ABSTRAK

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Program Studi	:	Akuntansi
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Penelitian ini bertujuan untuk menganalisis pengaruh audit internal, kompetensi auditor, dan sistem pengendalian intern terhadap kinerja keuangan daerah pada Satuan Kerja Perangkat Daerah (SKPD) di Kabupaten Aceh Timur. Penelitian ini menggunakan metode kuantitatif dengan pendekatan studi persepsi. Data yang digunakan merupakan data primer yang diperoleh melalui penyebaran kuesioner kepada aparatur pengelola keuangan pada 10 SKPD di Kabupaten Aceh Timur. Teknik pengambilan sampel menggunakan purposive sampling dengan jumlah sampel sebanyak 50 responden. Analisis data dilakukan menggunakan metode Partial Least Square-Structural Equation Modeling (PLS-SEM) dengan bantuan aplikasi SmartPLS 4. Hasil penelitian menunjukkan bahwa audit internal berpengaruh positif dan signifikan terhadap kinerja keuangan daerah dengan nilai koefisien sebesar 0,399 (T-Statistics 3,190; P-Values 0,001). Kompetensi auditor juga berpengaruh positif dan signifikan dengan nilai koefisien sebesar 0,303 (T-Statistics 3,059; P-Values 0,002). Selain itu, sistem pengendalian intern berpengaruh positif dan signifikan dengan nilai koefisien sebesar 0,306 (T-Statistics 2,182; P-Values 0,029). Hasil penelitian menunjukkan bahwa semakin baik audit internal, kompetensi auditor, dan sistem pengendalian intern, maka semakin baik pula kinerja keuangan daerah pada SKPD di Kabupaten Aceh Timur.

Kata Kunci: Audit Internal, Kompetensi Auditor, Sistem Pengendalian Intern, Kinerja Keuangan Daerah.

ABSTRACT

Name : Fazillah Turrahmi
Study Program : *Accounting*
Title : *The Effect of Internal Audit, Auditor Competence, and Internal Control System on Regional Financial Performance (A Perception Study of Regional Government Work Units in East Aceh)*

This study aims to analyze the effect of internal audit, auditor competence, and the internal control system on regional financial performance at Regional Government Work Units (SKPD) in East Aceh Regency. This research employed a quantitative method using a perception-based approach. The data used were primary data collected through questionnaires distributed to financial management officials from 10 Regional Government Work Units (SKPD) in East Aceh Regency. The sampling technique used was purposive sampling, with a total sample of 50 respondents. Data were analyzed using the Partial Least Squares–Structural Equation Modeling (PLS-SEM) method with the assistance of SmartPLS 4 software. The results showed that internal audit had a positive and significant effect on regional financial performance with a path coefficient of 0.399 (T-Statistics = 3.190; P-Values = 0.001). Auditor competence also had a positive and significant effect on regional financial performance with a path coefficient of 0.303 (T-Statistics = 3.059; P-Values = 0.002). Furthermore, the internal control system had a positive and significant effect on regional financial performance with a path coefficient of 0.306 (T-Statistics = 2.182; P-Values = 0.029). These findings indicate that better internal audit practices, higher auditor competence, and a more effective internal control system contribute to improved regional financial performance at Regional Government Work Units in East Aceh Regency.

Keywords: *Internal Audit, Auditor Competence, Internal Control System, Regional Financial Performance.*