

Funding And Internal Auditors On University Performance And Good University Governance As Intervening Variables

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Abstract. This research is an ex post facto research, the tests are test of validity (test of validity) and test of reliability (test of reliability) which are used to test the sincerity of respondents' answers. The data analysis of this research used Structural Equation Model (SEM). The data processing device in the equation model in this study uses Partial Least Squares (PLS). Outer analysis This model specifies the relationship between latent variables and their indicators, that funding has no effect on good university governance at private universities in the city of Medan. The results of this assessment give a decision to reject H0 with the conclusion that internal audit has a positive effect on good university governance in higher education. private sector in Medan City,. that funding does not have a positive effect on higher education performance at private universities in Medan City. that internal audit does not have a positive effect on the performance of universities in private universities in Medan City. that good university governance has a positive effect on the performance of universities in private universities in Medan City

Keywords: University Performance, GCG, Funding, Internal Auditor,

PRELIMINARY

The expected results from the implementation of this audit are not only required to find problems within the university itself, but also become part of the solution in providing continuous improvement proposals from the issued management letters (Abed et al., 2017). Seeing the complexity of the existing university problems, the role of internal audit needed is not only in auditing the quality of academic implementation, but including auditing in the financial sector, which is no less important as a supporter of the tridharma of higher education, including compliance with applicable tax laws in Indonesia. Indonesia. (Bastian, 2014) revealed that the output of internal audit is not only in the form of recommendations for system and method improvements, but also includes corrective actions that minimize and eliminate weaknesses, failures, and inefficiencies of various programs that have been planned by the organization concerned. The high weight of the accreditation instrument is one thing that must be achieved by universities. In order for higher education accreditation performance to

be achieved, higher education reform is needed, namely University Governance (UG) or often called Good University Governance (GUG) (Barzelis et al, 2012). GUG is considered an important element of higher education in anticipating, designing, implementing, monitoring and also assessing the effectiveness and efficiency of policies (Hénard and Mitterle, 2018). If the implementation of the GUG is implemented, then the aim is to accommodate the internationalization of Higher Education, to increase competitiveness; the quality of the learning process: the quality of internal management, One of the elements of achieving performance is measured by the adequacy of funds or called funding.

Indrajit et al., (2006) revealed that at a macro level, educational funding sources make a significant contribution to improving the quality of Higher Education, as well as the category of Higher Education funding sources which also have an influence on the quality of Higher Education, but funding sources from the government and the community have a greater influence. towards the improvement of Higher Education compared to

funding sources from assistance and cooperation. Adequacy of funds means that the form of ownership of the university is defined as ownership of the funds needed for a student studying, and ownership of funds related to the fulfillment of the tridharma of higher education, at least in accordance with government standards and regulations in this case higher education. Funding is an indicator of covering the financing needed by a student as demanded by the accreditation instrument from the National Accreditation Board, where if the student financing is fulfilled at least eighteen million rupiah, this will get one score of A, as regulated by BAN.PT regulations with Number 3 of 2019 concerning Private Higher Education Accreditation Instrument (PTS), attachment: (d). Besides that, universities must move the tridharma of higher education which is the main focus, namely education and teaching, research, community service, in order to meet the adequacy of the value of the instrument filling is fulfilled with the highest score (Muktiyanto and Hadiwidjaja, 2016). To get the highest grades and scores, of course, universities must always implement good university governance, as a means of operating procedures that have been set. Thus, an A-accredited study program or institution as per the rules of Higher Education (BAN-PT, 2018), will provide an overview of the increasing public trust in these private universities. Universities that have more than enough remaining business results or funds may not necessarily be able to achieve their goals properly, if the funds are not managed properly and correctly. Governance is a must for institutions to win the competition, both in terms of accreditation benchmarks and developments that can be seen by the public, both through print and online media. Governance is always called good governance.

