

The Role of Internal Supervision Unit in Enhancing Governance and Management of Higher Education

Husna Ni'matul Ulya

Institut Agama Islam Negeri Ponorogo, Ponorogo, Indonesia

e-mail: husna@iainponorogo.ac.id

Abstract. This study aims to complement research on themes in line with objects. It approaches that have never been found in the research to analyze the implementation of operational supervision budgeting in 2019 and 2020 based on the supervision result documents of the IAIN Ponorogo's Internal supervision. The research approach uses qualitative implementation case studies with document analysis of supervision results conducted in pre-supervision and post-supervision. Primary and secondary data are collected from informants in the Internal Supervision Unit through interview data, observations, and documentation. The collected data were analyzed by Miles and Huberman's data analysis method and validity test by triangulation. The compliance of the implementation of activities in terms of the criteria for completeness of documents and budget management has yet to be maximized. Second, the effectiveness assessment with a goal and system approach by assessing aspects of inputs, processes, and outputs in internal supervision has been practical, while implementing activities could be more effective. Based on the analysis, the role of SPI as a supervisor has a role in the form of a) a supervisory role, b) a consultant role, and 3) a catalyst role.

Keywords. Internal Supervision; Compliance; Effectiveness; Higher Education

Abstrak. Penelitian ini bertujuan untuk melengkapi penelitian terhadap tema-tema yang sejalan dengan objek dan pendekatan yang belum pernah ditemukan dalam penelitian yang telah dilakukan untuk menganalisis pelaksanaan penganggaran pengawasan operasional tahun 2019 dan 2020 berdasarkan dokumen hasil supervisi pengawasan Internal Institut Agama Islam Negeri Ponorogo. Pendekatan penelitian menggunakan studi kasus implementasi kualitatif dengan analisis dokumen hasil pemeriksaan yang dilakukan pada pra pengawasan dan pasca supervisi. Data primer dan sekunder dikumpulkan dari informan di Satuan Pengawasan Internal melalui data wawancara, observasi, dan dokumentasi. Data yang terkumpul dianalisis dengan metode analisis data Miles dan Huberman dan uji validitas dengan triangulasi. Kepatuhan pelaksanaan kegiatan dari segi kriteria kelengkapan dokumen dan pengelolaan anggaran belum maksimal. Kedua, penilaian efektivitas dengan pendekatan tujuan dan sistem dengan menilai aspek input, proses, dan output dalam pengawasan internal sudah praktis, sedangkan pelaksanaan kegiatan bisa lebih efektif. Berdasarkan analisis tersebut, peran SPI sebagai pelaksana pengawasan internal memiliki peran berupa a) peran pengawasan, b) peran konsultan dan 3) peran katalisator.

Kata Kunci. Pengawasan Internal; Kepatuhan; Efektivitas; Perguruan Tinggi



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A. INTRODUCTION

The law enforcement process by policymakers is one of the efforts to explain the rules of law to the public (Soekanto, 2003), so that thus the purpose of the law can be carried out in the context of the embodiment of the value of justice, comparability, legal

certainty, protection of rights, peace of society and others (Fuady, 2007), as well as under legal wishes of policymakers who stated in legal regulations (Rahardjo, 2009). Law enforcement efforts have been carried out in all institutions, including at the Ponorogo State Islamic Institute (Hermawan Usman, 2014). Compliance and effectiveness of implementing applicable rules and laws are essential factors in imng activities and enforcing laws/rules in an institution or institution (Fitri et al., 2022). However, in its implementation, irregularities and non-compliance with the implementation of activities and budgets are still found, affecting the effectiveness in achieving goals in an organization (Aisyiah & Ahzar, 2017). Acts of non-compliance and in effectiv on budget implementation are often encountered in universities through the internal control process (Astria et al., 2021). Higher education organizations cannot be separated from the rules of institutional management by the principles of good university governance (Wahyudi et al., 2018).

The Ponorogo Islamic Institute was established with President's rule, Number 75 of 2016, a status transition from the Ponorogo State Islamic College. Law enforcement efforts at State Islamic Institut of Ponorogo are based on several regulations that become a reference in the implementation of activities and budgets management at IAIN Ponorogo such as rules governing a governance the organization and performance at IAIN Ponorogo as stated in the Regulation of the Minister of Religious Affairs of the Republic of Indonesia Number 49 of 2016 concerning the Organization and Work Procedure of the Ponorogo State Islamic Institute, in addition to that there are also rules for the use of the budget which refers to the Input Cost Standard, Output Cost Standard and Operational Guidelines Activities and Budgets Guidelines and others (Brief History - Ponorogo State Islamic Institute, n.d.).

