

# Innovation on University Governance: Collaboration Between Audit Committee and Internal Auditor

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**Abstract.** Good governance is an important thing for business continuity. Hence, higher education needs to make innovation in management process. This study examines the collaboration between audit committee's and internal auditor in implementing good university governance. The population uses a legal entity of a university (PTN-BH) in the Java region. This research used convenience sampling as the technique sampling. In addition, this research used a multiple regression technique. The results showed that the audit committee affected good university governance. On the other hand, the internal control unit does not affect good university governance. Simultaneously, the audit committee and the internal control unit significantly affect good university governance. Research is limited to state universities with legal entities (PTN-BH). This study informs decision-makers that there is an innovation need for synergy between the audit committee and the internal control unit in achieving organizational goals. The internal control unit will malfunction if it is given excessive responsibility to control all lines of the organization without being accompanied by an awareness of tone at the top.

**Keywords:** Audit Committee, Internal Control, Good University Governance

## 1 Introduction

Since 2012, Indonesia has changed its higher education management pattern. The changes are divided into three categories: PTNs with general financial management, PTNs with public service agency management, and PTNs with legal entity management. Universities are considered independent and great if the PTN has been able to become a legal entity university (PTN BH). Therefore, every university is competing to achieve it. The fifteen (15) universities that have obtained legal status include the Institute Teknologi Bandung, Institute Pertanian Bogor, Universitas Gajah Mada, Universitas Indonesia, Universitas pendidikan Indonesia, Universitas Sumatera Utara, Universitas Airlangga, Universitas Padjadjaran, Universitas Diponegoro, Universitas Hasanudin, Institute Teknologi Sepuluh November, Universitas Sebelas Maret, Universitas Brawijaya, Universitas Negeri Malang, and Universitas Andalas.

*Good university governance* (GUG) is a management condition of a university that puts forward the principles of good governance by adapting them according to the character of the values it adheres to the application of aspects of transparency in every line, the organization holds the principle of accountability, upholding the element of responsibility, ensuring independence in every implementation, and applying the principle of justice. The principles of

good governance are the application of transparency in every line, the organization holds the principle of accountability, upholding the element of responsibility, ensuring independence in every implementation, and applying the principle of justice [1]. The implementation of these principles is very important. There are three aspects to realizing good governance, including aspects of supervision, aspects of control, and continuous inspection [2]. The principle of good governance, if carried out correctly and in accordance with existing regulations, will achieve its goals and improve the quality of higher education. The purpose of the GUG concept is to create an accountable higher education institution.

In general, universities have organs that function as inspectors or supervisors. This organ has independence and competence in finance, accounting, and systems. State universities that have legal entities most of the time have internal and external examiners. Internal inspection is carried out by the Internal Supervisory Unit (SPI). This SPI plays a role in overseeing the implementation of tasks in units within the Ministry of Education and Culture. Furthermore, every government agency must have good internal control.

However, many cases of abuse of authority in universities still result in state losses. The abuse can be seen in the Unsoed case, the Gunadharma case, the Universitas Airlangga case and so on. These cases show that there is still a lack of good higher education governance.

Several previous studies have been conducted regarding the internal supervisory unit (SPI) or internal auditors. Internal auditors play an important role in *good university*. Furthermore, if an entity has succeeded in implementing good internal control, then the implementation of the principles of good governance will be more outstanding [3]. Therefore, internal auditors can positively impact the effectiveness of the university's internal control system [4]. The audit committee is a new thing in the management of PTN-BH. The Board of Commissioners and assists forms this committee in achieving the effectiveness of the board of commissioners. The Audit Committee is a key communication element with various aspects of the company [5]. The term PTN BH itself is found in Article 65 paragraph (1) of Law Number 12 of 2012 concerning Higher Education (from now on referred to as UU PT), which reads; "The Autonomy Management of Higher Education as referred to in Article 64 can be given selectively based on performance evaluation by the Minister to PTN by applying the Financial Management Pattern of Public Service Agency or by establishing a legal entity PTN to produce quality education."

*Role theory* is a collaboration of theories, orientations, and disciplines. This theory originates from anthropology and sociology [6]. This theory holds that in life, everyone has their respective roles, like actors in drama scenes [6]. If the desired behavior is inappropriate, it will lead to depression and decreased performance. Therefore, each individual has their way of anticipating and behaving in a given situation [7].

