

THE INFLUENCE OF THE GOVERNMENT'S INTERNAL CONTROL SYSTEM ON THE REALIZATION OF GOOD UNIVERSITY GOVERNANCE MODERATED BY DIGITAL TRANSFORMATION (SURVEY OF HIGHER EDUCATION UNITS IN CENTRAL SULAWESI)

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ABSTRACT

This research aims to test and analyze "The Influence of the Government's Internal Control System on Good University Governance Moderated by Digital Transformation (Survey of Higher Education Units in Central Sulawesi)". This type of research is quantitative research. This research was carried out using survey and questionnaire methods as a tool to obtain data. The number of samples taken using census techniques was 59 higher education institutions in Central Sulawesi. The analytical tool used to process the data is WrapPLS software. The results of this research indicate that the Government's Internal Control System (control environment, control activities, risk assessment, information and communication, and monitoring) has a significant effect on good university governance. Digital transformation can moderate or strengthen the relationship between the Government's Internal Control System (control environment, control activities, risk assessment, information and communication, and monitoring) on good university governance

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1. INTRODUCTION

Higher Education (PT) is a center for scientific and technological development which is expected to stimulate and encourage the acceleration of the rate of national development (Ritonga *et al.*, 2021). Therefore, the implementation of higher education in the current era requires a management model that can strengthen and improve institutional performance. A phenomenon characterized by the development of the use of information, communication and technology in all aspects of human life. This era's developments are both opportunities and challenges for educational institutions. With the support of good information flow through technological means, higher education institutions can advance. Utilization of this technology can be used to support academic activities and scientific development, as well as a means of promotion to the wider community (Hasanah, 2023).

The scope of higher education management includes academic and non-academic fields. Academic sector, namely establishing operational norms and policies as well as implementing education, research and community service. Non-academic fields, namely determining operational norms and policies as well as the implementation of organization, finance, student affairs, personnel and infrastructure, as stated in Article 22 paragraph 3 of Government Regulation no. 4 of 2014. These two fields must work in synergy

carry out higher education governance in accordance with their respective authorities, duties and functions.

Therefore, within the framework of creating and developing higher education institutions that are capable of producing quality and competitive graduates, the government has made many regulations so that they can be used as guidelines by higher education administrators. These regulations have been outlined in several laws and regulations, one of which is the Minister of Education, Culture, Research and Technology Regulation Number 53 of 2023 concerning Quality Assurance in Higher Education.

The Higher Education Quality Assurance System consists of: 1) Internal Quality Assurance System, namely systemic activities for guaranteeing the quality of higher education by each university autonomously to control and improve the implementation of higher education in a planned and sustainable manner. 2) External Quality Assurance System, namely assessment activities through accreditation to determine the feasibility and level of quality achievement of study programs and universities. Due to the enormous regulations and demands, it is necessary to have good and competitive higher education governance to produce high-quality and high-quality graduates (Hasanah, 2023). Implementation of good higher education governance (*good university governance*) consistently and continuously can improve the quality culture and academic and non-academic services of a higher education institution, so that it is hoped that it can contribute to a positive image, superior reputation and high quality competitiveness (Rosyid *et al.*, 2015).

Global challenges are the main focus of universities, how to ensure that universities can continue to exist and operate effectively and efficiently in achieving the vision and mission of higher education, so that good university management is needed. *Good Corporate Governance* (GCG) is an issue that is often emphasized by all corporations (Putrika & Putri, 2021). *Good Corporate Governance* must be implemented by all corporations, including universities. Based on this explanation, through implementation *Good University Governance* (GUG) can improve the culture of quality as well as academic and non-academic services which are expected to make a positive contribution to image, reputation and quality competitiveness (Suryandari, 2019).

Good University Governance is a budget management activity that cannot be separated from governance activities (*governance*) an organization. *Good Governance* generally used in national government, but the principles contained in *Good Governance* It is also good for use in the administration and management of higher education (Velte, 2023). Higher education as an organization or institution that organizes higher education has an organizational structure which can be likened to a government in a state agency. *Good University Governance* This is able to guarantee the survival of universities in carrying out quality management. *Good University Governance* is believed to be able to reduce the emergence of fraud, this is because *Good University Governance* will increase supervision and increase management accountability in higher education (Suryandari, 2019).

