The Effect of Internal Control Unit And Implementation of Internal Control on The Achievement Good University Governance

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Abstract

This study aims to determine the influence of the role of the internal supervision unit and the application of internal control towards the achievement of good university governance. Respondents in this study were 85 auditors who worked in the Internal Control Unit at State Universities in the Jakarta, Bogor, Depok, Tangerang, and Serang areas. This study uses primary data and questionnaires to obtain information from respondents using the purposive sampling method. SmartPLS version 3 was used in this study to analyze research consisting of descriptive statistics and hypothesis testing. The results. The results of this study indicate that the role of the internal control unit and the implementation of internal controls have a positive and significant effect on achieving good university governance.

Keywords: Internal Control Unit, Internal Control, and Good University Governance.

INTRODUCTION

This study aims to obtain evidence of the influence of the role of the Internal Control Unit on the achievement of Good University Governance. This research was conducted because of the role of education as part of human resource investment. Education is a stepping stone in determining opportunities for all citizens to learn and develop the highest potential of each individual in obtaining decent work and income. The higher the education that is taken, the higher the chance for each individual to get the desired job. Higher education as the highest level of education in the formal education system in Indonesia, which later is required to produce professional experts in their fields and have high competitiveness.

According to Wijatno (2009), universities bear the historical burden of nation building through reciprocal relationships with the government, the private sector, and civil society. Without quality, prestigious and world-class higher education, the nation's competitiveness will not increase significantly. Thus, tertiary institutions as a manufacture of knowledge must always examine its central position in a knowledge-based society.

In addition, the importance of the intellectual community in higher education is agent of change in overcoming problems that exist in society. There are three obligations that must be

implemented in higher education, namely education, research, and community service called the Tri Darma of Higher Education, which is a medium for realizing social change. The transfer or conservation of knowledge becomes the main role and becomes a benchmark in higher education institutions as well as is expected to become an intellectual group that upholds noble values in order to uphold a nation (Eli, 2013).

The conception of higher education in Indonesia is based on Government Regulation Number 4 of 2014 concerning the Implementation of Higher Education and Management of Higher Education, giving autonomy to universities as the center for implementing the Tridharma of Higher Education. State Universities (PTN) and Private Universities (PTS) have the autonomy to manage their own institutions. This autonomy is: 1.) Autonomy in the academic field, which includes the establishment of operational norms and policies as well as the implementation of education, research and community service; and 2.) Autonomy in non-academic fields, including the establishment of operational norms and policies as well as the implementation of organization, finance, student affairs, manpower, and infrastructure (Martini, et al, 2015).

Wijatno (2009) stated that basically higher education which is practically carried out by higher education institutions is intended to become a community of intellectuals of a nation. This intellectual community is then expected to be able to spark thoughts and innovations in dealing with the problems faced by the nation. For that we need a concept of organizing a higher education institution which is considered quite ideal.

The concept that is widely offered in the administration of higher education is the concept of Good University Governance (GUG). This concept is a concept derived from the concept of Good Corporate Governance (GCG) which originates from good governance, namely Good Governance (Sudarmanto, 2011: 2). The basic principles of good governance are still very relevant to be applied in the GUG concept. According to Sukirman and Sari (2012), with good governance in the implementation of higher education institutions, it is hoped that universities will be able to place themselves in the midst of society, nation and state.

Wijatno (2009) stated that simply, GUG can be viewed as the application of the basic principles of good governance in the system and process of managing higher education institutions through various adjustments made based on the values that must be upheld in the administration of higher education in particular and in education general. The obligation to organize themselves by implementing aspects of good governance will become one of the main benchmarks for higher education.

Larasati et al., (2018) said that the GUG concept emerged as a result of various problems in managing higher education institutions. From administrative problems to corruption. In a study conducted by Indonesia Corruption Watch, it found corruption cases that occurred in several state universities in Indonesia. There have been 37 cases of corruption in the past 10 years. This is due to the lack of transparency in financial management, which provides an opportunity for certain parties to commit fraud. So that the budget given to PTN cannot be traced the amount and allocation of the budget.