To achieve good university management, it is known as Good university governance (Shattock, 2006), which is expected to reduce the emergence of fraud. This is because of Good University Governance will increase supervision and management accountability in universities (Bratianu & Pinzaru, 2015). Programs carried out by an institution also depend on budget management. Accountable and transparent budget management cannot be separated from the role of supervision in implementing these activities and budgets. The role of internal supervision in budget governance in universities cannot be ignored in realizing governance that achieves the criteria of Good University Governance (GUG) which has the aim of realizing accountable and dynamically growing higher education governance based on the vision and mission of universities, especially at the Ponorogo State Islamic Institute (Regulation of the Minister of Religion Number 41 of 2016 concerning, 2016). The supervisory task is carried out by the Internal Supervisory Unit (SPI). The function of SPI is a party that carries out supervision (supervisor) which has a supervisory function other than the academic field to assist the leadership of IAIN Ponorogo in carrying out supervisory duties which are also contained in the Regulation of the Minister of Religious Affairs Number 41 of 2016 concerning Internal Supervision at the Ministry of Religion (Regulation of the Minister of Religious Affairs of the Republic of Indonesia Number 59 of 2016 concerning the STATUTE of the State Islamic Institute of Ponorogo, 2016).

Internal supervision includes activities to supervise the implementation of budget absorption and supervision of planning documents to the accountability of activities for budget absorption in the applicable fiscal year by conducting supervisions of planning

documents and accountability documents, which are carried out twice a year. Based on the Rector's Decree Number 202/In.32.1/01/2020 and B-4675/In.32.7/00/09/2020, the supervision is carried out using the compliance method (adjustment), SPI is assigned to conduct supervisions in all work units in IAIN Ponorogo including the Bureau of Administration, General Affairs, Academic and student affairs and Finance, Faculties, Postgraduates, Institutions, and other Units. The results of the supervision include the conditions of compliance of the work unit in preparing and completing planning and accountability document with applicable rules/regulation segmentation of activities following that have been prepared and the capacity of the work unit in the absorption of the activity budget that has been determined in the Work Plan and Budget of the Ministry of State / Institution (RKA K / L). The supervision also aims to determine the level of effectiveness of the action of budget absorption IAIN Ponorogo. Effectiveness is a measure of the relationship between output and expected goals (Milgram & Gudehus, 1978), efficient means it can achieve the principle of minimization and maximization, economic means it can achieve a particular out and put at the lowest possible specific This is stated in PP Number 60 of 2008 article 50 paragraph (2) concerning performance audits (Deputy for, Regional Supervision and Finance, 2018).

In previous studies, research has been carried out related to the influence of internal supervision on the behavior of regulatory implementers, but still related to the performance of human resources (Widanarto, 2012). Several studies try to measure the effect of internal supervision/control on the management of institutions (Mutmainnah, 2016). Research on economic aspects, effectiveness (Gibson et al., 2011), and efficiency has not been carried out on the document analysis approach, Most only use separating economic aspects in separate discussions, and the object of the study was taken from the different location (Trianto, 2016). Several writings on internal supervision highlighting from the study of compliance and legal awareness conceptually have been discussed by several previous researchers such as conceptual discussions on compliance and legal awareness (Rosana, 2014). Law enforcement is the process of enforcing legal norms in an authentic way as a code of conduct in legal pathways or relationships in social and community life (Kamaruddin, 2016). The effectiveness of people's legal awareness also increases legal awareness to improve legal compliance, particular guidance is needed (Wulandari, 2017). Studies on internal supervision were also conducted to determine the influence of internal and external supervision on government performance (Widanarto, 2012). This research position attempts to complement the discussion of the role of oversight in budget performance in different institutions. Based on the fact that the literature aims to complement the shortcomings of previous research and provide another point of view on the role of internal supervision implemented by the Internal Supervision Unit (SPI) IAIN Ponorogo provides changes to the awareness and legal compliance of budget implementers in carrying out activities based on applicable regulations in IAIN Ponorogo and measures the effectiveness of supervision and implementation of activities based on the documents of the results of budget supervisions and activities for the second semester of 2019 and semesters 1st and 2nd of 2020 by SPI in the IAIN Ponorogo work unit.

Based on the problems presented, this study aims to analyze how the implementation of operational supervision of activities and budgets in 2019 and 2020 based on the supervision results of the Internal Audit Unit of IAIN Ponorogo? and how

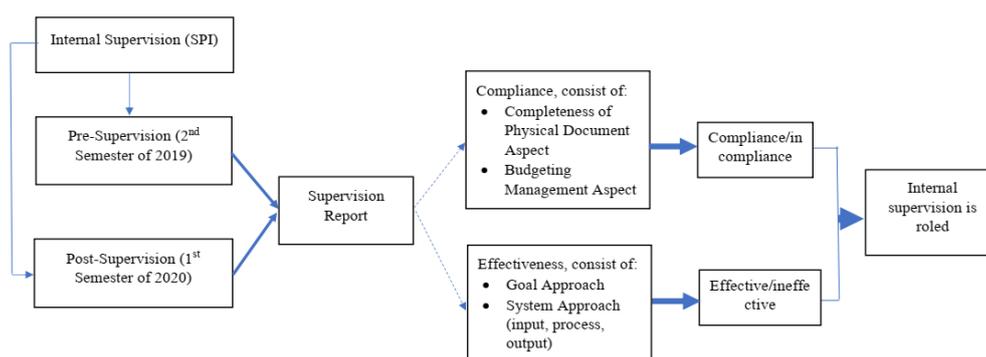
adequate is the supervision and implementation of activities and the 2019/2020 budget based on the audit results of the IAIN Ponorogo Internal Audit Unit? This research is based on the argument that there are differences in compliance with the implementation of activities and the effectiveness of supervision and implementation of activities in terms of documents results of budgeting implementation supervision for semester 2nd of 2019 (before supervision/pre-supervision) and semesters 1st of 2020 (after supervision/post-supervision). Operational inspection activities and budgets are stated in the documents of the results of operational supervisions of activities and budgets. In the document, the findings related to the supervision criteria are reported. This is what SPI uses in exploring various problems with budget use at IAIN Ponorogo, starting from planning, implementing and accountability activities. It is explained that internal supervision or supervision plays a role in the implementation of activities, where there is a better pattern in the order of implementation of activities at IAIN Ponorogo which previously the implementation of activities did not have an apparent reference so that some activities were not in accordance with government regulations, after the supervision or inspection of the implementation of activities began to be directed and the points of deficiency were seen (Setiawan, 2021). Then an explanation of the role will be discussed in the next chapter.

