

ABSTRACT

PT.Telekomunikasi Indonesia, Tbk. Listed on the New York Stock Exchange (NYSE) US so as to comply with the Sarbanes Oxley Act (SOX) section 404 is to implement the Information Technology General Control (ITGC) as part of system of internal control. Currently the Information Technology Division is an organizational unit that operates the ITGC. Periodically per year, ITGC implementation must be audited by internal auditor and external auditor. To ensure the current level of capability and identify areas for improvement to be done in the future for the ITGC for SOX section 404 compliance management process it is necessary to research using an international standard method.

Through this research, measurement capability level of ITGC management process using COBIT5 process capability model framework process MEA02 consists of 45 measurement criteria, 9 process atributs and 6 levels of capability (incomplete, performed, managed, established, predictable and optimizing). At each criterion in 45 measurement criteria used 4 rating scale (not achieved, partially achieved, largely achieved and fully achieved). The measurement criteria and the rating scale were adopted by COBIT5 of the ISO / IEC 15504 standard.

Data collection methods were conducted with census to 43 respondents (ITGC actors) through sending questionnaires using intranet / internet media with Google Form application and stored in Google Drive. From the questionnaires sent 43 responses were obtained. Data processing is done by using Microsoft Excel application.

Based on the results of data processing from the census obtained that the management process of ITGC for SOX section 404 compliance at DIT PT.Telekomunikasi Indonesia, Tbk. currently has reached level 5 (optimizing process) is the highest level in COBIT 5 standard with a value of 3.61 (the scale of values 1 - 4) means that the process has been continuously improved to achieve goals relevant to current conditions and business projection goals . Of the 45 criteria of measurement, the results obtained that 42 criteria have reached the highest value (fully achieved) and 3 criteria not (largely achieved). So that 42 criteria must be maintained its achievement and 3 criteria that is: K21, K22 and K36 become recommendation as area of improvement / improvement. Activities for improvement of K21 are to carry out socialization of quality procedures & business processes related to ITGC; For improvement K22 is to carry out communications regarding the distribution of duties, responsibilities and powers of the actors control & reviewers in the excecution of ITGC evidence documents; For improvements K36 is to ensure change management activities due to specific causes associated with ITGC (promotion / mutation / organizational change / replacement of application in scope audit).

Keywords: ITGC, SOX, COBIT 5, MEA02, Capability Level.