Corruption cases in tertiary institutions have actually involved the academic community, namely employees or structural officials at the faculties and universities, totaling 32 people. According to the ICW research, it also explains that the chancellor or vice chancellor, including the former chancellor, is the second largest perpetrator with 13 perpetrators. As an institution that deals with corruption eradication, the KPK also does not provide sufficient information regarding the existence of corruption in the world of education. Because it would be better if the anti-graft agency also took action as long as the required data and evidence were sufficient (Larasati et al., 2018).

University management is directly influenced by government policies with an emphasis on the aspect of efficiency. In addition, the importance of the effectiveness of university management and governance raises three main principles, namely, institutional autonomy that must be respected, academic freedom must be protected and governance arrangements must be open and responsive (Trakman and South, 2008).

Higher education has different characteristics from companies in general. However, there are also some basic similarities, including management issues and accountability to stakeholders, therefore, the implementation of good governance in tertiary institutions must be adjusted to the special characteristics of higher education (Wijatno, 2009).

According to Wijatno (2009), the management of higher education is divided into 5 principles, namely (1) Transparency, (2) Accountability, (3) Responsibility, (4) Independence, (5) Justice. The existence of these five principles will minimize fraud in higher education, because the GUG mechanism will create a supervisory and accountability scheme for higher education management.

The implementation of GUG cannot be separated from the role of the Internal Supervisory Unit (SPI), SPI is a function of staff that conducts assessments independently or impartially within an organization to examine and evaluate all activities and report the results of their work to management as a service, and are responsible full to management. Every university must have an Internal Supervision Unit to carry out audit activities that are more directed at review activities and consulting activities. So that good university management also lies in the role of SPI to apply the principles of GUG (Larasati et al., 2018)

Government Regulation Number 60 of 2008 concerning Government Internal Control Systems also requires every government agency to establish internal control or internal control. Internal control is an element that is also very important in the implementation of good governance. Internal control can also help the government to minimize the occurrence of weaknesses, errors and risks of fraud. An effective control system can guarantee effective and efficient company operations and compliance with internal company rules and external rules related to the company so that accountability can occur (Gusnardi, 2012).

Therefore, internal control can relatively help achieve targets, both improving company performance and profit targets as well as compliance with laws and implementing regulations, as well as avoiding damage and other bad consequences (Anastasya, 2012).
Internal control in Tunggal (2013: 6) consists of five components, namely: (1) control environment; (2) risk assessment (risk assessment); (3) information system (information system); (4) control activities and; (5) monitoring (monitoring).

According to Panggabean (2011), internal control is a system while the internal control unit (SPI) is an organ or unit that runs it. The role of good internal control and internal control units is expected to help work unit leaders in achieving the goal, namely the realization of Good University Governance.

Research on the relationship between the role of the Internal Control Unit (SPI) and Good University Governance (GUG) has been carried out, including by Wahyudi, et al. (2017), with the title The Influence of the Role of the Internal Control Unit on the Achievement of Good University Governance in State Islamic Religious Universities (PTKIN).) in Indonesia, with the results of this study, it can be concluded that the role of SPI has a positive and significant effect on the achievement of GUG.

Research was also carried out by Widjaja and Mustamu (2014) who examined the effect of the internal control system on the implementation of the principles of good corporate governance, the result was that the internal control system in the company had encouraged and helped companies to implement GCG in their business activities. The internal control system has

managerial implications for the implementation of GCG principles. So it can be said that the better the internal control of an entity will affect the implementation of the principles of good corporate governance.

Based on the background description of the problem above, the problem formulation in this study is as follows:

1. Does the role of the Internal Control Unit affect the achievement of Good University Governance?
2. Does the application of Internal Control affect the achievement of Good University Governance?
3. Does the role of the Internal Control Unit and the application of Internal Control affect the achievement of Good University Governance?

