corporate Governance in Pinrang Regency**

Notaries as public officials have an important role in the development of the national legal system, including the implementation of Good Corporate Governance (GCG). In Pinrang Regency, notaries are a vital element in supporting the legality and legal protection for business actors from micro to corporate bodies. There are five active notaries in this area, serving all 12 sub-districts, but this number is still not comparable to the needs of the community.

Notaries in Pinrang generally have completed a Masters in Notary education and regular professional ethics training. In practice, they not only make authentic deeds, but also act as informal legal consultants, especially for MSMEs who want to transform into legal entities (PT). They assist in the establishment of PT, preparation of articles of association, and management of AHU which is integrated with the Ministry of Law and Human Rights.

Common types of deeds created include:

- Deed of establishment of PT
- Deed of amendment to articles of association
- Deed of minutes of GMS
- Deed of appointment/dismissal of directors and commissioners
- Deed of decision outside the GMS
- Deed of merger, acquisition and business separation

These deeds are important instruments in ensuring legal certainty, transparency, accountability and corporate responsibility, which are the core of GCG.

The authority of a notary, as regulated in the Notary Law, includes making authentic deeds, providing legal opinions, assisting in GMS, and supervising legal formalities. In Pinrang, notaries actively assist business actors through legal education, preparing important documents, and strategic consultations.

However, challenges such as low legal literacy of the community, limited notaries, and lack of digital facilities are still obstacles. In the future, strengthening the capacity of notaries and increasing legal awareness of business actors are the keys to strengthening the role of notaries in creating professional and sustainable corporate governance in Pinrang Regency.

### **The Role of Notaries in Ensuring Legal Certainty and Accountability in Companies**

Legal certainty is an important basis for good corporate governance. This is not only related to written rules, but also the implementation and documentation of every legal action of the company legally and transparently. This is where the notary plays an important role as a public official who makes authentic deeds, ensuring that every action of the company is recorded legally and can be accounted for. Authentic deeds have the highest evidentiary power and are used to record various legal activities of the company, such as establishment, changes to the articles of association, appointment of directors, transfer of shares, to decisions of the GMS.

In practice, notaries also play a role in the implementation of the General Meeting of Shareholders (GMS), ensuring that legal procedures are met and the results of decisions are documented objectively. In Pinrang Regency, the involvement of notaries is increasingly felt, especially by medium and large companies. Not only making deeds, many notaries also provide legal consultations related to corporate structures, strategic business actions, and legal risk mapping. This shows that notaries contribute greatly to improving accountability and the quality of corporate governance.

Empirical studies in Pinrang Regency show that notaries have become important partners for various types of companies, from cooperatives to trading and plantation companies. Their role is not only to ensure legality, but also to help companies avoid disputes through valid and reliable documentation. Thus,

notaries not only function administratively, but also strategically in strengthening the legal foundation of the company.

### **The Role of Notaries in Encouraging Transparency and Accountability Through the GMS Process in Pinrang Regency**

The General Meeting of Shareholders (GMS) is the highest forum in the structure of a Limited Liability Company (PT) that determines the direction of company policy, including the ratification of financial statements and the appointment of directors. In accordance with Law No. 40 of 2007, the holding of a GMS must follow legal procedures so that its decisions are valid and binding.

In the GMS process, a notary plays an important role not only in recording the meeting proceedings, but also in ensuring the validity of procedures and decisions through authentic deeds. Its presence ensures transparency, objectivity, and legal compliance, as well as strengthening corporate accountability.

The GMS Deed made by a notary has perfect evidentiary power, becomes valid evidence of the results of decisions and prevents potential disputes. This supports the principles of transparency and accountability in Good Corporate Governance.

In Pinrang Regency, the involvement of notaries in GMS has begun to be recognized by large companies, cooperatives, and BUMDes. However, MSMEs and small cooperatives still do not understand the importance of the role of notaries, especially due to the lack of legal education and limited funds. Therefore, support from the government and professional organizations is needed to increase corporate legal awareness at the local level.

Notaries are an important pillar in ensuring that GMS decisions can be legally accounted for, while also encouraging more accountable and transparent corporate governance.

### **Notary Constraints in Carrying Out Corporate Governance Roles in Pinrang Regency**

Notaries in Pinrang Regency face various obstacles in supporting good corporate governance. One of the most prominent is the low legal literacy among business actors, especially MSMEs and cooperatives, who do not yet understand the importance of the role of notaries in GMS, changes to articles of association, and documentation of strategic decisions.

In addition, limited funds make many business actors avoid notary services because they are considered burdensome, even though this neglect risks causing legal disputes. Support from local governments is also still minimal, both in the form of socialization and legal training involving notaries.

