

ABSTRACT

From 2000 to 2010 there are still State-Owned Enterprises (SOEs) which suffered a loss, and the implementation of good corporate governance (GCG) is not running properly, and as well as from the tests of audits of by the BPK there are still weaknesses in the system of internal controls that indicate that the internal audit function and the functions of audit committees were not functioning properly.

The purpose of research to determine: (1) the relationship between internal audit function and the function of audit committees, (2) the influence of the internal audit function, the function of audit committees both simultaneously and partially on the implementation of GCG, (3) the influence of the internal audit function, the function of the committee audit and implementation of GCG both simultaneously and partially on the financial performance of SOEs in particular who have experienced loss.

The unit of analysis is the state of owned enterprise in the period 2007 to 2010 who suffered losses. Primary data is a questionnaire which was distributed to the respondents, namely: Board of Commissioners/Controllers, Audit Committee, Directors, Company Secretary and Internal Auditor. Secondary data is the Financial Statement 2007 to 2010. Statistical analysis of research using the PLS (Partial Least Squares) by bootstrapping method.

The results showed: (1) there is no relationship between the internal audit function is not well with the audit committee is not functioning properly, (2) the internal audit function that is not good, the function of audit committees that do not significantly affect either both simultaneously and partially on the implementation of GCG is not good, (3) the internal audit function that is not good, not good audit committee functions and the implementation of GCG is not good that significantly influence the financial performance of SOEs are losing money (4) the internal audit function that is not good and committees that do not function well in partially no significant effect on the financial performance of SOEs, (5) the implementation of GCG is not either partially significant effect on the financial performance of SOEs are losing money.

Key words: internal audit function, audit committee functions, the implementation of good corporate governance (GCG) and financial performance of SOEs.

ABSTRAK

Sejak tahun 2000 sampai dengan 2010 masih terdapat Badan Usaha Milik Negara (BUMN) yang mengalami kerugian, dan pelaksanaan *good corporate governance* (GCG) masih baik. serta dari hasil audit terhadap BUMN oleh Badan Pemeriksa Keuangan (BPK) masih terdapat kelemahan sistem pengendalian intern yang mengindikasikan bahwa fungsi audit internal dan fungsi komite audit belum berfungsi dengan baik.

Tujuan penelitian untuk mengetahui: (1) hubungan antara fungsi audit internal dan fungsi komite audit; (2) pengaruh fungsi audit internal, fungsi komite audit baik secara simultan dan parsial terhadap pelaksanaan *good corporate governance*; (3) pengaruh fungsi audit internal, fungsi komite audit dan pelaksanaan *good corporate governance* baik secara simultan dan parsial terhadap kinerja keuangan BUMN khususnya yang pernah mengalami kerugian.

Unit analisis penelitian adalah BUMN pada periode 2007 sampai dengan 2010 yang mengalami kerugian. Data primer adalah kuesioner yang dibagikan kepada responden, yaitu: Dewan Komisaris/Pengawas, Komite Audit, Direksi, Sekretaris Perusahaan dan Auditor Internal. Data sekunder adalah Laporan Keuangan periode 2007 s/d 2010. Analisis statistik penelitian menggunakan *PLS (Partial Least Squares)* dengan metode *bootstrapping*.

Hasil penelitian menunjukkan: (1) tidak terdapat hubungan antara fungsi audit internal yang tidak baik dengan fungsi komite audit yang tidak baik; (2) fungsi audit internal yang tidak baik, fungsi komite audit yang tidak baik berpengaruh signifikan baik secara simultan dan parsial terhadap pelaksanaan *good corporate governance* yang tidak baik; (3) fungsi audit internal yang tidak baik, fungsi komite audit tidak baik dan pelaksanaan *good corporate governance* yang tidak baik berpengaruh signifikan terhadap kinerja keuangan BUMN yang mengalami kerugian; (4) fungsi audit internal yang tidak baik dan fungsi komite yang tidak baik secara parsial tidak berpengaruh signifikan terhadap kinerja keuangan BUMN; (5) pelaksanaan *good corporate governance* yang tidak baik secara parsial berpengaruh signifikan terhadap kinerja keuangan BUMN yang mengalami kerugian.

Kata kunci : Fungsi audit internal, fungsi komite audit, pelaksanaan *good corporate governance* dan kinerja keuangan BUMN.