

ABSTRACT

This study aims to examine the influence of good governance understanding, perceptions of leadership style and auditor commitment to auditor performance, the population of this study is internal auditors at the Inspectorate General of the Ministry of Marine Affairs and Fisheries (MMAF) and it represent by 74 auditor samples.

This research is a qualitative study comprised of data collecting through literature and field studies. Data was collected using dedicated questionnaire and then processed using the SmartPLS analysis software.

The test results with a 0.05 significance level indicate that the understanding of good governance and auditor commitment contribute significant influence to auditor performance, while the perception of leadership style does not significantly influence the performance of auditors at the Inspectorate General of the MMAF.

The conclusion of this study is the understanding of good governance and auditor's commitment significant influence the Inspectorate General of the Ministry of Maritime Affairs and Fisheries auditor's performance, it is recommended to improve understanding of good governance and auditor commitment to improve the performance of internal auditors within the MMAF inspectorate general.

Keywords: good governance understanding, perceptions of leadership style, auditor commitment, and auditor performance.

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ABSTRAK

Penelitian ini bertujuan untuk mengkaji pengaruh pemahaman *good governance*, persepsi gaya kepemimpinan dan komitmen auditor terhadap kinerja auditor dengan populasi seluruh auditor internal di Inspektorat Jenderal Kementerian Kelautan dan Perikanan dan sampel sebanyak 74 orang auditor.

Penelitian ini merupakan penelitian kualitas dengan metode pengumpulan data melalui studi kepustakaan dan studi lapangan. Data dikumpulkan menggunakan kuesioner dan selanjutnya diolah menggunakan aplikasi *SmartPLS*.

Hasil pengujian dengan taraf signifikansi 0,05 menunjukkan bahwa pemahaman *good governance* dan komitmen auditor berpengaruh signifikan terhadap kinerja auditor, sedangkan persepsi gaya kepemimpinan tidak berpengaruh signifikan terhadap kinerja auditor secara signifikan di Inspektorat Jenderal Kementerian Kelautan dan Perikanan.

Kesimpulan dari penelitian ini adalah pemahaman *good governance* dan komitmen auditor berpengaruh signifikan terhadap kinerja auditor di Inspektorat Jenderal Kementerian Kelautan dan Perikanan sehingga direkomendasikan agar meningkatkan pemahaman *good governance* dan komitmen auditor untuk peningkatan kinerja auditor internal lingkup Itjen KKP.

Kata Kunci : pemahaman *good governance*, persepsi gaya kepemimpinan, komitmen auditor, dan kinerja auditor.

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