

ABSTRACT

This study aims to examine the effect of internal audit on internal control of finished goods inventory at PT Givaudan Indonesia. The population in this study were internal auditors at SPI and PT Givaudan Indonesia's finished goods inventory division. The sample selection technique is using saturated samples, while this research sample is 40 people from internal auditors and PT Givaudan Indonesia finished goods inventory division employees. Data collected is primary data with questionnaires.

The analytical method used in this study is multiple linear regression analysis at a significance level of 5%. The program used in analyzing data uses Statistical Package for Social Sciences (SPSS) ver. 23.00.

The results of simultaneous hypothesis testing or jointly from the variables of internal auditor independence, internal auditor competencies, internal auditor's scope, audit program, audit implementation, audit reports, and follow-up show a significant influence on the internal control of finished goods inventory.

Keywords: Internal Audit, Internal Control, Finished Goods Inventory