B. METHOD

The research approach used is an implemented qualitative approach with document analysis methods (Sugiyono, 2014). This research tries to explain and answer research problems sourced from the documents from the internal supervision of SPI IAIN Ponorogo and in accordance with the theory that the presence of researchers in this study is as a critical instrument in research.

The research design can be seen in the following chart:

Figure 1. Research Frame



Primary data comes from the first data source that has not been processed (Bungin, 2011), which is in the form of in-depth interviews conducted with related parties by providing a list of questions compiled to meet research needs. Secondary data that comes from a data source that has been processed and is ready for analysis (Croswell, 2011). The form of secondary data in this study is in the form of written regulations, documents/archives about the overview of the SPI IAIN Ponorogo organization, minutes

of meeting results and documents on the results of the SPI supervision for the second semester of 2019 and semester I and II of the 2020 fiscal year.

Extracting data sources is carried out by purposive sampling that selects informants with specific considerations and goals (Sugiyono, 2010, p. 287). Data collection techniques are carried out by:

Table 1. Data Collection Techniques

| Research Question 1 | | | |
|----------------------------|---------------|--|---|
| No. | Technique | Source | Note |
| 1. | Interview | Head and members of SPI (4 people) | Semi-structured interviews |
| 2. | Documentation | Report on the results of the supervision, regulatory documents, historical documents of the institution | - |
| 3. | Observation | SPI supervision activities in semester 2 of 2019 and semester 1 of 2020 | Observations are made by observing the implementation of examinations carried out by SPI in the year of research and observing activity accountability documents. |
| Research Question 2 | | | |
| No. | Technique | Source | Note |
| 1. | Interview | Head and members of SPI (4 people) | Semi-structured interviews |
| 2. | Documentation | Supervision reports, regulatory documents, historical documents, websites of ministries and agencies, etc. | - |
| 3. | Observation | SPI supervision activities in semester 2 of 2019 and semester 1 of 2020 | Observations are made by observing the implementation of examinations carried out by SPI in the year of research and observing activity accountability documents. |

This research uses technical qualitative analysis. Qualitative data analysis techniques use Miles and Huberman analysis techniques with several activities, namely data collection, data condensation, display data, and conclusion drawing/verification (Basuki, 2011).

Validity tests using triangulation techniques in statistical tests cannot be used in research that uses a qualitative approach. So that something is considered valid if the truth can represent the crowd or the truth of stakeholders (Alwasilah, 2015). The triangulation used is the triangulation of the source, time and method. Triangularization of sources by validating with different informant sources and experts, triangulation of time by retrieving data with different times. Triangulation method is to combine three different data collection methods.

C. RESULTS AND DISCUSSION

This chapter explains an overview, research findings and also a discussion of research findings data.

1. Overview

Based on the Rector's Decree Number B-69/In.32.1/OT.00/02/2017 concerning the appointment of the position of Head and Secretary of SPI, Presidential Regulation Number 75 of 2016 concerning the Change of Ponorogo State Islamic College to Ponorogo State Islamic Institute, Minister of Religion Regulation Number 49 of 2016 concerning IAIN Ponorogo Ortaker, Regulation of the Minister of Religion of the Republic of Indonesia Number 59 of 2016 concerning IAIN Ponorogo Statute and Regulation of the Minister of Religion of the Republic of Indonesia Number 59 of 2016 concerning the Statute of IAIN Ponorogo and Regulation The Minister of Religious Affairs of the Republic of Indonesia Number 25 of 2017 concerning the Internal Supervision Unit at State Religious Universities is the legal basis for the establishment of the IAIN Ponorogo Internal Supervision Unit (Makmun, 2021).

The Internal Supervision Unit (SPI) as a supervisory organ has the task of carrying out supervision, control, evaluation and audit in the fields of human resources, planning, finance, organization, information technology and facilities and infrastructure. The Internal Supervision Unit (SPI) is an organ in IAIN Ponorogo that carries out the duties and functions of internal supervision to ensure that the implementation of IAIN Ponorogo has been carried out in accordance with the principles of good governance (Regulation of the Minister of Religious Affairs Number 25 of 2017 concerning Internal Supervision Units, 2017).