Implementation *Good University Governance* can be influenced by the Internal Control System. Internal Control is a process designed to provide reasonable certainty regarding the achievement of management objectives regarding the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations (Arens, 2015). Internal control has a significant effect on college performance

high (Indarti *et al.*, 2022). A control is used to help monitor company activities. In order to create a good and appropriate company system, analysis and evaluation is needed, which is expected to be able to prevent fraud that can occur within a company. A control is used to help monitor company activities (Arens, 2013). Internal control relates to the processes and practices with which the management of an organization seeks to ensure that approved decisions and activities are actually taken and implemented (Sukrisno, 2013)

Apart from internal control, implementation *Good University Governance* also needs to be supported by digital transformation (Pizzi *et al.*, 2021). The concept of digital transformation has long been known since the discovery of computer technology at the end of the 20th century (Trenerry *et al.*, 2021). Along with the development of computer technology that makes human work easier in various corners of the world, the concept of digital transformation is increasingly strengthening (Blanka *et al.*, 2022). Digital transformation is not just about technology, but rather a form of change made by institutions in implementing digital technology, forming business models that help and add value to an institution (Verhoef *et al.*, 2019).

For institutions or organizations, digital transformation can be categorized as a radical change considering the process takes a long time (Yu & Moon, 2021). In fact, digital transformation can be said to have no end because it is a lifelong learning process for organizations (Alieva & Powell, 2021). The phenomenon of digital transformation is occurring globally and is one of the most pressing challenges for organizations to integrate the use of digital technology in the management of the services provided (Munstashir & Tricahyono, 2021). Fang's research results *et al.*, (2023) stated that a company's digital transformation can have a positive impact on governance. However, digital transformation needs to be supported by internal control (Zhou, 2022).

A disruption phenomenon marked by the development of industrial revolution 4.0 civilization has created a significant acceleration in the development of digital transformation (Damanhuri & Hartono, 2022). Human behavior is forced to change to adapt to the concept of digitalization which has now been considered as one form *new normal*.

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This means that digital transformation needs to increasingly emphasize the use of digital technology in humans, business and technology (Peter *et al.*, 2019).

In an institutional context, digital transformation does not only have an impact on digitalization. More than that, digital transformation reorganizes changes in the business logic of an institution (Peter *et al.*, 2019). The success of an institution's digital transformation will certainly not occur without conditions. The mindset that exists in employees becomes the basis and source of motivation for each employee to be able to develop themselves and their organization with digital transformation (Hwang *et al.*, 2022).

Another phenomenon is that the concept of digital transformation in Indonesia has become increasingly stronger in recent years, including in the public service sector and higher education institutions. Meanwhile, governance has received attention and developed as an important mechanism over the last few decades (Guluma, 2021). The bureaucratic reform policy has mandated at least eight areas of change in public services, one of which is strengthening human resources. However, the problem is that digital transformation in Indonesia's public and private service sectors is often only interpreted as document transformation digital or solely smartphone application development. In its implementation, bureaucratic reform policies in Indonesia often fail to implement the thinking framework that digital transformation not only pivots on digitalization, but also on processes and people.

2. LITERATURE REVIEW

2.1. Stewardship Theory

Stewardship theory assumes that there is greater utility in cooperative behavior than individualistic behavior so that managers will increase the competence of their human resources in making good internal control effective to produce good governance.

2.2. Good Governance

Good governance is often defined as good governance. Meanwhile, Word Bank defines good governance as the implementation of solid and responsible development management that is in line with the principles of democracy and efficient markets, avoiding misallocation of investment funds, and preventing corruption both politically and administratively, implementing budgetary discipline and creating legal and political frameworks. for the growth of business activities (Mardiasmo, 2009:18).

