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*This study aims to investigate the efforts and commitment, challenges and opportunities of implementing financial internal audits at private universities in Central Java. This study used a qualitative method by conducting interviews with members of Internal Auditors at 4 Private Universities in Central Java with superior accreditation. Private Universities efforts and commitments are analyzed using institutional work theory, while challenges and opportunities are analyzed using institutional logic theory. The results of the study show that efforts to implement financial internal audits are manifested by the motivation to implement government regulations regarding accreditation. Private Universities commitment is shown by the preparation of SOPs for internal audit implementation and organizational culture. The challenges are limited human resources and information system technology. Opportunities that Private Universities have are independent internal audit bodies and the Bakter leadership style that*

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# Upaya Tantangan Dan Peluang Implementasi Audit Internal Untuk Mewujudkan Good University Governance Pada Perguruan Tinggi Swasta Di Jawa Tengah

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## Abstrak

Penelitian ini bertujuan untuk menginvestigasi upaya dan komitmen, tantangan dan peluang implementasi audit internal keuangan pada Perguruan Tinggi Swasta di Jawa Tengah. Penelitian ini menggunakan metode kualitatif dengan melakukan wawancara kepada Anggota Satuan Pengawas Internal pada 4 PTS di Jawa Tengah yang terakreditasi unggul. Upaya dan komitmen PTS dianalisa menggunakan teori *institutional work*, sedangkan tantangan dan peluang dianalisa menggunakan teori *institutional logic*. Hasil penelitian menunjukkan bahwa upaya PTS untuk mengimplementasikan audit internal keuangan diwujudkan dengan motivasi untuk menerapkan aturan Pemerintah terkait akreditasi PTS. Komitmen PTS ditunjukkan dengan penyusunan SOP pelaksanaan audit internal dan penanaman budaya organisasi. Tantangan yang dihadapi PTS yaitu keterbatasan SDM dan teknologi sistem informasi. Peluang yang dimiliki PTS adalah badan audit internal yang independen dan gaya kepemimpinan Rektor yang terbuka dan transformatif. Implementasi audit internal keuangan pada PTS membutuhkan upaya dan komitmen dari Rektor dan anggota organisasi untuk menghadapi tantangan-tantangan baik dari dalam maupun dari luar.

**Kata kunci:** audit internal keuangan, *institutional work*, *institutional logic*

## Abstract

*This study aims to investigate the efforts and commitment, challenges and opportunities of implementing financial internal audits at private universities in Central Java. This study used a qualitative method by conducting interviews with members of Internal Auditors at 4 Private Universities in Central Java with superior accreditation. Private Universities efforts and commitments are analyzed using institutional work theory, while challenges and opportunities are analyzed using institutional logic theory. The results of the study show that efforts to implement financial internal audits are manifested by the motivation to implement government regulations regarding accreditation. Private Universities commitment is shown by the preparation of SOPs for internal audit implementation and organizational culture. The challenges are limited human resources and information system technology. Opportunities that Private Universities have are independent internal audit bodies and the Rektor leadership style that is open and transformative.*

**Keywords:** financial internal audit, *institutional work*, *institutional logic*

## PENDAHULUAN

Audit internal membantu organisasi dalam usaha untuk mencapai tujuannya dengan pendekatan sistematis dan disiplin untuk mengevaluasi dan meningkatkan efektivitas manajemen resiko, pengendalian dan proses tata kelola organisasi. Audit internal adalah suatu fungsi penilaian yang independen dalam suatu organisasi untuk menguji dan mengevaluasi kegiatan organisasi yang dilaksanakan (Tugiman, 2006). Tujuan audit internal adalah untuk membantu manajemen organisasi dalam memberikan pertanggungjawaban yang efektif. Lingkup fungsi audit internal meliputi semua tahap dalam kegiatan organisasi (Boynton, Johnson, & Kell, 2003).

Pernyataan Salbiyatul (2021) juga mengungkapkan pentingnya fungsi audit internal dalam sebuah organisasi yaitu memastikan bahwa organisasi telah mematuhi peraturan-peraturan hukum yang berlaku, memberikan

penilaian atas kinerja organisasi, dan memberikan rekomendasi. Rekomendasi yang diberikan oleh internal auditor menjadi bahan masukan dan evaluasi untuk mengurangi resiko dan sekaligus diharapkan meningkatkan kompetensi organisasi secara berkelanjutan (Pendidikan Ekonomi et al. n.d.). Fungsi Auditor Internal yang kuat dalam organisasi akan mengurangi kerentanan resiko *fraud*, reputasi yang buruk, dan gangguan dalam aktivitas operasional (Vella, 2021).

Perguruan Tinggi sebagai sebuah entitas Pendidikan juga merupakan sebuah bentuk organisasi yang memiliki kedudukan dan kebutuhan yang sama dengan bentuk entitas bisnis yang lain, yaitu untuk mempertahankan kelangsungan hidupnya ditengah persaingan dengan Perguruan Tinggi lainnya. Fungsi penting audit internal dalam sebuah organisasi tidak dapat dipisahkan dari fungsi audit internal pada Perguruan Tinggi, yaitu untuk menjamin kualitas akademik dan menentukan sesuai atau tidaknya sistem pengendalian internal pada Perguruan Tinggi (Nofrita et al. 2019).

Jawa Tengah sebagai salah satu propinsi besar di Jawa Tengah memiliki 233 PTS yang tersebar diseluruh Kabupaten Kota di Jawa Tengah (Dashboard LLDIKTI Wilayah VI, 2023). Fenomena yang terjadi adalah maraknya PTS yang ditutup dan melakukan *merger* dengan PTS lainnya dikarenakan beberapa indikator salah satunya adalah terkait tata kelola (tata pamong). Menurut Ariani (2017) Perguruan Tinggi berupaya untuk meningkatkan mutu pendidikan dengan memperhatikan pada berbagai permasalahan baik secara teknis maupun permasalahan lain yang terkait dengan perencanaan, pendanaan, efisiensi, dan efektifitas penyelenggaraan sistem pendidikan.

Pengelolaan yang harus dilakukan adalah pengelolaan sumber daya Perguruan Tinggi. Salah satu sumber daya perguruan tinggi yang harus dikelola dengan baik adalah sumber daya keuangan, dimana keuangan merupakan sumber daya yang digunakan untuk menjalankan operasional pada Perguruan Tinggi (Ariani, 2017). Ariani (2017) juga mengungkapkan terdapat banyak Perguruan Tinggi yang terancam bangkrut dan salah satu permasalahan yang timbul adalah terkait pengelolaan keuangan yang tidak transparan dan akuntabel.

*Good University Governance (GUG)* merupakan suatu bentuk penerapan prinsip-prinsip dasar *Good Governance* dalam sistem dan proses pengelolaan institusi perguruan tinggi, dengan melewati proses penyesuaian yang dijunjung tinggi oleh penyelenggaraan perguruan tinggi secara khusus dan pendidikan secara umum (Wijatno, 2009). Lima prinsip *Good University Governance (GUG)* yang diterapkan oleh perguruan tinggi, yaitu transparansi, akuntabilitas, responsibilitas, independensi dan keadilan. Dengan menerapkan prinsip tersebut, diharapkan perguruan tinggi dapat meningkatkan kualitas perguruan tingginya dan mampu mencegah terjadinya fraud (Wijatno, 2009)

Penelitian ini menganalisis tantangan dan peluang yang dihadapi oleh PTS dalam rangka implementasi audit internal dalam organisasinya. Pelaksanaan audit internal keuangan oleh organisasi sangat dipengaruhi oleh serangkaian sistem, struktur, tata kelola, budaya pada organisasi tersebut. Unsur-unsur tersebut dinamakan *institutional logic* yang membedakan satu organisasi dengan organisasi lainnya (Lepoutre and Valente, 2012). *Institutional logic* dalam sebuah organisasi akan berbeda dengan organisasi yang lainnya. *Institutional logic* mampu untuk menganalisis perilaku-perilaku setiap individu terkait dengan perspektif dan motivasi yang terbentuk dan dipengaruhi oleh *symbolic carriers* dan *material carriers*. *Symbolic carriers* berisi tentang aturan, norma, dan sistem kepercayaan yang tertanam dalam *institutional logics* sedang *material carriers* berupa rutinitas, hubungan kekerabatan, dan artifisial yang muncul dan membentuk *institutional logics* (Lepoutre and Valente, 2012). Konsep *institutional logics* dipakai untuk menjelaskan bagaimana setiap individu dalam organisasi akan menyesuaikan diri terhadap pelaksanaan fungsi audit internal dan sekaligus melihat tantangan dan peluang yang dihadapi oleh organisasi PTS tersebut.

Peran fungsi internal audit pada PTS juga terus menerus mengalami perubahan seiring dengan perubahan-perubahan yang terjadi pada lingkungan pendidikan. Perubahan-perubahan fungsi tersebut membawa dampak terhadap perubahan proses audit internal pada PTS di Jawa Tengah. Perubahan tersebut menuntut adanya proses adaptasi dari seluruh komponen PTS khususnya fungsi audit internal. Perubahan tersebut melibatkan berbagai pihak, baik yang berasal dari dalam maupun dari luar organisasi PTS. Pihak-pihak tersebut secara tidak langsung akan membentuk pola-pola baru atau mengubah tatanan lama dalam institusi tersebut dalam penerapan fungsi audit internal pada PTS. Kerja atau peran dari aktor tersebut disebut sebagai *institutional work* (Lawrence & Suddaby, 2006). Dalam penelitian ini *institutional work* akan digunakan sebagai basis untuk menjelaskan tentang komitmen serta upaya organisasi untuk melaksanakan fungsi audit internal serta perubahan-perubahan peran audit internal dalam organisasinya. Dalam proses pelaksanaan fungsi audit internal, kerja institusional mengacu pada tindakan-tindakan yang bertujuan untuk *creating, maintaining* dan *disrupting* (Lawrence & Suddaby, 2006).

Penerapan audit internal keuangan pada PTS menjadi suatu hal yang penting untuk memastikan operasional pada PTS berjalan dengan efektif, efisien, transparan, akuntabel dan taat pada aturan demi mencapai tata kelola yang baik (*Good University Governance*). Penelitian ini bertujuan untuk menginvestigasi upaya dan komitmen, tantangan dan peluang yang dihadapi oleh Perguruan Tinggi Swasta yang ada di Jawa Tengah untuk mewujudkan *Good University Governance* (GUG) dengan menggunakan pendekatan kualitatif dan pengumpulan data dilakukan dengan wawancara mendalam kepada Ketua Satuan Pengawas Internal pada 4 Perguruan Tinggi Swasta dengan akreditasi unggul. Pemahaman para pemangku kepentingan akan adanya tantangan-tantangan dan peluang dalam implementasi audit internal keuangan, maka menjadi bahan pertimbangan untuk melakukan upaya-upaya dan berkomitmen penuh untuk dapat melaksanakan audit internal keuangan secara lebih efektif dan efisien. Pelaksanaan audit internal yang efektif dan efisien dapat menjadi indikator pelaksanaan tata kelola Perguruan Tinggi yang baik.

## KAJIAN LITERATUR

### Teori Institusional

Teori institusional merupakan teori yang bermula dari berbagai kajian ilmu sosial yang kemudian berkembang dalam berbagai disiplin ilmu yang lain yaitu ilmu ekonomi, publik dan hukum ataupun studi-studi tentang organisasi (Darono, 2012). Teori Institusional (*Institusional Theory*) atau disebut juga dengan teori kelembagaan menyebutkan bahwa proses terbentuknya sebuah organisasi disebabkan adanya berbagai tekanan lingkungan institusional yang menyebabkan terjadinya institusionalisasi. Hal yang menjadi dasar pemikiran atas teori ini adalah sebuah pemikiran bahwa untuk dapat bertahan hidup, suatu organisasi harus dapat meyakinkan kepada publik atau masyarakat bahwa organisasi tersebut adalah suatu entitas yang sah (*legitimate*) serta layak untuk untuk mendapat dukungan. Teori Institusional yang dikemukakan oleh (Scott, 2003) menjelaskan bahwa teori institusional digunakan untuk menjelaskan tindakan dan pengambilan sebuah keputusan dalam organisasi publik. Teori Institusional muncul dan menjadi terkenal sebagai penguat, untuk berbagai tindakan individu maupun organisasi yang dipengaruhi oleh faktor eksogen, faktor eksternal, faktor sosial, faktor ekspektasi masyarakat, dan faktor lingkungan. Teori Institusional ini mendefinisikan bahwa organisasi yang mengedepankan legitimasi akan memiliki kecenderungan untuk berusaha menyesuaikan diri pada harapan eksternal ataupun harapan sosial dimana organisasi tersebut berada. Teori institusional lebih menekankan "hasil" daripada "proses" pelembagaan, dengan sedikit perhatian diberikan pada cara praktik kelembagaan benar-benar ditetapkan, disesuaikan, atau akhirnya (Dillard et al. 2004). Akibatnya, peran *kekuasaan* telah diabaikan, dan sifat institusional yang "rekursif" diabaikan.

Powel & DiMaggio (2012) menjelaskan bahwa dalam perkembangannya teori institusional telah berkembang dalam dua kelompok pandangan yaitu *old institusional theory* (OIT) dan *new institusional theory* (NIT). OIT berpendapat bahwa proses institusional terjadi karena adanya nilai (*values*), norma (*norms*) dan perilaku (*attitudes*) yang bersifat *taken for granted*. NIT berpendapat bahwa proses institusional terjadi karena organisasi berpikir secara logis dengan mempertimbangkan *classifications, routines, scripts schema*.

