**FORMAT OF ABSTRACTS**

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**AN APPLICATION FOR EVALUATING INTERNAL AUDIT ELEMENTS IN THE GLASS INDUSTRY**

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Internal audit is important for the company's reputation in the market. International financial crises and especially scandals more clearly reveal the necessity of an effective internal audit system. Internal auditing can support the creation of more effective and efficient management by investigating whether the policies and procedures determined by the management are followed. The activity of an effective internal audit is considered a valuable resource for corporate management, and the objectivity, talent, and knowledge of internal auditors add value to the organization's internal control, risk management, and governance processes. Internal audit elements increase the value of the institution when they are impartial and provide assurance to buyers, and gain respect in the market when internal audit standards are planned, reported, and executed, and internal audit elements contribute to the effectiveness of the enterprise's risk management and control processes. In this regard, due to the limited number of studies involving internal audit elements of companies, the processes need to be examined on an up-to-date basis. A comprehensive evaluation of the process by collecting current data and examining the results, as well as including new predictions and discussions, shows that this research fills an important gap. The subject of this study is; To reveal the processes and solution suggestions that enable domestic and international buyers to meet the audit criteria with a strong internal audit structure. The aim of this research is to reveal up-to-date information about the current situation regarding the implementation of auditing and internal auditing, whose value is constantly increasing, in the glass industry, one of Turkey's largest markets, and to offer solution-oriented innovative suggestions. Qualitative research design was used in this study. Within this framework, data was collected through semi-structured interviews by reaching the managers of 10 companies in the glass industry. The data obtained was analyzed with the MAXQDA qualitative data analysis program. In line with the results obtained, it has been concluded that when internal audit elements are used effectively in the glass industry in Turkey, they positively affect the activities of the examined enterprises. The results show that businesses with strong internal control have a stronger business structure, while businesses with weak internal control have a weaker business structure. Various suggestions have been presented in this direction. The first of these recommendations is that effective data collection, analysis, and interpretation can help to evaluate the general situation of the company in an expected way. The second, documentation process is crucial because collecting the data obtained during the process effectively and storing it securely will bring success in internal audit. Thus, a stronger company structure can be achieved with effective data use. Moreover, it may be possible to find the source of errors more quickly by auditing each department every month.

**Keywords:** Internal audit elements, internal audit, glass, company structure, audit

**JEL Codes:** M0, M4, M42