

Role of the Government Internal Control System (SPIP) towards Good University Governance: Evidence from Vocational Higher Education in Indonesia

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ABSTRACT : *The purpose of the research is to assess the maturity level of the Government Internal Control System (SPIP) at the Politeknik Negeri Bandung (Polban) for the recent period. The assessment has to be done because in the past period (2017) Polban achieved below level 3 in maturity level. It could be easier to manifest the Good University Governance if the college's achievement of the maturity is in level 3. The method in this research was descriptive analysis with a qualitative approach. Assessment of the SPIP was carried out by testing the SPIP elements, namely the control environment, risk assessment, control activities, information and communication and internal control monitoring. The research population consisted of 37 structural officials at Polban. The result of the research shows that Polban increased the maturity level of SPIP and this condition describe that SPIP in Polban runs well.*

KEYWORDS -Government Internal Control System (SPIP), Maturity Level of SPIP, Good University Governance

I. Introduction

A governmental institution have long-term goals in carrying out its organization. Politeknik Negeri Bandung (Polban) as one of the vocational college in the Ministry of Education and Culture has the goal to be an educational institution that can manifest the Good University Governance (GUG) and runs all the principle as well. To create a college that accordance with the GUG, it must meet several special criteria. One of the criteria is, the college has been implementing a Government Internal Control System (SPIP) in carrying out all their activities to achieve their goals. Accountability is one of the principle of GUG which shows that the succes of SPIP implementation is determined by the quality of human resources, information technology and supervision (Arfianti, 2011 [1]) and Polban has implemented this. The implementation of this SPIP is indicated by the existence of a decision letter from the director of Polban regarding technical guidelines for the implementation of the Government Internal Control System (SPIP) in Polban as stated in a draft which contains indicators of the success of implementing the SPIP. But in fact the Audit Board of Indonesia (BPK RI) found that the SPIP at Polban has not been implemented properly and is still weak (BPK, 2019) [2]). It is judging from the results of the SPIP maturity level assessment at Polban of 5 elements of the assessment, which are still relatively low, including the control environment, risk assessment, control activities, information and communication, and monitoring. The maturity assessment of SPIP at Polban was last carried out in 2017 and the population is the old structural officials. Since that time, the maturity assessment of the implementation of SPIP has not been carried out yet, so that for new structural officials this assessment has never been carried out.

There are several previous studies said that the government internal control system SPIP has not been implemented optimally in various government agencies, even though some have implemented it well. As the result of study about analysis of the Maturity Level of the government internal control system show that the application of SPIP at Padang State Polytechnic is at the "Good" level with the maturity level of SPIP is at the "Intuitive / Developing" level. " (Makdjinis, 2016 [3]). Study about maturity assesment in Pariaman City Government show that the maturity of the implementation of SPIP in the Pariaman City Government is at the "developing" level or level 2 of the 6 SPIP maturity levels, this shows that the implementation of SPIP has been well organized, even though there are some sub-elements of SPIP that have not been maximally implemented and need efforts or improvement strategies in the SPIP (Helma, 2017 [4]). The result study about the effect of internal control systems on the quality of financial statements showed that simultaneously there was a significant influence between the control environment, risk assessment, control activities, information and communication, and monitoring on the quality of financial statements. Meanwhile, partially the control environment, risk assessment, and information and communication have a significant influence on the quality of financial statements. However, control and monitoring activities have no significant effect on the quality of financial statements (Herawati, 2014 [5]).

From the explanation above, it is clear that research on SPIP is carried out by many researchers because the implementation of SPIP is absolutely necessary for the implementation of good university governance. This research has the state of the art that differentiates with others authors because the locus of this research is in the higher education institutions. We could see that the college could manifest the good university governance because to become a university with good governance, all principles including transparency, organization, participation, responsiveness, accountability and leadership must be implemented well and college will not be able to achieve the goal of being excellent in all of its vision and mission without applying the basic principles of GUG which are based on the pillars of academic freedom and autonomy (Muktiyanto, 2016 [6]). For this reason, in accordance with BPK's recommendations regarding the maturity level of the implementation of the SPIP, the weak elements above should be improved in order to get a good achievement of maturity level. During the past 2 years, Polban are not implementing the assesment to improve the maturity level . Therefore, the author intends to analysis the role of SPIP maturity at Polban whether there has been an increase from the previous assessment in 2017 because the internal control system of Polban is still one of the important points that must be addressed and this study shall give more information about the importance to carry out the assesment of maturity level in SPIP so that the higher education could implement the good university governance.