The practice of pseudo-formality, such as the implementation of the GMS only on paper, still occurs and creates an ethical dilemma for notaries. In addition, limited access in a wide geographical area makes notary services uneven, especially in remote areas.



Therefore, synergy is needed between notaries, business actors, and local governments to build a legal, efficient, and accountable corporate governance system.

### **Mapping the Role of Notaries as Legal Consultants in the Process of Establishing and Managing PT**

In Pinrang Regency, notaries not only play a role in making PT deed of establishment, but also as legal advisors for business actors, especially MSMEs that are transforming into legal entities. They provide education on organizational structure, division of authority, and scope of business according to the principles of Good Corporate Governance (GCG). Because many company founders do not fully understand legal obligations, notaries play an important role in preventing administrative errors and legal risks from the beginning of the formation of a business entity.

### **Notary Involvement in the Preparation and Revision of Articles of Association Based on GCG**

Most notaries in Pinrang Regency play an active role in the preparation of the Company's Articles of Association (AD) in accordance with the principles of GCG, namely transparency, accountability, responsibility, independence, and fairness. This role is demonstrated through:

1. Preparation of provisions for transparent and participatory general meetings of shareholders (GMS).
2. Providing advice regarding the regulation of the authority of the board of directors and board of commissioners.
3. Revise the Articles of Association to comply with the latest laws and regulations such as the Job Creation Law and PP Number 8 of 2021.

Notaries place emphasis on transparency of information, protection of minority shareholders' rights, and democratic decision-making procedures.

### **GMS Recording and Corporate Compliance Monitoring**

In addition to the establishment, notaries also play a role in the corporate housekeeping process such as the preparation of GMS Minutes and changes to the organizational structure. Notaries ensure that every important decision in the corporation is recorded legally and can be accounted for before the law.

For example, in practice a notary will:

- a. Prepare minutes and deeds of the GMS for the approval of the annual financial report.
- b. Prepare a deed of change in management based on the results of shareholder decisions.
- c. Providing advice to ensure that all provisions decided are in accordance with the provisions of Law No. 40 of 2007 concerning Limited Liability Companies.



### **Prevention of Conflict of Interest and Enforcement of the Principle of Independence**

In carrying out their duties, notaries are also responsible for preventing conflicts of interest between shareholders and between company managers. This is done by ensuring that every action and decision is taken based on a legitimate mechanism, does not violate the principle of independence, and does not harm either party.

In several case studies in Pinrang Regency, notaries even became mediators who provided neutral legal views when there was dualism of leadership or disagreement between shareholders and directors. This strengthens the position of notaries as guardians of corporate stability in the local scope.

### **Improving Legal Literacy and Governance through the Educational Role of Notaries**

Notaries in Pinrang, in some cases, also proactively provide legal education to business actors, both personally and in forums organized by the local Cooperatives and SMEs Office. This education targets the importance of compliance with corporate law, taxation, financial reporting, and legal protection for shareholders and third parties.

### **Implications for GCG Enforcement in the Regions**

The involvement of notaries in the corporate legal structure in Pinrang has positive implications for the creation of a more transparent and responsible business culture. Although not yet completely ideal, this contribution shows that the role of notaries is vital in encouraging awareness and practice of GCG at the regional level.

Based on the results of interviews with notaries and business actors in Pinrang Regency, data was obtained that the role of notaries is very crucial in the stages of establishing and managing a Limited Liability Company. These roles include:

- 1. Preparation and Ratification of Articles of Association (AD/ART)** The notary's role is to prepare the company's Articles of Association/Bylaws which contain the organizational structure, authority of the directors and commissioners, and the GMS mechanism, which is part of the principles of good corporate governance (GCG).
- 2. Implementation of GMS and Deed of Amendment** Notaries play a role in preparing minutes of the GMS and deeds of change relating to the composition of the management, changes in capital, and share acquisitions.
- 3. Compliance with Legislation** The notary ensures that all legal actions of the company are in accordance with Law No. 40 of 2007 concerning Limited Liability Companies, as well as its implementing regulations.
- 4. Legal Advice** In practice, notaries also provide legal views and guidance to clients in the context of corporate decision-making, although they are not formally referred to as permanent legal consultants.

"We are often asked for our opinion on how meeting decisions should be taken, or whether the actions of the board of directors could have certain legal implications. So indeed, notaries also function as legal advisors," said one of the notaries interviewed (Interview, 2025).<sup>1</sup>

### **The Role of Local Government in Supporting Business Governance**

The Pinrang Regency Government through the Investment and One-Stop Integrated Service Office (DPMPTSP) and the Cooperatives and SMEs Office, actively encourages business actors to formalize their business entities. This step is important to improve the investment climate and open access to financing from financial institutions.

