

**Internal Control System and Its Impact on the Performance of the
Sri Lanka Telecom Limited (Jaffna District)**

Sabina, N¹ and Sankeetha, T²

Abstract

Nowadays, communication is vital to conduct business and each and every activity of the firms so that there are so many telecommunication providers in our country. In this way, the financial activities of these firms must properly be audited and controlled by responsible body of every organization. For this purpose, the Internal Control activities are forwarded effectively in Companies. This paper tries to study to what extent internal control systems influence on the performance of the Srilankan Telecom Limited. Primary data and secondary data were used for this study. But, study solely depends on primary data collection technique. The primary data collection techniques were used in this research. They were questionnaires, interviews and observations. The samples were selected from staff of the Sri Lanka Telecom limited. Thus, sixty (160) employees of the company were selected. Percentage, Correlation and SWOT analysis were the main tools used in the analysis. The findings of the study showed there is a strong relationship between internal control system and organizational performance of the Sri Lanka Telecom Limited. Internal control of the Sri Lanka Telecom Limited will lead to high organizational performance in the future.

Key words: Effectiveness, Organizational performance.

¹ Assistant Lecturer, Faculty of management studies and commerce, University of Jaffna, Sri Lanka, sabinaa20@gmail.com

² Tutor mentor, Faculty of management studies and commerce, University of Jaffna, Sri Lanka, Sankeetha15@gmail.com