

## ABSTRAK

Penelitian ini membahas mengenai Peran dan Tanggung Jawab Komisaris dan Direksi terhadap Pengelolaan Keuangan Negara dalam Badan Usaha Milik Negara (BUMN). Pengurusan BUMN saat ini mendapat sorotan publik terkait perlindungan hukum bagi Negara atas kerugian keuangan Negara yang terjadi dalam BUMN dikarenakan modal Perseroan sebagian adalah milik pemerintah/Negara. Dari permasalahan diatas perlu diketahui apakah peran dan tanggung jawab Komisaris dan Direksi terhadap pengelolaan keuangan Negara dalam BUMN? Dan juga apakah bentuk pertanggungjawaban Komisaris dan Direksi serta perlindungan hukum Negara sebagai pemegang saham dalam BUMN apabila terjadi kerugian keuangan Negara?

Penelitian ini dilakukan dengan menggunakan jenis penelitian Yuridis Normatif dimana metode pendekatannya menggunakan undang-undang dan studi kepustakaan, sehingga nantinya dapat ditarik kesimpulan dengan menggunakan logika berfikir deduktif.

Berdasarkan hasil penelitian, dapat diketahui bahwa Komisaris dan Direksi merupakan personifikasi dari BUMN itu sendiri. Komisaris bertugas melakukan pengawasan dan memberi nasihat pada Direksi dalam hal pengurusan, mengelola keuangan Negara yang masuk dalam modal Perseroan dan jalannya Perseroan dengan prinsip kehati-hatian, menerapkan prinsip GCG dan itikad baik sesuai dengan prosedur dan anggaran dasar Perseroan karena kerugian keuangan Negara yang terjadi dalam BUMN merupakan tanggung jawab dari Komisaris dan Direksi itu sendiri.

Tanggung jawab direksi dalam pengurusan BUMN meliputi tanggung jawab pidana dan tanggung jawab perdata. Tanggung jawab perdata timbul dalam hal direksi melakukan kesalahan dan kelalaian yang mengakibatkan kerugian bagi perseroan maupun kerugian bagi pihak ketiga. Komisaris dan Direksi yang telah menjalankan tugasnya melakukan pengurusan BUMN berdasarkan itikad baik, penuh kehati-hatian dan penuh tanggung jawab, apabila mengalami kerugian dalam transaksi bisnisnya dapat dilakukan pembelaan terhadap dirinya melalui doktrin *business judgement rule* dan asas *piercing of the corporate veil*. Negara sebagai pemegang saham dalam BUMN Persero berhak mengajukan gugatan perdata, tindak pidana, maupun administratif sesuai dengan undang-undang yang berlaku.

Kata Kunci: Komisaris dan Direksi, Keuangan Negara, BUMN

## ABSTRACT

This study discusses the Roles and Responsibilities of Commissioners and Board of Directors of the State Financial Management in State-Owned Enterprises (SOEs). The maintenance of the current state regarding the protection of the public limelight for the State law on state financial losses that occur in the state due to the Company's capital is partly owned by the government / state. Of the above problems to be seen whether the roles and responsibilities of Commissioners and Board of Directors for the financial management of the State in the state? And also whether a form of Commissioners and Board of Directors as well as protection of the laws of the state as a shareholder in the event of financial loss to the State?

This research was carried out using this type of research in which normative juridical approach method uses the law and literature studies, so that later it can be deduced by using deductive logic thinking.

Based on this research, it is known that the Commissioner and the Board of Directors is the personification of the state itself. Commissioner in charge of supervising and advising the Board of Directors in the management, financial management Countries included in the capital of the Company and the Company's course \* with the principle of prudence, applying the principles of good corporate governance and good faith in accordance with procedures and the Company's articles of association for the financial losses that occur in the State SOE is the responsibility of the Commissioner and the Board of Directors itself.

Responsibilities of directors in the management of state-owned companies include criminal liability and civil liability. Civil liability arising in respect of directors make mistakes and omissions that result in harm to the company or for third-party losses. Commissioner and Board of Directors who have been struggling to do the maintenance state in good faith, prudent and responsible, if a loss in his business transactions can be done through the doctrine of self-defense against the business judgment rule and the principle of piercing of the corporate veil. The state as a stakeholder in the state-owned Limited entitled to file a civil lawsuit, criminal, or administrative in accordance with applicable laws.

Keywords: Commissioners and Directors, State Financial, State-Owned Enterprises