THEORITICAL FRAMEWORK AND HYPOTHESIS

The theoretical basis used in this research is Stewardship Theory (Donaldson and Davis, 1991). This theory views management as a party that can be trusted to act in the best possible way for the public interest in general and shareholders in particular. The implication of Stewardship theory in this study is that stewards (in this case, college management) will work their best for the interests of the principal (community and government). They will make the wisest decisions possible because according to steward, providing maximum service to principals is a wise choice to achieve organizational goals. Stewardship theory has a different view, that managers will behave as stewards, and tend to follow the wishes of the principal.

According to Larasati et al., (2018) Stewardship theory can be applied to public sector accounting research such as government organizations, one of which is in universities. Public sector organization accounting has been prepared to meet the information needs for the relationship between stewards and principals. Accounting as a driver for the operation of transactions is moving towards an increasingly complex direction and is followed by the growth of specialization in accounting and the development of public sector organizations. The condition is getting more complex with the increasing demands for accountability in universities in Indonesia.

This theory assumes a strong relationship between organizational success and owner satisfaction. Steward will protect and maximize the wealth of the organization with the company's performance, so that the utility function will be maximized. An important assumption of stewardship is that the manager aligns the goals according to the owner's goals. However, it does not mean that stewards do not have the necessities of life (Raharjo, 2007: 39).

According to Anastasya (2012), a stewardship theory requires a servant leader. Servant Leadership is an understanding where leaders are not only seen as a position but how they are the leaders, become a trainer, serve, and facilitate. In this understanding, serving here is exemplified by how a leader behaves, the ability of leaders to have the ability or power and directly or indirectly form an organizational culture.

Stewardship theory is important in achieving Good University Governance. Because in essence humans are expected to be trustworthy, able to act responsibly, to have integrity and honesty with other parties. Transparency and accountability have a big role to play in showing external parties, namely government and society, that the management of higher education is already running well. By prioritizing common interests and optimal organizational commitment in order to achieve the expected goals (Larasati et al., 2018).

Internal control

Internal control is a way that contains a set of policies and regulations to direct, supervise and protect the entity's resources in order to avoid all forms of abuse and fraud. In other words, internal control is carried out to monitor whether operational activities are carried out in accordance with the policies and regulations set by the company. Internal control is designed with the interest of company management in mind in carrying out its business operations and must also pay attention to aspects of costs that must be incurred and expected benefits. In order to design a good internal control, it is necessary to look at the purpose of supervision.

According to Arens et al (2008: 370), the objectives of internal control are 1) Reliability of financial reporting, 2) Compliance with applicable laws and regulations, and 3) Effectiveness and efficiency of operations. The reliability of financial statements relates to management's responsibility to prepare financial reports for investors, creditors and other users both legally and professionally to ensure that the information is presented fairly in accordance with generally accepted accounting principles. In accounting studies, not all laws and regulations are related to accounting, laws and regulations that are not related to accounting, namely protection of the environment, while laws and regulations related to accounting are tax regulations. However, compliance with laws and regulations remains the benchmark in carrying out activities. The effectiveness and efficiency of operations are monitored within a company and become a tool to reduce unnecessary activities and waste and reduce ineffective and efficient use of resources. Another important part of effectiveness and efficiency is the use of the company's physical assets and records which can be stolen, misused or damaged if they are not protected by adequate supervision. The same condition also applies to non-physical assets such as trade receivables, contract documents and so on.

In addition to company management, internal control is also required by an independent auditor who is assigned to check the fairness of financial reports and the company's operations. The importance of the internal control system for management and auditors has long been recognized by the accounting profession and this recognition is increasingly widespread for reasons (Boynton, 2003: 371):

1. The scope and size of the entity's business has become so complex and widespread that management has had to rely on a number of reports and analysis to control operations effectively;

2. The testing and review inherent in a good internal control system provides protection against human weakness and reduces the possibility of errors and irregularities;

3. It is impractical for the auditor to audit most companies with unfavorable economic cost restrictions on the internal control system.

