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## PERFORMANCE ENHANCEMENT IN HIGHER EDUCATION THROUGH OPTIMIZATION OF INTERNAL AUDIT FUNCTIONS

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### ABSTRACT

*This research is based on the rapid development of Higher Education in Muhammadiyah, but the internal supervision of universities had been not optimal yet. So this study aims to explore the implementation and function of Internal Audit in Muhammadiyah University. This research uses qualitative methods with a case study approach. The data collection process is carried out through interviews, Focus Group Discussions (FGDs) and documentation. Data analysis is conducted with Nvivo software. The informants in this study were the Head of the Internal Supervisory Unit (SPI) and the Head of the University Financial Administration Board from 3 (three) Muhammadiyah Universities (PTM). The results of this study show that the role of internal audit is to ensure efficiency and effectiveness in managing higher education operational. Currently, the internal function of the auditor is not only as a monitor (watchdog) but also as a consultant and catalyst for improving the performance of universities.*

**KEYWORDS:** College Performance, Higher Education, Internal Audit Function, Muhammadiyah, Oversight.

### ABSTRAK

Penelitian ini didasari atas pesatnya perkembangan Pendidikan Tinggi di Muhammadiyah namun belum optimalnya pengawasan internal perguruan tinggi. Sehingga penelitian ini bertujuan untuk mengeksplor implementasi dan fungsi Internal Audit di Perguruan Tinggi Muhammadiyah. Penelitian ini menggunakan metode kualitatif dengan pendekatan studi kasus. Proses pengumpulan data dilakukan melalui wawancara, Focus Group Discussion (FGD) dan dokumentasi. Analisis data dilakukan dengan bantuan software Nvivo. Informan dalam penelitian ini adalah Kepala Satuan Pengawas Internal (SPI) dan Kepala Biro Administrasi Keuangan Universitas dari 3 (tiga) Perguruan Tinggi Muhammadiyah (PTM) dan 1 (satu) informan dari LPPK Muhammadiyah. Hasil penelitian ini menunjukkan bahwa peran internal audit yakni memastikan efisiensi dan efektivitas dalam pengelolaan operasional Perguruan Tinggi. Saat ini fungsi internal auditor bukan hanya sebagai pemantau (watchdog) namun juga sebagai konsultan dan katalisator untuk peningkatan kinerja perguruan tinggi.

**KATA KUNCI:** Fungsi Internal Audit, Kinerja Perguruan Tinggi, Muhammadiyah, Pendidikan Tinggi, Pengawasan.



## INTRODUCTION

415 The system of higher education in whole of world have several change since early 1990 ([Arena, 2013](#)). This change is part of wider reformation process from public as known as New Public Management ([Roussy, 2013](#)). New Public Management encourage public organization to more transparency and accountable ([Lapuente & Van de Walle, 2020](#)).

One of the prominent characteristic from this reformation is shifting of power and raising of independency ([Trotman & Duncan, 2018](#)). In the higher education, the decentralization of power involved in some levels such as: independency in the learning of decision making; independency in managing and financial resource allocation; independency in recruitment and arrangement of personnel remuneration

Based on the development of higher education managing system, then the role of internal audit nowadays is needed in various companies, included Muhammadiyah higher education. The role of internal audit is expected by management to be able to devote attention to superintendence role, then the role of day-to-day supervision of the institution can be carried out more intensively and effectively without reducing their responsibility ([Asad et al., 2019](#); [Setyawati & Bernawati, 2020](#)).

Institutional accreditation with superior value is target to be achieved by the university. Commitment and collaboration from various parties is needed, involving the role of internal audit in overseeing the transparency and accountability of the university finance ([Aresteria, 2018](#); [Hidayah et al., 2018](#)).

The basis and objectives as well as the ability of higher education to carry out the autonomy are evaluated independently by its higher education by establishing supervisory and quality assurance body which are regulated in the regulation of the Minister of Education and Culture of the Republic of Indonesia No.22 of 2017 concerning the units of internal supervisory within the Ministry of Education and Culture ([Permendikbud, 2017](#)). In the non-academic aspect, the position of internal audit as a supporting activity makes huge contributions to the goal of higher education so that it requires high attention such as finance, assets, organization and human resource as well as student affairs ([Madi et al., 2020](#)).