II. Internal Control System and Government Internal Control System

The internal control system is a multidimensional concept and has been discussed in many ways in the management control literature (Agbejule and Jokipii, 2009 [7]; Bowrin, 2004 [8]). This is not only about procedures or policies that are carried out at certain times but is a system that continues to operate and is integrated at all levels in an organization (Haron et al., 2010 [9]).

The definition of internal control or internal control is quoted from (AICPA, 1996 [10]) as: "a process designed to provide reasonable assurance regarding the achievement of objectives in the following categories: reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws. and regulation ". Another definition put forward by COSO (Committee of Sponsoring Organizations of the Treadway Commission) (COSO, 1992 [11]; COSO, 2004 [12]) as: "a process effected by an entity's board of directors, management, and other personnel, designed to provide reasonable assurance regarding the achievement of objectives relating to operations, reporting, and compliance. "

The two definitions above were adopted by Government Regulation Number 60 of 2008 concerning Government Internal Control Systems. The definition of a government internal control system is: an integral process of actions and activities carried out continuously by the leadership and all employees to provide adequate confidence in the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, safeguarding state assets, and compliance with laws and regulations.

From some of the definitions and explanations above, it can be concluded that the internal control system is a process to ensure the achievement of organizational goals.

2.1 Benefits and Objectives of Internal Control Systems

A good internal control system will benefit the organization in preventing bad financial conditions and help the organization to work effectively and harmoniously in addition to detecting errors and irregularities in its operations (Pathak, 2005 [13]; Wardiwiyono, 2012 [14]). Private sector organizations recognize the importance of an internal control system and risk management as a useful tool in maintaining the achievement of overall company goals and in increasing shareholder value (Aziz, 2013 [15]) which is a must for public organizations. The internal control system also has an important role in internal audit practice because internal auditors can be considered as experts in management control (Fadzil et al., 2005 [16]). Therefore, according to Bowrin (2004), the internal control system is an integral component of the overall governance structure of an organization, which is intended to direct and control activities in order to achieve its goals.

In public sector organizations, the role of internal control is to support the formation of systems in addition to encouraging accountability in the decision-making process (Bianchi, 2010 [17]). However, failure to build a reliable system can endanger the organization in many ways including the risk of maintaining public sector accountability. A higher dependence on the control system should be associated with higher expectations for increased accountability in the organization (Liu, 2011 [18]). Because the internal control system emphasizes accountability, its practice in the public sector is also very important, this involves public trust in the government. COSO (2004) details three objectives of internal control, namely:

1. Effectiveness and efficiency of operations
2. Reliability / reliability of financial statements
3. Compliance with laws, regulations and policies

2.2 Maturity of Government Internal Control System

Maturity means fully or optimally developed (Cooke and Davis 2007 [19]). The maturity level of the implementation of SPIP is the level of maturity / perfection of the administration of the government internal control system in achieving the objectives of internal control in accordance with Government Regulation Number 60 of 2008 concerning Government Internal Control Systems.

Maturity of SPIP can also be seen as a maturity structure that shows the basic characteristics of each level both as a whole and for each element. The maturity level of SPIP can be used as the basis for 1) evaluative instruments for the implementation of SPIP; 2) generic guidelines for increasing the maturity of the internal control system.

The maturity level of the implementation of SPIP is a framework that contains basic characteristics that indicate the maturity level of a structured and sustainable SPIP operation. This maturity level can be used at least as an evaluative instrument for the implementation of SPIP and a generic guide to increase the maturity of the internal control system.

Each level of maturity of the SPIP has its own basic characteristics that can clearly distinguish one level from another, as shown in Table 1.

Table 1 Characteristics of the Maturity Level of the SPIP.

<i>Level</i>	<i>SPIP characteristics</i>
Not Available	Institution at all yet have policies and procedures are needed to carry out the practices of control internal
Pioneering	Pioneering there are internal control practices, however the risk and control approach needed is still ad-hoc and not well organized, without communication and monitoring so that weaknesses are not identified
Developing	Institution have implemented internal control practices, but they are not well documented and their implementation is highly dependent on individuals and has not involved all organizational units . The effectiveness of control has not been evaluated so that there are many

	weaknesses that have not been adequately addressed.
Defined	Institution have been carrying out the practice of control of internal and documented with both. However, an evaluation on control of internal conducted without documentation were adequate.
Managed and Measurable	Institutions have implemented effective internal control , each personnel implementing activities who always control activities in achieving the objectives of the activity itself and the goals of the ministry / agency / regional government. Formal and documented evaluation
Optimum	Institutions shave to apply control intern who sustained, integrated in implementation of activities that are supported by the monitoring automatically use application

Source: Peraturan Kepala BPKP Nomor 04 Tahun 2016

The focus of the SPIP maturity assessment is a variable used to show the maturity level of the SPIP implementation. These variables are the sub-elements of SPIP in PP 60 of 2008. The focus of the assessment includes 5 elements which have different levels of relevance and importance, so that they have different assessment weights as follows:

Table1Load of the Assessment Focus (Sub- Elements).