According to Agoes (2004: 79), understanding and evaluating internal control is a very important part of the audit process by a public accountant, the auditor must document his understanding of the components of the entity's internal control obtained to plan the audit, because the good and the bad of internal control will have a significant effect. big against:

a. Security of company property.

b. Trustworthiness or not the company's financial statements.

c. The duration or speed of the accounting audit prises.

d. The level of audit fees.

e. The type of opinion a public accountant will give.

Good University Governance (GUG)

According to Price Waterhouse Coopers in (Yuwono, 2011) which states that corporate governance is related to effective decision making, built through organizational culture, values,

various processes, policies and organizational structures, which aim to achieve a profitable business, efficient, and effective in managing risk and responsibly with due observance of stakeholder interests.

According to Astuti (2012: 3), in terms of the literal meaning of the word Good Governance, then good is good, while governance is government, so that simply means good governance that is free from the practice of corruption, collusion and nepotism (KKN).
Meanwhile, Good University Governance (GUG), according to Wijatno (2009), can be seen as the application of the basic principles of the concept of "good governance" in governance systems and processes in tertiary institutions through various adjustments made based on values that must be upheld in the implementation. higher education in particular and education in general.

Based on the above definition, it can be concluded that Good University Governance (GUG) is part of Good Governance which is implemented in the world of education, namely universities.

Good University Governance (GUG) is a concept that applies the basic principles of good governance such as transparency, accountability, responsibility, independence, and justice that every university needs to apply to create a quality university.

The Role of the Internal Control Unit (SPI) in the Achievement of Good University Governance (GUG)

Good University Governance is a step that can support the achievement of the quality of a university. Several indicators are transparency, accountability, responsibility, independence and fairness. In practice, all of these principles must be established to realize a good higher education governance. The Internal Supervisory Unit or internal auditor is one of the professions that supports the achievement of Good University Governance which can now be seen that it has developed into a major component in improving higher education effectively and efficiently based on the principles of Good Governance (Wijatno, 2009).

According to Sawyer et al., (2010) the role of SPI in achieving Good University Governance is measured through three indicators taken from the role of the internal auditor. The three indicators are the role of the internal auditor as an audit snoop, the role of the internal auditor as a consultant, and the role of the internal auditor as a management's representative.

Based on researchers conducted by Tusmia (2016), the role of the Internal Control Unit has a positive effect on the achievement of Good University Governance. This means that the better the role of SPI, the better the achievement of Good University Governance. This is also in accordance with research conducted by Asmawanti and Aisyah (2017) that there is a positive relationship between SPI and the achievement of Good University Governance. It can be said that the better the role of the internal control unit in carrying out its duties and functions, the better the Good University Governance will be realized. From the description above, the following hypothesis can be drawn:
H1: The role of the Internal Control Unit (SPI) has a significant effect on the achievement of Good University Governance (GUG).

The Implementation of Internal Control on the Achievement of Good University Governance (GUG)

Stewardship theory assumes a strong relationship between organizational success and owner satisfaction. Steward will protect and maximize the wealth of the organization with the company's performance, so that the utility function will be maximized. Stewards (in this case, higher education management, especially university leaders) will work their best for the interests of the principal (society and government). They will make the wisest decisions possible

because according to steward, providing maximum service to principals is a wise choice to achieve organizational goals (Fadli, 2017).

According to COSO as cited by Tunggal (2013: 70) internal control is a process that is influenced by the organization's board of directors, management, and other personnel, which is designed to provide adequate confidence in the achievement of objectives in the following categories, 1.) effectiveness and efficiency, 2 .) reliability of financial reporting, 3.) compliance with applicable laws and regulations. The three objectives of internal control, namely effectiveness and efficiency, reliability of financial reporting, compliance with applicable laws and regulations are a reflection of an organization that has good governance.