Some real programs that have been implemented include:

- 1) Socialization of the establishment of legal entities such as PT and Cooperatives,
- 2) Basic business management and business law training,
- 3) Facilitating business legality through MSME mentoring programs,
- 4) Synergy with professional organizations such as INI (Indonesian Notary Association) to accelerate deed services.

With this collaboration, the role of notaries is increasingly seen as a strategic partner of local governments in creating a healthy and sustainable business environment.

### **The Role of Notaries as Legal Consultants**

The function of legal consultants by notaries in Pinrang Regency has not been formally documented, but this practice often occurs in the form of:

- 1) Verbal consultation before decision making
- 2) Legal analysis of corporate actions
- 3) Recommendations for specific legal steps

Although Law No. 2 of 2014 does not explicitly mention notaries as legal consultants, in practice, many notary clients consider notaries as legal partners in company management.

According to Rahardjo (2009), the preventive function of law is very dependent on the presence of legal actors who are able to provide the right direction before a conflict occurs—this is where the consultative function of a notary becomes important.<sup>2</sup>

### **Analysis of the Relationship with the Principles of Good Corporate Governance**

The principles of Good Corporate Governance (GCG) are a set of norms and practices that aim to create a healthy, transparent, and responsible corporate management system. The five main principles of GCG according to the OECD

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<sup>1</sup>Interview with notary Syafri Awal SH., M.Kn April 10, 2025

<sup>2</sup> (2008). *Limited Liability Company Law* (Revised Edition). Jakarta: Sinar Grafika. Page 155.

(Organization for Economic Cooperation and Development) and adopted in OJK Regulation No. 21/POJK.04/2015 include: transparency, accountability, responsibility, independence, and fairness.<sup>3</sup>

In the context of this study, the involvement of notaries in corporate governance practices, especially in the establishment and management of Limited Liability Companies (PT) in Pinrang Regency, shows the strategic role of notaries in implementing GCG principles, both directly and indirectly. The following is an analysis per principle:

### **1. Transparency**

Notaries are tasked with creating and storing authentic deeds related to the establishment of a company, changes to the articles of association, appointment of managers, and other important documents. The existence of legal and accountable documents is a real form of transparency.

"The principle of transparency creates public trust by providing adequate information that is accessible to all stakeholders" (Effendi, 2016:23).<sup>4</sup>

The notary also ensures that each party in the company knows its rights and obligations through a clear and legally traceable deed.

### **2. Accountability**

The deed made by a notary contains the company's organizational structure, authority and responsibility of each company organ (Board of Directors, Commissioners, and Shareholders). Thus, the accountability of each organ can be legally identified.

The notary ensures that the deed reflects the agreement of the parties and complies with the provisions of applicable laws and regulations.

### **3. Responsibility**

As a public official, a notary not only acts as a formal registrar, but also has a moral and legal responsibility to provide direction to clients so that their companies comply with the law.

In practice in Pinrang Regency, notaries often provide legal advice to local business actors in preparing articles of association in accordance with the provisions of Law Number 40 of 2007 concerning Limited Liability Companies.<sup>5</sup>

### **4. Independence**

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<sup>3</sup> OJK. (2015). OJK Regulation No. 21/POJK.04/2015 concerning the Implementation of Public Company Governance.

<sup>4</sup>Effendi, Muhamad. (2016). The Power of Good Corporate Governance: Theory and Implementation. Jakarta: Salemba Empat. Page 23

<sup>5</sup>Law of the Republic of Indonesia Number 40 of 2007 concerning Limited Liability Companies.

Notaries must be neutral and independent in carrying out their duties. This is an important part of maintaining objectivity in making company deeds, so as not to side with one shareholder or a particular group.

This independence is what strengthens the validity of legal documents used in company management.

### **5. Fairness and Equality (Fairness)**

In making the deed of establishment and agreement between the founders or shareholders, the notary ensures that all parties are in an equal and fair position, without any coercion or unilateral domination. This principle is very important, especially for small business actors in areas such as Pinrang who are still unfamiliar with formal legal aspects.

From the results of observations and interviews conducted, it can be concluded that the role of notaries in Pinrang Regency is closely related to the implementation of GCG principles, especially in assisting local entrepreneurs to form and manage businesses professionally and in accordance with the law. Although this role is often not explicitly mentioned as part of corporate governance, its function in practice is very relevant and strategic.

