

ABSTRACT

In achieving good corporate performance, the business environment needs to establish a division that focuses on monitoring with the aim of adding value so as to improve company operations. This research was conducted to determine the effect of operational audit and internal control on company performance. This research was conducted at UD. Cipta Karya Abadi in Lamonga Regency. Samples were taken based on the saturated sampling technique (Census). the number of respondents in this study were 52 employees. Data were collected by distributing questionnaires directly to each employee, the method used was multiple linear regression analysis. The results of this study indicate that the operational audit and internal control simultaneously have a positive and significant effect on the company's performance, the operational audit partially has a positive and significant effect on the company's performance, and the internal control partially has a positive and significant effect on the company's performance.

Keywords: *Operational Audit, Internal Control, Company Performance.*