Good governance is an implementation of solid and responsible development management that is in line with the principles of democracy and efficient markets, avoidance of misallocation of investment funds and prevention of corruption both politically and administratively. Good governance carries out budgetary discipline and creates legal and political frameworks for the growth of business activities. Governance is basically the first time used in the business or corporate world. (Risanty and Kesuma, 2019) gives the meaning of good

university governance is the basis for regulating organizational structures, business processes, as a program of planning activities to achieve university success in achieving the goals of the university itself with the principles of transparency, accountability, responsibility, independent in decision making such as fairness, quality, relevance, effectiveness and efficiency for non-profit-oriented businesses. While the meaning of good corporate governance is a system, process and set of rules that regulate the relationship between shareholders, the board of commissioners, and the board of directors for the achievement of organizational goals (Maksum, 2005). From several definitions of good governance, good university governance, and good corporate governance, both provide procedures for achieving organizational goals by managing existing resources, both human resources and asset resources owned efficiently and responsibly. (Lucianelli, 2013) in research on university governance at the crossroads at the Italian case, stated that the position of the Director's Committee as the owner plays an important role in university governance, this means that if the ownership of the university is owned by a body or institution that has sufficient funding, then the governance of the university will be better. (Mariani, Pituringsih and Hermanto, 2017) in good university governance and its implications for quality of financial reports in the public service agency concluded that the role of internal audit directly affects good university governance, but good university governance greatly affects the quality of financial reports. for public services, this shows that universities that implement good governance can increase public trust in these universities. Meanwhile (Yudianti and Suryandari, 2015) in internal control and risk management in ensuring good university governance concludes that the implementation of internal audit and risk management has a positive impact and significantly affects good university governance. Adequacy of funds is used to fulfill the sixth point of the nine criteria for accreditation instruments. Adequate funds are used to support the implementation of student activities for internal and external research lecturers, community service, scientific publications of research results and student creativity, improving the competence of lecturers. Adequacy of funds as the main means of supporting

private higher education finance is a benchmark in the sustainability of higher education operations. because finance is an important part of the implementation of teaching and learning activities and other work items or activities carried out by universities, as stated in the Tridharma of Higher Education. (Sardjoko et al., 2011) from the results of his research provide alternative strategies used in terms of funding for higher education, one of which is the overall funding of higher education is very large in the learning process in order to improve the quality of education, PT BHMN has the largest source of funding from people who come from from the SPP/DPP, this indicates that the burden on the community to obtain education is very high, as an alternative, universities must optimize various sources of higher education funding, both internally (optimizing asset management) and externally (optimizing cooperative relationships) without borrowing the quality standards expected by universities. The number of universities that have sufficient funds, whether sourced from excess or placement of funds from the owners, but in terms of financial performance is still experiencing a decline and even discontinuation of operations if it is not managed properly and correctly. Besides that, good accreditation is not obtained, such as being accredited A, or superior. One of the important factors for not achieving financial performance and university accreditation, the most important of which is university governance, which is commonly referred to as good university governance. The importance of good governance will of course be a problem in the development of higher education itself, if domestic private universities in terms of accreditation are still low. This needs to be addressed by universities by improving the quality of education through the achievement of accreditation instruments.

LITERATURE REVIEW

Entity Theory

The entity theory proposed by (Paton, 1962) states that the organization is considered as a unit or its own name and is domiciled separately from the owner or other parties who invest funds in the organization and the economic unit is the center of attention or accounting point of view (Nurhayati,

2013). (Paton, 1962) focuses on the management concept of "stewardship" and "accountability" where businesses care about the level of business continuity and business financial information for owners in order to fulfill their main legal needs and maintain good relations between managers and owners, with the hope of getting in the future for business business development both for operations and investment in assets needed. (Tandiontong, 2016), Company ownership is strongly characterized by the large portion of ownership of shares owned by one person or entity which must be greater than or equal to 51% of all outstanding shares. Furthermore (Paton, 1962) defines entity theory as "an organization that is considered an independent entity or economic entity, acting for and on its own behalf, and its position is separate from the owner or other parties who invest their funds in the organization" (Suwardjono, 2014). With the above understanding, it means that the business entity is the party who is responsible for reporting to the owner or interested parties (stakeholders). The business unit is the center of accountability, while the media for accountability is financial reports (Umar and Nasution, 2018).

