

## RINGKASAN

**Perspektif Pelaksanaan Fungsi Komite Audit Pada Perusahaan *Go Public* Yang Terdaftar di B.E.J**

Cipto Setiawan

Akhir-akhir ini, fungsi komite audit banyak dibicarakan oleh berbagai kalangan khususnya dunia usaha baik di dalam maupun di luar negeri berkenaan dengan skandal-skandal keuangan yang terjadi. Berbagai undang-undang baru diterbitkan oleh Pemerintah untuk *redefined* fungsi dan tanggung jawab komite audit.

Berdasarkan kondisi latar belakang tersebut di atas maka rumusan masalah penelitian ini adalah “Sejauh manakah pelaksanaan fungsi komite audit emiten sesuai dengan Kep-29/PM/2004?”; “Sejauh manakah hambatan-hambatan yang terdapat dalam pelaksanaannya?”; serta “Faktor-faktor apa sajakah yang perlu mendapat perhatian agar komite audit dapat berfungsi dengan efektif? “

Penelitian ini bertujuan untuk mengetahui bagaimana pelaksanaan fungsi komite audit emiten, hambatan-hambatan dalam pelaksanaannya serta faktor-faktor yang perlu diperhatikan oleh komite audit agar dapat berfungsi dengan efektif. Penelitian ini tidak bermaksud mengeksplorasi output dari komite audit yang efektif, misalnya meningkatnya nilai perusahaan, *earning management* dan lain sebagainya.

Efektif dalam hal ini berarti komite audit dengan struktur dan keanggotaan komite audit yang memenuhi persyaratan Kep-29/PM/2004 telah menjalankan fungsinya dengan tekun untuk membantu dewan komisaris dalam meningkatkan keyakinan terhadap reliabilitas pelaporan keuangan, manajemen resiko, pengendalian internal dan tata kelola perusahaan yang baik.

Penelitian ini menggunakan pendekatan *multiple case study* dengan *multiple unit analysis*. Responden penelitian adalah komite audit perusahaan yang bersedia diwawancarai, baik emiten BUMN maupun non BUMN. Penelitian ini menggunakan pendekatan Yin (studi kasus) karena tipe pertanyaan penelitiannya mempunyai karakteristik yang sama dengan tipe pertanyaan penelitian studi kasus.

Untuk memperoleh gambaran pelaksanaan fungsi komite audit, hambatan-hambatan dalam pelaksanaan serta faktor-faktor yang perlu diperhatikan dalam pelaksanaan fungsi komite audit maka secara konseptual ada dua aktivitas penting yaitu: (1) aktivitas pengidentifikasian dimensi input keefektifan komite audit meliputi faktor struktur, persyaratan keanggotaan, tugas, tanggung jawab dan wewenang komite audit, serta (2) aktivitas pengidentifikasian dimensi proses keefektifan komite audit yaitu ketekunan komite audit.

Pengumpulan data dalam penelitian ini menggunakan bukti wawancara dan arsip. Penelitian dilakukan melalui tahap eksplorasi, tahap analisis domain, tahap konfirmasi, dan tahap interpretasi data dengan mengikuti alur dimensi input dan proses keefektifan fungsi komite audit.

Hasil penelitian ini menggambarkan bahwa sejauh ini emiten telah berupaya untuk memenuhi mandat di dalam Kep-29/PM/2004 tentang pembentukan dan pelaksanaan fungsi komite audit, namun masih terdapat beberapa kendala di dalam proses pembentukan dan pelaksanaan yang mempengaruhi tercapainya keefektifan komite audit. Beberapa kendala yang ditemukan dalam penelitian ini antara lain berkenaan dengan independensi anggota komite audit, ketidak-sinkronan masa tugas komite audit emiten BUMN, tidak dimilikinya pedoman kerja komite audit (*audit committee charter*), program kerja dan masih banyak komite audit yang belum melakukan evaluasi performan.

Sehingga dengan demikian agar komite audit dapat berfungsi dengan efektif, maka komite audit harus memperhatikan (1) jumlah dan komposisi komite audit harus memenuhi persyaratan yang tercantum di dalam Kep-29/PM/2004, (2) syarat independensi dan kompetensi menurut pedoman pembentukan komite audit harus terpenuhi, (3) program kerja tahunan dan *audit committee charter* secara kontinu dievaluasi, (4) adanya wewenang untuk terlibat di dalam *financial reporting process, internal audit process, external audit process, risk management and control* serta *good corporate governance*, serta (5) memiliki ketekunan dan komitmen dalam menjalankan fungsinya.

Penelitian ini memiliki keterbatasan dalam hal metode pengumpulan data (dilakukan dengan wawancara dan arsip), jumlah subyek penelitian (dilakukan di lima emiten) dan saat dilakukannya penelitian (dilakukan di bulan Juni 2005), sehingga kesimpulan yang diambil dari penelitian ini harus dilihat dalam konteks keterbatasan tersebut.

## SUMMARY

### **Perspective of the accomplishment audit committee's function in go public companies which are registered in B.E.J**

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Lately, the functions of an audit committee are often talked by many areas especially in business either in domestic affairs or in foreign affairs concerning financial scandal that happens. Many new policies are published by the government to redefine the functions and responsibilities of an audit committee.