Penelitian terdahulu yang membahas tentang Audit Internal pada Perguruan Tinggi dengan menggunakan teori institusional belum banyak dilakukan. Penelitian yang dilakukan oleh Sofyani dan Hasan (2021) membahas tentang Implementasi Sistem Pengendalian Internal pada Institusi Perguruan Tinggi yang berfokus pada determinan, hambatan dan kontribusi terhadap praktik tata kelola dan pencegahan fraud. Penelitian tersebut menemukan adanya perbedaan ukuran dan desain implementasi Sistem Pengendalian Internal pada setiap Perguruan Tinggi. Implementasi Pengendalian Internal dianggap memberikan kontribusi positif terhadap akuntabilitas dan memitigasi kecurangan. Beberapa determinan dan kendala yang dihadapi Perguruan Tinggi dalam penerapan Pengendalian Internal juga diungkapkan dalam Penelitian ini.

Penelitian lainnya yang meneliti tentang implementasi Pengendalian Internal pada Perguruan Tinggi dalam rangka mewujudkan *Good University Governance* adalah penelitian yang dilakukan oleh Budianto dan Putra (2021). Penelitian tersebut bertujuan untuk mengetahui pengaruh peran satuan pengawasan internal dan penerapan pengendalian intern menuju pencapaian *Good University Governance* (GUG). Hasil penelitian ini

menunjukkan bahwa peran unit pengendalian intern dan penerapan pengendalian intern berpengaruh positif dan signifikan berpengaruh pada pencapaian tata kelola universitas yang baik.

Penelitian lainnya pada Perguruan Tinggi adalah penelitian yang dilakukan oleh Efrina (2019). Penelitian ini bertujuan untuk mengetahui dan mendeskripsikan (1) kinerja keuangan Universitas Jambi dalam Penerapan Pola Keuangan Badan Layanan Umum, (2) kinerja pelayanan Universitas Jambi dalam Penerapan Pola Keuangan Badan Layanan Umum (3) kendala yang dihadapi oleh Universitas Jambi dalam Penerapan Pola Keuangan Badan Layanan Umum. Hasil penelitian menunjukkan bahwa proses penerapan BLU UNJA dianalisa menggunakan *institutional work theory* masuk kedalam kategori *undermining assumptions and beliefs* untuk *disrupting work mimicry, theorizing, dan educating* untuk *creating work*, dan juga *enabling, policing, dan deterring* untuk *maintain work*. Terdapat beberapa hal yang menjadi evaluasi bagi UNJA dalam menerapkan BLU, antara lain; pola pikir organisasi, terkait kesadaran, jumlah dan kompetensi SDM, serta sistem.

Penelitian lainnya di bidang akuntansi yang menggunakan *institutional work*, adalah penelitian yang dilakukan oleh Ariyadi (2019). Penelitian tersebut menggunakan kerangka teori *institutional work*, yaitu pada bagian *creating institution dan maintaining institution* untuk memberikan gambaran mengenai proses dan fenomena yang terjadi dalam organisasi yang meliputi upaya dan komitmen yang dilakukan oleh setiap pihak dan aktor dalam organisasi yang terlibat dalam penerapan ketentuan dalam penyusunan laporan keuangan. Penelitian ini menjadi salah satu contoh penelitian dalam bidang akuntansi yang menyoroti tentang bagaimana upaya dan komitmen dalam organisasi berproses terhadap suatu sistem yang harus diterapkan, dalam hal ini adalah pemerintah Indonesia sebagai organisasi sektor publik yang berupaya untuk meraih dan mempertahankan opini Wajar Tanpa Pengecualian (WTP) dalam Laporan Keuangan pemerintah Pusat.

*Research gap* dalam penelitian ini adalah bahwa penelitian ini akan menganalisa tentang komitmen dan upaya organisasi dalam pelaksanaan fungsi audit internal dengan menggunakan *institutional work* dan menganalisa tantangan dan peluang serta penyesuaian anggota organisasi pada PTS dengan menggunakan *institutional logic* pada 4 Perguruan Tinggi Swasta di Jawa Tengah. Penerapan audit internal pada PTS yang terjadi dipengaruhi oleh adanya perbedaan budaya masyarakat, aturan-aturan, rutinitas hubungan kekerabatan, asistensi dan pemanfaatan teknologi informasi. Teori institusional menjadi relevan dalam penelitian ini karena penelitian ini berfokus pada pengaruh lingkungan institusi dalam memotivasi tindakan – tindakan dalam organisasi. Penelitian ini juga menekankan pada konteks sosial dimana organisasi itu tertanam didalamnya, teori institusional menyajikan lensa untuk menganalisis tanggapan atas tantangan yang berkaitan dengan lingkungan institusi (Okafor et al. 2020).

### ***Institutional Work***

Konsep dari *institutional work* adalah bahwa *institutional work* merupakan tindakan-tindakan yang dapat mempengaruhi dan menyebabkan sebuah organisasi mengalami proses institusional, namun mengesampingkan apakah tindakan-tindakan tersebut akan berhasil membentuk institusi tersebut, atau tidak berpengaruh pada mereka atau memiliki konsekuensi yang cukup signifikan namun tidak diinginkan. Konsep dari *institutional work* adalah tindakan individual dan organisasi yang bertujuan menciptakan, memelihara, dan mengganggu organisasi/institusi (Lawrence and Suddaby, 2006). Lawrence and Suddaby (2006) mengklasifikasikan *institutional work* kedalam kegiatan menciptakan (*creating*), memelihara (*maintaining*), dan mengganggu institusi (*disrupting*).

### ***Institutional Logic***

Istilah logika institusional pertama kali diperkenalkan oleh Alford dan Friedland (1985) untuk memberikan gambaran tentang praktik dan keyakinan yang saling bertentangan yang melekat dalam institusi masyarakat barat modern. Alford dan Friedland (1985) mengemukakan bahwa masing-masing tatanan institusional memiliki logika sentral yang memandu prinsip-prinsip pengorganisasiannya. Praktik-praktik dan simbol-simbol tersedia bagi individu, kelompok, dan organisasi untuk lebih jauh menguraikan, memanipulasi, dan digunakan untuk keuntungan mereka sendiri. Menurut Alford dan Friedland (1985) lembaga-lembaga memiliki logika sentral yang membatasi sarana dan tujuan perilaku individu. Lembaga juga menyediakan sumber agen dan perubahan. Kontradiksi-kontradiksi yang melekat dalam rangkaian logika kelembagaan yang berbeda memberikan sumber

daya budaya bagi individu, kelompok, dan organisasi untuk mentransformasikan identitas, organisasi, dan masyarakat.

*Logics* merupakan seperangkat praktik material dan konstruksi simbolis yang memandu institusi, misalnya “partisipasi” dalam lembaga demokrasi atau “komodifikasi” aktivitas manusia dalam institusi kapitalisme (Friedland & Alford, 1991). Thornton et al. dalam Kisworo & Shauki (2019) menjelaskan perspektif institusional *logics* adalah sebuah kerangka metateoritis yang mempelajari hubungan timbal balik antara lembaga, individu, dan organisasi dalam tatanan sosial. Teori institusional *logics* merupakan konstruksi sosial, pola sejarah dari praktik material, asumsi, nilai, kepercayaan, dan ketentuan yang digunakan individu untuk memproduksi dan mereproduksi materi, mengorganisasikan waktu dan ruang, dan memberi makna pada realita sosial mereka (Thornton & Ocasio, 2012). Logika kelembagaan menyediakan hubungan antara agensi individu dan kognisi serta praktik kelembagaan yang dibangun secara sosial.

Friedland dan Alford (1991) menciptakan pendekatan baru untuk analisis kelembagaan yang menempatkan logika kelembagaan untuk mendefinisikan isi dan makna lembaga. Fokus logika institusional tidak lagi pada isomorfisme, tetapi pada efek dari logika kelembagaan yang berbeda pada individu dan organisasi dalam berbagai konteks termasuk pasar, industri, dan organisasi. Logika institusional membentuk perilaku rasional dan aktor individu dan organisasi memiliki andil dalam membentuk dan mengubah logika kelembagaan (Meyer & Brown, 1977).

Adanya hubungan antara institusi dan tindakan, pendekatan yang terjadi pada logika institusional menyediakan jembatan antara perspektif makro dan mikro. Zilber dalam Kisworo & Shauki (2019) menjelaskan terdapat empat prinsip utama dalam perspektif institusional *logics*, yaitu: (1) terintegrasinya lembaga dan struktur; (2) terintegrasinya materi dengan simbolik; (3) memperhatikan kontinjensi historis dari lembaga; dan (4) memperhatikan institusi seluruh tingkatan sosial. Prinsip utama dalam institusional *logics* adalah adanya integrasi antara aspek material dan aspek simbolik. Aspek simbolik ini merujuk pada proses ideasi dan makna sedangkan aspek material merujuk pada struktur dan praktik dalam organisasi (Thornton & Ocasio, 2012).

#### **Auditor Internal atau Satuan Pengawas Internal pada Perguruan Tinggi**

Menurut Hardiwijoyo dalam Abqory (2018) auditor internal yang dibentuk pada Perguruan Tinggi merupakan sebuah proses untuk menguji dan mengevaluasi kegiatan-kegiatan untuk mencapai efektivitas, selain itu untuk menyediakan sarana analisis, penilaian, rekomendasi, nasihat dan informasi yang berkaitan dengan aktivitas yang diaudit pada Perguruan Tinggi. Fungsi audit internal dilaksanakan oleh Satuan Pengawas Internal (SPI). Satuan Pengawas Internal pada Perguruan Tinggi diatur lebih lanjut pada Permendikbud Nomor 22 Tahun 2017. Dalam Permendikbud tersebut disebutkan bahwa Satuan Pengawas Internal adalah pengawas yang dibentuk untuk membantu terselenggaranya pengawasan terhadap pelaksanaan tugas dan fungsi unit kerja di lingkungan kementerian.

Satuan Pengawas Internal di Perguruan Tinggi menurut Aisyah (2017) memiliki tanggung jawab terhadap rektor dan seluruh unit yang membawahi tugas dari satuan pengawas internal. Aisyah (2017) menyimpulkan bahwa satuan pengawas internal bertugas dan berfungsi membantu rektor dalam memastikan pencapaian tujuan dan misi universitas dengan melakukan evaluasi terhadap program universitas, memperbaiki pengendalian resiko, dan mengevaluasi kepatuhan universitas terhadap peraturan universitas, selain itu berfungsi sebagai fasilitator terhadap kelancaran pelaksanaan audit oleh auditor eksternal.

Satuan Pengawas Internal yang dibentuk pada Perguruan Tinggi, bertanggungjawab langsung ke pimpinan perguruan tinggi. Hal ini dimaksudkan agar Satuan Pengawas Internal sebagai pelaksana audit internal pada Perguruan Tinggi dalam menjalankan tugas dan fungsinya dengan lebih independen dan lebih dapat memberikan penilaian secara lebih objektif untuk dapat meningkatkan kualitas Perguruan Tinggi. Hery (2018) menyebutkan bahwa harapan manajemen bahwa audit internal dapat menciptakan siklus akuntansi, pengendalian manajemen dan kinerja operasional yang tertata dan terlaksanakan dengan baik, sehingga *auditee* dapat ikut merasakan keberadaan dan peran audit internal dalam organisasi mereka.

Pembentukan Satuan Pengawas Internal pada Perguruan Tinggi Swasta merupakan sebuah kewajiban, sedangkan pada Perguruan Tinggi Swasta belum merupakan sebuah kewajiban, namun berdasarkan pada pola pembentukan PTS sesuai yang ada pada naskah statuta pendirian PTS tersebut. Pembentukan Satuan Pengawas Internal pada PTS didorong pada kebutuhan PTS untuk dapat melakukan pengawasan dan pengendalian pengelolaan keuangan PTS yang efektif, efisien, transparan dan akuntabel.

## **METODE**



## Jenis Penelitian dan Teknik Pengumpulan Data

Metode penelitian yang digunakan dalam penelitian ini adalah kualitatif studi kasus. Metode penelitian kualitatif studi kasus menekankan kepada informasi yang bersifat kualitatif pada suatu objek, kejadian maupun aktivitas dalam suatu organisasi (Sekaran & Bougi, 2016). Kisworo & Shauki (2019) menjelaskan bahwa untuk menjawab pertanyaan penelitian yang bersifat bagaimana dan mengapa, metode penelitian studi kasus harus didasarkan pada sebuah teori. Nugraheni *et al* (2021) menjelaskan bahwa studi kasus merupakan percabangan penelitian kualitatif yang menganalisis fenomena secara mendalam dalam situasi kehidupan nyata. Metode penelitian kualitatif studi kasus dipilih karena penelitian ini bertujuan untuk menginvestigasi upaya dan komitmen, tantangan dan peluang implementasi audit internal pada Perguruan Tinggi Swasta di Jawa Tengah. Penelitian ini menggunakan jenis data primer dan sekunder yang diperoleh melalui wawancara secara mendalam kepada seluruh responden dan juga melalui kajian literasi penelitian-penelitian sebelumnya. Responden dalam penelitian ini adalah seluruh Ketua Satuan Pengawas Internal (SPI) dan anggota tim SPI pada seluruh Perguruan Tinggi Swasta Terakreditasi Unggul di Jawa Tengah. Wawancara dilakukan melalui panduan pertanyaan-pertanyaan yang terkait dengan tujuan penelitian.

