ABSTRACT

PT. PLN (Persero) Distribusi Jakarta Raya and Tangerang have implemented Internal Control and Good Corporate Governance. The research would like to evaluate the implementation of Internal Control accordance with COSO’s criteria (Committee of Sponsoring Organizations of the Treadway Commission) and KNKG’s criteria (Komite Nasional Kebijakan Governance). Based on research found that five components of COSO such as control environment, risk assessment, control activities, information and communication, monitoring have been implemented but unfortunately one of the component such as control activities not yet implemented properly accordance with COSO’s criteria. The company also have been implemented GCG accordance with KNKG’s criteria but still need development through internalization GCG’s spirit among the employees because some employees still have different perception related to GCG. For example from employee stand point there’s no problem receive special gift or receive special payment from customer and have a conflict of interest when deal with public accountant.

Keywords: Internal Control, Good Corporate Governance, COSO, KNKG

ABSTRAK

PT PLN (Persero) Distribusi Jakarta Raya dan Tangerang menerapkan Internal Control dan Good Corporate Governance sehingga perlu dilakukan analisa dan evaluasi untuk mengetahui apakah pelaksanaannya sesuai dengan kriteria COSO (Committee of Sponsoring Organizations of The Treadway Commission) dan KNKG (Komite Nasional Kebijakan Governance). Dari evaluasi yang dilakukan diketahui bahwa lima komponen Internal Control yang ditetapkan COSO telah diimplementasikan namun salah satu komponen Internal Control yaitu aktivitas pengendalian belum sesuai pelaksanaannya dengan kriteria yang ditetapkan COSO. Sedangkan pelaksanaan GCG telah dilaksanakan dengan baik.

Kata kunci: Internal Control, Good Corporate Governance, COSO, KNKG