Research conducted by Martini, et al (2015) states that internal control has a significant effect on the implementation of good university governance, meaning that the more effective internal control is, the implementation of good university governance will also improve. This is also in accordance with research conducted by Untari (2015) that the application of internal control affects the achievement of good university governance. So it can be concluded that the implementation of good internal control components is expected to achieve better and more effective good university governance, so that effective and efficient activities are reflected, reliable financial reports, and obedient to applicable laws. From the description above, the following hypothesis can be drawn:

H2: Internal Control has a significant effect on the achievement of Good University Governance.

The framework is a synthesis of the relationship between variables compiled from the various theories that have been described (Sugiyono, 2017: 66). Based on the theoretical explanation and the results of previous studies described earlier, the variables in this study are good university governance as the dependent variable, internal control unit and internal control as independent variables. The conceptual framework of this research can be illustrated in Figure 1.
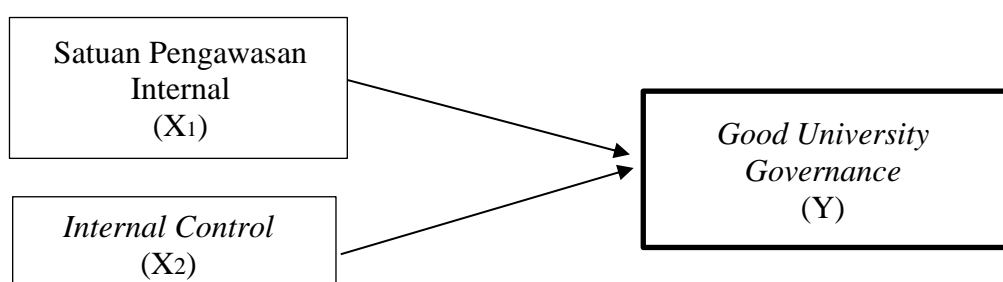

Figure 1 Framework

RESEARCH METHODS

This research is a type of quantitative research by conducting hypothesis testing. Quantitative research is a research method that aims to describe social phenomena or symptoms quantitatively or analyze how social phenomena or symptoms that occur in society are related to one another (Sudaryono, 2017). With the quantitative method, the significance of the relationship between the variables studied will be obtained.

The variables used in this study are the internal control unit variable and internal control as the independent variable, the good university governance variable as the dependent variable. In this study, the scale used is the Likert scale. Respondents only give their approval or disagreement with these items, this scale is intended to measure each individual in the same

dimension and the individual places himself in the direction of a continuity of the items. The Likert scale has a gradient from very positive to very negative using a Likert scale of 1 to 5. The trick is to give a score on the available options, namely Strongly Disagree, Disagree, Doubt, Agree, and Strongly Agree.

Variable Measurement

The Role of the Internal Audit Unit (SPI)

Dimensions in the variable understanding of the role of the Internal Audit Unit (SPI) are measured by several indicators taken based on Sawyer et al., (2010) the role of the internal auditor includes the role of the internal auditor as an audit snoop, the role of the internal auditor as consultant, the role of the internal auditor as a management's representative. All question items were measured using a Likert scale.

Implementation of Internal Control (Internal Control)

Good internal control supports the achievement of GUG as measured by 5 internal control components, namely the control environment, risk determination, control activities, information and communication, and monitoring (COSO, 2012). All question items were measured using a Likert scale.

Good University Governance

Good University Governance is part of Good Corporate, which is organized in the world of education, namely universities. The dimensions in this variable measured by GUG are a concept that applies the basic principles of Good Corporate, namely transparency, accountability, responsiveness, independence, and justice that need to be applied by every university to create a quality university. All question items were measured using a Likert scale.

Research Samples

Population is a generalization area consisting of objects / subjects that have certain qualities and characteristics that are applied by researchers to study and then draw conclusions (Sugiyono, 2017). According to Sekaran (2006) in Haryadi and Winda (2011) population refers to a whole group of people, events, or things of interest that the researcher wants to know. The population used in this study is the internal auditors who work in the Internal Control Unit (SPI) at State Universities in the DKI Jakarta, Bogor, Depok, Tanggerang, and Serang areas.