Funding

Based on Government Regulation Number 4 of 2004, it is stated that private universities can be established by the community by forming an organizing body with a non-profit principle and must obtain permission from the minister. The private higher education agency in question is a foundation, association or other non-profit legal entity in accordance with the provisions of the applicable laws and regulations. And based on Law Number 28 of 2004, amendments to Law Number 16 of 2001 explain that foundations have an obligation to prepare financial statements in accordance with applicable Financial Accounting Standards. Based on (Suwardjono, 2014) that non-profit entity funding obtained from various sources of income is classified into elements of net assets which are divided into 3 (three) types, includes unrestricted net assets (net assets); temporarily bound; and permanently bound. The autonomy of universities is interpreted as the granting of power and freedom of universities, so that there is no one other power outside which has the right to control (Sardjoko et al., 2011). According to (KBBI, 2021)

the word autonomy is defined as "self-government", this means that universities have the right, authority, and obligation to regulate and manage their own household in accordance with applicable laws and regulations. One of the autonomy that exists in universities is financial management, namely funding. Funding for public and private universities can be obtained from the allocation of the State Revenue and Expenditure Budget (APBN) in various forms, universities also receive no small (large) income from the community, the result of cooperation/business (Sardjoko et al., 2011). If concluded, PSAK 45 regulates the recognition, valuation and disclosure of funding sourced from various incomes of non-profit entities which are classified into net assets, which consist of unrestricted net assets; temporarily bound; and permanently bound. according to (Sardjoko et al., 2011) private university funding is obtained from various sources of income, such as from the State Revenue and Expenditure Budget (APBN); community funds, as well as assistance and cooperation. assessment and disclosure of funding sourced from various incomes of non-profit entities classified into net assets, which consist of unrestricted net assets; temporarily bound; and permanently bound. according to (Sardjoko et al., 2011) private university funding is obtained from various sources of income, such as from the State Revenue and Expenditure Budget (APBN); community funds, as well as assistance and cooperation. assessment and disclosure of funding sourced from various incomes of non-profit entities classified into net assets, which consist of unrestricted net assets; temporarily bound; and permanently bound. according to (Sardjoko et al., 2011) private university funding is obtained from various sources of income, such as from the State Revenue and Expenditure Budget (APBN); community funds, as well as assistance and cooperation.

Internal audit

In general, the internal audit activity consists of three basic categories, namely: financial audit; compliance audits; and operational audits. (Sawyer, 2005) provides definitions of the three categories, namely: financial audit is an analysis of the economic activity of an entity that is measured

and reported using accounting methods; compliance audit is a review of financial and operating controls and transactions to see their conformity with the applicable rules, standards, regulations and procedures; Operational audit is a comprehensive review of the various functions within an organization to assess the efficiency and economics of operations and the effectiveness of these functions in achieving their objectives. Internal audit activities disclosed (Sawyer, 2005) wherein internal audit is meant, include: financial audits; compliance audits; and operational audits can be linked and can be applied in terms of reviewing the determination of norms, operational policies and financial implementation in universities. Based on Government Regulation Number 4 of 2014 states that the determination of norms, operational policies and financial implementation, consists of seven indicators, including: planning and short-term and long-term budget management; tariffs for each type of education service; receiving, spending, and managing money; make short-term and long-term investments; make agreements with third parties within the scope of the Tridarma of Higher Education; have short-term and long-term debts and receivables; and financial recording and reporting systems. Internal audit is an examination carried out by the company's internal audit department, both to financial reports and accounting records, monitoring activities, as well as compliance with predetermined management policies. Examinations conducted by internal audits are usually more detailed than general examinations carried out by Public Accounting Firms (KAP). Internal auditors, because parties outside the company consider that the internal auditors are employees of the company so they are not independent.

The internal auditor's report contains audit findings regarding found irregularities and fraud, internal control weaknesses, and suggestions for improvement (recommendations) which will be reported to internal company. COSO (1985) in Adawiyah et al (2020) defines internal audit as an independent assessment function within an organization with the aim of testing and evaluating various activities carried out and will be carried out within an organization. The Audit Committee,

commonly referred to as the Internal Control Unit in higher education, is a unit formed by the Chancellor and is directly responsible to the Chancellor. The main task of this audit is for private universities in order to assist the implementation of their duties and functions, namely the supervision mandated by the foundation or the owner of a private university, as well as the function and purpose of the internal control system, namely that the leadership management policy (safeguarding) is complied with. Behind this mandate are the interests of shareholders or owners that must be protected. These interests include, when the company's management submits financial reports, it must contain financial statements that must be accurate, complete, reliable and timely, as the results of the audit from the Public Accounting Firm or KAP (Alijoyo, 2004). To improve the implementation of good university governance in universities, it is necessary to implement an internal control system through the implementation of policies and procedures carried out by the University Supervisory Board,

