

## **AFFECT OF INTERNAL AUDIT ON FIRMS PERFORMANCE**

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### **Abstract**

This study attempt to evaluate the relationships between the internal audits characteristics such as professional qualifications of the chief audit executive of the Internal Audit, size, experience, and qualification; and firm performance. The internal audit is deemed as the core of business accounting as it is the section that keeps track of all businesses associated with the sector.

The Objective of this research to identify relationship between Internal Audit and Performance of Sri Lankan Organizations. The internal audit efficiency assists in developing the company's work because the financial reports present the internal audit department's quality. In addition, an internal audit is a crucial part of corporate governance structure in an organization and corporate governance covers the activities of oversight conducted by the board of directors and audit committees to ensure credible financial reporting process. This study provides comprehensive oversights on the relationship between internal audit and firm performance. **Key words:** Internal Audit, Firms Performance, Efficiency