The audit committee is one of the organizational devices whose task is supervising organizational governance. Generally, the audit committee comes from external party. In the legal entity tertiary institutions (PTN-BH) level, the audit committee is an independent instrument with the task of evaluating the results of internal and external audits of the university administration. The university audit committee is in charge of the college's board of trustees.

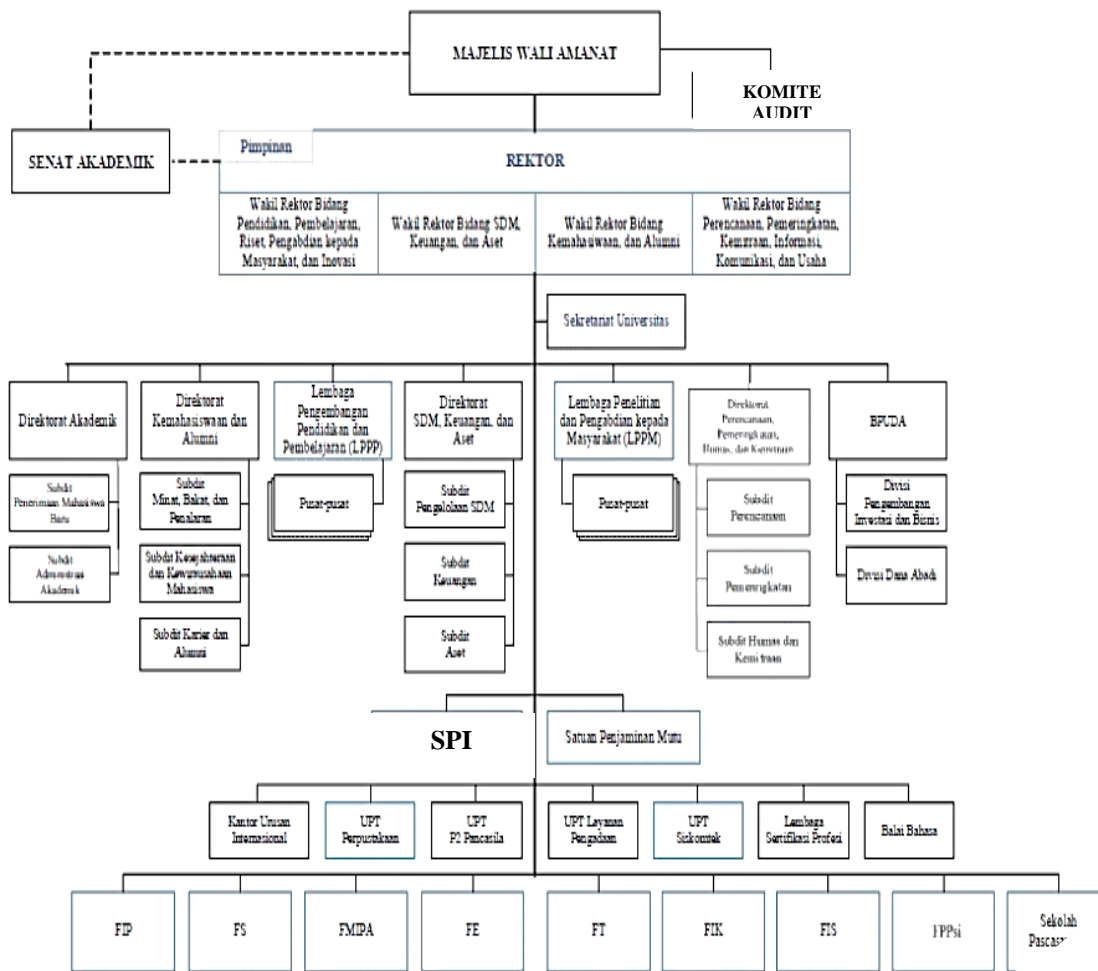
Internal supervisory units or internal auditors often carry out internal control in universities. Internal controls to detect potential errors before they occur. Internal controls are critical in business, providing cohesion and consistency for establishing protocols in business. This is following regulations related to the role and function of the internal supervisory unit in assisting the implementation of higher education supervision [8]. This unit is very important in supervising the implementation of higher education management. Internal auditors have an

important role in managing the organization [9]. Internal auditors are very closely related to risk management; therefore, the existence of internal auditors can minimize the risk of misappropriation of university management. Management is a way of dealing with matters relating to the general public or other public parties [2]. Precisely, good governance is a condition of good governance, which is the environment that far from acts of corruption, collusion, and nepotism [9].