## Teknis Analisis Data

Teknik analisis data yang dilakukan dalam penelitian ini menggunakan beberapa tahapan yaitu : pertama, melakukan transkripsi atas hasil wawancara dan mengamati kelengkapan hasil transkripsi wawancara, kedua, menginput data transkripsi wawancara kedalam *software* data kualitatif NVivo, ketiga melakukan coding menggunakan NVivo untuk memperoleh kata atau *frasa* yang menunjukkan adanya fakta yang menonjol, keempat peneliti melakukan pengamatan atas hasil coding dan data dan mengelompokkannya ke dalam tema-tema yang merupakan temuan penelitian, kelima peneliti menafsirkan tema dan deskripsi dan selanjutnya menggunakan teori untuk menganalisis data.

**Tabel 1. Informan Wawancara**

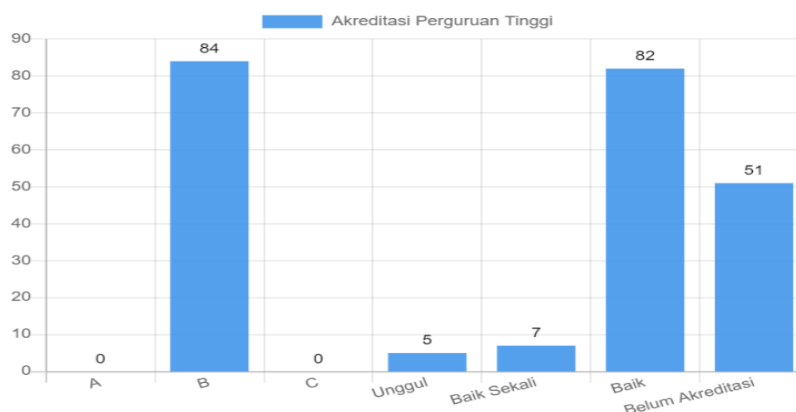
Kelompok Informan	Kode	Peran
Auditor	Informan 1	Ketua SPI PTS A
Auditor	Informan 2	Anggota SPI PTS A
Auditor	Informan 3	Ketua SPI PTS B
Auditor	Informan 4	Anggota SPI PTS B
Auditor	Informan 5	Anggota SPI PTS B
Auditor	Informan 6	Ketua SPI PTS C
Auditor	Informan 7	Anggota SPI PTS C
Auditor	Informan 8	Ketua SPI PTS D

## HASIL DAN PEMBAHASAN

### Gambaran Umum Implementasi Audit Internal Keuangan Pada PTS di Jawa Tengah

Perguruan Tinggi Swasta merupakan salah satu bentuk lembaga penyelenggara Pendidikan Tinggi di Indonesia, yang mendapatkan izin pendirian oleh pemerintah untuk memberikan pelayanan Pendidikan kepada masyarakat di Indonesia. Berdasarkan Peraturan Pemerintah Nomor 4 Tahun 2014 tentang Penyelenggaraan Pendidikan Tinggi dan Pengelolaan Perguruan Tinggi, disebutkan bahwa Perguruan Tinggi Swasta adalah Perguruan Tinggi yang didirikan dan/diselenggarakan oleh masyarakat (PP Nomor 4 Tahun 2014).

Berdasarkan data yang diperoleh melalui laman LLDIKTI Wilayah VI Jawa Tengah, terdapat sejumlah 229 PTS di Jawa Tengah dan hanya terdapat 5 PTS yang telah terakreditasi Unggul.



Sumber : Dashboard LLDIKTI Wilayah VI (2023)

**Gambar 1. Akreditasi Perguruan Tinggi Swasta di Jawa Tengah**

Berdasarkan Peraturan BAN PT tentang Akreditasi Perguruan Tinggi, Perguruan Tinggi Swasta yang telah terakreditasi unggul merupakan PTS yang telah melampaui standar nasional Pendidikan Tinggi yang telah ditetapkan. Kriteria penetapan akreditasi unggul meliputi penerapan tata kelola keuangan untuk mewujudkan *Good University Governance (GUG)*.

Peningkatan mutu dan pencapaian tata kelola perguruan tinggi yang baik (*Good University Governance*) bukanlah hal yang mudah untuk diraih oleh sebuah PTS. Untuk mewujudkan pendidikan yang berkualitas perlu adanya pengelolaan secara menyeluruh dan profesional terhadap sumber daya yang dimiliki oleh Perguruan Tinggi. Salah satu sumber daya yang perlu dikelola dengan baik oleh PTS adalah keuangan. Keuangan merupakan sumber daya yang dimiliki untuk menjalankan operasional sehari-hari. PTS harus dapat menjamin ketersediaan dana untuk menunjang terlaksananya Tri Dharma Perguruan Tinggi dan untuk meningkatkan kualitas PTS tersebut secara berkelanjutan dan terus menerus.

Dari sejumlah 5 Perguruan Tinggi Swasta terakreditasi Unggul, terdapat 1 PTS yang belum menerapkan audit internal keuangan sepenuhnya dan masih dalam proses penataan organisasi dan prosedur audit dan terdapat 1 PTS yang telah menerapkan audit internal namun belum memiliki bagian atau lembaga khusus yang melaksanakan audit internal keuangan dalam organisasinya. Tiga PTS lainnya telah sepenuhnya menerapkan mekanisme audit internal pada organisasinya dan telah memiliki bagian khusus dan bersifat independen untuk melaksanakan audit internal. Beberapa Ketua Satuan Pengawas Internal menyampaikan latar belakang dan motivasi penerapan audit internal pada organisasinya sebagai berikut :

*“Yang ini mungkin motivasinya terkait dengan Good University Governance, yaitu terkait dengan tata kelola Universitas yang baik memang perlu ada SPI disitu. Disamping itu memang ada beberapa bukan tekanan ya, tapi memang persyaratan dari BAN-PT, dari Yayasan yang memang untuk menjaga tata kelola Universitas menjadi lebih baik disitu. Ya terkaitnya dengan Akreditasi begitu. Manajer sudah otomatis mengacu pada aturan BAN-PT tersebut.” (Informan 1- Ketua SPI PTS A).*

*“Jadi latar belakangnya ini, kami melihatnya itu kan seluruh aset ya, baik aset berupa uang kas begitu ya, kemudian harta-harta bergerak yang lainnya itu adalah milik umat, milik Muhammadiyah, jadi disini itu kan semuanya adalah mengelola apa namanya tadi termasuk uang dan harta-harta bergerak itu agar bisa amanah, transparan dan akuntabel.” (Informan 3 – Ketua SPI PTS B).*

Pengelolaan keuangan pada PTS merupakan sebuah tantangan tersendiri bagi manajemen PTS. Transparansi dan akuntabilitas menjadi suatu hal yang harus dijunjung tinggi dalam setiap pengelolaan keuangan dengan tetap berprinsip pada kaidah-kaidah akuntansi termasuk didalamnya adalah pelaksanaan audit internal dan eksternal yang terjadi pada PTS tersebut. Pelaksanaan audit internal keuangan memegang peranan penting dalam proses pengelolaan keuangan PTS dan membutuhkan komitmen dan upaya dari setiap unit pada PTS untuk mendukung terlaksananya proses-proses tersebut.

Seiring perkembangan jaman dan ketatnya persaingan menuntut PTS untuk terus meningkatkan kualitas penyelenggaraan mutu pendidikannya. Audit internal keuangan sebagai sebuah proses yang dilakukan oleh PTS untuk melakukan monitoring dan pengawasan atas penggunaan sumber daya untuk menjamin ketersediaan dana untuk menjalankan proses operasional pada PTS yang efektif, efisien, transparan dan akuntabel. Fungsi Audit Internal pada PTS terus menerus mengalami perkembangan. Peran audit internal bukan hanya menjadi alat monitoring dan pengawasan, namun juga menjadi fungsi yang menjalankan peran sebagai konsultan untuk organisasi, untuk membantu organisasi dalam menjalankan operasional dan melakukan pengelolaan resiko dengan mengidentifikasi masalah-masalah dan memberikan saran untuk perbaikan. Peran inilah yang kemudian menimbulkan adanya tantangan sekaligus peluang dalam implementasi audit internal.

Fungsi Audit internal pada PTS berdiri sebagai sebuah badan yang bersifat independent dan bertanggungjawab langsung kepada Rektor / Pimpinan PTS. Untuk memastikan bahwa fungsi audit internal berjalan dengan baik maka fungsi audit internal dibentuk sebagai badan resmi yang berdiri secara mandiri di dalam organisasi dan fungsi audit internal diwajibkan untuk memberikan laporan resmi kepada Pimpinan PTS. Hal ini dikemukakan oleh Informan 6 PTS C :

*“Jadi BPI (Biro Pengawas Internal) itu bertanggung jawab dan diberi wewenang oleh Rektor. Untuk secara organisasi strukturnya persis dibawah rektor jadi kami hanya mengerjakan apa yang diperintahkan oleh Rektor. Terkait dengan audit dan banyak hal lainnya dan melaporkannya kepada rektor serta memberikan rekomendasi kepada rektor tapi eksekusi dari rekomendasi ada ditangann Rektor.”*

Fungsi Audit Internal pada PTS harus memiliki independensi, kebebasan, memberikan opini yang tidak terbatas, opini yang tidak ambigu dan melaporkan setiap masalah secara nyata dan apa adanya. Independensi memberikan ruang kepada auditor internal untuk menunjukkan performa kerja mereka secara bebas dan objektif. Tanpa kebebasan, fungsi auditor internal tidak dapat menghasilkan opini seperti yang diharapkan. Peran fungsi audit internal membutuhkan kebebasan yang tidak terbatas, dengan tujuan untuk dapat menjalankan berbagai tugas untuk organisasi yang mereka layani.

#### **Upaya dan Komitmen Implementasi Audit Internal Keuangan**

*Institutional work* terkait dengan bagaimana upaya aktor dan adanya pengaruh lingkungan dalam memberikan motivasi tindakan organisasi untuk mengimplementasikan suatu praktik tertentu. *Institutional work* terfokus pada bagaimana upaya individu dan aktor yang secara kolektif melakukan transformasi, menciptakan suatu struktur institusional baru, dan menyesuaikan diri pada struktur tersebut melalui proses interaksi dan rutinitas (Lawrence et al. 2011). Lawrence and Suddaby (2006) menyajikan klasifikasi *institutional work* yaitu pada proses menciptakan, memelihara, serta mendisrupsi institusi. Sedangkan Perkmann and Spicer (2008) dan Chiwamit et al. (2014) menyajikan *institutional work* secara berbeda yaitu *political work*, *technical work*, dan *cultural work*. Komitmen dan upaya implementasi audit internal pada PTS akan dianalisa menggunakan *political work*, *technical work*, dan *cultural work* yaitu menggunakan pendekatan *institutional work* (Perkmann and Spicer, 2008) sebagai berikut :

**Tabel 2. Teori Institutional Work pada Upaya dan Komitmen Penerapan Audit Internal**

<b>Coding</b>	<b>Isu yang Didiskusikan</b>	<b>Pengorganisasian Tema</b>	<b>Tema Global</b>
Motivasi	a. Dukungan Regulasi b. Visi dan Misi pencapaian laporan keuangan yang akuntabel, transparan, efektif dan efisien c. Advokasi BAN-PT	<i>Advocacy</i>	<i>Political Work</i>
Dasar Implementasi	Penyusunan Pedoman Pelaksanaan Audit Internal a. Struktur Organisasi b. Badan/Lembaga Satuan Pengawas Internal	<i>Enabling Work</i> <i>Defining</i>	
Pelaksanaan Fungsi Audit Internal	a. Penyusunan Standar Biaya b. <i>Benchmarking</i> c. Pedoman Pelaksanaan Audit	<i>Mimicry</i>	<i>Technical Work</i>

	d. SOP Pelaksanaan Audit		
	e. Penyusunan Rekomendasi dan Tindak Lanjut atas Temuan		
	f. Konsultasi dan Pembinaan		
	Pengembangan kompetensi	<i>Educating</i>	
Penanaman Budaya	a. Melembagakan Fungsi Audit Internal	<i>Constructing identities</i>	<i>Cultural work</i>
	b. Peran Auditor Internal		
	c. Peran Rektor		
	a. Budaya Kerja Organisasi		
	b. Sosialisasi		
	c. Reward		

Sumber : Data diolah, 2023

Untuk menginvestigasi upaya dan komitmen PTS dalam menerapkan audit internal teori *Institutional work* dapat memberikan gambaran melalui proses *political work*, *technical work*, dan *cultural work*. Dalam tahapan *political work* hasil wawancara dengan responden menunjukkan bahwa terdapat upaya untuk menerapkan audit internal yaitu melalui motivasi PTS dan penetapan pedoman pengimplementasian audit internal yang ditetapkan oleh PTS. Hal tersebut yang tercermin dalam regulasi dan kebijakan yang ada pada PTS, visi dan misi Pimpinan PTS dan adanya advokasi terhadap regulasi yang diberlakukan oleh BAN PT, penyusunan pedoman pelaksanaan audit internal dan pembentukan Lembaga audit internal dalam organisasi.

