

ABSTRAK

Narayana, I Putu Laksmana Narayana (2026), Pengaruh Audit Internal Berbasis Risiko dan Kompetensi Auditor Internal terhadap Efektivitas Audit Internal dengan Budaya Organisasi sebagai Variabel Moderasi. Tesis, Magister Akuntansi, Program Pascasarjana, Universitas Pendidikan Ganesha.

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Kata-kata kunci : audit internal berbasis risiko, budaya organisasi, kompetensi auditor internal, efektivitas audit internal, teori *stewardship*.

Penelitian ini bertujuan untuk menguji pengaruh audit internal berbasis risiko dan kompetensi auditor internal terhadap efektivitas audit internal, serta menguji peran budaya organisasi sebagai variabel moderasi dalam hubungan tersebut. Populasi penelitian adalah seluruh Aparat Pengawasan Intern pada Inspektorat Daerah Kota Denpasar. Penelitian ini menggunakan pendekatan kuantitatif dengan metode survei dan teknik *purposive sampling* dengan jumlah 59 orang, yang terdiri dari inspektur pembantu, auditor, dan pengawas penyelenggaraan urusan pemerintah daerah pada Inspektorat Daerah Kota Denpasar. Data penelitian dikumpulkan melalui kuesioner dengan skala likert 5 poin dan dianalisis menggunakan *Partial Least Squares Structural Equation Modeling* (PLS-SEM) dengan bantuan perangkat lunak SmartPLS melalui evaluasi model pengukuran dan model struktural. Hasil penelitian menunjukkan bahwa audit internal berbasis risiko dan kompetensi auditor internal berpengaruh positif dan signifikan terhadap efektivitas audit internal. Namun, budaya organisasi tidak memoderasi hubungan antara audit internal berbasis risiko dan efektivitas audit internal maupun antara kompetensi auditor internal dan efektivitas audit internal. Temuan mengindikasikan dalam konteks APIP yang telah relatif matang, pengaruh pendekatan pendekatan teknis dan kompetensi individual terhadap efektivitas audit internal bersifat langsung dan independen, tidak bergantung pada variasi budaya organisasi. Sebaliknya, budaya organisasi justru terbukti memiliki pengaruh langsung terhadap efektivitas audit internal. Penelitian ini berkontribusi pada pengembangan teori *stewardship* dengan menunjukkan bahwa dalam organisasi sektor publik yang relatif matang, faktor situasional seperti budaya organisasi tidak berperan sebagai variabel pemoderasi, tetapi secara langsung berkontribusi terhadap efektivitas audit internal bersama audit internal berbasis risiko dan kompetensi auditor internal. Implikasi praktisnya, penguatan audit internal berbasis risiko dan pengembangan kompetensi auditor internal perlu harus disertai pengembangan budaya organisasi sebagai fondasi kelembagaan untuk mewujudkan audit internal yang efektif.

ABSTRACT

Narayana, I Putu Laksmana Narayana (2026), The Influence of Risk-Based Internal Auditing and Internal Auditor Competence on Internal Audit Effectiveness with Organizational Culture as a Moderating Variable. Master's Thesis, Master of Accounting Program, Postgraduate Program, Ganesha University of Education.

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Keywords: risk-based internal auditing, organizational culture, internal auditor competence, internal audit effectiveness, stewardship theory.

This study examined the effects of risk-based internal auditing and internal auditor competence on internal audit effectiveness and investigated the moderating role of organizational culture in these relationships. The study population comprised all personnel of the Internal Government Supervisory Apparatus (APIP) at the Regional Inspectorate of Denpasar City. A quantitative survey approach was employed using purposive sampling, resulting in a sample of 59 respondents consisting of assistant inspectors, auditors, and government affairs supervisors. Data were collected through a five-point Likert-scale questionnaire and analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS software through the evaluation of the measurement and structural models. The results indicated that risk-based internal auditing and internal auditor competence positively and significantly affected internal audit effectiveness. However, organizational culture did not moderate the relationship between risk-based internal auditing and internal audit effectiveness, nor did it moderate the relationship between internal auditor competence and internal audit effectiveness. The findings suggested that, within the context of relatively mature APIP institutions, the effects of technical audit approaches and individual competencies on internal audit effectiveness were direct and independent of variations in organizational culture. In contrast, organizational culture was found to have a direct effect on internal audit effectiveness. This study contributes to the development of stewardship theory by demonstrating that, in relatively mature public-sector organizations, organizational culture functions not as a moderating variable but as a direct determinant of internal audit effectiveness alongside risk-based internal auditing and internal auditor competence. Practically, the findings imply that efforts to strengthen risk-based internal auditing and enhance internal auditor competence should be accompanied by the development of organizational culture as an institutional foundation for achieving effective internal auditing.