The implementation of good university governance needs to make various changes following the values of each university [1]. Good governance is also able to support economic growth [10]. Therefore, all parties must participate in this realization. Based on the *role theory*, each party has its role, like in a play [6]. This indicates that the Ministry of Education and Culture, which has a regulatory role, must be able to enforce good university governance regulations firmly. Furthermore, the university team must be able to manage the university through its long arms, namely the audit committee and internal auditors/internal supervisory unit. The audit committee at PTN-BH consists of internal and external parties. This is the same as the requirements of the audit committee in the company. While the internal auditors only consist of the company's internal parties. Hence, the mandates and roles of the audit committee and internal auditors cannot be aligned. The organizational structure can be described as follows (Figure 1).

The audit committee has a role in realizing the *good university governance* [11]. The audit committee is the one that professionally maintains the independence of the internal auditors to keep working as much as possible to realize good university governance [12]. Furthermore, internal auditors also play a very important role in realizing good university governance, following the role of internal auditors as consultants. The Internal Supervisory Unit (SPI) positively influences good university governance [13]. That is, the more effective the Internal Supervisory Unit, the higher the achievement of good university governance. Therefore, internal audit has a significant role in good university governance [14]. The existence of SPI cannot be underestimated and must continue to be preserved and optimized. Based on the above, the researcher is interested in examining the role of the audit committee and the internal supervisory unit in implementing good university governance in PTN-BH and how the Audit Committee and the Internal Supervisory Unit jointly affect university governance in PTN-BH.

- RQ1: Does the Audit Committee has an effect on Good University Governance (GUG) in PTN-BH?
- RQ2: Does Internal Auditor affects the achievement of good university governance in PTN-BH?
- RQ3: How is The Audit Committee and the Internal Supervisory Unit have a simultaneous effect on the achievement of good university governance in PTN-BH?



**Fig. 1.** The Structure of Audit Committee and Internal Auditor in PTN-BH  
 Source: Peraturan Rektor Universitas Negeri Malang Nomor 28 Tahun 2021

## 2 Methods

The population in this study is PTN-BH including Institute Teknologi Bandung, Institute Pertanian Bogor, Universitas Gajah Mada, Universitas Indonesia, Universitas Pendidikan Indonesia, Universitas Airlangga, Universitas Padjadjaran, Universitas Diponegoro, Universitas Hasanudin, Institute Teknologi Sepuluh November, Universitas Sebelas Maret, Universitas Brawijaya, Universitas Negeri Malang.

The researcher used the convenience sampling method. The research sample amounted to 52 respondents. As for 1, data cannot be processed because it does not meet the filing criteria, so the total respondent data processed is 51. Data analysis uses multiple regression analysis with SPSS. This study uses three research variables, namely: (1) the role of the audit

committee (X1) as an independent variable; (2) the role of the internal supervisory unit (X2) as the independent variable and (3) the achievement of good university governance (Y) as the dependent variable.

An audit committee is a tool within the PTN-BH body that has a role like an audit committee in a company. The audit committee is tasked with evaluating the internal supervisory unit's performance and bridging information needs between external and internal parties. Internal auditor, which in this case is proxied by the Internal Supervisory Unit or internal auditors (SPI). The Internal Supervisory Unit (SPI) is a higher education function that conducts independent assessments like internal auditor in companies. In carrying out their duties, the auditor must adhere to the internal audit professional standards [15]. Furthermore, Good University Governance (GUG) is a condition where universities can achieve good overall management. The operation of the research variables can be seen in the following table [1].

