

Analisis hukum atas komisaris independen dan komite audit dalam penerapan good corporate governance pada perusahaan publik

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Abstrak

Skripsi ini memberikan analisis hukum atas keberadaan, tugas dan tanggung jawab Komisaris Independen dan Komite Audit dalam rangka penerapan Good Corporate Governance (GCG) pada Perusahaan Publik. Kerangka hukum penegakan GCG di Indonesia telah diadopsi pada Undang-Undang No.40 Tahun 2007 tentang Perseroan Terbatas (UUPT), Undang-Undang No.8 Tahun 1995 tentang Pasar Modal (UUPM) dan Peraturan-peraturan Bapepam-LK. Komisaris Independen dibentuk berdasarkan UUPT, sedangkan Komite Audit dibentuk berdasarkan UUPT dan Peraturan Bapepam-LK. Namun, dasar hukum pembentukan Komisaris Independen dan Komite Audit tersebut masih perlu ditegaskan lagi dalam peraturan perundang-undangan agar tugas dan tanggung jawabnya lebih jelas khususnya bagi Perusahaan Publik. Hasil penelitian menyarankan direvisinya UUPM dan Peraturan Bapepam-LK agar lebih tegas mengatur keberadaan, tugas dan tanggung jawab Komisaris Independen dan Komite Audit di Perusahaan Publik.

.....This research provides legal analysis on the existence, duties and responsibilities of the Independent Commissioner and the Audit Committee within the framework of the implementation of Good Corporate Governance (GCG) at the Public Company. GCG enforcement legal framework in Indonesia has been adopted in Act 40 of 2007 on Limited Liability (Company Law), Law No. 8 of 1995 concerning Capital Market (Capital Market Law) and regulations Bapepam-LK. Independent Commissioner established under the Company Law, while the Audit Committee was established by the Company Law and Bapepam-LK. However, the legal basis for the establishment of an Independent Commissioner and the Audit Committee still must be stressed again in legislation for their duties and responsibilities more clearly, especially for public companies. The results suggest revising Capital Market Law and Bapepam-LK to be more strictly regulated the presence, tasks and responsibilities of the Independent Commissioners and Audit Committee on the Public Company.