

Implementing Internal Audit Evaluation on PT. Astral Permai

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ABSTRACT

The objective of this research is to determine the process of implementing an internal audit performed by internal auditors at PT. Astral Permai.

This research done under the qualitative descriptive method that explore by the interview ways, observation and also gathering the secondary data.

From this research, researcher making the conclusion that the evaluation of internal audit on PT. Astral Permai very important, because the internal auditors had found, analyze, and overcome the many acts of abuse occurring within the company. Based on research conducted, the researcher suggest that the auditor should be able to maintain and improve its performance to achieved corporate goals maximally.

Key words : Audit, Internal Audit, and Internal Auditor.