### **Evaluation and Implications of the Role of Notaries in the Implementation of Good Corporate Governance (GCG) in Pinrang Regency**

The role of a notary in Pinrang Regency is not limited to making deeds, but also as a legal advisor who plays a strategic role in encouraging the implementation of GCG principles, especially at the stage of establishing and managing a Limited Liability Company (PT). Notaries also prepare AD/ART, ensure compliance with Law No. 40 of 2007, and provide legal advice to business actors.

However, the challenges faced are quite complex, such as low legal awareness of MSME actors, limited number of notaries, and less than optimal synergy between notaries and local governments. Many business actors still view legality as a mere formality and do not yet understand the importance of a legal entity organizational structure.

Field findings indicate that the consultative function of notaries has not been utilized optimally, although theoretically, notaries have social and preventive functions as stated by Mertokusumo. In practice, notaries play a role in implementing the principles of transparency, accountability, responsibility, independence, and fairness as formulated in the GCG principles by the OECD and OJK.

Local government support, through socialization and assistance of MSME legality, shows progress. However, the success of the overall implementation of GCG requires stronger integration between notaries, business actors, and other stakeholders.

Thus, the role of notaries in Pinrang is very relevant in realizing healthy business governance, although capacity building, supporting regulations, and ongoing legal education are still needed.

Apart from research through interviews, researchers also created questionnaires to make assessments. The Role of Notaries in Carrying Out the Functions of Legal Consultants and Public Officials in the GMS Process as Part of Corporate Governance in Limited Liability Companies in Pinrang Regency, in the questionnaire the author submitted 4 answer choices provided in the question regarding this matter, more people answered less effectively as in table 3 below;

Table 3: Informant's Answers about The Role of Notaries in Carrying Out the Functions of Legal Consultants and Public Officials in the GMS Process as Part of Corporate Governance in Limited Liability Companies in Pinrang Regency.

No	Answer Options	Frequency of Informants Number of People	Percentage %
1	Very Effective	6	3
2	Quite Effective	20	10
3	Less Effective	22	11
4	Ineffective	2	1
Total		50	100

*Data Source: Secondary data processed May 2025*

Of the total 50 informants interviewed, perceptions of the effectiveness of the notary's role in the implementation of the GMS varied. As many as 6 people (12%) considered the notary's role very effective, and 20 people (40%) stated that it was quite effective. Meanwhile, 22 people (44%) considered the role less effective, and 2 people (4%) stated that it was ineffective.

These data show that the majority of respondents (48%) tend to have a positive view (very effective and quite effective), although there is a larger proportion (48%) who consider the role of notaries to be suboptimal (less or ineffective). This indicates challenges in understanding and implementing the function of notaries, both from the perspective of business actors and the effectiveness of legal communication in the GMS process as part of the implementation of the principles of Good Corporate Governance.

#### 4. Conclusion

This study aims to analyze how the role of notaries in carrying out their duties and positions is related to the implementation of Good Corporate Governance (GCG) principles in Limited Liability Companies (PT), with an empirical study conducted in Pinrang Regency. From the results of the research and data analysis conducted, several conclusions were obtained as follows: 1. The Role of Notaries as Public Officials and Legal Consultants in GMS in Pinrang Regency Notaries in Pinrang Regency carry out their main function as public officials in accordance with the provisions of Article 15 paragraph (1) of the UUJN. However, the role as a legal consultant has not been fully implemented optimally. The majority of companies only involve notaries to record the results of the GMS and make authentic deeds, without involving them from the planning and preparation stage of the GMS agenda. This shows that the consultative function of notaries has not been fully utilized by business actors in the area. 2. Notary's Contribution in Supporting GCG Principles through GMS Notaries who carry out consultative

functions proactively can strengthen the implementation of Good Corporate Governance (GCG) principles, such as transparency, accountability, and fairness. The involvement of notaries from the early stages of the GMS implementation has been proven to prevent conflicts of interest, clarify legal procedures, and improve corporate legal compliance. 3. Gap between Norms and Practices There is a difference between legal norms (*das sollen*) and field reality (*das sein*) in the implementation of the role of a notary. Although laws and regulations provide a strong legal basis for the role of a notary as a legal consultant, in reality there are still many notaries who only carry out administrative functions. This shows the need to strengthen the role of notaries in corporate governance practices in the regions. 4. Obstacles and Solutions The main obstacle in implementing the consultative role of notaries is the low legal awareness of business actors and limited access to legal education. Therefore, synergy is needed between notaries, local governments, and professional associations in organizing legal education programs, socializing the Limited Liability Company Law, and improving the quality of notarial services.

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### Regulation:

Law of the Republic of Indonesia Number 40 of 2007 concerning Limited Liability Companies.

### Interview:

Interview with notary Syafri Awal SH., M.Kn April 10, 2025