Based on those background condition above, then the problem for this research is "how far does the accomplishment of an emiten audit committee fit with Kep-29/PM/2004?"; "how far do the obstacles affect the accomplishment?"; and "what kind of factors which are necessary to look out, so that the audit committee can function effectively?"

The purpose of this research is to know how the accomplishment of an emiten audit committee's function is, the obstacles in its accomplishment, and factors that are needed to look out by an audit committee so it can function effectively. Effective is the sense that audit committee with the structure and membership of an audit committee fulfil the conditions of Kep-29/PM/2004 has done its functions dilligently to help commissioner board in increasing certainty towards the reability of financial report, risk management, internal control and a good corporate governance.

This research is expected to give advantages to the executors in the shape of suggestions or ideas about the accomplishment of an audit committee's function that has been going on and the obstacles in its accomplishment and factors which are needed to look out so it can function effectively. This research doesn't mean to explore the output of an effective audit committee, such as the increasing of a company's value, earning management, and so on.

This research uses multiple case study approach with multiple unit analysis. The research's respondent is company's audit committee which is willing to be interviewed, either by BUMN's emiten or non BUMN. This research uses Yin's approach (case study) because the questions' type has the same character with study case's questions' type.

To get the image of audit committee's accomplishment, the obstacles in its accomplishment and factors which are needed to look out in the accomplishment of an audit committee, then as conceptual, there are two important activities, which are (1) identification activity of audit committee's effectiveness input dimension, enclosing the factor of structure, membership condition, duties and responsibilities and audit committee's authority, and (2) identification activity of audit committee's effectiveness process dimension, which is the perseverance of audit committee.

The data collection in this research uses proof source which are the result of interview and archives, so it can support the validity of research construct. The research is done through exploration step, domain analysis step, and data interpretation step by following input dimension channel and process of the effectiveness in audit committee's function. Confirmation step is done to the respondent who is willing to be interviewed. As alternative in connection with the unwillingness of a respondent, then this research uses triangulasi method which is by doing confirmation to the connected document.

The result of this research shows that so far emiten has tried to fulfil mandate in Kep-29/PM/2004 about formation and accomplishment of audit committee's function, but still there are several obstacles in the formation process and its accomplishment which affect the achievement of an effective audit committee. Some obstacles that are found in this research are dealing with the independency of an audit committee's member, unsynchronism period of duty in BUMN emiten audit committee, not owned audit committee's working plan (audit committee charter), working programme, and still many audit committee which are not yet done performance evaluation.

As a result to make audit committee can function effectively, then audit committee must pay attention on (1) the numbers and composition of audit committee must fulfil the conditions in Kep-29/PM/2004, (2) the condition of independency and competency according to guide line of audit committee's formation must be fulfilled, (3) yearly working programme and audit committee charter continuously is evaluated, (4) there is authority to get involved in financial reporting process, internal audit process, external audit process, risk management and control, and also good corporate governance, and (5) having perseverance and commitment in doing its function.

This research has limitation in the method of data's collection (is done with interview and archives), the numbers of research's subject (is done in five emitens) and and the moment of doing research (is done in June 2005), so that the conclusion which is taken from this research must be seen in that limited context.

**ABSTRACT****Perspective of the accomplishment audit committee's function in go public companies which are registered in B.E.J**

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Lately, the functions of an audit committee are often talked by many areas especially in business either in domestic affairs or in foreign affairs concerning financial scandal that happens. Many new policies are published by the government to redefine the functions and responsibilities of an audit committee. Based on this background, the problem for this qualitative study is “how far does the accomplishment of an emiten audit committee fit with Kep-29/PM/2004?”; “how far do the obstacles affect the accomplishment?”; and “what kind of factors which are necessary to look out, so that the audit committee can function effectively?”. The purpose of this research is to know how the accomplishment of an emiten audit committee's function is, the obstacles in its accomplishment and factors that are needed to look out by the audit committee in order to function effectively so that it's expected can give that image to executors concerning audit committee.

This research is a qualitative research that uses study case approach with multiple unit analysis. This research is directed in two important activities, which are (1) identification activity of audit committee's effectiveness input dimension, (2) identification activity of audit committee's effectiveness process dimension. The data collection in this research uses multi sources, which are interview and archives. This research is done through exploration step, domain analysis step, confirmation step, and data interpretation step.

The result of this research shows that so far emiten has formed and done audit committee's function but still there are several obstacles in the accomplishment of an effective audit committee among other things in relation with independency of audit committee's members, unsynchronism period of duty, not owned audit committee charter, working programme and not yet done performance evaluation. In order to make audit committee can function effectively, it has to look out (1) numbers and composition of audit committee must fulfil the conditions in Kep-29/PM/2004, (2) independency condition and competency must be fulfilled (3) yearly working programme and audit committee charter are evaluated continuously (4) there is authority to get involved in financial reporting process, internal audit process, external audit process, risk management and control, and also good corporate governance, and also (5) having perseverance and commitment in doing its function.

**Key words:** audit committee, audit committee's effectiveness input dimension, audit committee's effectiveness process dimension, independency, competency, perseverance, audit committee charter, working programme, performance evaluation.