Unsure of Government Internal Control System	Sum sub unsure	Sum of each sub unsure	Sum per sub- unsure
Control Environment	30	8	3,75
Risk Assessment	20	2	10
Control Activities	25	11	2,27
Information and Communication	10	2	5
Monitoring	15	2	7,5
TOTAL	100	25	

Source: Peraturan Kepala BPKP Nomor 04 Tahun 2016

Determination of the maturity score the government internal control system uses the validation result score by making intervals from the validation score, this score is then used to determine the maturity level of the SPIP. The SPIP maturity level score interval is as listed in Table 3

Table2Load of the Assessment Focus (Sub- Unsure)

Maturity Level	Score Classification	Score Interval
Not available	0	Nilai $\leq 1,0$
Pioneering	1	$1,0 \leq \text{Nilai} \leq 2,0$
Developing	2	$2,0 \leq \text{Nilai} \leq 3,0$
Defined	3	$3,0 \leq \text{Nilai} \leq 4,0$
Managed and Measurable	4	$4,0 \leq \text{Nilai} \leq 4,5$
Optimum	5	Nilai $> 4,5$

Source: Peraturan Kepala BPKP Nomor 04 Tahun 2016

2.2 Six Main Elements of Good University Governance

There are six main elements in good university government, the six elements are:

1. Transparency
 Transparency, namely the extent to which the regulatory policies, programs, activities and budgets of higher education are known and understood by the academic community so that they can participate actively.
2. Organizing
 Organizing, which is about the extent to which the leadership of a higher education is able to apply various organizing principles, such as establishing work relations arrangements, details of main tasks, functions / authorities and conducting directing (direction).
3. Participation

Participation, which is the extent to which the strategic decision making process of higher education involves participatory external and internal stakeholders, so that stakeholders can actively support it.

4. Responsiveness

Responsiveness, namely the extent to which policies, regulations, and budget allocations receive support and positive responses from the academic community. Efficiency and Effectiveness, namely about how much effort the leadership of higher education to make the academic community understand, and can give a high commitment to the policies, regulations, and programs set by the leadership

5. Accountability

Accountability, which is about the level of responsibility of the leadership of higher education in carrying out their duties.

6. Management and Direction

Direction which is about the extent to which the leadership of the higher education is able to create a conducive work atmosphere, and is able to motivate the academic community to work productively in achieving the vision and mission of higher education. It should be noted that these main elements are not met separately, but must be met integratively (Quyen, 2014 [20])

III. Method

This research is a qualitative research with a case study approach at the Bandung State Polytechnic. The focus of this research is to assess the maturity level of the Government Internal Control System (SPIP) at the Politeknik Negeri Bandung for the period 2020.

This research use primary and secondary data. Primary data got from 37 selected respondents, who filled a questionnaire. Data secondary obtained from documentation, namely data collection and information obtained from documents at the university concerned. Documents in the form of decrees, assignments, meeting minutes, collection of regulations, results of internal audits and other documents deemed relevant.

3.1 Testing and Data Analysis

Qualitative data analysis consist of :

1. Data analysis is an ongoing process that requires constant reflection on the data, asking analytical questions and writing short notes throughout the research.
2. Data analysis involves open data collection, based on general questions, and analysis of information from participants.
3. Presenting a research strategy, for example a grounded theory strategy that includes systematic steps in data analysis. These steps include, for example, creating categories for the information obtained (open coding), selecting one of the categories and placing it in a theoretical model (axial coding), then composing a story of the relationships between these categories (selective coding). In addition to grounded theory, case studies now involve detailed descriptions of specific settings or individuals, which are then carried out with data analysis. {Creswell, 2012 [21]}

IV. Results and Discussion

The conclusion of the assessment results is stated in the form of a predicate in accordance with the final score for each focus of the assessment. From the results of the assessment of the maturity level of the implementation of the Politeknik Negeri Bandung SPIP 2020, it can be stated that in general the implementation of the Politeknik Negeri Bandung SPIP has not been able to reach the target in the 2014-2019 RPJMN where all Ministries / Institutions are required to be at level 3-level maturity of their SPIP in the year 2019. The maturity level of the Politeknik Negeri Bandung is at a developing level with a score of 2.81 with the following details:

