

Komite audit: peran yang diharapkan dan sejauh mana eksistensinya

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Abstrak

Agency problem implies the need of an independent profession (external auditor) to assure agent (management) act on behalf of principle. Unfortunately we can't fully rely any longer on the profession because of financial reporting scandals. It means that board of commissioner has to more actively acts to oversight the corporate governance. This oversight tasks is almost impossible to be carried by the board it self, mainly concerned to its competence limitation, so the board need to form a committee that have competence and full commitment to 'make sure' the corporate always on the right track. The committee's main responsibilities are concerned with financial reporting, risk management and control, and corporate governance. Regulators require listed companies, banks and other financial service companies, and certain state owned companies to have an audit committee. However, whether the committees exist just to fulfill this requirement or fully act as arm length of the board to improve good corporate governance is still questioned.