

INTISARI

PT Telekomunikasi Indonesia adalah perusahaan besar yang memiliki bisnis yang cukup kompleks sehingga berpotensi adanya konflik antara manajemen dan pemilik modal serta konflik internal antar pegawai yang menyebabkan timbulnya perbedaan kepentingan. Oleh karena hal tersebut, Telkom harus mempunyai pengendalian internal yang baik dan efektif yang dapat membuat aktivitas perusahaan berjalan dengan baik dan tujuan dapat perusahaan dapat tercapai.

Auditor internal tentunya mempunyai peran yang sangat penting dalam upaya mewujudkan praktik GCG (*Good Corporate Governane*) yang bagus di sebuah perusahaan. Oleh sebab itu, Unit Audit Internal dalam melaksanakan tugasnya memerlukan peraturan serta standar-standar yang sesuai yang dapat dijadikan acuan pengendali internal dan dapat memberikan jaminan bahwa penugasan audit telah dijalankan menganut prinsip-prinsip yang berlaku umum dalam standar professional audit.

Untuk menganalisis pengukuran efektivitas peran audit internal dan pengendalian internal *Finance and Billing Collection Center*, peneliti melakukan pengumpulan data melalui kuesioner yang diberikan kepada pihak perusahaan khususnya staf/karyawan audit internal dan karyawan divisi *Finance and Billing Collection Center*. Dari analisis tersebut disimpulkan bahwa peran audit internal yang dilakukan oleh Unit Audit Internal PT Telekomunikasi Indonesia Tbk sudah sangat memadai dan struktur pengendalian internal yang diterapkan PT Telekomunikasi Indonesia Tbk pada Divisi *Finance and Billing Collection Center* sangat efektif,

Key words: audit internal, pengendalian, internal, COSO *Internal Framework*.

ABSTRACT

PT Telekomunikasi Indonesia is a large company that has a business that is quite complex, so the potential conflict between management and owners of capital as well as the internal conflicts among employees is causing the emergence of differences of interest. Therefore it terseut, Telkom should have a good internal control and effective to make the activity of the company is doing well and the company objectives can be achieved.

Internal auditors must have a very important role in efforts to achieve GCG (Good Corporate Governane) place in a company. Therefore, the Internal Audit Unit in carrying out their duties require regulations and standards appropriate to be used as reference for internal control and can provide assurance that the audit has been carried adheres to the principles generally accepted in the professional auditing standards.

To analyze the measurement of the effectiveness of internal audit and internal control Finance and Billing Collection Center, researchers collecting data through questionnaires given to the company in particular the staff / employees and employees of the internal audit division of the Finance and Billing Collection Center. From this analysis dismpulkan that the role of internal audits conducted by the Internal Audit Unit PT Telekomunikasi Indonesia Tbk is very adequate and the internal control structure implemented by PT Telekomunikasi Indonesia Tbk in the Division of Finance and Billing Collection Center is tremendously effective,

Key words: internal audit, controlling, internal, COSO Internal Framework.