

## **ABSTRAK**

**Roberto Oya. 02271411211. Pengaruh Kompetensi Aparatur Dan Peran Audit Internal Terhadap Kualitas Informasi Laporan Keuangan Dengan Sistem Pengendalian Intern Sebagai Variabel Moderasi (Studi Empiris Pada SKPD Kabupaten Halmahera Barat). Dibawah Bimbingan Asrudin Hormati dan Yustiana Djailani .**

Penelitian ini bertujuan untuk mengetahui pengaruh kompetensi aparatur dan peran audit internal terhadap kualitas informasi laporan keuangan dengan sistem pengendalian intern sebagai variabel moderasi. Sampel pada penelitian ini adalah pimpinan SKPD, Bendahara, Kasubag Keuangan sebanyak 90 responden. Teknik pengambilan sampel menggunakan *non probability sampling (purposive sampling)*. Metode pengumpulan data dalam penelitian ini menggunakan kuesioner. Teknik analisis data menggunakan Regresi Berganda dan *Moderate Regression Analisis (MRA)*. Hasil penelitian ini menunjukkan bahwa kompetensi aparatur berpengaruh positif terhadap kualitas informasi laporan keuangan, peran audit internal berpengaruh positif terhadap kualitas informasi laporan keuangan, sistem pengendalian intern memoderasi hubungan kompetensi aparatur terhadap kualitas informasi laporan keuangan, dan sistem pengendalian intern memoderasi hubungan peran audit internal terhadap kualitas informasi laporan keuangan.

**Kata Kunci :** Kompetensi Aparatur, Peran Audit Internal, Kualitas Informasi Laporan Keuangan, Sistem Pengendalian Intern.

## **Abstrack**

Roberto Oya. 02271411211. The Influence of Apparatus Competence and the Role of Internal Audit on the Quality of Financial Report Information with the Internal Control System as a Moderating Variable (Empirical Study on SKPD of West Halmahera Regency). Under the guidance of Asrudin Hormati and Yustiana Djailani.

This study aims to determine the effect of the competence of the apparatus and the role of internal audit on the quality of financial statement information with the internal control system as a moderating variable. The sample in this study were the leaders of SKPD, Treasurer, Head of Finance as many as 90 respondents. The sampling technique used non-probability sampling (purposive sampling). The data collection method in this study used a questionnaire. The data analysis technique uses Multiple Regression and Moderate Regression Analysis (MRA). The results of this study indicate that the competence of the apparatus has a positive effect on the quality of financial statement information, the role of internal audit has a positive effect on the quality of financial statement information, the internal control system moderates the relationship between the competence of the apparatus and the quality of information. financial statements, and the internal control system moderates the relationship between the role of internal audit and the quality of financial statement information.

Keywords: Apparatus Competence, Role of Internal Audit, Quality of Financial Report Information, Internal Control System.