

ASSESSMENT OF INTERNAL AUDITOR PERFORMANCE IN UNIVERSITIES IN YOGYAKARTA

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ABSTRACT

This study aims to assess the performance of internal auditors at PT with a different, comprehensive approach, namely the balanced scorecard. The sample of this study were 37 internal auditors from 18 PTN and 19 PTS. This research data is primary data obtained by a questionnaire survey that adopted the Ziegenfuss (2000) questionnaire with a 1-7 Likert scale sent by email. Data collection techniques are simple random sampling. To assess the performance of internal auditors (based on customer perspective, internal business processes, and learning and growth perspectives) is carried out based on weighting according to the four-dimensional proportions on the balanced scorecard (Wu, Lin, and Chang, 2011). Then the data is analyzed using a statistical test to see descriptive statistics such as frequency, percentage, and mean values ??to explain the characteristics of variables. The results showed that based on the Finance perspective, PTN internal auditor performance was 8.08%, and PTS was 8.97%. There was a higher average difference in the PTS group by 35.58 compared to the PTN 31.61 group related to Finance. There is a significant difference between the PTN and PTS groups Sig (2-tailed) value of 0.05. Based on the customer's perspective, PTN internal auditor performance was 19.48%, and PTS was 21.83%. There is a higher average difference in the PTS group of 23.11 compared to the 14.67 PTN group related to Consumer. There is a significant difference between PTN and PTS groups Asymp. Sig (2-tailed) values ??of 0.136. Based on the Internal Business Process perspective, the performance of PTN internal auditors was 22.21%, and PTS was 23.59%. There is a higher average difference in the PTS group of 23.11 compared to the 14.67 PTN group related to the Internal Business Process. There is no significant difference between PTN and PTS groups Asymp.Sig (2-tailed) values ??of 0.018. Finally, based on the perspective of Growth and Innovation, the performance of PTN internal auditors was 23.65%, and PTS was 24.57%. There is a higher average difference in the PTS group of 21.32 compared to the PTN 16.56 group related to Growth and Innovation. There is no significant difference between PTN and PTS groups Asymp.Sig (2-tailed) values ??of 0.181.

Kata Kunci : *Balanced Scorecard, Finance, Consumer, Internal Business Process, Growth and Innovation*