Visi PTS menjadi cerminan sebuah keadaan yang diharapkan dan dicita-citakan oleh Pimpinan PTS. Visi juga merepresentasikan pola pandang dan kepentingan Pimpinan PTS. Upaya advokasi tercermin dalam visi dan misi yang diungkapkan oleh Pimpinan PTS. Advokasi dilakukan melalui kegiatan sengaja yang merupakan representasi dari pandangan dan kepentingan aktor (Galvin, 1999). Rektor sebagai Pimpinan PTS memegang peranan yang sangat penting sebagai aktor utama dalam implementasi audit internal pada PTS.

Kegiatan advokasi melalui visi dan misi Rektor PTS mendorong fungsi audit untuk semakin menciptakan proses pengawasan dan pengendalian keuangan sehingga dapat menghasilkan laporan keuangan yang akuntabel, transparan, efektif dan efisien. Upaya menciptakan laporan keuangan yang akuntabel, transparan, efektif dan efisien adalah dengan mengimplementasikan audit internal. Hal tersebut disampaikan oleh Informan 8 sebagai berikut :

*“Karena kita sudah memasukkan unsur-unsur indikator kinerja capaian yang sudah kita tentukan targetnya dan sudah kita sesuaikan dengan target Renstra. Jadi kebetulan renstra baru kami tahun 2022 dan instrumen kami benar benar sudah menggunakan menggunakan target renstra itu. Harapannya nanti ketika kita bisa menilai capaian itu kita bisa tahu misalkan itu target yang tercapai adalah enam puluh persen jadi kami bisa men-declare bahwa enam puluh persen visi misi uji khususnya tercapai”.* (Informan 8 – Ketua LPPM PTS D).

Upaya dan komitmen penerapan audit internal juga diungkapkan oleh Ketua Badan Pengawas Internal pada PTS C, yang memberikan penjelasan tentang proses advokasi terhadap ketentuan BAN-PT yaitu :

*“Hanya sebagai sebuah organisasi itu kan kita juga harus apa ya, berjalan sesuai dengan kaidah kaidah yang berlaku dan karena kita juga punya stakeholder dan kita harus berusaha mempertanggungjawabkan gerak organisasi jalannya organisasi di semua aspek itu kepada stakeholder kita. Nah stakeholder kita ya barangkali ya mahasiswa, pengguna lulusan, alumni juga barangkali juga lembaga lembaga regulator yang terkait dari pemerintah termasuk LLDikti, ada BAN PT juga ya Nah karena itu ya kemudian BPI ini ada ya semacam bahwa kita tuh harus bisa mempertanggungjawabkan jalannya roda sebuah universitas yang punya stakeholder dan salah satu hal yang perlu dibangun tentunya. Kepercayaan itu kan bisa dibangun dari banyak aspek salah satunya adalah terkait dengan transparansi dan akuntabilitas kan dari sistem keuangan.”* (Informan 6 – Ketua SPI PTS C)

Dalam proses *political work* terdapat tahapan *enabling work*. *Enabling work* merupakan upaya penyusunan peraturan, pedoman yang dapat memfasilitasi dan mendukung institusi (Lawrence and Suddaby, 2006). Dalam rangka upaya untuk memberikan pedoman dan dasar pelaksanaan audit internal maka setiap PTS menyusun Buku Pedoman Pelaksanaan Audit Internal sebagai salah satu upaya penerapan audit internal dalam organisasi, seperti yang diungkapkan oleh Informan 3 sebagai berikut :

*“Aturan ini ada, kami kumpulkan, akhirnya keluarlah SK 051 Tahun 2018 disitu sudah mengatur ketentuannya, lha itulah awal mulanya kami sosialisasikan, akhirnya sekarang semuanya sudah sesuai, Insya Allah dengan aturan itu karena klo tidak sesuai aturan kan harus mengembalikan. Artinya tarif ini adalah SBU (Satuan Biaya Umum) dan ini berlaku untuk seluruh jenjang baik prodi, fakultas, sampai dengan Rektorat, BPH semua.”*

Upaya dan komitmen PTS dalam menerapkan audit internal juga terlihat dalam proses pembentukan Lembaga atau badan pelaksana audit internal yang bersifat independen dalam organisasinya, seperti yang diungkapkan oleh Informan 1 :

*“Kalo SPI sebenarnya sudah lama ya kalo di PTS kami ya, sudah hampir 10 tahun lebih, artinya penerapannya sudah berjalan lancar, diawal kita gak tau karena saya sebagai Ketua SPI kurang lebih 5 tahunan, tapi SPI nya sudah berjalan 10 tahun lebih. Dan artinya saya disini aturan sudah ada dan aturan harus dilaksanakan memang ada beberapa mungkin kendala dokumen yang mungkin ketentuan dan SOP perlu diperbaiki sesuai ketentuan saat ini memang itu sering dilakukan. Artinya aturan sudah ada tapi bertumbuh. Ketika ada sesuatu yang baru dan perlu disesuaikan maka perlu dilakukan penyesuaian begitu.”*

Ketua Satuan Pengawas Internal dari PTS C juga mengungkapkan :

*“Aktivitas audit khususnya keuangan kami, sebelum ada Biro Pengawas Internal (BPI) dilakukan oleh auditor internal yang ada di bawah Biro Administrasi Keuangan. Sebenarnya auditor internal itu sudah ada lembaganya di statuta dan Orta yang ada sejak 2013. Tapi kemudian di statuta terbaru dipertegas bahwa BPI atau Badan Pengawas Internal yang langsung dibawah Rektor. Jadi BPI itu bertanggung jawab dan diberi wewenang oleh rektor untuk melakukan pengawasan internal. Jadi secara organisasi strukturnya persis dibawa Rektor.”*

Dalam proses *technical work* upaya dan komitmen organisasi dapat dilihat melalui proses pengembangan kompetensi anggota auditor internal dan keterbukaan anggota auditor internal dalam rangka konsultasi dan pembinaan terhadap anggota organisasi lainnya. Penerapan ini diungkapkan oleh beberapa anggota auditor pada PTS di Jawa Tengah sebagai berikut :

*“Maka kami lakukan pendampingan ya. Kami tidak melakukan punishment tapi kami melakukan pendampingan lebih bagi mereka. Semangatnya perbaiki diri ya. Menurut saya itu sudah bisa mencerminkan good governance mungkin tetap sudah efektif dan mengarah, karena prosesnya umum dan sistemik sekali dan semua mengarah kepada baik visi misi maupun tata kelola good university governance.” (Informan 8 – Ketua LPPM PTS D).*

*“Ada seperti refreshmen materi pelatihan terkait dengan nanti kita seperti apa bentuk auditnya karena tentu audit kami dari tahun ke tahun itu berbeda melihat dari kepentingan atau kebutuhan yang dimaui oleh Pimpinan. Jika di tahun pertama itu kita mau lihat babat alas dulu itu strategi prosedur audit kami seperti ini. Nah itu kami tetap ada pelatihan bersama kemudian setelah sekarang ini auditee-auditeenya sudah tertata rapi sudah mengerti peraturan berarti strategi audit kita harus beda ya kita enggak bisa lagi pakai strategi audit yang sama.” (Informan 3 – Ketua SPI PTS B).*

Upaya dan Komitmen PTS dalam implementasi audit internal juga dapat dilihat dari bagaimana PTS tersebut melakukan penanaman-penanaman budaya organisasinya. Dalam hal ini beberapa PTS juga mengungkapkan bahwa peran Rektor dalam penanaman budaya organisasi sangatlah penting terkait dengan penerapan audit internal keuangan.

*“Upaya-upaya mensosialisasikannya sebenarnya dilakukan oleh Pak Rektor sendiri, yang mensosialisasikan BPI ini kepada seluruh komponen yang ada di PTS kami, baik di setiap pertemuan-pertemuan mereka dengan Top Manager, Middle manager, Lower Manager atau First Line Manager ataupun karyawan-karyawan non operasional termasuk dengan para Dekan. Pak Rektor sering kali mengajak kita untuk selalu bertemu di beberapa event gitu ya, banyak event. Nah di situ beliau selalu mau sounding mensosialisasikan keberadaan BPI yang sudah dibentuk. Hal tersebut dilakukan sejak Pak Rektor menjabat sebagai Rektor. Jadi ya jadi tahu unit-unit yang ada, Fakultas, Prodi, Biro dan lembaga bahwa kami ada.” (Informan 6 – Ketua SPI PTS C).*

### **Tantangan dan Peluang Implementasi Audit Internal Keuangan**

Penyesuaian anggota organisasi, peluang dan tantangan PTS di Jawa Tengah dalam mengimplementasikan audit internal dijelaskan menggunakan pendekatan *institutional logic* (Perkmann and Spicer, 2008). *Institutional logic*

merupakan sebuah set konstruksi simbolik (*symbolic carriers*) dan materi praktik (*material carriers*) yang memandu prinsip pengorganisasian (Friedland and Barbara 2019; Lepoutre and Valente 2012). *Symbolic carriers* terdiri dari seperangkat aturan, sistem kepercayaan dan norma yang tertanam pada *institutional logic*. *Material carriers* terdiri dari *routines*, *artifacts* dan *relational system* (Scott, 2003).

Analisa mengenai tantangan dan peluang Implementasi Audit Internal Keuangan yang dijabarkan menggunakan teori Institusional Work disajikan dalam tabel berikut :

**Tabel 3. Penyesuaian, Peluang, dan Tantangan dalam Implementasi Audit Internal pada PTS di Jawa Tengah**

Coding	Isu yang Didiskusikan	Pengorganisasian Tema	Tema Global
Respon Anggota Organisasi	a. Regulasi	<i>Symbolic system - symbolic carrier</i>	Penyesuaian
	b. Pencapaian <i>Good University Governance</i>		
	a. Standar Operating procedure	<i>Routines - Material carriers</i>	
	b. Budaya Organisasi		
	a. Pelaksanaan Audit Internal	<i>Artifacts - Material carriers</i>	
	b. Turut serta dalam pengembangan Kompetensi		
	Konsultasi kepada Fungsi Audit Internal	<i>Relational system - Material carrer</i>	
Dukungan	Peraturan	<i>Symbolic system - symbolic carrier</i>	Peluang
	a. Gaya Kepemimpinan Transformasional dan demokratis	<i>Relational system - Material carrer</i>	
	b. Antusiasme setiap unit pada PTS		
	c. Keberadaan lembaga akreditasi		
	d. Keberadaan Fungsi Audit Internal		
	Pedoman Pelaksanaan Audit Internal	<i>Artifacts - Material carriers</i>	
Kendala	a. Keberadaan Fungsi Audit Internal yang belum berdiri sebagai lembaga yang terpisah	<i>Relational system - Material carrer</i>	Tantangan
	b. Terbatasnya proses Sosialisasi		
	a. Belum memiliki Aplikasi Teknologi Informasi dalam proses audit	<i>Artifacts - Material carriers</i>	
	a. Keterbatasan SDM pada Fungsi Audit Internal	<i>Routines - Material carriers</i>	

Sumber : Data 2023, diolah

Terdapat beberapa logika yang mempengaruhi sebuah PTS untuk menerapkan audit internal. Dalam hal *symbolic carriers*, logika dominan yang memotivasi PTS untuk mengimplementasikan audit internal adalah karena adanya kebutuhan organisasi dalam hal pengawasan dan pengendalian dalam pengelolaan sumber daya yang ada pada PTS. Logika dominan yang lain adalah adanya regulasi pemerintah dalam rangka pencapaian tata kelola PTS yang baik untuk menyediakan layanan Pendidikan yang baik bagi masyarakat. Scott (2003) menjelaskan bahwa peraturan merupakan *symbolic carriers* yang diakui secara luas dan lebih berpengaruh terhadap implementasi sebuah praktik. Sejalan dengan penelitian DiMaggio and Powell, 1983 ; Thornton et al. 2012 yang menjelaskan bahwa tindakan dan perasaan diri individu untuk memproduksi dan mereproduksi pandangan dan memaknai realitas sosial juga dipengaruhi oleh isomorfisme. Isomorfisme koersif merupakan dorongan dari pihak eksternal

berupa desakan peraturan yang perlu dipatuhi oleh organisasi. Namun demikian, peraturan sebenarnya bukan logika yang paling dominan untuk memotivasi implementasi audit internal. Logika berupa kesadaran dan kepercayaan akan pentingnya implementasi audit internal pada PTS adalah dorongan yang paling dominan implementasi audit internal pada PTS.

Selain *symbolic carrier*, logika individu dalam implementasi audit internal juga dipengaruhi oleh *material carrier*. *Material carriers* terdiri dari *routines*, *artifacts*, dan *relational system*. *Routines* adalah perilaku yang merupakan kebiasaan atau tindakan yang sudah terpolakan dan menjadi budaya organisasi. *Routines* dapat merujuk pada standar operasional prosedur atau peran individu/aktor dalam organisasi. *Artifacts* merupakan hasil penciptaan kecerdasan manusia yang dapat membantu penyelesaian suatu praktik atau pekerjaan. *Relational system* merupakan hubungan antar individu maupun hubungan antar organisasi (Kisworo and Shauki 2019; Scott 2003).

