

ABSTRACT

It is very important to do Internal Control in public company who release their share nationally or globally. It is done to avoid the fraud and give the guaranty of trust and transparency financial report issued by the company. Therefore, US government through SEC force all national and international company who have listed their share in NYSE (New York Stock Exchange) to complete with certificate of internal control guaranty that is ruled by SARBANES OXLEY Act (SOA) section 302 & 404.

PT Telekomunikasi Indonesia, Tbk, as one of Indonesian BUMN who have listed the share in NYSE also have to follow the rule. Based on mapping result by Ernst & Young (E&Y) in DIVRE III until February 2005, internal control that must be done to guaranty SOA is about fiveteen thoulsend control. It is divided into 6 bussines cycles. Since this Internal control should be reported every month, it is needed online software to be the tools for implementing and monitoring SOA.

Key word : U.S SEC, NYSE, SARBANES OXLEY Act (SOA) section 302 & 404, Ernst & Young (E&Y), DIVRE III.