2.3. Good University Governance

Henard & Mitterle, (2010) in Kantohe (2023) University Governance is an important element of Higher Education (PT) reform, for its best practices it is called Good University Governance (GUG). *Good University Governance* is an important element for higher education institutions to anticipate, design, implement, monitor and assess the effectiveness and efficiency of policies.

Good university governance derived from the definition of good governance, which is the entire series of decision-making processes which can be implemented by interested parties based on the values upheld in achieving higher education goals.

GUG is a budget management activity that cannot be separated from the governance activities of an organization. With the concept of good governance, good university governance (Good University Governance) is relevant to the principles of Good Corporate Governance (GCG). These principles include transparency, accountability, responsibility, independence and justice. These GCG principles can be applied in managing a higher education institution (Wijatno, 2009).

2.4. Government Internal Control System

Government Regulation no. 60 of 2008 concerning Government Internal Control Systems in article 3 is an element that can influence the dependent variable. The elements referred to in the Government Internal Control System (SPIP) are (a) control environment, (b) risk assessment, (c) information and communication, (d) supervision, and (e) control activities.

2.5. Digital Transformation

Proactive leadership is a key factor that determines a company's potential to become a digital organization. According to Capgemini Consulting, 2015 in Kontić & Vidicki (2018) there are four key factors, namely: 1. A digital-first mindset, 2. Digital practices, 3. Empowered talents, 4. Data access, and 5. Collaboration tools

2.6. Hypothesis

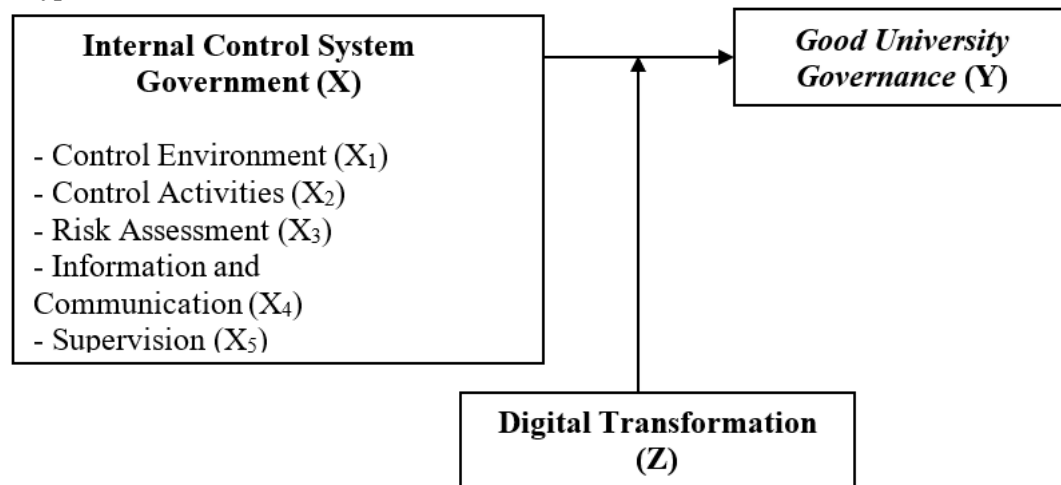


Figure 1 Conceptual Framework of Thinking

- H1: The Government's Internal Control System (control environment, control activities, risk assessment, information and communication, and monitoring) has a significant effect on good university governance in higher education units in Central Sulawesi.
- H2: The government's internal control system (control environment, risk assessment, control activities, information and communication, and monitoring) has a significant effect on good university governance which is moderated by digital transformation in higher education units in Central Sulawesi.

3. RESEARCH METHODS

The objects in this research are the Government Internal Control System (X), Good University Governance (Y), and Digital Transformation (Z) which were studied at Higher Education Units in Central Sulawesi. This research was conducted using a survey method to obtain data from certain natural (not artificial) places. This research was carried out for approximately 6 months starting from the distribution of the questionnaires until the return of the questionnaires that had been distributed.