The vision of the IAIN Ponorogo Internal Supervision Unit is to become a professional, independent, and credible Internal Supervision Unit to create Good University Governance (GUG) towards the creation of a highly competitive IAIN Ponorogo. The contents of the IAIN Ponorogo Internal Supervision Unit are:

- a. Internalizing the values of professional ethics in every IAIN Ponorogo personnel.
- b. Ensuring the implementation of a management system that pays attention to the principles of accountability, transparency and objectivity.
- c. Develop economical, effective, and efficient resource management activities.

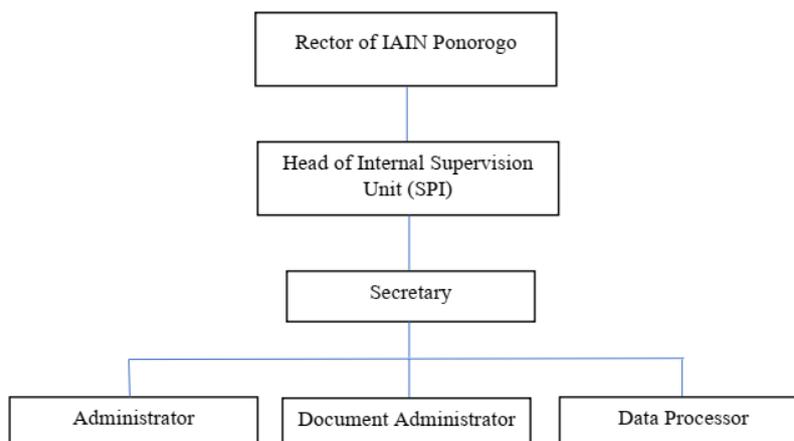
The objectives to be achieved from the establishment of the Internal Supervision Unit (SPI) IAIN Ponorogo are:

- a. Assisting the Rector of IAIN Ponorogo to carry out planning and implementation of the supervision and evaluate the follow-up of the supervision results.
- b. Identify all possibilities to improve and improve resource usage performance.
- c. Recommend comprehensive improvements to the internal and operational control systems objectively.
- d. Ensuring compliance with laws, regulations, and policies applicable in the IAIN Ponorogo environment.

The position of the Internal Supervision Unit (SPI) of IAIN Ponorogo is under and directly responsible to the Rector of IAIN Ponorogo. The scope of work of the Internal Supervision Unit (SPI) IAIN Ponorogo includes:

- a. Supervision, analysis, supervision, testing and assessment of the compliance of work units with laws and regulations.
- b. Supervision, analysis, supervision, testing and assessment of the quality of the implementation of non-academic activities.
- c. Supervision, analysis, supervision, testing and assessment of the performance of finance, human resources, infrastructure, physical and non-physical assets, procurement of goods and services, operations, information and communication technology, and other objects according to the direction of the Rector.
- d. System supervision and compliance with planning and implementation in accordance with laws and regulations and principles of good university governance (GUG).

Figure 2. Organizational Structure of SPI IAIN Ponorogo



Source: (Decree of the Rector of IAIN Ponorogo on Guidelines for Internal Supervision Units (SPI) IAIN Ponorogo, 2018)

2. Implementation of Internal Supervision in the Form of Operational Supervision of Activities and Budgets.

Based on the operational guidelines of supervision, there are several supervisory activities carried out by the Internal Supervision Unit (SPI) IAIN Ponorogo, namely supervision of planning and budgeting activities, supervision of activity and financial report activities, supervision of work indicator activities, work goals and employee performance evaluation, BMN audits, human resources audits, organizational audits,

and field audits service (IAIN Ponorogo (Rector's Discretion Guidelines for Internal Supervision Units (SPI) IAIN Ponorogo, 2018).

The objectives of the supervision include (Internal Supervision Unit Drafting Team, 2019):

- a. Assessing the implementation of activities within IAIN Ponorogo based on applicable regulations;
- b. Identifying various weaknesses for improvement, ranging from planning to accountability of activities supported by administrative completeness;
- c. Providing recommendations to improve the efficiency, effectiveness and economy of activities at IAIN Ponorogo.

The implementation of operational supervisions of activities and budgets at IAIN Ponorogo was carried out in the second semester of the 2019 fiscal year, in this case referred to as pre-supervision. The subsequent implementation in the first semester of the 2020 fiscal year is called post-supervision.

The supervision is carried out in the IAIN Ponorogo environment based on the RKA K/L document, the Term of Reference (TOR)/ KAK Activities Matrix/Activity Proposal that has been approved by the SPI, Proof of HR/ Vasion/ Other shopping evidence and the Activity Accountability Report (LPJ) of the Faculty / Postgraduate / AUAK Bureau/ Institution/ Unit/ Ma'had Al-Jami'ah. This activity is limited to checking the completeness of administrative documents of activities, exploring various problems that arise from budget management at IAIN Ponorogo.