The sample is part of the total characteristics of the population (Sugiyono, 2017). The sampling method used is based on a non-probability sampling method, namely a sampling technique that does not provide equal opportunities or opportunities for each element or member of the population to be selected as samples, using a purposive sampling approach tectic. Purposive sampling is a sampling technique with certain considerations / criteria (Sugiyono, 2017).

The reason the researchers used purposive sampling was because not all samples had the criteria that the researchers had determined. Therefore, the selected sample is deliberately determined based on certain criteria that have been determined by the researcher in order to obtain a representative sample. The criteria for internal auditors sampled in this study are 1) State Universities located in the areas of DKI Jakarta, Bogor, Depok, Tanggerang, and Serang; 2) Internal auditors who work in the Internal Supervision Unit (SPI) at State Universities.

Hypothesis Testing Tool

Data collection was carried out with the Structural Equation Modeling (SEM) approach using Partial Least Square (PLS) software. PLS is a component or variance based structural equation model (SEM). According to Ghozali (2008) PLS is an alternative approach that shifts

from a covariance-based to variant-based SEM approach. For predictive purposes the PLS approach is more suitable because it is assumed that all variable measures are variants that are useful to explain.

According to Wold (1985) in Ghozali (2008), PLS is a powerful analysis method because it does not have to be normally distributed, the sample does not have to be large. Besides being able to be used to explain whether there is a relationship between latent variables, PLS can simultaneously analyze the constructs formed by reflective and formative indicators. This can not be done by covariance-based SEM because it will be a unidentified model.

The structural equation model is a multivariate analysis technique equation that allows researchers to test the relationship between complex variables both recursive and nonrecursive to obtain a comprehensive picture of the overall model. Unlike the usual multivariate model (multiple regression factor analysis) SEM can test together, namely:
1. Structural model: the relationship between independent and dependent constructs.
2. Measurement model: the relationship (loading value) between the indicator and the construct (latent variable).
Combining structural model testing with these measurement models allows for:
1. Testing measurement errors as an integral part of SEM.
2. Perform factor analysis along with hypothesis testing.
In the analysis using PLS, there are 2 things that are done, namely:
1. Assess the Outer Model or Measurement Model.
2. Assessing the Inner Model or Structural Model.

RESULTS AND DISCUSSION

Respondents in this study are internal auditors who work in the internal control unit at state universities in the areas of Jakarta, Bogor, Depok, Tanggerang, and Serang. Auditors who participate in this research include the chairman, secretary, members, and other ranks who carry out work in the internal control unit. Data processing in this study used the Partial Least Square (PLS) version 3. The data processed were respondents' answers related to the Internal Control Unit, Internal Control, and Good University Governance (GUG). As for several state universities in Jakarta, Bogor, Depok, Tanggerang, and Serang.

Data collection is carried out through direct distribution of research questionnaires by visiting respondents who work at state universities in the Jakarta, Bogor, Depok, Tangerang, and Serang areas which have internal control units. The distribution and collection of questionnaires was carried out from May to July 2018.The total number of samples tested in this study was 85.

The results of the descriptive statistical test show that the Internal Control Unit variable has a minimum answer of 32 respondents and a maximum of 115 with an average total answer of 96.68 and a standard deviation of 23,503. The Internal Control variable for the minimum respondent's answer is 28 and the maximum is 100 with an average total answer of 82.99 and a standard deviation of 20,432. The variable of Good University Governance, the minimum respondent's answer is 26 and the maximum is 98 with an average total answer of 81.73 and a standard deviation of 20. The test results can be seen in table 1.