Table 4
Calculating of Maturity Level Scoring

No	Focus of Assessment	%	Score Classification	Score
I.	Elements of Control Environment			
1	Enforcement of Integrity and Enforcement of Ethics	3.75	5	0.1857
2	Commitment to Competence	3.75	5	0.1857
3	Conducive Leadership	3.75	3	0.1125
4	Organizational Structure As Needed	3.75	5	0.1857
5	Delegation of Powers and Responsibilities	3.75	5	0.1857
6	Formulation and Implementation of Healthy Policies on Human Resources Development	3.75	4	0.15
7	The Role of APIP on the Effectiveness of SPIP	3.75	5	0.1857
8	Good Working Relationship with Related Government Agencies	3.75	5	0.1857
II.	Risk Assessment			
1	Risk Identification	10.00	0	0
2	Risk Analysis	10.00	0	0
III.	Elements of Control Activities			
1	Performance Review	2.27	4	0.0908
2	Human Resources Development	2.27	4	0.0908
3	Control over Management of Information Systems	2.27	2	0.0454
4	Physical Control over Assets	2.27	4	0.0908
5	Determination and Review of Performance Indicators	2.27	1	0.0227
6	Separation of Functions	2.27	4	0.0908
7	Transaction Authorization	2.27	4	0.0908
8	Accurate and Timely Records	2.27	4	0.0908
9	Restrictions on Access to Resources and Records	2.27	4	0.0908
10	Accountability of Records and Resources	2.27	4	0.0908
11	Good documentation of the Internal Control System (SPI) as well as important transactions and events	2.27	3	0.0681
IV.	Information and Communication Elements			
1	Relevant Information	5.00	3	0.15
2	Effective Communication	5.00	4	0.2
V.	Monitoring Elements			
1	Continuous Monitoring	7.50	3	0.225
2	Separate Evaluation	7.50	0	0
	Total score	100		2.81

Further details of the results of the assessment of the maturity level of the implementation of the Politeknik Negeri Bandung SPIP 2020 are as follows:

1. Maturity Characteristics of SPIP Politeknik Negeri Bandung is developing. As described, with developing maturity levels, the characteristics of SPIP implementation generally indicate that the Politeknik Negeri Bandung:
2. Has implemented internal control practices, but the implementation of internal control is not well documented, documentation of SPIP implementation is still lacking (sporadic and inconsistent in nature).
3. Control still very much depends on the willingness / initiative of certain individuals.
4. The implementation and assessment of internal control is highly dependent on certain individuals (key individuals) and has not involved all organizational units.
5. Employee awareness has begun to emerge to carry out their respective responsibilities.
6. The effectiveness of controls has not been evaluated so that many weaknesses have not been adequately addressed.
7. Management actions to resolve control problems have not become a priority and are not consistent.

At this level, it means that the Politeknik Negeri Bandung has implemented internal control practices, but the implementation and assessment of internal control is highly dependent on certain individuals (key individuals) and has not involved all organizational units.

a. Assessment of Elements of the Control Environment

The assessment of the elements of the control environment was carried out on eight assessment focuses, and from the assessment carried out on 8 the focus of the assessment had achieved good results, it can be seen in the value classification of each assessment focus was above 3 or equal to three.

b. Assessment of Risk Assessment Elements

The assessment of the risk assessment elements is carried out in two focus assessments as follows:

a. Risk Identification

The risk identification guidelines have not been properly understood and have not been properly socialized by each unit so that monitoring / evaluation cannot be carried out continuously according to the latest changes in the needs and expectations of stakeholders.

b. Risk Analysis

Guidelines for risk analysis are not properly understood and have not been properly socialized by each unit so that monitoring / evaluation cannot be carried out continuously according to the latest changes in the needs and expectations of stakeholders

c. Assessment of Control Activity Elements

The assessment of the maturity level of the control activity elements is carried out on eleven focus assessments, however, there are two qualifying focus assessments with scores below three as follows:

a. Control over Management of Information Systems

SOP on information system management already exists, but it is not implemented optimally so that monitoring / evaluation of information system management cannot be carried out regularly and is not documented. Thus, the management of information systems cannot be developed continuously according to needs.

b. Determination and Review of Performance Indicators

Written Main Performance Indicators already exist, but the necessary risk and control approaches are still ad-hoc and not well organized, without communication and monitoring so that weaknesses are not identified.

d. Assessment of Information and Communication Elements

The assessment of the maturity level of the information and communication elements is carried out on two assessment focuses, and from the assessment carried out in 2 the focus of the assessment has achieved good results, it can be seen in the value classification of each assessment focus is above 3 or equal to three.

e. Assessment of the Monitoring Element

The assessment of the maturity level of the monitoring element is carried out in two focus assessments as follows:

Polban does not yet have a policy / guideline / procedure for evaluating internal control separately so that there is no monitoring evaluation, socialization, documentation and continuous development according to changes in the strategic environment in the internal control system.