Private College Performance

Performance is a measurement of the growth of the success of a company or organization in a predetermined period, both monthly and annual performance. Higher education performance can be measured by the comparison of the number of students from year to year, the growth of assets owned, the development of accreditation achieved (Marini et al., 2018). The financial performance of private universities can be seen from the financial reports issued to stakeholders and/or the performance that can be seen from the use of the excess regulated in the Minister of Finance Decree Number 80/PMK.03/2009 or the Director General of Taxes Decree PER-44/PJ.3 /2009 concerning the excess received or obtained by non-profit bodies or institutions engaged in education and/or research and development which are exempt from income tax objects. There are many things that can be seen in the measurement of university performance. Where higher education has many components that must be seen, because it is a large institution consisting of various aspects such as students, finance, human resources, leadership, facilities and

infrastructure, academics, sensitivity to the environment, ability to build networks, sensitivity to the use of technology, entrepreneurship, quality of alumni. The performance of these universities can be actualized in the Decree of the Minister of Education and Culture Number 754/P/2020 dated August 8, 2020 regarding the main performance indicators of state universities and higher education service institutions within the ministry of education and culture in 2020. Based on the decision of the Minister of Education and Culture Number 754 /P/2020, states that the measure of higher education performance can be measured based on 3 (three) dimensions, including: increasing the quality of higher education graduates; improving the quality of higher education lecturers; improving the quality of curriculum and learning. The elaboration of each dimension of higher education performance.

Good University Governance

Several countries have implemented good university governance as a priority setting in the allocation of resources which is a challenge for universities to become superior and qualified. Good governance will provide the implementation of internal audits and budget participation, will provide good performance (Risanty and Kesuma, 2019) provide the results of their research good university governance as a basis for regulating organizational structures, business processes, as a program of planning activities to achieve university success in achievement the purpose of the university itself with the principles of transparency, accountability (owner), accountability, independence in decision making such as fairness, quality, relevance, effectiveness and efficiency for businesses that are not profit-oriented.

- Transparency
- Accountability (to Stakeholders)
- Independence (in decision making)
- Fairness (fair)
- Quality Assurance and Relevance
- Effectiveness and Efficiency
- Non-profit

METHOD

Scientific research in order to answer research questions or problem identification (Sekaran and Roger, 2010). This research is a causal research.

Causality research is a research that examines the analysis of factors that influence good university governance and its impact on higher education performance by using good university governance as an intervening variable. Location This research was conducted at a private university in the city of Medan. This type of research is causality research. This research is an ex post facto research, the tests are test of validity (test of validity) and test of reliability (test of reliability) which are used to test the sincerity of respondents' answers. The data

analysis of this research used Structural Equation Model (SEM). The data processing device in the equation model in this study uses Partial Least Squares (PLS). Outer Analysis This model specifies the relationship between latent variables and their indicators.

RESULT

Based on the test results with the following model in Table 1 as a follow :

Table 1. Results of Direct Statistical Testing

Variable	Original Sample	T Statistics	P Values	Decision
P -> GUG	-0.048	0.920	0.358	H0: accepted
IA -> GUG	0.325	2.525	0.012	H0: rejected
PA -> GUG	0.278	3.912	0.000	H0: rejected
MR -> GUG	0.326	2.479	0.014	H0: rejected
P -> K	0.038	0.674	0.501	H0: accepted
IA -> K	0.058	0.609	0.543	H0: accepted
PA -> K	0.179	2,335	0.020	H0: rejected
MR -> K	0.342	3,773	0.000	H0: rejected
GUG -> K	0.257	2,753	0.006	H0: rejected

Source: Data Analysis (2022).

The Table 1 provides an explanation of the results of statistical testing directly, the provisions for testing the hypothesis are the original sample value as the coefficient value or also called the beta value (β). In determining whether to accept or/and reject the null hypothesis (H0) in hypothesis testing, with two events, firstly if the specified value of t count is greater than t table ($t \text{ count} > t \text{ table}$), and second is the value of p value with the condition that if it is smaller 0.05 ($p \text{ value} < 0.05$), then the conclusion of H0 is rejected. Thus, it can be stated that there is a direct significant effect between these variables, and vice versa.

