

THE DIFFERENCES PERFORMANCE OF INTERNAL AUDIT IN STATE AND PRIVATE UNIVERSITIES IN INDONESIA

Dhyah Setyorini (Yogyakarta State University)

Abstract

This study aimed to investigate the performance of the university's internal audit based on balanced scorecard. The sample was 35 Internal auditors from 35 universities. Primary data is obtained by survey questionnaires with a 1-7 Likert scale the internal audit performance was assessed based on weighting according to the four-dimensional proportion of the balanced scorecard (Wu, Lin, and Chang, 2011). The result showed that the performance of internal auditors in all the financial, consumer, internal business process, and growth and innovation perspectives on public and private universities is slightly different. However, the performance values of the four aspects of internal auditors at private universities were higher than those of internal auditors at state universities.

Keywords: internal audit, performance, balanced scorecard.