

## INTISARI

Penelitian ini bertujuan untuk mengevaluasi apakah ada perbedaan persepsi *auditee* dan auditor internal atas kinerja audit internal terkait dengan perencanaan audit, untuk mengevaluasi apakah ada perbedaan persepsi *auditee* dan auditor internal atas kinerja audit internal terkait dengan pelaksanaan audit, untuk mengevaluasi apakah ada perbedaan persepsi *auditee* dan auditor internal atas kinerja audit internal terkait dengan hasil audit, dan untuk mengevaluasi apakah ada perbedaan antara persepsi *auditee* dan auditor internal atas kinerja audit internal terkait dengan tindak lanjut audit. Sampel penelitian adalah sebagian *auditee* dan auditor internal PT. Bank BPD DIY dengan target masing-masing minimal 30 responden penelitian. Dalam penelitian ini sampel diambil dengan metode *purposive sampling*. Alat analisis dalam penelitian ini menggunakan analisis deskriptif dan kuantitatif yaitu *Mann-Whitney U*. Hasil analisis deskripsi menunjukkan bahwa terdapat *expectation gap* antara *auditee* dan auditor internal atas kinerja audit internal terkait perencanaan audit. Hasil ini dapat dilihat melalui hasil uji Mann-Whitney yang menunjukkan bahwa nilai probabilitas  $z_{\text{-statistik}} = 0,000 < \text{Level of Significant} = 0,05$ , maka hasil ini berarti  $H_0$  diterima, artinya terdapat perbedaan persepsi antara *auditee* dan auditor internal atas kinerja audit internal terkait perencanaan audit. Hal ini juga dapat ditunjukkan oleh kebanyakan responden auditor internal menilai indikator variabel perencanaan audit, Sangat Setuju (Mean 4,64) dan kebanyakan responden *auditee* menilai indikator variabel perencanaan audit, Setuju (Mean 3,89). Terdapat *expectation gap* antara *auditee* dan auditor internal atas kinerja audit internal terkait pelaksanaan audit. Hasil ini dapat dilihat melalui hasil uji Mann-Whitney yang menunjukkan bahwa nilai probabilitas  $z_{\text{-statistik}} = 0,000 < \text{Level of Significant} = 0,05$ , maka  $H_0$  diterima, artinya terdapat perbedaan persepsi antara *auditee* dan auditor internal atas kinerja audit internal terkait pelaksanaan audit. Hal ini juga dapat ditunjukkan oleh kebanyakan responden auditor internal menilai indikator variabel pelaksanaan audit, Sangat Setuju (Mean 4,71) dan kebanyakan responden *auditee* menilai indikator variabel pelaksanaan audit, Sangat Setuju (Mean 4,23). Terdapat *expectation gap* antara *auditee* dan auditor internal atas kinerja audit internal terkait hasil audit. Hasil ini dapat dilihat melalui hasil uji Mann-Whitney yang menunjukkan bahwa nilai Hasil analisis diperoleh nilai probabilitas  $z_{\text{-statistik}} = 0,000 < \text{Level of Significant} = 0,05$ , maka  $H_0$  diterima, artinya terdapat perbedaan persepsi antara *auditee* dan auditor internal atas kinerja audit internal terkait hasil audit. Hal ini juga dapat ditunjukkan oleh kebanyakan responden auditor internal menilai indikator hasil audit, Sangat Setuju (Mean 4,87) dan kebanyakan responden *auditee* menilai indikator hasil audit, Setuju (Mean 4,07). Terdapat *expectation gap* antara *auditee* dan auditor internal atas kinerja audit internal terkait tindak lanjut audit. Hasil ini dapat dilihat melalui hasil uji Mann-Whitney yang menunjukkan bahwa nilai probabilitas  $z_{\text{-statistik}} = 0,000 < \text{Level of Significant} = 0,05$ , maka  $H_0$  diterima, artinya terdapat perbedaan persepsi *auditee* dan auditor internal atas kinerja audit internal terkait tindak lanjut audit. Hal ini juga dapat ditunjukkan oleh kebanyakan responden auditor internal menilai indikator tindak lanjut audit, Sangat Setuju (Mean 4,70) dan kebanyakan responden *auditee* menilai indikator tindak lanjut audit, Setuju (Mean 4,09).

Kata Kunci : Persepsi *Auditee*, Kinerja Audit, Perencanaan Audit, Pelaksanaan Audit, Hasil Audit, Tindak Lanjut Audit.

## ABSTRACT

This study aimed to evaluate whether there are differences in the perception of the auditee and the internal auditor for the performance of internal audit related to the audit planning, to evaluate whether there are differences in the perception of the auditee and the internal auditor for the performance of internal audit related to the audit, to evaluate whether there are differences in the perception of the auditee and the auditor top internal performance of the internal audit related to the audit results, and to evaluate whether there is a difference between the perception of the auditee and the internal auditor for the performance of internal audit related to the follow-up audit. Samples are partly auditee and internal audit PT. Bank BPD DIY with their respective targets of at least 30 study respondents. In this study sample was taken by purposive sampling method. Tools of analysis in this study uses descriptive and quantitative analysis Mann-Whitney U. Results of the analysis indicate that there are descriptions of expectation gap between the auditee and the internal auditor for the performance of internal audit related to the audit planning. These results can be seen through the Mann-Whitney test results which show that the probability of z-statistic = 0.000 <Level of Significant = 0.05, so this result means  $H_a$  accepted, meaning that there is a difference of perception between the auditee and the internal auditor for the performance of internal audit related audit planning. It can also be shown by most respondents rate the indicator variable internal auditors audit planning, Strongly Agree (Mean 4.64) and most respondents rate the indicator variables auditee audit planning, Agree (Mean 3.89). There is expectation gap between the auditee and the internal auditor for the performance of internal audit related to the audit. These results can be seen through the Mann-Whitney test results which show that the probability of z-statistic = 0.000 <Level of Significant = 0.05,  $H_a$  accepted, meaning that there is a difference of perception between the auditee and the internal auditor for the performance of internal audit related to the audit. It can also be shown by most respondents rate the indicator variable internal auditors conducting audits, Strongly Agree (Mean 4.71) and most respondents rate the indicator variables auditee the audit, Strongly Agree (Mean 4.23). There is expectation gap between the auditee and the internal audit on the performance of internal audit related to the audit results. These results can be seen through the Mann-Whitney test results which show that the results of the analysis obtained probability value z-statistic = 0.000 <Level of Significant = 0.05,  $H_a$  accepted, meaning that there is a difference of perception between the auditee and the internal auditor for the performance of internal audit related to the results of the audit. It can also be shown by most respondents internal auditors assess indicators of audit results, Strongly Agree (Mean 4.87) and most respondents auditee assess indicators of audit results, Agree (Mean 4.07). There is expectation gap between the auditee and the internal audit on the performance of internal audit related to the follow up audits. These results can be seen through the Mann-Whitney test results which show that the probability of z-statistic = 0.000 <Level of Significant = 0.05,  $H_a$  accepted, meaning that there are differences in the perception of the auditee and the internal auditor for the performance of internal audit related to the follow-up audit. It can also be shown by most respondents internal auditors assess the indicators of the follow-up audit, Strongly Agree (Mean 4.70) and most respondents auditee assess indicators of the follow-up audit, Agree (Mean 4.09).

Keywords: Perception auditee, Performance Audit, Audit Planning, Audit, Audit, Follow-up Audit.