**Table 2.** Variable Measurement

<b>Variable</b>	<b>Indicator</b>	<b>Scale</b>
Audit Committee Roles	Responsibilities of the Audit Committee in the preparation of Financial Statements	Likert (1-5)
	Responsibilities of the Audit Committee on the implementation of Good University Governance	
	Responsibilities of the Audit Committee for Higher Education Supervision	
Internal Auditor	Internal Audit Risk Management on the preparation and review of Financial Statements	Likert (1-5)
	Internal Audit Control on Higher Education Governance	
	Internal Audit Monitoring of Higher Education Management	
Good University Governance	Implementation of Good University Governance on Information Disclosure (Transparency)	Likert (1-5)
	Implementation of Good University Governance on Accountability	
	Implementation of Good University Governance towards Responsibility	
	Implementation of Good University Governance towards Independence (Independency)	
	Implementation of Good University Governance towards Fairness	

This study used a questionnaire as a research instrument adopted with adjustments based on the needs of this applied institutional research [16]. The type of questionnaire is a closed questionnaire. The research questionnaire used a Likert scale of 1 to 5.

### 3 Result

The data analysis shows that the calculated R-value is greater than the r table, namely  $df = n-2 = 52 - 2 = 50$ , so the r table is 0.2732. All indicator variables have an r count  $>$  r table so

that the data is said to be valid. This can be seen in the following table 3, table 4 and table 5. Furthermore, the reliability test results indicate that the data in this study are reliable because all variables have Cronbach's Alpha values > 0.6. These results can be seen in the following table 6, table 7 and table 8.

**Table 3. Audit Committee Validity Test**

		X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8	X1.9	X1.10	X1.11	X1.12	Komite_Audit
X1.1	Pearson Correlation	1	.549**	.547**	.466**	.317*	.295*	.465**	.183	.339*	.015	.112	.317*	.689**
	Sig. (2-tailed)		.000	.000	.001	.022	.034	.001	.195	.014	.917	.427	.022	.000
	N	52	52	52	52	52	52	52	52	52	52	52	52	52
X1.2	Pearson Correlation	.549**	1	.702**	.289*	.116	.203	.365**	.000	.087	.000	.376**	.232	.622**
	Sig. (2-tailed)	.000		.000	.038	.413	.150	.008	1.000	.538	1.000	.006	.098	.000
	N	52	52	52	52	52	52	52	52	52	52	52	52	52
X1.3	Pearson Correlation	.547**	.702**	1	.156	.066	.189	.277*	-.078	.099	.214	.422**	.066	.567**
	Sig. (2-tailed)	.000	.000		.270	.642	.180	.047	.583	.483	.128	.002	.642	.000
	N	52	52	52	52	52	52	52	52	52	52	52	52	52
X1.4	Pearson Correlation	.456**	.289*	.156	1	.309*	.654**	.404**	.000	.194	-.323*	.115	.231	.526**
	Sig. (2-tailed)	.001	.038	.270		.026	.000	.003	1.000	.169	.019	.415	.099	.000
	N	52	52	52	52	52	52	52	52	52	52	52	52	52
X1.5	Pearson Correlation	.317*	.116	.066	.309*	1	.190	.380**	.463**	.263	.187	-.042	.071	.483**
	Sig. (2-tailed)	.022	.413	.642	.026		.177	.005	.001	.080	.184	.770	.615	.000
	N	52	52	52	52	52	52	52	52	52	52	52	52	52
X1.6	Pearson Correlation	.295*	.203	.189	.654**	.190	1	.190	.192	.383**	-.190	.153	.267	.532**
	Sig. (2-tailed)	.034	.150	.180	.000	.177		.178	.172	.005	.178	.280	.055	.000
	N	52	52	52	52	52	52	52	52	52	52	52	52	52
X1.7	Pearson Correlation	.465**	.365**	.277*	.404**	.380**	.190	1	.404**	.410**	.190	.109	.380**	.685**
	Sig. (2-tailed)	.001	.008	.047	.003	.005	.178		.003	.003	.178	.442	.005	.000
	N	52	52	52	52	52	52	52	52	52	52	52	52	52
X1.8	Pearson Correlation	.183	.000	-.078	.000	.463**	.192	.404**	1	.426**	.404**	.038	.386**	.503**
	Sig. (2-tailed)	.195	1.000	.583	1.000	.001	.172	.003		.002	.003	.786	.005	.000
	N	52	52	52	52	52	52	52	52	52	52	52	52	52
X1.9	Pearson Correlation	.339*	.087	.099	.194	.263	.383**	.410**	.426**	1	.404**	.151	.651**	.651**
	Sig. (2-tailed)	.014	.538	.483	.169	.060	.005	.003	.002		.003	.287	.000	.000
	N	52	52	52	52	52	52	52	52	52	52	52	52	52
X1.10	Pearson Correlation	.015	.000	.214	-.323*	.187	-.190	.190	.404**	.404**	1	.134	.187	.324*
	Sig. (2-tailed)	.917	1.000	.128	.019	.184	.178	.178	.003	.003		.344	.184	.019
	N	52	52	52	52	52	52	52	52	52	52	52	52	52
X1.11	Pearson Correlation	.112	.376**	.422**	.115	-.042	.153	.109	.038	.151	.134	1	.190	.428**
	Sig. (2-tailed)	.427	.006	.002	.415	.770	.280	.442	.786	.287	.344		.177	.002
	N	52	52	52	52	52	52	52	52	52	52	52	52	52
X1.12	Pearson Correlation	.317*	.232	.066	.231	.071	.267	.380**	.386**	.651**	.187	.190	1	.567**
	Sig. (2-tailed)	.022	.098	.642	.099	.615	.055	.005	.005	.000	.184	.177		.000
	N	52	52	52	52	52	52	52	52	52	52	52	52	52
Komite_Audit	Pearson Correlation	.689**	.622**	.567**	.526**	.493**	.532**	.685**	.503**	.651**	.324*	.428**	.597**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.019	.002	.000	
	N	52	52	52	52	52	52	52	52	52	52	52	52	52