Table 1 Descriptive Statistic

	N	Minimum	Maximum	Mean	Std. Deviation
SPI	85	32	115	96.68	23.503
IC	85	28	100	82.99	20.432
GUG	85	26	98	81.73	20.410

Hypothesis 1 states that the internal control unit has a significant effect on good university governance. Based on the data that has been processed by the researcher, the calculation results show that there is a significant influence between the role of the internal control unit on the achievement of good university governance which is displayed with the original sample estimate value of 0.246 and the T-statistic value of 2.405 which is greater than 1.96 which means that hypothesis 1 is accepted. . In summary, the conclusions from testing hypothesis 1 are presented in table 3 as follows:

Table 3 Summary of Hypothesis Test Results 1

	Original Sample (O)	Sample Mean (M)	Standard Error (STERR)	T Statistic (|O/STERR|)
SPI -> GUG	0.246	0.260	0.102	2.405

Hypothesis 2 states that the application of internal control has a significant effect on the achievement of good university governance. Based on the results of data processing, it shows that the application of internal control has a significant effect on the achievement of good university governance which is displayed with the original value of the sample estimate of 0.737 and the T-statistic value of 7.187 is greater than the T-table, which is 1.96, which means hypothesis 2 is accepted. In summary, the conclusions from testing hypothesis 2 are presented in table 4 as follows:

Table 4 Summary of Hypothesis Test Results 2

	Original Sample (O)	Sample Mean (M)	Standard Error (STERR)	T Statistics (|O/STERR)
IC -> GUG	0.737	0.723	0.102	7.187

Discussion of Hypothesis Test Results

Hypothesis 1 states that there is an influence on the role of the internal control unit on the achievement of ¬ good university governance. The test results state that there is a significant influence between the influence of the role of the internal control unit on the achievement of good university governance. The results of this study are in line with Wahyudi, et al. (2017) and Larasati, et al, 2018), which state that the role of the internal control unit has a positive and significant effect on the achievement of good university governance. So it is concluded that the internal control unit has a big role in the effort to achieve good university governance in a state university.

A good internal control unit will accelerate the achievement of good university governance. The better the role of the internal control unit in carrying out its duties and functions, the faster good university governance will be realized. The internal control unit is

expected to assist the head of the work unit in achieving the goal, namely the realization of good university governance (Puspitarini et al, 2013).

Internal auditors are needed to assess management's accountability and compliance with applicable policies and regulations for the benefit of stakeholders. This also needs to be done in the management of public and private universities in order to produce economical, efficient and effective. Therefore, the internal control unit is considered to have an important role in the effort to create higher education institutions that are able to have good management (Good University Governance).

Hypothesis 2 states that there is an effect of the application of internal control on the achievement of good university governance. The test results indicate that there is a significant influence between the application of internal control on the achievement of good university governance. The results of this study are in line with previous research conducted, namely Rita, et al. (2015) and Untari (2015) which state that internal control has a significant effect on the principles of good university governance. This means that the stronger the internal control in an institution, the better the application of the principles of good university governance will be. Internal control is required to provide confidence that the goals of the organization can be achieved, this is the realization of good university governance

The successful implementation of good governance is inseparable from the role of good internal control and is able to meet the needs of shareholders and carry out the supervisory function over the implementation of internal control in an organization. With a good internal control system, the level of fraud can be minimized and the realization of good governance can be carried out properly (Lestari, 2013).

CONCLUSION

This study examines the role of the internal control unit (SPI) and the application of internal control to the achievement of good university governance (GUG). Based on testing and discussion, it can be concluded that The role of the Internal Control Unit has a significant effect on the achievement of Good University Governance. It can be concluded that the internal control unit has a significant role in the effort to achieve good university governance in a state university. The implementation of Internal Control has a significant effect on the achievement of Good University Governance. It can be concluded that the stronger the internal control in an institution, the better the application of the principles of good university governance will be.

Even though this study has been well designed, it still has various limitations and may affect the results of the study. The limitations of this study are the data used and analyzed using instruments based on the perception of the respondent's answer. This can cause problems if the respondent's perception is different from the real situation, namely the possibility of the respondent not answering seriously or being dishonest. For the next research, the researcher suggests using the interview method or direct observation to the respondent, so that the respondent's answer can be monitored so that there is no bias or wrong perception of the respondent towards the research instrument used. Subsequent research can also add variables from internal and external factors that may affect the achievement of good university governance.

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