This study tries to assess compliance and effectiveness by looking at the results of checking the criteria for completeness of documents and budget management starting from planning, organizing, implementing and supervising budget. The results are as follows:

Table 2. First Semester 2019 Supervision Results (Tim Penyusun Satuan Pengawasan Internal, 2019)

| No. | Unit | Document Completeness | Maximum Score | Total Score | Percentage of Completeness |
|-----|--|-----------------------|---------------|-------------|----------------------------|
| 1. | Faculty Sharia | of Complete | 112 | 102 | 91% |
| 2. | Faculty Tarbiyah and Teacher Training | of Incomplete | 42 | 23 | 55% |
| 3. | Faculty Ushuluddin and Da'wah | of Incomplete | 56 | 34 | 61% |
| 4. | Faculty Islamic Economics and Business | of Incomplete | 84 | 75 | 89% |
| 5. | Postgraduate | Incomplete | 84 | 55 | 65% |

| No. | Unit | Document Completeness | Maximum Score | Total Score | Percentage of Completeness |
|-----|--|-----------------------|---------------|-------------|----------------------------|
| 6. | Quality Assurance Institute | Incomplete | 42 | 21 | 50% |
| 7. | Institute for Research and Community Service | Incomplete | 28 | 25 | 89% |
| 8. | Internal Oversight Unit | Incomplete | 42 | 39 | 93% |
| 9. | Unit TIPD | Complete | 14 | 14 | 100% |
| 10. | Library | Naught | 42 | 0 | 0% |
| 11. | Language Development Unit | Incomplete | 14 | 11 | 79% |
| 12. | Ma'had Al-Jamiah | Naught | 84 | 0 | 0% |
| 13. | Planning, Finance and BMN Section | Incomplete | 84 | 48 | 57% |
| 14. | Procurement Service Unit (ULP/UKPBJ) | Complete | 70 | 65 | 93% |
| 15. | Academic and Student Affairs Section | Incomplete | 70 | 44 | 63% |
| 16. | General Section | Incomplete | 14 | 0 | 0% |

Source: Primary data processed

Table 3. Second Semester of 2020 Supervision Results (Tim Penyusun Satuan Pengawasan Internal, 2020)

| No. | Unit | Document Completeness | Maximum Score | Total Score | Percentage of Completeness |
|-----|---|-----------------------|---------------|-------------|----------------------------|
| 1. | Faculty of Sharia | Complete | 308 | 301 | 98% |
| 2. | Faculty of Islamic Economics and Business | Complete | 198 | 189 | 95% |
| 3. | Ma'had Al-Jami'ah | Complete | 66 | 63 | 95% |
| 4. | Language Development | Complete | 88 | 83 | 94% |

| No. | Unit | Document Completeness | Maximum Score | Total Score | Percentage of Completeness |
|-----|---|-----------------------|---------------|-------------|----------------------------|
| 5. | Internal Oversight Unit (SPI) | Complete | 44 | 41 | 93% |
| 6. | Common | Complete | 66 | 60 | 91% |
| 7. | Faculty of Ushuluddin and Da'wah | Complete | 242 | 220 | 91% |
| 8. | Library | Complete | 88 | 80 | 91% |
| 9. | Procurement Services Unit (ULP) | Incomplete | 110 | 94 | 85% |
| 10. | Academic and Student Affairs Section | Incomplete | 88 | 72 | 82% |
| 11. | Graduate Program | Incomplete | 198 | 163 | 82% |
| 12. | Institute for Research and Community Service (LPPM) | Incomplete | 110 | 90 | 82% |
| 13. | Quality Assurance Agency (LPM) | Incomplete | 110 | 89 | 81% |
| 14. | Planning, Finance and BMN Section | Incomplete | 110 | 77 | 70% |
| 15. | Faculty of Tarbiyah and Teacher Training | Incomplete | 286 | 180 | 63% |
| 16. | Technology, Information and Data Processing | Incomplete | 22 | 3 | 14% |

Source: Primary data processed

The maximum score is calculated based on the total documents examined in each work unit

Analysis Results:

Risk of Incompleteness of Documents

Criterion:

0-78% =High

79-89%=Medium

90-100%=Low

Table 4. Budget Management Supervision Results (Tim Penyusun Satuan Pengawasan Internal, 2019) (Tim Penyusun Satuan Pengawasan Internal, 2020)

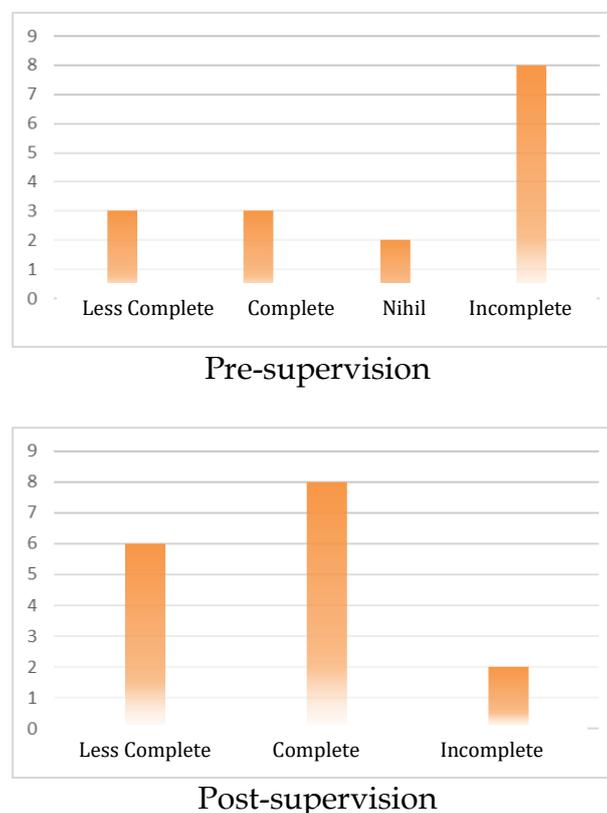
| No. | Field | Pre-Supervision | | Post-Supervision | |
|-----|---|-----------------|------------|------------------|------------|
| | | Eligible | Ineligible | Eligible | Ineligible |
| 1. | Budget Planning | | | | |
| | Primary documents | √ | | √ | |
| | Planning according to the rules | √ | | √ | |
| | Setting allocations as needed | √ | | √ | |
| | Availability of job title analysis | √ | | √ | |
| 2. | Budget Organizing | | | | |
| | Availability of allocation rules | √ | | √ | |
| | Division and distribution as needed | √ | | √ | |
| 3. | Budget | | | | |
| | Implementation | √ | | √ | |
| | Frequent POK | √ | | √ | |
| | Availability of reference documents for the implementation of activities | √ | | √ | |
| | Activity outcomes available | √ | | √ | |
| | Availability of POK procedure flow | √ | | √ | |
| | Full accountability report | | | | |
| 4. | Supervision | | | | |
| | The function of supervising the implementation of activities and budgets has been carried out | √ | | | √ |