The type of data in research is quantitative data with data sources in the form of primary and secondary data. The data collection methods required to obtain data in this research are questionnaires, documentation and observation. The population in this research is Higher Education Units in Central Sulawesi. Sample collection used a saturated sampling technique (census). The total sample was 59 higher education institutions in Central Sulawesi. The data in this research was processed using quantitative methods with a PLS (Partial Least Square) approach.

4. RESULTS AND DISCUSSION

4.1 Results

Table 1. Composite reliability value and Cronbach's Alpha

Latent Variable	Composite Reliability	Cronbach's Alpha
Government Internal Control System (SPIP)	0,675	0,444
Good University Governance (GUG)	0,833	0,775
Digital Transformation (TD)	0,605	0,426
TD*SPIP	1,000	1,000

Source: Processed data (2024)

Table 1 provides information that the composite reliability value for each variable has a value > 0.70 , meaning that all variables meet the composite reliability criteria.

Reliability tests with composite reliability can be strengthened by using Cronbach alpha values that are greater than (\geq) 0.70 for all constructs. These results indicate that the instrument used to measure the variable has good

reliability.

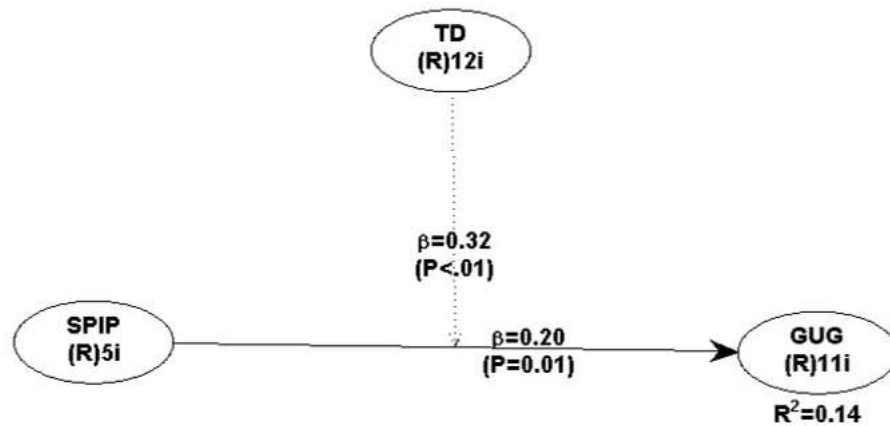


Figure 2. Full Structural Equation Model

Source: WarPLS 8.0, data processed by researchers, 2024

Figure 2 above indicates that by using a significance level of 0.05, it can be said that in the empirical research model it is significant where *p-value* produced < 0.05.

Table 2. Model Fit Indicator

Parameter	Mark	Limitation	Conclusion
Average Path Coefficient (APC)	0.257 <i>P</i> <0.001	<i>P</i> <0,05	Model Fit
Average R-Squared (ARS)	0.144 <i>P</i> =0.022	<i>P</i> <0,05	Model Fit
Average Adjusted R-Squared (YEARS)	0.131 <i>P</i> =0.031	<i>P</i> <0,05	Model Fit
Average Block VIF (AVIF)	1.001	acceptable if <= 5, ideally <= 3.3	Model Fit
Average Full Collinearity (AFVIF)	1.234	acceptable if <= 5, ideally <= 3.3	Model Fit
Tenenhaus GoF (GoF)	0.258	small >= 0.1, medium >= 0.25, large >= 0.36	Model Fit

Source: WarPLS 8.0, data processed by researchers, 2024

Based on table 2 above, the APC, ARS and AARS used to measure the average value of the path coefficient, R-square and adjusted R-square produce values of APC = 0.257, ARS = 0.144, and AARS = 0.131 and all of these values are significant at level <0.001. The recommended P value for APC, ARS and AARS as model fit is 0.05 (< 0.05) (Kock, 2015; Latan and Ghazali, 2016) thus the goodness of fit model criteria in this study have been fulfilled

These results are also supported by AVIF and AFVIF which are used as indicators to see whether multicollinearity occurs or not. The resulting values for AVIF and AFVIF are 1.001 and 1.234. The GoF value of 0.258 indicates that the predictive power of the model is in the large category (0.258 > 0.36). Thus, it can be concluded that this research model has met the criteria and there are no multicollinearity problems between indicators and between exogenous variables.