To increase maturity to the next level, a defined level, the suggestions for improvement in Politeknik Negeri Bandung are as follows

1) Maturity Characteristics of SPIP Politeknik Negeri Bandung: developing.

To achieve the next level of maturity related to upholding integrity and ethical values, all individuals in the organization need to fully implement a code of ethics consistently in the implementation of routine organizational activities. To achieve an optimum level of maturity, Politeknik Negeri Bandung must carry out continuous and well-documented monitoring, then adjust the code of ethics for changes in the strategic environment that occur and there is automatic / online monitoring of the application of the code of conduct.

2) Assessment of Elements of Control Environment

The assessment of the maturity level of the control environment element is carried out on eight assessment focuses and all the sub-elements or the focus of the assessment have been very well done as seen from the value classification of each sub-element that is above

3) Assessment of Risk Assessment Elements

The assessment of the maturity level of the risk assessment elements is carried out in two focus assessments as follows:

a. Risk Identification

1. Socialization of risk identification with proper understanding is needed;
2. Monitoring / evaluation of risk identification needs to be carried out on an ongoing basis to suit changing needs and to match stakeholder expectations.

b. Risk Analysis

1. Need to disseminate risk analysis with proper understanding;
2. Monitoring / evaluation of risk analysis needs to be carried out on an ongoing basis to suit changing needs and to match stakeholder expectations.

4) Assessment of Elements of Control Activities

The assessment of the maturity level of the elements of control activities is carried out on eleven focus of the assessment, while the focus on the improvement of the elements of control activities is as follows:

a. Control over Management of Information Systems

1. optimizing the implementation of information system management;
2. monitoring/evaluating the management of the information system periodically and documenting
3. make changes to the management of information systems in accordance with changing needs.

b. Determination and Review of Performance Indicators

1. optimize the implementation of the Main Performance Indicators;
2. Monitor / evaluate the Main Performance Indicators periodically and document them;
3. Develop Key Performance Indicators according to changing needs.

5) Assessment of Information and Communication Elements

The assessment of the maturity level of the information and communication elements is carried out on two assessment focuses, and all sub-elements or the focus of the assessment have been very well done, seen from the value classification of each sub-element which is above 3.

The results show that the Politeknik Negeri Bandung has not paid attention or has not focused on risk management that should have been implemented in managing this institution, so that the value that appears related to risk management becomes bad or negative. If the aspiration to be able to realize good higher education governance is to be achieved, then top management must have started to take into account one of the higher education organs, namely the Internal Auditor Unit (SPI), which one of the tasks and functions is to manage risks that may occur in the Polban institution. One of the principles in GUG is participation, where top leaders must have a good willingness to involve every element of higher education (SPI) in managing this organization so that leaders can get good and correct input from stakeholders who are entrusted with taking care of a particular task which this will affect the policy-making process or the decision-making process. The success of implementing good higher education governance is when the leadership is able to apply the right man on the right place, which will avoid mistakes in interpreting every policy made by the Ministry of Education and Culture which in this case serves as a mecca for the Politeknik Negeri Bandung. If the principles in GUG are fully implemented, it is possible that Polban will have a maturity value of SPIP at the upper level.

V. Conclusion

The conclusion of the results of the assessment of the implementation of the Government Internal Control System (SPIP) of the Politeknik Negeri Bandung in 2020 shows that the maturity level of the implementation of SPIP is at the developing level or level 2 of the 6 SPIP maturity levels. Measuring the 25 focuses of maturity assessment yields a maturity value of SPIP of 2,81. The 25 maturity focuses follow general principles, even though their grouping follows the SPIP sub-elements. Furthermore, the results of the assessment of the 25 assessment focuses showed the following conditions:

With the developing maturity level, the characteristics of SPIP implementation generally show that the Politeknik Negeri Bandung.

- 1) Has implemented internal control practices, but the implementation of internal control is not well documented, documentation of SPIP implementation is still lacking (sporadic and inconsistent in nature).
- 2) Control still very much depends on the willingness / initiative of certain individuals.
- 3) The implementation and assessment of internal control is highly dependent on certain individuals (key individuals) and has not involved all organizational units.
- 4) Employee awareness has begun to emerge to carry out their respective responsibilities.
- 5) The effectiveness of control has not been evaluated so that there are many weaknesses that have not been adequately addressed.
- 6) Management action to resolve control problems has not become a priority and is not consistent.

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