*Routines* dapat berupa standar operasional prosedur tentang mekanisme audit internal, budaya organisasi serta pelaksanaan tugas-tugas pokok dan fungsi audit internal serta seluruh unit pada PTS. *Artifacts* berupa penggunaan teknologi informasi dalam penyusunan bukti-bukti audit, meskipun penggunaan teknologi informasi belum sepenuhnya digunakan dalam proses audit. *Relational system* berupa hubungan dan koordinasi antar individu setiap unit pada PTS. Koordinasi yang dimaksud adalah koordinasi secara komprehensif yang berawal dari mekanisme penjadwalan audit sampai dengan tindak lanjut atas temuan audit.

*Symbolic carriers* dan *material carriers* dapat mempengaruhi tindakan individu/aktor dalam menyesuaikan diri dengan implementasi audit internal. Penyesuaian diri anggota organisasi terhadap adanya implementasi audit internal dan telah melembaganya fungsi audit internal adalah bahwa setiap unit organisasi menjadi semakin menyadari adanya ketentuan-ketentuan dan batasan-batasan dalam penggunaan dana PTS. Setiap unit semakin menyadari bahwa terdapat ketentuan dan kebijakan yang dianut oleh PTS dalam rangka menjaga dan mengendalikan sumber daya yang dimiliki.

Setiap unit organisasi melakukan penyesuaian diri dengan semakin merasa perlu meningkatkan pemahaman dan pengetahuan tentang pengelolaan keuangan PTS. Fungsi Audit internal terbuka untuk melakukan diskusi, komunikasi dan konsultasi kepada unit yang memerlukan pendampingan penyusunan laporan pertanggungjawaban keuangan agar tidak menyimpang dari ketentuan dan pedoman yang telah ditentukan. *Relational system* berupa hubungan kekerabatan antar individu yang berjalan dengan baik dalam satu PTS, akan dapat memotivasi setiap individu untuk mengelola keuangannya secara lebih akuntabel, transparan efektif dan efisien.

Penyesuaian implementasi audit internal juga dilakukan oleh Rektor sebagai pimpinan PTS. Rektor akan menerima laporan hasil temuan audit yang telah dilakukan oleh auditor internal. Rektor akan melakukan penelaahan atas temuan audit dan memisahkan temuan dengan kategori administratif dan temuan dengan kategori yang mengandung unsur *fraud*. Untuk temuan dengan kategori kesalahan administrasi maka Rektor akan menyusun rekomendasi perbaikan yang diperlukan, sedangkan temuan dengan kategori mengandung unsur *fraud* akan dilakukan penelaahan lebih mendalam dengan audit investigatif.

Peluang-peluang yang dimiliki PTS dalam menerapkan audit internal baik dalam penyesuaian diri anggotanya maupun peran Rektor dalam proses penerapan audit internal diungkapkan oleh para informan sebagai berikut :

*“Yang saya senang itu value yang dibentuk oleh seluruh pengguna anggaran baik fakultas maupun prodi itu, mereka itu sudah mulai menyadari bahwa ohya kami diawasi, ohya kami tidak bisa menggunakan anggaran semau saya, ohya ada aturannya. Kenapa saya bisa mengatakan seperti itu, karna mereka kalau mau menggunakan itu, mau menggunakan anggaran, mereka pasti datang ke sini, tanya, bu ini benar gak, takutnya nanti ada temuan audit, artinya pertanggungjawaban itu benar.” (Informan 3 – Ketua SPI PTS C).*

Rektor sebagai pimpinan PTS memiliki peranan yang sangat penting untuk mewujudkan *Good University Governance*, salah satunya melalui implementasi audit internal pada PTS. Dalam kaitannya dengan *relational system*, dukungan penuh Rektor sangat diperlukan sebagai penggerak utama pelaksanaan audit internal. Auditor Internal bekerja atas perintah Rektor. Rektor memulai penugasan audit internal dengan penyusunan jadwal / agenda audit bersama dengan tim auditor internal. Rektor juga melakukan analisa dan telaah hasil audit Bersama tim auditor internal untuk memberikan rekomendasi dan tindak lanjut atas hasil temuan audit.

Salah satu peluang keberhasilan implementasi audit internal pada PTS adalah adanya sosok pemimpin yang memiliki gaya kepemimpinan transformasional dan demokratis. Gaya kepemimpinan transformasional ditandai dengan pemimpin yang memotivasi dan menginspirasi melalui visi dan misi serta tujuan yang jelas dan terarah.

Pemimpin transformasional memberikan dukungan intelektual melalui *mentoring* dan *coaching*, mendorong anggota organisasi untuk berinovasi, seraf bersedia mendengarkan saran dan masukan dari anggota organisasi (Caillier, 2015; Sadeghi and Pihie, 2012). Pemimpin transformasional cenderung menghargai perbedaan pendapat dan mendorong budaya keterbukaan. Pemimpin transformasional berupaya meningkatkan komitmen individu dan organisasi serta menciptakan keterikatan antara pemimpin dan anggota organisasi.

Adanya dukungan Rektor dan komitmen seluruh unit pada PTS menjadi salah satu bentuk peluang implementasi audit internal pada PTS. Hal ini disampaikan oleh Informan 1 (Ketua SPI PTS A) sebagai berikut :

*“Ya semua memiliki komitmen yang bagus ya, bahwa SPI harus terus dijalankan terkait dengan mutu ya tujuannya semua anggaran itu tujuan kan tercapai, sehingga mutu akreditasi unggul tetap tercapai. Maka penggunaan anggaran diarahkan ke situ. Bisa memaksimalkan anggaran untuk mencapai tujuan organisasi dengan pengendalian yang baik. Gaya kepemimpinan semua Pimpinan terbuka ya artinya memang mereka memiliki komitmen yang bagus ya, untuk menerapkan SPI ini harus tegas disitu.”*

Selain peluang-peluang implementasi audit, terdapat pula kendala-kendala dalam implementasi audit. Belum seluruh PTS memiliki suatu unit khusus yang melakukan fungsi audit internal. Fungsi audit internal yang dimiliki masih menyatu dengan bagian keuangan atau menjadi satu kesatuan dengan Fungsi Satuan Penjaminan Mutu Internal. Pelaksanaan audit terkait dengan pengelolaan keuangan dilakukan langsung oleh auditor eksternal yang akan memberikan hasil audit berupa opini atas Laporan Keuangan yang dibuat oleh Bagian Keuangan PTS. Hal tersebut menjadi salah satu kendala pelaksanaan audit internal keuangan yang akuntabel, transparan dan independen. Hal ini disampaikan oleh Informan 8 (Ketua LPPM PTS D) terkait pelaksanaan audit internal keuangan pada institusinya :

*“Jadi kami belum memiliki lembaga tersendiri gitu ya, untuk yang fungsi keuangan tidak tersendiri karena itu menyatu dengan lembaga. Namun kami untuk ranah keuangan kami hanya mengaudit tadi dari sisi administratif sedangkan dari sisi pelaporan keuangan akuntansi pelaporan dan lain-lainnya itu kalau di kami langsung diorganisir oleh wakil rektor bidang keuangan yang di bawahnya ada biro keuangan kemudian di situ juga sudah ada bagian akuntansi, bagian apa itu sudah ada di bawah biro keuangan itu ada bagian keuangan di masing masing fakultas. Dan diaudit dari KAP, jadi ada proses audit dari eksternal.”*

Kendala lainnya yang dihadapi oleh PTS dalam penerapan audit internal keuangan dalam institusinya adalah adanya keterbatasan jumlah auditor yang cakap dan kompeten dalam melaksanakan audit. PTS menghadapi tantangan keterbatasan jumlah Sumber Daya Manusia (SDM) jika dibandingkan dengan beban kerja. Dengan ruang lingkup pekerjaan yang cukup luas, fungsi internal auditor membutuhkan kecukupan sumber daya manusia. Untuk memenuhi kecukupan sumber daya manusia dalam pelaksanaan audit internal PTS juga merekrut pihak lain diluar auditor internal untuk menjadi tim *ad hoc* (sementara) pelaksanaan auditor internal.

*“Jadi kami setiap tahun melakukan perekrutan. Kami itu SDM nya sangat terbatas, cuma saya, bu Eni dan ada dua staff auditor. Akhirnya kami pakainya ad hoc. Nah ad hoc itu siapa. Ad hoc itu satu, saya mengamati dosen dosen di ekonomi yang bisa saya rekrut, akuntansi siapa yang bisa bekerja dalam tanda petik. Kemudian yang kedua itu mahasiswa alumni. Saya kan punya bimbingan skripsi. Dari situ saya bisa melihat. Mereka biasanya test case, saya pakai aturan internal. Disini njenengan pegang sesuatu yang rahasia, kalau njenengan tidak professional menjadi auditor, ijazahnya bisa saya minta Rektor dicabut.” (Informan 3 – Ketua SPI PTS B).*

## **SIMPULAN**

Fungsi Audit Internal merupakan salah satu komponen penting dalam pengelolaan keuangan PTS. Fungsi Audit Internal berperan dalam pengasawan dan pengendalian tata kelola keuangan dalam sebuah PTS. Keberadaan fungsi audit internal menjadi kebutuhan PTS untuk memastikan bahwa sumber daya yang dimiliki oleh PTS dikelola secara akuntabel, transparan, efektif dan efisien. Upaya dan komitmen PTS di Jawa Tengah dalam mengimplementasikan Audit Internal diidentifikasi melalui *institutional work* (*political work*, *technical work*, dan *cultural work*). Audit internal yang telah diterapkan pada PTS telah membantu manajemen dalam melakukan pengawasan dan pengendalian atas penggunaan sumber daya. Penerapan audit internal pada PTS mendorong pencapaian visi dan misi yang telah ditetapkan oleh pimpinan PTS. Audit internal merupakan sebuah proses yang digunakan oleh PTS untuk menyelaraskan praktek material, pemikiran, kepercayaan dan nilai dari para anggota organisasi akan pentingnya audit internal sebagai bentuk pengawasan dan pengendalian sumber daya.

Implementasi audit internal pada PTS di Jawa Tengah memiliki peluang-peluang. Peluang-peluang tersebut adalah : (1) tersedianya dukungan peraturan, (2) memiliki pemimpin dengan gaya kepemimpinan yang terbuka



dan transformasional, (3) anggota organisasi yang sangat antusias (4) adanya Badan Auditor Internal yang dibentuk di dalam organisasi, (5) adanya Lembaga penilai akreditasi Perguruan Tinggi (6) adanya Pedoman dan Petunjuk Pelaksanaan Audit Internal pada PTS.

Sedangkan tantangan implementasi audit internal yang dihadapi oleh PTS di Jawa Tengah antara lain : (1) Auditor Internal yang belum sepenuhnya independen, fungsi audit internal dilakukan oleh bagian keuangan dan belum menjadi unit yang terpisah dari unit lain pada PTS, (2) Belum memanfaatkan teknologi informasi secara maksimal, pelaksanaan audit internal keuangan belum menggunakan aplikasi keuangan khusus. Penggunaan teknologi informasi masih terbatas pada aplikasi keuangan yang terkait dengan pelaksanaan anggaran, (4) Keterbatasan auditor internal yang dimiliki PTS, jumlah SDM yang terbatas tidak sebanding dengan lingkup audit yang dijalankan, menjadi kendala dalam waktu penyelesaian audit, sehingga PTS melakukan proses rekrutmen auditor yang bersifat sementara (ad hoc).

Penelitian ini diharapkan dapat memberikan implikasi baik secara teoritis maupun praktis bagi perkembangan Perguruan Tinggi Swasta khususnya dalam tata kelola keuangannya. Peningkatan tata kelola keuangan dapat meningkatkan pencapaian *Good University Governance* yang akan semakin mendorong PTS untuk menjadi institusi Pendidikan tinggi yang memiliki daya saing kuat.

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This study aims to investigate the efforts and commitments, challenges, and opportunities for the implementation of financial internal audits at Private Universities in Central Java. This study used a qualitative method by conducting interviews with members of the Internal Supervisory Unit at four private universities in Central Java that were accredited as superior. Private universities' efforts and commitments were analyzed using institutional work theory, while challenges and opportunities were analyzed using institutional logic theory. The results showed that private universities' efforts to implement financial internal audits were realized with the motivation to implement Government regulations related to the accreditation of private universities. The commitment of private universities is indicated by the preparation of Standards of Operations (SOPs) for the implementation of internal audits and the inculcation of organizational culture. The challenges

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# Challenges and Opportunities for the Implementation of Internal Audit to Realize Good University Governance in Private Universities in Central Java

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## Abstract

This study aims to investigate the efforts and commitments, challenges, and opportunities for the implementation of financial internal audits at Private Universities in Central Java. This study used a qualitative method by conducting interviews with members of the Internal Supervisory Unit at four private universities in Central Java that were accredited as superior. Private universities' efforts and commitments were analyzed using institutional work theory, while challenges and opportunities were analyzed using institutional logic theory. The results showed that private universities' efforts to implement financial internal audits were realized with the motivation to implement Government regulations related to the accreditation of private universities. The commitment of private universities is indicated by the preparation of Standards of Operations (SOPs) for the implementation of internal audits and the inculcation of organizational culture. The challenges faced by private universities are limited human resources and information system technology. The opportunities that private universities have are an independent internal audit body and the Rector's open and transformative leadership style. The implementation of internal financial audits at private universities requires effort and commitment from the Rector and members of the organization to face challenges both from within and from outside.

