PENGARUH SISTEM PENGENDALIAN INTERN DAN KUALITAS AUDIT TERHADAP KINERJA KEUANGAN MELALUI KEBERLANJUTAN PENGUNGKAPAN LINGKUNGAN, SOSIAL DAN TATA KELOLA (ESG) PADA PERBANKAN YANG TERDAFTAR DI BURSA EFEK INDONESIA (BEI).

Maria Salmira Jedaru [1], Ahmad Mukoffi, SE.,M.SA [2], As'Adi SE, MM [3]

Program Studi Akuntansi, Fakultas Ekonomi, Universitas Tribhuwana

Tunggadewi Malang 2026

Email: salmirajedaru9@gmail.com

ABSTRAK

Penelitian ini menganalisis implikasi sistem pengendalian intern dan kualitas audit terhadap kinerja keuangan dengan pengungkapan *Environmental, Social, and Governance* (*ESG*) sebagai variabel mediasi pada sektor perbankan di Bursa Efek Indonesia (BEI) tahun 2022-2024. Melalui pendekatan kuantitatif dan metode *purposive sampling*, diperoleh 32 perusahaan perbankan sebagai sampel penelitian. Analisis data dilakukan menggunakan teknik *Partial Least Square* (PLS). Temuan penelitian menunjukkan bahwa kualitas audit berpengaruh positif dan signifikan terhadap pengungkapan *ESG*, mengindikasikan bahwa penggunaan auditor bereputasi tinggi memperkuat transparansi laporan keberlanjutan. Sebaliknya, sistem pengendalian intern tidak memberikan pengaruh signifikan terhadap *ESG*. Lebih lanjut, hasil uji menunjukkan bahwa sistem pengendalian intern, kualitas audit, maupun pengungkapan *ESG* tidak berpengaruh langsung terhadap kinerja keuangan (*ROA).* Penelitian ini juga membuktikan bahwa pengungkapan *ESG* tidak mampu memediasi hubungan antara sistem pengendalian intern dan kualitas audit terhadap kinerja keuangan pada industri perbankan.

Kata Kunci: Sistem Pengendalian Intern, Kualitas Audit, Kinerja Keuangan, Pengungkapan ESG, Perbankan.

THE INFLUENCE OF THE INTERNAL CONTROL SYSTEM AND AUDIT QUALITY ON FINANCIAL PERFORMANCE THROUGH THE SUSTAINABILITY OF ENVIRONMENTAL, SOCIAL AND GOVERNANCE (ESG) DISCLOSURES IN BANKING LISTED ON THE INDONESIAN STOCK EXCHANGE (BEI).

Maria Salmira Jedaru [1], Ahmad Mukoffi, SE.,M.SA [2], As'Adi SE, MM [3]

Accounting Study Program, Faculty of Economics, University Of Tribhuwana

Tunggadewi Malang 2026Email: salmirajedaru9@gmail.com

ABSTRACT

This study investigates the impact of internal control systems and audit quality on financial performance, with Environmental, Social, and Governance (ESG) disclosure serving as a mediating variable within the banking sector listed on the Indonesia Stock Exchange (IDX) from 2022 to 2024. Employing a quantitative approach and purposive sampling, 32 banking institutions were selected as the research sample. Data analysis was conducted using Partial Least Square (PLS). The empirical results reveal that audit quality exerts a positive and significant influence on ESG disclosure, suggesting that high-reputation auditors enhance the transparency of sustainability reporting. Conversely, the internal control system does not significantly affect ESG disclosure. Furthermore, the study finds that internal control systems, audit quality, and ESG disclosure do not have a direct significant impact on financial performance (ROA). Additionally, ESG disclosure does not function as a mediating variable between internal control systems or audit quality and the financial performance of the banking sector.

Keywords: *Internal Control System, Audit Quality, Financial Performance, ESG Disclosure, Banking Sector.*