1. The effect of funding on good university governance at private universities in Medan City. Based on the results of direct statistical testing, where testing the effect of the funding variable (P) on good university governance (GUG), the value of = -0.048 means that if funding has decreased, it will increase the absorption of good university governance of 0.048. It is obtained that the value of t count = 2.525 is greater than t table = 1.971 (t count

$0.920 < t \text{ table } 1.971$) and is strengthened by the p value = 0.358 which is greater than = 0.05 ($p \text{ value } 0.358 > 0.05$), the results of this assessment provide a decision accept H0 with the conclusion that funding has no effect on good university governance at private universities in Medan City.

2. The influence of internal audit on good university governance in private universities in Medan City. Based on the results of direct statistical testing, which examines the effect of the internal audit variable (IA) on good university governance (GUG), the value of = 0.325 means that if internal audit has increased it will increase the absorption of good university governance by 0.325. It is obtained that the value of t count = 2.525 is greater than t table = 1.971 ($t \text{ count } 2.525 > t \text{ table } 1.971$) and is strengthened by the value of p value = 0.012 which is smaller than = 0.05 ($p \text{ value } 0.012 < 0.05$), the results of this assessment provide the decision to reject H0 with the conclusion that internal audit has a positive

- effect on good university governance at private universities in Medan City.
3. The effect of funding has an effect on the performance of universities in private universities in Medan City. Based on the results of direct statistical testing, where testing the effect of the funding variable (P) on the performance of higher education institutions (K), the value of $t = 0.038$ means that if funding increases, it will increase the absorption of higher education performance by 0.038. The value of t count = 0.674 is smaller than t table = 1.971 (t count 0.674 < t table 1.971) and is strengthened by the p value = 0.501 greater than = 0.05 (p value 0.501 > 0.05), the results of this assessment provide the decision to accept H_0 with the conclusion that funding does not have a positive effect on higher education performance at private universities in Medan City.
 4. The influence of internal audit on the performance of higher education institutions in private universities in Medan City. Based on the results of direct statistical testing, which examines the effect of the internal audit variable (IA) on the performance of higher education institutions (K), the value of $t = 0.058$ means that if internal audit has increased, it will increase the absorption of higher education performance by 0.058. The value of t count = 0.609 is smaller than t table = 1.971 (t count 0.609 < t table 1.971) and is strengthened by the p value = 0.543 which is greater than = 0.05 (p value 0.543 > 0.05), the results of this assessment provide the decision to accept H_0 with the conclusion that internal audit has no positive effect on higher education performance at private universities in Medan City.
 5. the effect of good university governance on the performance of higher education institutions in private universities in the city of Medan. Based on the results of direct statistical testing, which examines the effect of the variable good university governance (GUG) on higher education performance (K), the value of $t = 0.257$ means that if good university governance increases, it will increase the absorption of higher education performance by 0.257. The value of t count = 2.753 is greater than t table = 1.971 (t count 2.753 > t table 1.971) and is reinforced by the p value = 0.006 which is smaller than = 0.05 (p value 0.006 < 0.05), the results of this assessment provide the decision to reject H_0 with the conclusion that good university governance has a positive effect on higher education performance at private universities in Medan City.
 6. the effect of good university governance on the performance of higher education institutions in private universities in the city of Medan. Based on the results of direct statistical testing, which examines the effect of the variable good university governance (GUG) on higher education performance (K), the value of $t = 0.257$ means that if good university governance increases, it will increase the absorption of higher education performance by 0.257. The value of t count = 2.753 is greater than t table = 1.971 (t count 2.753 > t table 1.971) and is reinforced by the p value = 0.006 which is smaller than = 0.05 (p value 0.006 < 0.05), the results of this assessment provide the decision to reject H_0 with the conclusion that good university governance has a positive effect on higher education performance at private universities in Medan City.

CONCLUSION

Based on the results and discussion of the research in the previous chapter, the conclusions of the study are as follows. Funding has no effect on good university governance at private universities in Medan City. Internal audit has an effect on good university governance in private universities in Medan City. Funding does not affect the performance of universities in private universities in Medan City. Internal audit has no effect on the performance of private universities in the city of Medan.

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