Responding to the policy, Muhammadiyah as the greater of educational organization in Indonesia needs to improve the internal control in Muhammadiyah higher education. Therefore, year of 2018 in Surakarta, The Muhammadiyah/Aisyiyah internal audit consortium (IA-PTM/A Consortium) was formed by the Muhammadiyah Higher Education Research and Development Council (Diktilitbang) central head (PP). Muhammadiyah Higher Education Research and Development Council (Diktilitbang) showed its commitment by issuing the circular letter no. 0776/1.3/D/2019 regarding the obligation of PTM/A in Indonesia to have internal auditor units in the financial sector. Establishment of internal auditor unit is expected to be able to oversee the assets of PTM/A professionally to realize PTM/A governance towards Good University Governance ([Dzikrullah et al., 2020](#); [Novatiani et al., 2018](#)).

Internal audit has function to provide important information to stakeholder. Assessment and decision from the stakeholder influence to their organizations, the quality of information is necessary and it is likely that stakeholder consider the quality of internal audit function before relying on the information and the function of internal audit ([Trotman & Duncan, 2018](#); [Zhu et al., 2021](#)). The high level of pressure and accountability of the organizational governance performer is caused by the greater emphasis on health organizational governance ([Hafiez &](#)

[Afrizal, 2021](#)) and increase reliance on the function of internal audit (FAI) ([Chang et al., 2019](#)).

Internal auditor is one of the professions which supporting the realization of Good University Governance (GUG) that nowadays it is growing up and being prominent components in increasing the university effectively and efficiently. The competency of internal auditor becomes personal attribute that enables the person to achieve superior performance. It becomes a qualification required by the auditors to carry out the audit well ([Muttaqin et al., 2021](#)). The change of opinion on the university's financial statement from a disclaimer becomes fair without any exception (WTP) from the supreme audit agency at one of the universities is an important role of internal auditor in overseeing the realization of Good University Governance (GUG) ([Sari et al., 2018](#); [Sukirman & Sari, 2012](#)). The research of internal audit in higher education is carried out by [Sukirman dan Maylia \(2012\)](#), this showed that there is significant influence between role of internal auditors towards Good University Governance. So, it can be said that the increasing of the role of internal auditors will influence the governance of educational institution. This research is conducted by the Internal Audit Board (BAI) of the State University of Semarang. The result supports the research of [DeSimone & Rich \(2020\)](#) explained that good internal auditor so that internal control will be better and by itself organizational performance will increase.

Internal audit must carry out strategic tasks in order to have strategic positions. It must be able to improve its quality by making outsourcing to do audit service with other parties with conditional that it must provide transfer knowledge to the internal auditor in order to improve their quality. Internal audit is expected to serve as place of reference for consultation and as partner for making policies. Audit is management tool that is used to ensure the institution runs well.

In audit, it optimizes the entire system of organization. It does not only find errors in the mechanism for applying the rules but also discover errors in the rules themselves ([Zamzami & Faiz, 2015](#)). Public internal audit and internal control are organization tools that have strategic interest. The position of internal audit and internal control strengthened in public organization to ensure accelerated reforms at the organizational level as well as at the general level of entire public administration ([Zamzami & Faiz, 2015](#)).

Because the previous studies have focused on quantitative approach by examining the influence of function of internal audit toward governance and performance of higher education so that this paper is intended to cover the gap. This research explicitly uses a qualitative approach that is rarely used to explore the implementation and function of internal audit in higher education particularly in Muhammadiyah higher education which have special characteristic. The qualitative approach was chosen so that the researchers could explore more of the information from the informant related to the topic of the research where is the information would not be obtained if using a quantitative approach.

Muhammadiyah higher education is chosen as the object of the research because Muhammadiyah in 2019 required all the higher education institution to have units of internal supervisory in the financial sector. Therefore, based on the description above, this study aims to explore the implementation and function of internal audit in Muhammadiyah higher education. The result of this research provides practical contributions in the form of theoretical and implications for increasing internal control in universities especially Muhammadiyah higher educations.

This paper is intended to cover the gaps in the result of previous research which mostly focused on examining the effect of the function of internal audit to organizational

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417 performance. Qualitative approach is used in order to be able to explore more deeply how the implementation and function of internal audit in higher education is expected to increase the organizational performance.