Source: Primary data processed

3. Compliance with the Implementation of Activities and Budget 2019/2020 Based on the Document of the Results of the SPI IAIN Ponorogo Supervision

Based on the results that have been presented in the previous chapter, this chapter will be explained about the conditions of compliance with budget implementation. Judging from the criteria for completeness of documents and criteria for budget management, compliance with the implementation of the budget as explained in the theoretical study, that compliance begins with public awareness or law enforcement on applicable laws or regulations. A person who is aware of the importance of the law makes the community more obedient to the applicable laws and rules (Rosana, 2014). Based on the report on the results of operational and budgetary inspections by SPI, the level of legal compliance of implementing activities at IAIN Ponorogo is described in the following explanation:

Figure 3. Comparison of completeness of pre- and post-supervision documents (*Source: Primary data processed*)



Based on these results, the completeness of documents has increased in the number of complete documents. Meanwhile, in budget management, the findings from the supervision results state that from the planning to implementation side, it has not met the applicable rules. Based on the document from the inspection of the incompleteness of the activity documents that should have been prepared by the implementer of the activity has not been entirely fulfilled due to several causes, including:

- a. Socialization of regulations or reference guidelines for the implementation of activities and the use of budgets to implementers of activities is still not optimal. As explained by the head of SPI (Makmun, 2021):

“Basically, the implementation of the budget depends on whether the legal basis is clear or not, if the legal basis has been fulfilled, then the leadership's efforts in providing socialization and education to all budget implementers. But the fact is that there are still leaders who do not understand the rules themselves, so this also affects the lack of socialization of the regulations set”

- b. Activity proposals have not gone through the verification of the Internal Supervision Unit, so the supervision of proposals is sometimes still not in accordance with applicable regulations. As explained by the SPI secretary (Setiawan, 2020):

“SPI and finance department have prepared guidelines for the use of the budget, the contents of which are derived from the primary rules of the ministry of finance and related ministries, as well as the technical format of implementation. However, so far it has not worked as it should, there are still many budget implementers who do not comply with these rules”

- c. Lack of support from the leadership. As explained by SPI members (Naufal Humana, 2020):

“Because of internal supervision activities have not been carried out properly, the leadership also does not understand correctly about the function of SPI as a companion to the rector in conducting supervision. So that the role of leadership in supporting the implementation of internal supervision is also not optimal. For example, the leader does not feel part of the supervisory task, so sometimes the leader does not agree with the SPI, and becomes a separate part, and does not supervise the course of budget use”.

Based on those phenomena. The compliance conditions of the implementation of activities at IAIN Ponorogo based on the theory of compliance (Soekanto, 2003) are influenced by the following:

- a. The applicable legal/regulatory rules, the primary regulations that should be the legal basis for the implementation of the budget at IAIN Ponorogo did not exist at the time of the inspection. This shows the weak management carried out at the time (Makmun, 2021).
- b. Law Enforcement, Leadership has not fully understood the role of internal supervision and its working mechanisms in structural functions. So that the enforcement function of the rules is still carried out separately.
- c. The facilities, facilities owned by the Internal Supervision Unit at that time were inadequate, such as the skills of personnel who did not understand much about the governance of Islamic religious universities relating to non-academic activities (Setiawan, 2020).
- d. Legal awareness, the Society in this case is the executor of activities at IAIN Ponorogo. If the leadership alone does not fully understand the rules that should be enforced, then it is unlikely that the budget implementer will fully understand. This is in accordance with the findings that socialization related to regulations has not been fully implemented by the leadership (Humana, 2020).
- e. Culture, the rules made by the government have indeed been adjusted to the norms and cultural values in PTKIN. However, there is a culture that requires some descriptiveness to be done by the leadership, even if it is not written in central government regulations (Setiawan, 2020).