**Keywords:** financial internal audit, institutional work, institutional logic

## INTRODUCTION

Internal audit assists the organization in its efforts to achieve its objectives with a systematic and disciplined approach to evaluate and improve the effectiveness of risk management, control, and organizational governance processes. An internal audit is an independent assessment function within an organization to test and evaluate organizational activities carried out (Tugiman, 2006). The purpose of an internal audit is to assist organizational management in providing effective accountability. The scope of the internal audit function includes all stages of the organization's activities (Boynton, Johnson, & Kell, 2003).

Salbiyatul's (2021) statement also revealed the importance of the internal audit function in an organization, namely ensuring that the organization has complied with applicable legal regulations, providing an assessment of organizational performance, and providing recommendations. Recommendations provided by internal auditors are input and evaluation materials to reduce risks and at the same time are expected to improve organizational competence in a sustainable manner (Economic Education et al. nd). A strong Internal Auditor function in the organization will reduce the vulnerability of *fraud* risk, bad reputation, and disruption in operational activities (Vella, 2021).

Higher Education as an Educational entity is also a form of organization that has the same position and needs as other forms of business entities, namely to maintain its survival in the midst of competition with other Universities. The important function of internal audit in an organization cannot be separated from the function of internal audit in Higher Education, namely to ensure academic quality and determine whether or not the internal control system in Higher Education (Nofrita et al. 2019).

Central Java as one of the large provinces in Central Java has 233 private colleges spread throughout the City Regencies in Central Java (LLDIKTI Dashboard Region VI, 2023). The phenomenon that occurs is the rise of private universities that are closed and *merged* with other private universities due to several indicators, one of which is related to governance (Pamong). According to Ariani (2017), universities strive to improve the quality of

education by paying attention to various technical and other problems related to planning, funding, efficiency, and effectiveness of the education system.

The management that must be carried out is the management of Higher Education resources. One of the university resources that must be managed properly is financial resources, where finance is a resource used to run operations at universities (Ariani, 2017). Ariani (2017) also revealed that many universities are threatened with bankruptcy and one of the problems that arise is related to financial management that is not transparent and accountable.

Good University Governance (GUG) is a form of applying the basic principles of Good Governance in the system and process of managing higher education institutions, by going through an adjustment process that is upheld by the implementation of higher education in particular and education in general (Wijatno, 2009). Five principles of Good University Governance (GUG) are applied by universities, namely transparency, accountability, responsibility, independence, and fairness. By applying these principles, it is expected that universities can improve the quality of their universities and be able to prevent fraud (Wijatno, 2009)

This study analyzes the challenges and opportunities faced by private universities in the context of implementing internal audits in their organizations. The implementation of an internal audit of finance by the organization is strongly influenced by the set of systems, structure, governance, and culture in the organization. These elements are called institutional logic that distinguishes one organization from another (Lepoutre and Valente, 2012). Institutional logic in an organization will be different from other organizations. Institutional logic is able to analyze the behavior of each individual related to the perspectives and motivations formed and influenced by symbolic carriers and material carriers. Symbolic carriers contain rules, norms, and belief systems embedded in institutional logics while material carriers are in the form of routines, kinship relationships, and artificially emerging and forming institutional logics (Lepoutre and Valente, 2012). The concept of institutional logic is used to explain how each individual in the organization will adjust to the implementation of the internal audit function and at the same time see the challenges and opportunities faced by the organization of private universities.

The role of the internal audit function in private colleges also continues to change along with the changes that occur in the educational environment. These changes in function have an impact on changes in the internal audit process at private universities in Central Java. The change requires the adaptation process of all the components of private universities, especially the internal audit function. The changes involve various parties, both from within and outside the organization of private universities. These parties will indirectly establish new patterns or change the old order in the institution in the implementation of the internal audit function at private universities. The work or role of these actors is referred to as institutional work (Lawrence & Suddaby, 2006). In this study, institutional work will be used as a basis to explain the commitment and efforts of the organization to carry out the internal audit function as well as changes in the role of internal audit in the organization. In the process of implementing the internal audit function, institutional work refers to actions aimed at creating, maintaining, and disrupting (Lawrence & Suddaby, 2006).

The implementation of internal financial audits at private universities is important to ensure that operations at private universities run effectively, efficiently, transparently, and accountable and obey the rules to achieve good governance (Good University Governance). This study aims to investigate the efforts and commitments, challenges, and opportunities faced by Private Universities in Central Java to realize Good University Governance (GUG) using a qualitative approach and data collection conducted by in-depth interviews with the Head of the Internal Supervisory Unit at four Private Universities with superior accreditation. Stakeholders' understanding of the challenges and opportunities in the implementation of financial internal audits is taken into consideration to make efforts and fully commit to being able to carry out financial internal audits more effectively and efficiently. The implementation of effective and efficient internal audits can be an indicator of the implementation of good higher education governance.

## **LITERATURE REVIEW**

### **Institutional Theory**

Institutional theory is a theory that originated from various social science studies which later developed in various other disciplines, namely economics, public and law, or organizational studies (Darono, 2012). Institutional Theory (Institutional Theory) also called institutional theory states that the process of forming an



organization is caused by various institutional environmental pressures that cause institutionalization. The idea behind this theory is that to survive, an organization must be able to convince the public that it is a legitimate entity and worthy of support. Institutional Theory proposed by Scott (2003) explains that institutional theory is used to explain actions and decision-making in public organizations. Institutional Theory emerged and became famous as a reinforcement, for various actions of individuals and organizations influenced by exogenous factors, external factors, social factors, societal expectations, and environmental factors. This Institutional Theory defines that organizations that prioritize legitimacy will tend to try to adjust to external expectations or social expectations where the organization is located. Institutional theory emphasizes “outcomes” rather than “processes” of institutionalization, with little attention paid to the way institutional practice is actually established, adjusted, or eventual (Dillard et al. 2004). As a result, the role of power has been neglected, and its “recursive” institutional nature ignored.

Powel & DiMaggio (2012) explained that in its development, institutional theory has developed in two groups of views, namely old institutional theory (OIT) and new institutional theory (NIT). The OIT argues that institutional processes occur because of values, norms, and attitudes that are taken for granted. NIT argues that institutional processes occur because organizations think logically by considering classifications, routines, scripts schema.

Previous research that discusses Internal Audit in Higher Education using institutional theory has not been done much. Research conducted by Sofyani and Hasan (2021) discusses the Implementation of Internal Control Systems in Higher Education Institutions that focus on determinants, obstacles, and contributions to governance practices and fraud prevention. The study found differences in the size and design of the implementation of the Internal Control System at each university. The implementation of Internal Control is considered to make a positive contribution to accountability and mitigate fraud. Some of the determinants and obstacles faced by Universities in the implementation of Internal Control are also revealed in this study.

Another research that examines the implementation of Internal Control in Higher Education in order to realize Good University Governance is research conducted by Budianto and Putra (2021). This study aims to determine the influence of the role of the internal supervision unit and the implementation of internal control towards the achievement of Good University Governance (GUG). The results of this study indicate that the role of the internal control unit and the implementation of internal control have a positive and significant effect on the achievement of good university governance.

Other research at universities is research conducted by Efrina (2019). This study aims to determine and describe (1) the financial performance of Universitas Jambi in the Application of Financial Patterns of Public Service Agencies, (2) the service performance of Universitas Jambi in the Application of Financial Patterns of Public Service Agencies (3) obstacles faced by Universitas Jambi in the Application of Financial Patterns of Public Service Agencies. The results showed that the process of implementing the UNJA BLU was analyzed using institutional work theory in the category of undermining assumptions and beliefs for disrupting work mimicry, theorizing, and educating for creating work, as well as enabling, policing, and deterring to maintain work. Several things become evaluations for UNJA in implementing BLU, including; organizational mindset, related to awareness, number and competence of human resources, and systems.

Another research in the field of accounting that uses institutional work is research conducted by Ariyadi (2019). The research uses the framework of institutional work theory, which is in the section of creating and maintaining institutional to provide an overview of the processes and phenomena that occur in the organization which includes the efforts and commitments made by each party and actor in the organization involved in the implementation of the provisions in the preparation of financial statements. This research is an example of research in the field of accounting that highlights how efforts and commitments in organizations process towards a system that must be applied, in this case, the Indonesian government as a public sector organization that seeks to achieve and maintain a Reasonable Opinion Without Exclusion (WTP) in the Central government's Financial Statements.

The research gap in this study is that this study will analyze organizational commitment and efforts in the implementation of the internal audit function using institutional work and analyze the challenges opportunities

and adjustments of organizational members at private universities using institutional logic at 4 Private Universities in Central Java. The implementation of internal audits in private universities that occur is influenced by differences in community culture, rules, kinship routines, assistance, and use of information technology. Institutional theory is relevant in this study because it focuses on the influence of the institutional environment in motivating actions in organizations. This study also emphasizes the social context in which the organization is embedded, institutional theory provides a lens for analyzing responses to challenges related to the institutional environment (Okafor et al. 2020).

### **Institutional Work**

The concept of institutional work is that institutional work is actions that can affect and cause an organization to experience institutional processes, but override whether these actions will succeed in forming the institution, have no effect on them, or have significant but undesirable consequences. The concept of institutional work is individual and organizational actions aimed at creating, maintaining, and disrupting organizations/institutions (Lawrence and Suddaby, 2006). Lawrence and Suddaby (2006) classified institutional work into creating, maintaining, and disrupting institutions.

### **Institutional Logic**

The term institutional logic was first introduced by Alford and Friedland (1985) to provide a picture of the conflicting practices and beliefs inherent in the institutions of modern Western society. Alford and Friedland (1985) suggest that each institutional order has a central logic that guides its organizing principles. Practices and symbols are available to individuals, groups, and organizations to further elaborate, manipulate, and use for their own benefit. According to Alford and Friedland (1985) institutions have a central logic that limits the means and goals of individual behavior. Institutions also provide agents and change resources. The contradictions inherent in different sets of institutional logic provide cultural resources for individuals, groups, and organizations to transform identities, organizations, and societies.

*Logics* is a set of material practices and symbolic constructs that guide institutions, for example, “participation” in democratic institutions or “commodification” of human activities in capitalist institutions (Friedland & Alford, 1991). Thornton et al. in Kisworo & Shauki (2019) explain the institutional perspective of logic is a metatheoretical framework that studies the interrelationships between institutions, individuals, and organizations in the social order. The institutional *logic* theory is a social construction, a historical pattern of material practices, assumptions, values, beliefs, and provisions that individuals use to produce and reproduce matter, organize time and space, and give meaning to their social reality (Thornton & Ocasio, 2012). Institutional logic provides a link between individual agency and socially constructed cognition and institutional practice.

Friedland and Alford (1991) created a new approach to institutional analysis that places institutional logic to define the content and meaning of institutions. The focus of institutional logic is no longer on isomorphisms but on the effects of different institutional logic on individuals and organizations in a variety of contexts including markets, industries, and organizations. Institutional logic shapes rational behavior and individual and organizational actors have a role in shaping and changing institutional logic (Meyer & Brown, 1977).

The existence of a relationship between institutions and actions, the approach that occurs in institutional logic provides a bridge between macro and micro perspectives. Zilber in Kisworo & Shauki (2019) explains that there are four main principles in the perspective of institutional *logic*, namely: (1) the integration of institutions and structures; (2) the integration of material with symbolic; (3) paying attention to the historical contingencies of institutions; and (4) paying attention to institutions at all social levels. The main principle in institutional logic is the integration between material and symbolic aspects. This symbolic aspect refers to the process of ideation and meaning while the material aspect refers to the structure and practices of the organization (Thornton & Ocasio, 2012).

### **Internal Auditor or Internal Supervisory Unit at Higher Education**

According to Hardiwijoyo in Abqory (2018) internal auditors formed at universities are a process to test and evaluate activities to achieve effectiveness, in addition to providing means of analysis, assessment, recommendations, advice, and information related to the activities audited at universities. The internal audit function is carried out by the Internal Supervisory Unit (SPI). The Internal Supervisory Unit at Universities is further regulated in Permendikbud Number 22 of 2017. The Minister of Education and Culture stated that the Internal Supervisory Unit is a supervisor formed to assist the implementation of supervision of the implementation of the duties and functions of the work unit within the ministry.

The Internal Supervisory Unit in Higher Education according to Aisyah (2017) has responsibility for the rector and all units in charge of the duties of the internal supervisory team. Aisyah (2017) concluded that the internal supervisory unit is tasked and functions to assist the rector in ensuring the achievement of the university's goals and mission by evaluating university programs, improving risk control, and evaluating university compliance with university regulations, in addition to serving as a facilitator for the smooth implementation of audits by external auditors.

The Internal Supervisory Unit formed at Higher Education, is directly responsible to the higher education leadership. This is so that the Internal Supervisory Unit as the implementer of internal audits at Higher Education carries out its duties and functions more independently and can provide more objective assessments to improve the quality of Higher Education. Hery (2018) stated that management hopes that internal audits can create an orderly and well-executed cycle of accounting, management control, and operational performance so that *auditees* can feel the existence and role of internal audits in their organizations.

