

ABSTRACT

In the achievement of a good firm performance, business environment demands to establish a division that is designed to monitoring with the aim to increase value and improve the operations of the company through a systematic approach. At Inna Bali Hotel activities of monitoring and evaluation to increase value and improve the operations of the company have already made through the operational audit activities and internal control by management. Operational audit are very important because the results of such audits is the recommendation from the findings on the issue of operations and help solve various problems that are found. Operational audit focuses on the evaluation of efficiency and effectiveness of the organization. By implementing operational audit the auditor can see the extent to which the goals have been achieved and whether the company's operations have been conducted effectively and efficiently. Internal control will ensure the functions and responsibilities of each of the ornaments do their job properly in accordance with the provisions, policies, and regulations that exist within the company as well as ensure the audit results in the form of recommendations for improvements have been implemented to improve the company's performance. The audit operational and internal control carried out to ensure that the performance of the Inna Bali Hotel have been managed economically, effectively and efficiently.

This research aims to know the influence of the operational audit and internal controls against firm performance at Inna Bali Hotel either simultaneously or partial. This research uses the testing instrument and analyzed using descriptive analysis and hypothesis testing by using multiple linear regression analysis. The data used the primary data through questionnaires with 41 respondents which is operating from the auditees and marketing, accounting and finance section, the human resources section, as well as parts of the food and beverage (f & b) who are permanent employees and contract. Methods of analysis used in this study is the analysis of multiple linear regression, simultaneous test (f-test) and partial test (t-test).

Based on the results of the data processing, it can be noted that the assessment of the respondent over the operational audit and internal control is very high, as well as for high performance of the company. The results of this research show that simultaneously or partial audit operations and internal control to the positive direction and have a significant effect on performance of the company. Based on the value of the coefficient of determination results demonstrate the value of 32.45% means there are 67.55% other factors that affect so that researchers can then add another factor to the estimated further research can affect the performance of the company.

Keywords: Operational Audit, Internal Control, Firm Performance