\*\* Correlation is significant at the 0.01 level (2-tailed).

\* Correlation is significant at the 0.05 level (2-tailed).

**Table 4. Internal Audit Unit Validity Test**

		X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	X2.8	X2.9	X2.10	X2.11	SPI
X2.1	Pearson Correlation	1	.152	.396**	.549**	.582**	.234	.152	.468**	.149	.433**	.204	.646**
	Sig. (2-tailed)		.282	.004	.000	.000	.095	.282	.000	.291	.001	.147	.000
	N	52	52	52	52	52	52	52	52	52	52	52	52
X2.2	Pearson Correlation	.152	1	.461**	.487**	-.092	.525**	.532**	.261	.255	.251	.256	.596**
	Sig. (2-tailed)	.282		.001	.000	.518	.000	.000	.061	.069	.073	.067	.000
	N	52	52	52	52	52	52	52	52	52	52	52	52
X2.3	Pearson Correlation	.396**	.461**	1	.748**	.399**	.604**	.280*	.349*	.345*	.355**	.105	.751**
	Sig. (2-tailed)	.004	.001		.000	.003	.000	.044	.011	.012	.010	.460	.000
	N	52	52	52	52	52	52	52	52	52	52	52	52
X2.4	Pearson Correlation	.549**	.487**	.748**	1	.382**	.611**	.222	.433**	.434**	.539**	.248	.841**
	Sig. (2-tailed)	.000	.000	.000		.005	.000	.114	.001	.001	.000	.076	.000
	N	52	52	52	52	52	52	52	52	52	52	52	52
X2.5	Pearson Correlation	.582**	-.092	.399**	.382**	1	.162	-.177	.091	-.103	.187	.049	.377**
	Sig. (2-tailed)	.000	.518	.003	.005		.252	.210	.523	.468	.184	.729	.006
	N	52	52	52	52	52	52	52	52	52	52	52	52
X2.6	Pearson Correlation	.234	.525**	.604**	.611**	.162	1	.371**	.405**	.337*	.497**	.153	.736**
	Sig. (2-tailed)	.095	.000	.000	.000	.252		.007	.003	.015	.000	.279	.000
	N	52	52	52	52	52	52	52	52	52	52	52	52
X2.7	Pearson Correlation	.152	.532**	.280*	.222	-.177	.371**	1	.423**	.168	.072	.256	.479**
	Sig. (2-tailed)	.282	.000	.044	.114	.210	.007		.002	.234	.612	.067	.000
	N	52	52	52	52	52	52	52	52	52	52	52	52
X2.8	Pearson Correlation	.468**	.261	.349*	.433**	.091	.405**	.423**	1	.368**	.622**	.207	.694**
	Sig. (2-tailed)	.000	.061	.011	.001	.523	.003	.002		.007	.000	.140	.000
	N	52	52	52	52	52	52	52	52	52	52	52	52
X2.9	Pearson Correlation	.149	.255	.345*	.434**	-.103	.337*	.168	.368**	1	.390**	.107	.514**
	Sig. (2-tailed)	.291	.069	.012	.001	.468	.015	.234	.007		.004	.449	.000
	N	52	52	52	52	52	52	52	52	52	52	52	52
X2.10	Pearson Correlation	.433**	.251	.355**	.539**	.187	.497**	.072	.622**	.390**	1	.273	.691**
	Sig. (2-tailed)	.001	.073	.010	.000	.184	.000	.612	.000	.004		.050	.000
	N	52	52	52	52	52	52	52	52	52	52	52	52
X2.11	Pearson Correlation	.204	.256	.105	.248	.049	.153	.256	.207	.107	.273	1	.404**
	Sig. (2-tailed)	.147	.067	.460	.076	.729	.279	.067	.140	.449	.050		.003
	N	52	52	52	52	52	52	52	52	52	52	52	52
SPI	Pearson Correlation	.646**	.596**	.751**	.841**	.377**	.736**	.479**	.694**	.514**	.691**	.404**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.006	.000	.000	.000	.000	.000	.003	
	N	52	52	52	52	52	52	52	52	52	52	52	52

