ABSTRACT

Head of internal audit in each examination must assign people who have the professional capability, making it easier for internal auditors to detect fraud that occurred in the company. Fraud is then poured in the consolidated results of the examination or audit reports. One way to produce quality audit reports is the presence of adequate professional skills and time constraints are not too tight or too loose. To that effect the researchers took the title of Professional Capabilities and Limits of Internal Auditors Audit Time on the Quality of Internal Audit report at PT. Dewasutratex.

Research was conductedat PT. Dewasutratex engaged in the manufacture of fabri cand yarn industry. The purpose of this study to determine the ability of the Internal Auditor Professional, Time Limitation Audit, Internal Quality Audit Report, and the influence of Professional Capabilities and Limits of Internal Auditors Audit Time on the Quality of Internal Audit Report on PT. Dewasutratex. The method used is descriptive method with quantitative approach. The aim is to provide a picture of the data obtained from the help of a questionnaire distributed to 32 respondents then calculated using the formula of Rank Sperman, concluded that the hypothesis was accepted assign if i cant between the Internal Auditors Professional Capabilities and Limitations Time Audit Internal Quality Audit Report. As for suggestions for PT. Dewasutratex for further enhanced the professional skills of Internal Auditors in terms of continuing education and providea time limit which is not too tight or loose for the internal audit report on PT. Dewasutratex to higher quality again.

Keywords: Audit, Internal Auditor Professional Ability, Time limits audit, and Quality Audit Report

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