The formation of an Internal Supervisory Unit in Private Universities is an obligation, while in Private Universities it is not yet an obligation, but based on the pattern of formation of private universities in accordance with the text of the establishment statute of private universities. The establishment of an Internal Supervisory Unit at private universities is driven by the need for private universities to be able to supervise and control the effective, efficient, transparent, and accountable financial management of private universities.

## METHOD

### Types of Research and Data Collection Techniques

The research method used in this study is a qualitative case study. The qualitative research method of case studies emphasizes qualitative information on an object, event, or activity in an organization (Sekaran & Bougi, 2016). Kisworo & Shauki (2019) explained that to answer how and why research questions, the case study research method must be based on a theory. Nugraheni et al. (2021) explained that case studies are branches of qualitative research that analyze phenomena deeply in real-life situations. The qualitative research method of the case study was chosen because this study aims to investigate the efforts and commitments, challenges, and opportunities of the implementation of internal audit at Private Universities in Central Java. This study used primary and secondary data obtained through in-depth interviews with all respondents and also through literacy studies of previous studies. The respondents in this study were all Heads of Internal Supervisory Units (SPI) and members of the SPI team at all Private Universities accredited superior in Central Java. Interviews were conducted through the guidance questions related to the research objectives.

### Data Analysis Technique

The data analysis technique carried out in this study used several stages, namely: first, transcribing the results of interviews and observing the completeness of the interview transcription results, second, inputting interview transcription data into NVivo qualitative data *software*, third, coding using NVivo to obtain words or *phrases* that show prominent facts, fourth, observing the results of coding and data and grouping them into themes that are research findings, fifth, interpreting themes and descriptions, and then using theory to analyze the data.

**Table 1. Interview Informant**

Group of Informants	Code	Role
Auditor	Informant 1	Chairman of SPI of private university A
Auditor	(Informant #2)	Member of SPI of private university A
Auditor	Informant 3	Chairman of SPI of private university B
Auditor	(Informant #4)	Member of SPI of private university B
Auditor	Informant 5	Member of SPI of private university B

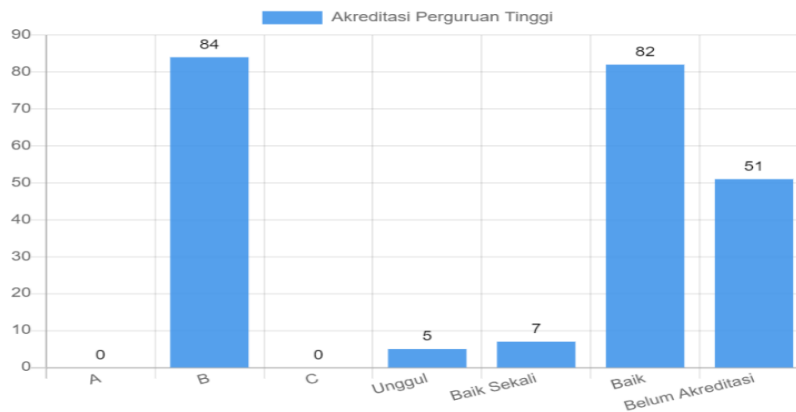
Auditor	Informant 6	Chairman of SPI of private university C
Auditor	Informant 7	Member of SPI of private university C
Auditor	Informant 8	Chairman of SPI of private university D

## RESULTS AND DISCUSSION

### Overview of the Implementation of Financial Internal Audit at private universities in Central Java

Private Universities are one form of higher education institution in Indonesia, which obtain establishment permits from the government to provide educational services to the people in Indonesia. Based on Government Regulation Number 4 of 2014 concerning the Implementation of Higher Education and Management of Universities, it is stated that Private Universities are Universities established and/or organized by the community (Government Regulation Number 4 2014).

Based on data obtained through the LLDIKTI page of Region VI Central Java, there are a total of 229 private universities in Central Java and there are only 5 private universities that have been accredited by Unggul.



Source : LLDIKTI Region VI Dashboard (2023)

**Figure 1. Accreditation of Private Universities in Central Java**

Based on the BAN PT Regulation on Higher Education Accreditation, Private Universities that have been superiorly accredited are private universities that have exceeded the national standards of Higher Education that have been set. The criteria for establishing superior accreditation include the implementation of financial governance to realize *Good University Governance (GUG)*.

Improving the quality and achievement of good higher education governance (*Good University Governance*) is not an easy thing to achieve by a private university. To realize quality education, it is necessary to manage thoroughly and professionally the resources owned by universities. One of the resources that need to be managed properly by private universities is finance. Finance is a resource that is owned to run daily operations. Private Universities must be able to guarantee the availability of funds to support the implementation of Tri Dharma Perguruan Tinggi and to improve the quality of the private universities sustainably and continuously.

Out of a total of 5 Superior accredited Private Universities, there is 1 private university that has not implemented a full-fledged internal financial audit and is still in the process of structuring the organization and audit procedures and there is 1 private university that has implemented an internal audit but does not yet have a special section or institution that carries out internal financial audits in its organization. The other three private universities have fully implemented the internal audit mechanism in their organizations and have a special and independent section to carry out internal audits. Several Heads of Internal Supervisory Units convey the background and motivation for the implementation of internal audits to their organizations as follows :

"This one may be the motivation related to Good University Governance, which is related to good University governance, there really needs to be an SPI there. Besides that, there are some not pressures, but it is a requirement from BAN-PT, from the Foundation which is indeed to maintain the governance of the University to be better there. Yes, related to such Accreditation. The manager has automatically referred to the BAN-PT rules. " (Informant 1- Chairman of SPI of private university A).

*"So the background of this, we see that it is all assets, both assets in the form of cash so yes, then the other movable assets belong to the people, belong to Muhammadiyah, so here it is all about managing what the name is including money and movable assets so that they can be trustworthy, transparent and accountable."* (Informant 3 – Chairman of SPI of private university B).

Financial management is a challenge for the management of private universities. Transparency and accountability are things that must be upheld in every financial management by remaining principled in accounting principles, including the implementation of internal and external audits that occur at private universities. The implementation of internal financial audits plays an important role in the financial management process and requires the commitment and efforts of each unit in private universities to support the implementation of these processes.

The development of the times and the tight competition requires private universities to continue to improve the quality of the implementation of the quality of education. The internal financial audit is a process carried out by private universities to monitor and supervise the use of resources to ensure the availability of funds to carry out operational processes at private universities that are effective, efficient, transparent, and accountable. The Internal Audit Function in private universities is continuously developing. The role of internal audit is not only a monitoring and supervision tool but also a function that carries out the role of a consultant for the organization, to assist the organization in carrying out operations and managing risks by identifying problems and providing suggestions for improvement. This role then poses challenges as well as opportunities in the implementation of internal audits.

The internal audit function at private universities stands as an independent body and is directly responsible to the Rector / Head of private universities. To ensure that the internal audit function runs well, the internal audit function is established as an official body that stands independently in the organization, and the internal audit function is required to provide an official report to the Head of private universities. This was stated by Informant 6 from private university C :

*"So the BPI (Internal Supervisory Bureau) is responsible and authorized by the Rector. Organizationally, the structure is just below the chancellor so we only do what the chancellor orders. Related to audits and many other things and report them to the chancellor and provide recommendations to the chancellor but the execution of the recommendations is in the hands of the chancellor. "*

The Internal Audit function in private universities must have independence, and freedom, provide unlimited opinions, and unambiguous opinions, and report every problem in a real and fair manner. Independence provides space for internal auditors to show their work performance freely and objectively. Without independence, the internal auditor function cannot generate opinions as expected. The role of internal audit functions requires unlimited freedom, to be able to carry out various tasks for the organizations they serve.

**Efforts and Commitments for the Implementation of Financial Internal Audit**

Institutional work is related to the efforts of actors and the influence of the environment in motivating organizational actions to implement certain practices. Institutional work focuses on how the efforts of individuals and actors collectively transform, create a new institutional structure, and adjust to that structure through interaction processes and routines (Lawrence et al. 2011). Lawrence and Suddaby (2006) present a classification of institutional work that is in the process of creating, maintaining, and disrupting institutions. Meanwhile, Perkmann and Spicer (2008) and Chiwamit et al. (2014) present institutional work differently, namely political work, technical work, and cultural work. The commitment and efforts to implement internal audits at private universities will be analyzed using political work, technical work, and cultural work, using the institutional work approach (Perkmann and Spicer, 2008) as follows :

**Table 2. Institutional Work Theory on Efforts and Commitments for the Implementation of Internal Audit**

Coding	Issues Discussed	Theme Organizing	Global Theme
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Motivation	a. Regulatory Support b. Vision and Mission to achieve accountable, transparent, effective, and efficient financial statements c. BAN-PT Advocacy	<i>Advocacy</i>	<i>Political Work</i>
Implementation Basics	Preparation of Guidelines for the Implementation of Internal Audit	<i>Enabling Work</i>	
	Organization Structure b. Agency/Institution of Internal Supervisory Unit	<i>Defining</i>	
Implementation of Internal Audit Functions	a. Preparation of Standard Costs b. <i>Benchmarking</i> c. Audit Implementation Guidelines d. Audit Implementation SOP e. Preparation of Recommendations and Follow-up on Findings f. Consultation and Guidance	<i>Mimicry</i>	<i>Technical Work</i>
	Competency Development	<i>Educating</i>	
Cultural Cultivation	a. Institutionalize the Internal Audit Function b. The Role of Internal Auditors c. Rector's Role	<i>Constructing identities</i>	<i>Cultural work</i>
	a. Organizational Work Culture b. Socialization		
	c. Rewards		

Source: Processed data, 2023

To investigate the efforts and commitment of private universities in implementing internal audit theory *Institutional work* can provide an overview through the process of *political work*, *technical work*, and *cultural work*. In the *political work* stage, the results of interviews with respondents showed that there were efforts to implement internal audits, namely through the motivation of private universities and the stipulation of guidelines for the implementation of internal audits set by private universities. This is reflected in the existing regulations and policies in private universities, the vision and mission of leaders and advocacy in private universities for regulations imposed by BAN PT, the preparation of guidelines for the implementation of internal audits, and the establishment of internal audit institutions in the organization.

The vision of a private university is a reflection of a situation that is expected and aspired to by the Heads of private universities. The vision also represents the perspective and interests of the Leaders in private universities. Advocacy efforts are reflected in the vision and mission expressed by Leaders of private universities. Advocacy is carried out through deliberate activities that represent the views and interests of actors (Galvin, 1999). The Rector as the Head of private universities plays a very important role as the main actor in the implementation of internal audit at private universities.

Advocacy activities through the vision and mission of the Rector of private universities encourage the audit function to further create a financial supervision and control process so that it can produce accountable, transparent, effective, and efficient financial statements. Efforts to create accountable, transparent, effective, and efficient financial statements are by implementing internal audits. This was conveyed by Informant 8 as follows :

*"Because we have included the elements of achievement performance indicators that we have set the target and we have adjusted it to the Strategic Plan target. So it just so happens that our new strategic plan in 2022 and our instruments are really already using the strategic plan target. Hopefully later when we can assess the achievement we can know for example that the target achieved is sixty percent so we can declare that sixty percent of the test mission vision in particular is achieved". (Informant 8 – Chairman of LPPM of private university D).*

The efforts and commitments of the implementation of the internal audit were also disclosed by the Chairman of the Internal Supervisory Agency at private university C, who explained the advocacy process for The provisions of BAN-PT, namely :

*"Only as an organization, we should also run according to the prevailing principles, and because we also have stakeholders we must try to account for the organizational movement of the organization in all aspects to our stakeholders. Well, our stakeholders, maybe yes, students, graduate users, alumni, maybe also relevant regulatory institutions from the government including LLDikti, there is a BAN on universities, too. Well, that's why then BPI there is a kind that we must be able to account for the running of the wheels of a university that has stakeholders and one of the things that needs to be developed, of course. That trust can be built from many aspects, one of which is related to transparency and accountability of the financial system. " (Informant 6 – Chairman of SPI private university C)*

In the *political work* process, there are stages of *enabling work*. *Enabling work* is an effort to formulate regulations and guidelines that can facilitate and support institutions (Lawrence and Suddaby, 2006). In order to provide guidelines and a basis for the implementation of an internal audit, each private university prepares a Guidebook for the Implementation of Internal Audit as one of the efforts to implement internal audit in the organization, as disclosed by Informant 3 as follows :

*"This rule is there, we collect it, finally SK 051 Year 2018 came out there had set the provisions, then that was the beginning of our socialization, finally now everything is in accordance, God willing with the rule because if it is not under the rules, we must return it. This means that this tariff is SBU (General Cost Unit) and this applies to all levels of both study programs and faculties, up to the Rectorate, BPH all. "*

The efforts and commitment of private universities in implementing internal audits are also seen in the process of establishing an independent institution or internal audit implementing body in their organization, as expressed by Informant 1 :

*"If SPI is actually a long time ago, it has been almost 10 years, it means that the implementation has been running smoothly, At the beginning we did not know because I have been the Chairman of SPI for more than 5 years, but the SPI has been running for more than 10 years. This means that I am here that the rules already exist and the rules must be implemented, indeed some document constraints may be provisions and SOPs that need to be improved according to the current provisions, indeed it is often done. This means that rules already exist but are growing. When something is new and needs to be adjusted, it needs to be adjusted. "*

The Head of the Internal Supervisory Unit of Private University C also revealed :

*"Audit activities, especially our finances, before there was an Internal Supervisory Bureau (BPI), were carried out by internal auditors under the Financial Administration Bureau. Actually, the internal auditor already has an institution in the statute, and Ortala has existed since 2013. But then in the latest statute, it was confirmed that the BPI or the Internal Supervisory Agency was directly under the Rector. So the BPI is responsible and authorized by the rector to carry out internal supervision. So the organizational structure is carried out by the Rector. "*

In the process of *technical work*, organizational efforts and commitments can be seen through the process of developing the competence of internal auditor members and the openness of internal auditor members in the context of consulting and fostering other organizational members. This application was disclosed by several auditor members at private universities in Central Java as follows :

*"So we do assistance. We don't do punishment but we do more assistance for them. The spirit of self-improvement, huh. In my opinion, it can reflect that good governance may still be effective and leading, because the process is very general and systemic and all lead to both the vision and mission and governance of good university governance. " (Informant 8 – Chairman of LPPM Private University D).*

"There is such a refreshment of training material related to later we like what the audit looks like because of course our audit from year to year is different looking at the interests or needs desired by the Leader. If in the first year, we want to see the first tripping mat, it's our audit procedure strategy like this. So we still have training together, then after the auditees have been neatly arranged, they already understand the rules, meaning that our audit strategies must be different, so we can no longer use the same audit strategy. " (Informant 3 – Chairman of SPI or private university B).