\*\* Correlation is significant at the 0.01 level (2-tailed).  
\* Correlation is significant at the 0.05 level (2-tailed).

**Table 5. Good University Governance Validity Test**

		Y.1	Y.2	Y.3	Y.4	Y.5	Y.6	Y.7	Y.8	Y.9	Y.10	GUG
Y.1	Pearson Correlation	1	.178	.203	.046	.004	-.123	.416**	.203	.127	.373**	.427**
	Sig. (2-tailed)		.207	.149	.743	.979	.387	.002	.149	.368	.006	.002
	N	52	52	52	52	52	52	52	52	52	52	52
Y.2	Pearson Correlation	.178	1	.195	.200	.031	.249	.719**	.593**	.353*	.260	.665**
	Sig. (2-tailed)	.207		.166	.154	.830	.075	.000	.000	.010	.063	.000
	N	52	52	52	52	52	52	52	52	52	52	52
Y.3	Pearson Correlation	.203	.195	1	.659**	.584**	.282*	.316*	.505**	.000	.238	.653**
	Sig. (2-tailed)	.149	.166		.000	.000	.043	.022	.000	1.000	.089	.000
	N	52	52	52	52	52	52	52	52	52	52	52
Y.4	Pearson Correlation	.046	.200	.659**	1	.594**	.422**	.318*	.312*	-.183	.120	.569**
	Sig. (2-tailed)	.743	.154	.000		.000	.002	.022	.024	.195	.396	.000
	N	52	52	52	52	52	52	52	52	52	52	52
Y.5	Pearson Correlation	.004	.031	.584**	.594**	1	.651**	.233	.364**	.000	-.071	.561**
	Sig. (2-tailed)	.979	.830	.000	.000		.000	.096	.008	1.000	.619	.000
	N	52	52	52	52	52	52	52	52	52	52	52
Y.6	Pearson Correlation	-.123	.249	.282*	.422**	.651**	1	.274*	.507**	.133	.067	.576**
	Sig. (2-tailed)	.387	.075	.043	.002	.000		.049	.000	.346	.637	.000
	N	52	52	52	52	52	52	52	52	52	52	52
Y.7	Pearson Correlation	.416**	.719**	.316*	.318*	.233	.274*	1	.617**	.237	.067	.726**
	Sig. (2-tailed)	.002	.000	.022	.022	.096	.049		.000	.090	.635	.000
	N	52	52	52	52	52	52	52	52	52	52	52
Y.8	Pearson Correlation	.203	.593**	.505**	.312*	.364**	.507**	.617**	1	.293*	.435**	.821**
	Sig. (2-tailed)	.149	.000	.000	.024	.008	.000	.000		.035	.001	.000
	N	52	52	52	52	52	52	52	52	52	52	52
Y.9	Pearson Correlation	.127	.353*	.000	-.183	.000	.133	.237	.293*	1	.194	.396**
	Sig. (2-tailed)	.368	.010	1.000	.195	1.000	.346	.090	.035		.169	.004
	N	52	52	52	52	52	52	52	52	52	52	52
Y.10	Pearson Correlation	.373**	.260	.238	.120	-.071	.067	.067	.435**	.194	1	.472**
	Sig. (2-tailed)	.006	.063	.089	.396	.619	.637	.635	.001	.169		.000
	N	52	52	52	52	52	52	52	52	52	52	52
GUG	Pearson Correlation	.427**	.665**	.653**	.669**	.551**	.576**	.726**	.821**	.396**	.472**	1
	Sig. (2-tailed)	.002	.000	.000	.000	.000	.000	.000	.000	.000	.004	.000
	N	52	52	52	52	52	52	52	52	52	52	52

