

Pengendalian internal pada siklus pendapatan perusahaan telekomunikasi = Internal control in the revenue cycle of telecommunications company

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Abstrak

Laporan magang ini membahas tentang pemetaan pada proses bisnis dan update Standard Operating Procedure (SOP). Hal ini bertujuan untuk memberikan standar dalam pelaksanaan prosedur kegiatan operasional perusahaan. Selain itu, hal ini juga bertujuan untuk menyediakan pengendalian internal yang efektif dalam kegiatan operasional perusahaan. Proses pemetaan dilakukan dengan wawancara dan penelusuran dokumen perusahaan. Hasil dari laporan magang menyimpulkan bahwa perusahaan memiliki pengendalian internal yang memadai pada siklus pendapatan berdasarkan analisis COSO (Committee of Sponsoring Organizations of the Treadway Commission?) dan Trust Services Framework.

.....This internship report discusses about the mapping of business processes and the update of the Standard Operating Procedure (SOP). It aims to provide the standard in the implementation of company's operations procedures. In addition, it also aims to provide the effective internal control in company's operations. The process of mapping was done by interviewing and performing walkthrough of company's documents. The results of this internship report concludes that the company has an adequate internal controls in the revenue cycle based on the analysis of COSO (Committee of Sponsoring Organizations of the Treadway Commission's) and Trust Services Framework.