The efforts and commitment of private universities in the implementation of internal audit can also be seen in how the private universities implement their organizational culture. In this case, several private universities also revealed that the Rector's role in instilling organizational culture is very important related to the implementation of internal financial audits.

"Efforts to socialize it are actually carried out by the Rector himself, who socializes this BPI to all components in our private universities, both in their meetings with Top Managers, Middle Managers, Lower Managers or First Line Managers or non-operational employees including Deans. The Chancellor often invites us to always meet at several events, there are many events. Well, there he always wanted to sound to socialize the existence of BPI that had been formed. This has been done since the Rector served as Rector. So yes, we know the existing units, Faculties, Study Programs, Bureaus, and institutions that we exist. " (Informant 6 – Chairman of SPI of private university C).

### Challenges and Opportunities for the Implementation of Financial Internal Audit

Adjustment of organizational members, opportunities, and challenges of private colleges in Central Java in implementing internal audits is explained using an *institutional logic* approach (Perkmann and Spicer, 2008). *Institutional logic* is a set of symbolic constructions (*symbolic carriers*) and materials (*material carriers*) that guide organizing principles (Friedland and Barbara 2019; Lepoutre and Valente 2012). *Symbolic carriers* consist of a set of rules, belief systems, and norms embedded in *institutional logic*. *Material carriers* consist of *routines, artifacts, and relational systems* (Scott, 2003).

An analysis of the challenges and opportunities of the Implementation of Financial Internal Audit described using Institutional Work theory is presented in the following table:

**Table 3. Adjustments, Opportunities, and Challenges in the Implementation of Internal Audit at private universities in Central Java**

Coding	Issues Discussed	Theme Organizing	Global Theme
Organization Member Response	a. Regulation	<i>Symbolic system-symbolic carrier</i>	Customization
	b. Achievement of <i>Good University Governance</i>		
	a. Standard Operating procedure	<i>Routines - Material carriers</i>	
	b. Organizational Culture		
	a. Internal Audit Implementation	<i>Artifacts - Material carriers</i>	
	b. Participate in the development of Competencies		
	Consultation to the Internal Audit Function	<i>Relational system - Material carrer</i>	
Support	Regulation	<i>Symbolic system-symbolic carrier</i>	Opportunities
	a. Transformational and democratic Leadership Styles	<i>Relational system - Material carrer</i>	



	b. Enthusiasm of each unit in private universities		
	c. The existence of accreditation institutions		
	d. The Existence of the Internal Audit Function		
	Internal Audit Implementation Guidelines	<i>Artifacts - Material carriers</i>	
Constraints	a. The existence of an Internal Audit Function that has not been established as a separate institution	<i>Relational system - Material carrier</i>	Challenges
	b. Limited socialization process		
	a. Do not yet have an Information Technology Application in the audit process	<i>Artifacts - Material carriers</i>	
	a. HR Limitations on the Internal Audit Function	<i>Routines - Material carriers</i>	

Source: 2023 data, processed

Several logics influence a private university to implement internal audits. In terms of *symbolic carriers*, the dominant logic that motivates private universities to implement internal audits is due to the needs of the organization in terms of supervision and control in the management of existing resources at private universities. Another dominant logic is the existence of government regulations to achieve good university governance to provide good education services for the community. Scott (2003) explains that regulations are *symbolic carriers* that are widely recognized and have more influence on the implementation of a practice. In line with the research of DiMaggio and Powell, 1983; Thornton et al. 2012 explain that the actions and feelings of individuals to produce and reproduce views and interpret social reality are also influenced by isomorphism. Coercive isomorphism is encouragement from external parties in the form of insistence on regulations that need to be obeyed by the organization. However, regulation is actually not the most dominant logic to motivate the implementation of internal audits. Logic in the form of awareness and trust in the importance of the implementation of internal audit in private universities is the most dominant driver of the implementation of internal audit in private universities.

In addition to the *symbolic carrier*, individual logic in the implementation of internal audit is also influenced by a *material carrier*. Material carriers consist of *routines*, *artifacts*, and *relational systems*. Routines are behaviors that are habits or actions that have been patterned and become the culture of the organization. Routines can refer to standard operational procedures or the role of individuals/actors in the organization. *Artifacts* are the results of the creation of human intelligence that can help complete a practice or job. A *relational system* is a relationship between individuals and relationships between organizations (Kisworo and Shauki 2019; Scott 2003).

*Routines* can be in the form of standard operational procedures regarding internal audit mechanisms, organizational culture, and the implementation of the main tasks and functions of internal audit as well as all units in private universities. *Artifacts* in the form of the use of information technology in the preparation of audit evidence, even though the use of information technology has not been fully used in the audit process. Relational system in the form of relationships and coordination between individuals of each unit in private universities. The coordination in question is a comprehensive coordination that starts from the audit scheduling mechanism to the follow-up of audit findings.

*Symbolic carriers* and *material carriers* can influence the actions of individuals/actors in adjusting to the implementation of internal audit. The adjustment of organizational members to the implementation of internal audit and the institutionalization of the internal audit function is that each organizational unit is increasingly aware of the provisions and limitations in the use of funds of private universities. Each unit is increasingly aware

that there are provisions and policies adopted by private universities in order to maintain and control its resources.

Each organizational unit made adjustments by increasingly feeling the need to improve its understanding and knowledge of financial management from private universities. The Internal Audit function is open for discussion, communication, and consultation with units that require assistance in preparing financial accountability reports so as not to deviate from the predetermined provisions and guidelines. A *relational system* in the form of kinship relations between individuals that run well in one private university will be able to motivate each individual to manage their finances in a more accountable, transparent, effective, and efficient manner.

The adjustment of the implementation of the internal audit was also made by the Rector as the head of private universities. The Chancellor will receive reports of audit findings that have been carried out by internal auditors. The Chancellor will review the audit findings and separate the findings from the administrative category and the findings from the category containing *fraud* elements. For findings in the category of administrative errors, the Chancellor will prepare recommendations for necessary improvements, while findings in the category of fraud will be reviewed in more depth with an investigative audit.

The opportunities that private universities have in implementing internal audits both in the adjustment of its members and the role of the Rector in the process of implementing internal audits are disclosed by the informants as follows :

*"What I like is that the value formed by all budget users, both faculties and study programs, they have begun to realize that ohya we are supervised, ohya we cannot use the budget as I please, ohya there are rules. Why can I say that, if they want to use it, they want to use the budget, they must come here, ask, ma'am, this is really not, afraid that there will be audit findings, meaning that the accountability is true. " (Informant 3 – Chairman of SPI of private university C).*

The Rector as the leader of a private university has a very important role in realizing *Good University Governance*, one of which is through the implementation of internal audits at private universities. In relation to the *relational system*, the full support of the Chancellor is indispensable as the main driver of the implementation of internal audit. Internal Auditors work on the orders of the Chancellor. The Chancellor initiates the assignment of internal audit by preparing an audit schedule/agenda together with a team of internal auditors. The Chancellor also analyzes and reviews the results of the audit with the internal auditor team to provide recommendations and follow-up on the audit findings.

One of the opportunities for the successful implementation of internal audits at private universities is the presence of a leader who has a transformative and democratic leadership style. Transformational leadership styles are characterized by leaders who motivate and inspire through a clear and purposeful vision and mission. Transformational leaders provide intellectual support through *mentoring* and *coaching*, encouraging organizational members to innovate, and are willing to listen to suggestions and input from organizational members (Caillier, 2015; Sadeghi and Pihie, 2012). Transformational leaders tend to value dissent and encourage a culture of openness. Transformational leaders seek to increase individual and organizational commitment and create engagement between leaders and organizational members.

The support of the Rector and the commitment of all units at private universities are wrong in the form of opportunities for the implementation of internal audits at private universities. This was conveyed by Informant 1 (Chairman of SPI of private university A) as follows :

*"Yes, everyone has a good commitment, that SPI must continue to be carried out related to quality, yes, the goal of all budgets is that the goal will be achieved, so that the quality of superior accreditation will still be achieved. So the use of the budget is directed there. Can maximize the budget to achieve organizational goals with good control. The leadership style of all leaders is open, which means that they have a good commitment, yes, to implement SPI this must be firm there. "*

In addition to audit implementation opportunities, there are also obstacles to audit implementation. Not all private universities have a special unit that performs internal audit functions. The internal audit function is still integrated with the financial section or becomes an integral part of the Internal Quality Assurance Unit Function. The implementation of audits related to financial management is carried out directly by external auditors who

will provide audit results in the form of opinions on the Financial Statements made by the Financial Section of private universities. This is one of the obstacles to the implementation of an accountable, transparent, and independent financial internal audit. This was conveyed by Informant 8 (Chairman of LPPM of private university D) regarding the implementation of financial internal audits at their institutions :

*"So we don't have a separate institution yet, for which the financial function is not separate because it is integrated with the institution. However, for the financial domain, we only audit from the administrative side, while in terms of financial reporting, accounting, and others, if we are directly organized by the vice chancellor of finance, under which there is a financial bureau, then there is also an accounting section, what part is already under the financial bureau, there is a finance section in each faculty. And audited from KAP, so there is an external audit process. "*

Another obstacle faced by private universities in the implementation of financial internal audits in their institutions is the limited number of qualified and competent auditors conducting audits. Private universities face the challenge of limiting the number of Human Resources (HR) when compared to the workload. With a fairly wide scope of work, the internal function of the auditor requires adequate human resources. To meet the adequacy of human resources in the implementation of internal audits, private universities also recruit other parties outside the internal auditor to be *an ad hoc* (temporary) team for the implementation of internal auditors.

*"So we do recruitment every year. We have very limited human resources, only me, Mrs. Eni, and two staff auditors. We ended up using it ad hoc. Well, ad hoc is who. Ad hoc is one, I observe lecturers in economics that I can recruit, accounting who can work in quotes. Then the second is alumni students. I have thesis guidance. From there I could see. They are usually test cases, I use internal rules. Here you hold something secret, if you are not professional enough to be an auditor, I can ask the Rector to revoke his diploma. " (Informant 3 – Chairman of SPI of private university B).*

## **CONCLUSION**

The Internal Audit function is one of the important components in the financial management of private universities. The Internal Audit function plays a role in the entrepreneurship and control of financial governance in a private university. The existence of an internal audit function is a necessity for private universities to ensure that the resources owned by private universities are managed in an accountable, transparent, effective, and efficient manner. The efforts and commitment of private universities in Central Java in implementing Internal Audit are identified through *institutional work* (*political work, technical work, and cultural work*). Internal audits that have been applied to private universities have assisted management in supervising and controlling the use of resources. The implementation of internal audits at private universities encourages the achievement of the vision and mission set by the leadership of private universities. Internal audit is a process used by private universities to align material practices, thoughts, beliefs, and values of organizational members on the importance of internal audit as a form of supervision and control of resources.

The implementation of internal audits at private universities in Central Java has opportunities. These opportunities are: (1) the availability of regulatory support, (2) having leaders with an open and transformational leadership style, (3) very enthusiastic members of the organization (4) the existence of an Internal Auditor Body formed in the organization, (5) the existence of Higher Education accreditation assessment institutions (6) the existence of Guidelines and Guidelines for the Implementation of Internal Audits at private universities.

Meanwhile, the internal audit implementation challenges faced by private universities in Central Java include: (1) Internal Auditors who are not yet fully independent, the internal audit function is carried out by the finance department and has not become a separate unit from other units in private universities, (2) Not yet utilizing information technology to the fullest, the implementation of internal financial complaints has not used special financial applications. The use of information technology is still limited to financial applications related to the implementation of the budget, (4) The limitations of internal auditors owned by private universities, the limited number of human resources is not comparable to the scope of the audit carried out, becomes an obstacle in the completion time of the audit, so private universities conduct a temporary (ad hoc) auditor recruitment process.

This research is expected to provide implications both theoretically and practically for the development of Private Universities, especially in their financial governance. Improving financial governance can increase the achievement of *Good University Governance* which will further encourage private universities to become higher education institutions that have strong competitiveness.

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