\*\* Correlation is significant at the 0.01 level (2-tailed).  
\* Correlation is significant at the 0.05 level (2-tailed).

**Table 6.** Audit Committee Reliability Test

Cronbach's Alpha	N of Items
0,789	12

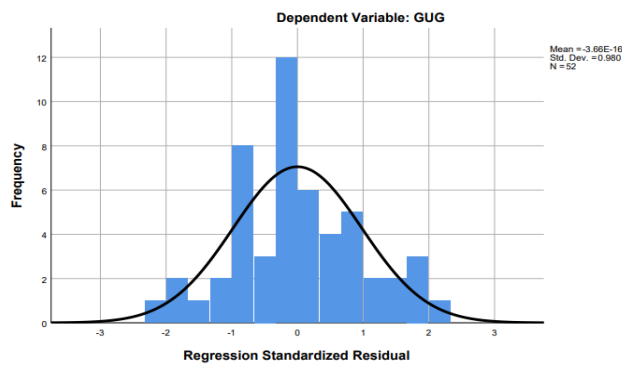
**Table 7.** Internal Control Unit Reliability Test

Cronbach's Alpha	N of Items
0,835	11

**Table 8.** Good University Governance Reliability Test

Cronbach's Alpha	N of Items
0,779	10

This study has tested the classical assumption, which shows a normal data. The histogram graph is in the middle with a bell shape, so the data is normal. It can be seen in the following histogram image.



**Fig. 2.** Histogram

Furthermore, based on the significant value of the One-Sample Kolmogorov Smirnov test of 0.200, which is greater than 0.05. Then the data is declared normal.

**Table 7.** One Sample Kolmogorov Smirnov

N		52
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	2.02454901
Most Extreme Differences	Absolute	.095
	Positive	.095
	Negative	-.061
Test Statistic		.095
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>

In the multicollinearity test, the VIF value is less than 10 (ten), and the tolerance value is more significant than 0.1. Therefore, it was concluded that there were no symptoms of



multicollinearity. Likewise, while the significant value in the Glejser test is greater than 0.05, it is stated that there is no heteroscedasticity symptom.

**Table 8.** Multicollinearity Test

Model		Tolerance	VIF
1	Komite_Audit	.484	2.067
	SPI	.484	2.067

**Table 9.** Heteroscedasticity Test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	13.354	2.550		5.236	.000
	Komite_Audit	-.129	.064	-.347	-2.027	.048
	SPI	-.093	.065	-.246	-1.435	.158

Based on the hypothesis test using multiple regression, the regression coefficient of the Audit Committee has a positive effect of 0.401, and the SPI regression coefficient has a positive effect of 0.137.

$$Y = 17,420 + 0.401X_1 + 0.137X_2 + e$$

Based on the t-test, it shows that the T count variable for the Audit Committee is 3,241 sig. 0.02 then the audit committee variable partially significant effect on GUG. Furthermore, the calculated T value of the SPI variable is 1.092 sig. 0.280, then the SPI variable is partially not significant to GUG. The F test has a significance value of less than 0.05, which is 0.000. Therefore, all independent variables (Audit Committee and SPI) simultaneously affect the GUG. The R Square test shows that this research can detect 41.5% of the variables that affect good university governance.

