

## ABSTRACT

### ***The Effect of Internal Control and Operational Audit Moderated by Organizational Commitment.***

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*This research aims to test the influence of internal control and operational audit on managerial performance moderated by organizational commitments. The research was conducted using primary data through the dissemination of questionnaires to the managers of the processed coffee industry in South Tangerang. Sampling using purposive sampling. In this study, there were 40 managers who were sampled. Researchers conducted an analysis in testing hypotheses using statistical package for the social sciences (SPSS) ver. 26. After the analysis was obtained that this research showed internal control (X1) influenced managerial performance, operational audit (X2) had an influence on managerial performance, and organizational commitment (X3) is incapable of moderating the relationship between internal control over managerial performance and operational audits of managerial performance.*

**Keywords:** Internal Control, Operational Audit, Managerial Performance, Organizational Commitment.

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