4. Effectiveness of Supervision and Implementation of Activities Based on the Documents of the Results of the SPI IAIN Ponorogo Pre- and Post-Supervision Supervision

This sub-chapter explains the analysis of the effectiveness of internal supervision of SPI IAIN Ponorogo and the implementation of activities using a goal and system approach. The goal approach is that an organization is created to achieve previously established goals. In addition, this approach also explains that the effectiveness of the organization should be judged on the basis of the achievement of the organization's goals, not on the basis of its means. Meanwhile, the systems approach focuses on the ability of organizations to obtain input, process inputs, channel the outputs that have been produced, and maintain balance and stability (Gibson et al., 2011). As for the effectiveness of this, it will be explained below:

a. Goal Approach

1) Effectiveness of supervision

The effectiveness of internal supervision through operational inspection activities and budgets is assessed from the objectives of the supervision, namely:

- a) Assess the implementation of activities within IAIN Ponorogo based on applicable regulations;
- b) Identifying various weaknesses for improvement, from planning to accountability of activities supported by administrative completeness.
- c) Providing recommendations to improve the efficiency, effectiveness, and economy of activities at IAIN Ponorogo.

The three goals have been achieved (Tim Penyusun Satuan Pengawasan Internal, 2019).

2) The effectiveness of the implementation of activities

The implementation of activities at IAIN Ponorogo has references that must be obeyed and implemented, namely the Input Cost Standard and the Operational for Activities and Budgets Guidelines in the current year. According to the results of the supervision both in pre- and post-supervision, there are still many rules that have not been implemented. Namely, the incompleteness of activity documents and budget management is also not in accordance with these rules (Tim Penyusun Satuan Pengawasan Internal, 2019) (Tim Penyusun Satuan Pengawasan Internal, 2020)

b. Systems Approach

1) Effectiveness of supervision

a) Input

Human resources that carry out operational supervisions of activities and budgets. The implementation of the inspection is carried out by the head of the Internal Supervision Unit and 3 members in the pre-supervision supervision, while in the post-supervision supervision as many as 5 personnel including the head of the SPI (Humana, 2022).

It is argued that the Internal Oversight Unit, that members have at least mastered the governance and management of the college. However, the recruited SPI members consist of new recruits without screening according to the abilities needed in the field of non-academic supervision of PTKIN. So

that the requirement for SPI members to have the required capacity has not been met (Makmun, 2021). Based on the theory, that organizational effectiveness is shown by the level of organizational achievement in carrying out activities that meet targets or even exceed set targets (Gibson et al., 2011).

b) Process

The implementation of internal supervision in the previous chapter has been explained that the implementation of internal supervision is in accordance with the regulations that the internal supervision function is the main task of the Internal Supervision Unit (SPI) IAIN Ponorogo (Peraturan Menteri Agama Nomor 25 Tahun 2017 Tentang Satuan Pengawasan Internal, 2017). This is explained in several regulations, namely Law of the Republic of Indonesia Number 15 of 2004 concerning Supervision of State Financial Management and Responsibility, Government Regulation Number 60 of 2008 concerning the Government Internal Control System (SPIP), Regulation of the Minister of Religion Number 25 of 2017 concerning Internal Supervision Units there are State Religious Universities, Presidential Regulation Number 75 of 2016 which is a transition of status from Islamic Religious Colleges Ponorogo Country (Decree of the Rector of the Ponorogo State Islamic Institute Number 338.a / In.32.1 / 10/2017 concerning the Charter of the Internal Supervision Unit (SPI Charter, 2017).

So that in terms of the process that has been carried out in the supervision has gone well. All work units examined are cooperative and transparent in providing data related to the requested criteria. So as an supervision process it has been said to be effective (Setiawan, 2021).

c) Output

Output or output is the result obtained from the use of inputs and processes carried out (Gibson et al., 2011). The output in supervision in the form of operational supervision of activities and budgets at IAIN Ponorogo is in the form of a report on the results of the inspection. The inspection report is prepared on the basis of conformity with applicable rules such as standard Cost Input, POKA and others related to the implementation of activities, and this has been implemented (Tim Penyusun Satuan Pengawasan Internal, 2020).

2) The effectiveness of the implementation of activities

a) Input

In practice, the implementation of activities has changed a lot in fulfilling the rules for implementing activities both pre- and post-supervision (Navisa, 2022). However, the implementation of activities is also considered less effective, because quantitatively the completeness of documents and budget management has not been achieved (Tim Penyusun Satuan Pengawasan Internal, 2019) (Tim Penyusun SPI, 2020).

b) Process

The implementation of activities at IAIN Ponorogo refers to the rules that apply in IAIN Ponorogo. these rules are the 2019 and 2020 Operational Guidelines for Activities and Budgets. The implementation of activities has been regulated in the guidelines ranging from planning to accountability of

activities in detail, because POKA is prepared to facilitate the implementation of activities which is a derivative of the main rule, namely the Ministry of Finance Regulation on Input and Output Cost Standards in the applicable year (Keputusan Rektor IAIN Ponorogo Tentang Pedoman Satuan Pengawasan Internal (SPI) IAIN Ponorogo, 2018).