**Table 10.** F Test

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	148.038	2	74.019	17.351	.000 <sup>b</sup>
	Residual	209.039	49	4.266		
	Total	357.077	51			

**Table 11.** T Test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	17.420	4.957		3.514	.001
	Komite_Audit	.401	.124	.509	3.241	.002
	SPI	.137	.126	.172	1.092	.280

a. Dependent Variable: GUG

**Table 12. R Square Test**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.644 <sup>a</sup>	.415	.391	2.065

## 4 Discussion

Based on the test and data analysis, showed that the audit committee influences good university governance. This shows that the dominance of the audit committee's role at legal institutions is significant. The existence of the audit committee is not only a symbol but an actual manifestation of the role of experts in managing the institution. The audit committee's role is to ensure that the company carries out its operations under the university's strategic plan. Therefore, the competence of the audit committee is essential. The appointment of the audit committee in higher education cannot be made based on preference. This is in line with research that the audit committee does not have competence in an organization's field; the audit committee is not influential [17]. Competence is something that must be considered carefully. The better the competence of the audit committee related to the organization, the better the audit committee's performance. The competence of the audit committee also plays a significant role for the organization in carrying out financial reporting promptly [18]. The requirements to become an audit committee in universities include understanding university business processes, knowing the flow of information processes in universities, and knowing changes in policy direction in the world of education.

On the other hand, the internal control proxied by the internal supervisory unit does not affect higher education governance. This is contrary to previous studies' results that internal auditor positively affect good university governance [19]. This shows that internal control, which is only represented by the internal supervisory unit, will not be able to create good university governance. Internal audit plays a role in ensuring the implementation of the risk management process. [20] All elements in higher education must strive for the achievement of good university governance. The internal control unit or internal auditor will not be able to control all these elements. Therefore, the commitment from the leadership must be vital to ensure that all elements carry out adequate internal control. For example, the asset department must be able to control the flow of asset management starting from the purchase of goods in accordance with the proposed needs, recipients of goods from providers, distribution of goods, recording of goods to the deletion of assets in the system. This, of course, cannot be carried out by the internal supervisory unit, but this responsibility should be assigned to the asset section, which has more access to this. Furthermore, even during the auction process, the asset team must have a certificate of competence in the procurement of goods/services and be completely independent in implementing the auction rules. The existence of internal control in asset units is fundamental in order to achieving good university governance. The internal auditor is no longer just a supervisor and controller whose presence is feared by management but is capable of being a consultant who will provide advice if requested. Therefore, awareness of the importance of internal control in every line of organizational elements is vital.

The research believes that the audit committee and internal control can influence the realization of good university governance. This shows that the realization of a good university does not depend solely on one line but must collaborate with all related parties. The audit

committee has a role in supporting the performance of the internal auditor/internal supervisory unit [21]. In addition, the compliance of the audit committee in carrying out its functions can improve good governance. One of the roles of the audit committee is to ensure the performance of the internal auditors so that if the audit committee works well, the internal auditors will also work well [22]. The collaboration between those parties can improve good university governance. Therefore, the existence of an audit committee that cooperates with the internal auditor/internal supervisory unit can positively affect the performance.

## 5 Conclusions

The results show the audit committee affects good college governance. Meanwhile, the internal control proxied by the internal supervisory unit cannot influence good university governance. This is because the authority of the internal supervisory unit or internal auditor is limited, unable to reach the entire most minor line of the company. Therefore, awareness of the importance of internal control in every unit element of the organization is vital. The internal control unit only functions as a consultant to achieve the company's strategic plans. Collaboration between the audit committee and internal auditors together will be able to improve good university governance. The main internal control is tone at the top. How an organization can run well depends on the captain, namely the tone at the top.

Furthermore, the simultaneous test shows that the audit committee and the internal supervisory unit can simultaneously influence good university governance. Hence, the internal control unit cannot run alone without the support of tone at the top in carrying out its duties. The existence of a real synergy from all lines can achieve good governance in higher education. The internal control unit will malfunction if it runs alone, and all lines rely only on the internal control unit. This study provides input for the government that the presence of an audit committee in good synergy with the internal supervisory unit will achieve good university governance. The limitation of this research is that it only focuses on legal entities which already have an audit committee. Further research can use other variables such as the board of trustees as a moderating variable.

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