The first hypothesis states that the Government's Internal Control System has a positive effect on Good University Governance. The coefficient value resulting from testing H1 can be seen in Figure 4.1 above with a value

of 0.20 and with a resulting p value of 0.001 which is significant at the level $\alpha = 5\%$ or < 0.05 . Based on these results, the first hypothesis states that the Government's Internal Control System has a positive effect on Good University Governance is accepted and supported by empirical evidence. So it can be said that the first hypothesis of the Government Internal Control System can be accepted.

The second hypothesis states that Digital Transformation moderates the influence of the Government's Internal Control System on Good University Governance. The coefficient value resulting from testing H2 can be seen in Figure 4.1 above with a value of 0.32 and with a resulting p value of < 0.001 which is significant at the level $\alpha < 5\%$ or < 0.05 . Based on these results, it can be said that the second hypothesis of digital transformation moderating or increasing the influence of the Government's Internal Control System on Good University Governance is accepted and supported by empirical evidence. So it can be said that the second hypothesis of digital transformation moderating or strengthening the Government's Internal Control System for Good University Governance can be accepted.

4.2 Discussion of Research Results

The Government's Internal Control System, Good University Governance, and Digital Transformation have a close relationship and are interrelated in ensuring good governance in the higher education environment. Internal Control System. An internal control system is a mechanism, policy and procedure designed to provide adequate assurance regarding the achievement of organizational objectives, the reliability of financial reporting, the efficiency and effectiveness of operations, as well as compliance with applicable regulations and laws. From the research results, the Government's Internal Control System in Education Units in Central Sulawesi

is adequate according to Government Regulation no. 60 of 2008 consists of control environment, risk assessment, control activities, information and communication and monitoring. Good internal controls can prevent and detect fraud, misuse of assets, and ensure the reliability of data and information to support appropriate decision making.

Good university governance refers to good governance practices within the university environment in higher education units including principles such as transparency, accountability, participation, fairness and effectiveness. The main elements of good university governance include a clear organizational structure, effective division of authority and responsibility, a transparent reporting system, and adequate monitoring and evaluation mechanisms. The implementation of good university governance ensures efficient use of resources, fair and transparent decision making, as well as improving the quality of educational services.

To achieve good governance in a higher education environment, it is necessary to implement a strong internal control system, apply the principles of good university governance, and use digital transformation wisely and in a coordinated manner. Digital transformation brings opportunities to increase efficiency, transparency and accountability, but also introduces new risks such as cybersecurity, data privacy and ethical use of technology. Digital transformation refers to the adoption and utilization of digital technology in business processes, teaching, research and services in higher education environments. Digital transformation includes the digitization of academic services, digital libraries, online learning, big data analysis, as well as the use of artificial intelligence, the Internet of Things and other technologies.

4.2.1 The Influence of the Government's Internal Control System on Good University Governance in Higher Education Units in Central Sulawesi

Based on the results of calculations and testing of the full model, it shows that H1 is accepted, meaning that the Government's Internal Control System has a positive and significant effect on Good University Governance. This condition shows that there is a unidirectional influence between the Government's Internal Control System and Good University Governance. This significant influence has a good impact, in other words, the Government's Internal Control System has an important role in improving Good University Governance.