In practice, the implementation of activities is still not fully in accordance with the rules on the guidelines. The evidence is still found in a number of practices implementing activities that still do not follow the flow and rules that have been written in the guidelines, such as incomplete reports on the responsibility of activities (Tim Penyusun Satuan Pengawasan Internal, 2019) (Tim Penyusun SPI, 2020).

c) Output

The effectiveness of the implementation of activities in pre-supervision and post-supervision is also different. Outputs in the implementation of activities are activity reports, financial statements and outcome accountability reports. The results of the supervision showed that the accountability report showed different levels of completeness in the 2nd semester of 2019 supervision and the 1st semester of 2020 supervision (Tim Penyusun Satuan Pengawasan Internal, 2019) (Tim Penyusun Satuan Pengawasan Internal, 2020).

5. The Role of Internal Supervision at IAIN Ponorogo

The implementation of internal supervision by the Internal Supervision Unit (SPI) at IAIN Ponorogo on the level of compliance with the implementation of activities and the effectiveness of supervision and performance of activities at IAIN Ponorogo is essential. The role of SPI (Indonesia, 2008) based on the supervision activities carried out is:

a. The role of Supervisory

The supervisory role at IAIN Ponorogo has been carried out by the Internal Supervision Unit through operational and budget inspection activities in semester 2 of 2019 and in semester 1 of 2020 (Keputusan Rektor Institut Agama Islam Negeri Ponorogo Nomor 338.a/In.32.1/10/2017 Tentang Piagam Satuan Pengawasan Internal (SPI Charter), 2017). However, this function has not been optimally carried out because this inspection activity is only limited to matching with planning documents without investigating the findings of the supervision results (Humana, 2022). The investigative audit function is still carried out by the external supervisor IAIN Ponorogo.

b. The role of consultants

The role of this consultant is related to the function of SPI as a party who is considered to have competence and capability in accordance with its function that carries out research, verification, testing, analysis, confirmation, and assessment of documents, data, and information related to the object of internal supervision (Fitri et al., 2022). So that by carrying out operational supervisions of these activities and budgets, SPI at the same time carries out the role of a consultant, because the function of SPI also carries out assistance to the implementation of activities at IAIN Ponorogo (Makmun, 2021).

c. The role of the catalyst

This role makes the SPI function a trusted advisor. The catalyst function also carries out the function of maintaining quality assurance (Peraturan Menteri Agama Nomor 25 Tahun 2017 Tentang Satuan Pengawasan Internal, 2017). SPI as the executor of the non-academic internal supervision function ensures that every activity carried out at IAIN Ponorogo has met the requirements and does not violate the law (Setiawan, 2021).

D. CONCLUSION

The conclusion that can be drawn from the discussion presented in the previous chapters is that the compliance of the implementation of activities in terms of the criteria for completeness of documents in the 2nd semester of 2019 supervision (pre-supervision) is still considered low with the number of complete documents of 18.75%. Meanwhile, in the 1st semester of 2020 supervision (post-supervision) the number of complete documents was 50%. In the budget management criteria consisting of budget planning activities, budget organizing, budget implementation and supervision both in pre-supervision and post-supervision, there are still many budgeting activities that are still not in accordance with applicable regulations. However, there has been progress in improving the supervisory function, understanding of the implementation of activities about supervisory activities and the flow and guidelines that become a reference in the implementation of activities, so that there is a role in the supervisory function by the Internal Supervision Unit (SPI) IAIN Ponorogo in the field of document inspection with a compliance approach.

Assessment of effectiveness with a system approach by assessing input, process and output aspects from the internal supervision side has not been practical because from the input side, it was found that the limited capacity of the number and ability of Internal Supervision Unit personnel in governance and management of universities used in carrying out supervisory functions. It also affects the supervision process which still uses a simple method with simple instruments as well. Meanwhile, in terms of output, there has been a report of the results of the supervision submitted to the implementer of the activity for follow-up. Meanwhile, the implementation of activities from the input side has been sufficient in terms of the resources owned. However, the level of understanding and socialization of the importance of applicable regulations has not been maximized, so that in the process of implementing activities there are still found inconsistencies with the rules that cause the process of using the budget not on target even though there are still units that can output meet the activity accountability report, the implementation of activities still cannot be said to be effective. These roles are 1) the role of supervision by carrying out its functions in higher education governance, 2) the role of consultants to be companions and 3) the role of catalysts, namely ensuring the implementation rules. Activities are carried out in accordance with applicable regulations.

From the conclusions that have been made, this study has the following suggestions / recommendations: 1) Primary documents such as the Development Master Plan, Strategic Plan, Higher Education Operational Plan and position analysis need to be prepared to be a reference in preparing activities and budgets at IAIN Ponorogo and there is no overlapping of the main tasks and functions of each activity implementer, so that activities can be more focused and directed, 2) According to the results of the supervision on the compliance of the implementation of activities with management references, it can

be improved by increasing the role of the leadership in supporting the internal supervision function. Because this internal supervision role not only acts as a supervisor, but also becomes the right hand of the leadership to enforce the rules that apply in universities. Without the support of the leadership, the supervisory function will not run optimally, 3) The effectiveness of the implementation of supervision and activities at IAIN Ponorogo must also be based on strategic performance references that have been established and periodically evaluated and monitored to improve the effectiveness of activities in all lines of work units at IAIN Ponorogo, and 4) This research still has many shortcomings, including the lack of data that needs to be explored for a more comprehensive analysis. Approaches other than document analysis can be used to complement less in-depth discussions.

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