The results of this research support the research results of Totalia et al., (2022); Budianto et al., (2021) stated that the Control Environment has a positive and significant effect on Good University Governance. Internal control is a process designed to provide reasonable certainty regarding the achievement of management objectives regarding the reliability of financial reporting, effectiveness and efficiency of operations, and compliance with applicable laws and regulations (Arens, 2015). Internal control has a significant effect on higher education performance (Indarti et al., 2022). A higher education internal control is used to help monitor company activities. In order to create a good and appropriate higher education system, analysis and evaluation are needed, which are expected to be able to prevent fraud that can occur in higher education. A control is used to help monitor company activities (Arens, 2013). Internal control in higher education units relates to the processes and practices with which the management of a higher education organization seeks to ensure that approved decisions and activities are actually taken and implemented (Sukrisno, 2013). That plan

higher education organizations and the methods used to safeguard and protect assets, produce accurate and reliable information, improve efficiency, and to encourage compliance with higher education management policies.

4.2.2 Digital Transformation can Moderate the Relationship of the Government's Internal Control System to Good University Governance At the Higher Education Unit in Central Sulawesi

Based on the results of calculations and full model testing, it shows that H2 is accepted, meaning that digital transformation can strengthen the relationship between the Government's Internal Control System and Good University Governance. The results of this research explain the unidirectional influence between the Government's Internal Control System on Good University Governance and Digital Transformation, namely the best suitability, especially in higher education units in Central Sulawesi.

This can be interpreted, if Control Activities, Risk Assessment, Information and Communication, and Supervision with Digital Transformation increase, then Good University Governance among employees of higher education units in Central Sulawesi will experience a significant increase. This also means that Digital Transformation strengthens the influence of the government's internal control system on Good University Governance in higher education units in Central Sulawesi. The results of this research support the research results of Suriyani & Zainuddin (2021); Nurhayat (2019); Wahyudi et al., (2018) show that Digital Transformation strengthens the influence of Internal Control on Good University Governance. Digital transformation in higher education units needs to increasingly emphasize the use of digital technology in humans, business and technology. In an institutional context, digital transformation in higher education units does not only have an impact on digitalization. More than that, digital transformation reorganizes changes in the business logic of an institution (Peter et al., 2019). The success of the digital transformation of a higher education institution will of course not occur without conditions. The mindset of employees in higher education units in facing digital transformation influences the outcomes of the process. The mindset that exists among employees in higher education units is the basis and source of motivation for each employee to be able to develop themselves and the organization in higher education units with digital transformation.

Along with the development of computer technology that makes human work easier in various corners of the world, the concept of digital transformation is getting stronger. Digital transformation in higher education units is not just about technology, but rather a form of change made by institutions in implementing digital technology, forming business models that help and provide added value to an institution (Verhoef et al., 2019). For institutions or organizations in higher education units, digital transformation can be categorized as a radical change considering the process takes a long time (Yu & Moon, 2021). In fact, digital transformation in higher education units can be said to have no end because it is a lifelong learning process for organizations. The phenomenon of digital transformation in higher education units is occurring globally and is one of the most urgent challenges for organizations to integrate the use of digital technology in the management of the services provided.

5. CONCLUSION

1. The Government's Internal Control System (Control Environment, Control Activities, Risk Assessment, Information and Communication, and Supervision) has a positive and significant effect on Good University Governance in Higher Education Units in Central Sulawesi. This can be interpreted as if the Government's Internal Control System improves, then Good University Governance in Higher Education Units in Central Sulawesi will experience a significant increase.
2. The Government's Internal Control System (Control Environment, Control Activities, Risk Assessment, Information and Communication, and Supervision) has a positive and significant effect on the Realization of Good University Governance Moderated by Digital Transformation in Higher Education Units in Central Sulawesi. This can be interpreted, if the Government's Internal Control System (Control Environment, Control Activities, Risk Assessment, Information and Communication, and Supervision) with Digital Transformation improves, then Good University Governance in Higher Education Units in Central Sulawesi will experience a significant increase. This also means that Digital Transformation strengthens the influence of the Government's Internal Control System (Control Environment, Control Activities, Risk Assessment, Information and Communication, and Supervision) on Good University Governance in higher education units in Central Sulawesi.

6. RESEARCH SUGGESTIONS

Future researchers who are interested in conducting similar research can add the variables Implementation of Internal Control, Implementation of Internal Audit, Organizational Commitment which can improve Good University Governance in Higher Education Units.

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