The results of this study give recommendation to the practitioners, namely the head of university and internal supervisory unit especially regarding the implementation of internal audit and the important role of internal auditors. This study also increase the knowledge by expanding discussion related to the topic of the internal audit function in the context of the public sector, particularly at the level of educational institution which incidentally are still extremely limited.

## METHOD

This study is qualitative research with a case study approach that aimed to explore the implementation and function of internal audit in three higher education of Muhammadiyah (PTM). Data collection process conducted by interview, Focus Group Discussion (FGD) and documentation in the form of the policies of the Muhammadiyah's research and development regarding to internal audit of financial sector in higher education of Muhammadiyah, Standard Operating Procedures (SOP), audit instrument and data statement of higher education internal audit. Data analysis technique used by the researcher is Miles and Huberman model, data analysis technique which is basically uses three steps in collecting the result of research namely data reduction, data display and drawing and testing conclusions or verification ([Basuki, 2016](#)).

In addition, to support the validity and reliability of this qualitative study, the researcher used NVIVO 12 Plus application. One of the strengths of NVIVO 12 plus can create qualitative text data in numeric or numbers with attractive data visualizations. Through the NVIVO 12 Plus application, the researcher do not only explained the research issues in narrative text only but also describe research issues in numbers, where the data text and numeric data are the unit to explain the issue as well as to answer the research questions.

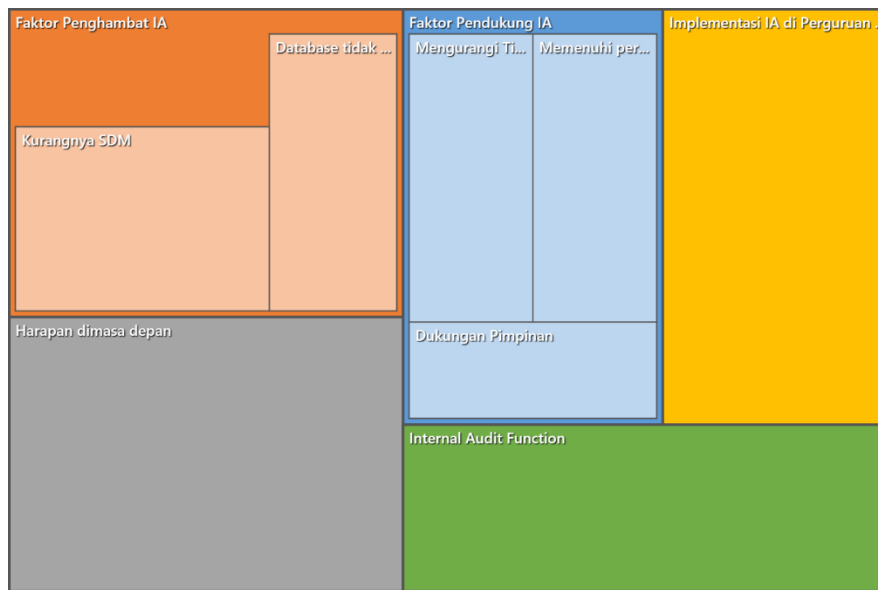
No. Informant	Home Unit/Faculty	Name
<b>Higher Education (PTM )A</b>		
1	Head of Finance	Rahmat
2	Head of SPI	Andhika
<b>Higher Education (PTM) B</b>		
3	Head of SPI	Wahyu
4	Head of Finance	Jordan
<b>Higher Education (PTM) C</b>		
5	Head of Finance	Hendra
6	Head of SPI	Tama
<b>Board of Supervisory &amp; Financial Assistance (LPPK)</b>		
7	PP Muhammadiyah	Hanan
<b>Total Informant</b>		<b>7 persons</b>

**Table 1.**  
The list of  
Informant  
(pseudonym):

Source: Research data

## RESULT AND DISCUSSION

This study was analysed by NVIVO 12 plus application. The result of the hierarchical chart showed that the larger squares indicate the main themes that are often expressed by the informant of the research. Based on the picture 1 showed that there are five main themes explored in this research, namely internal audit in Muhammadiyah Higher Education. The function of internal audit is supporting factors and obstacle factors of internal audit as well as expectation in the future.



**Picture 1.**  
The result of  
Hierarchy  
Chart

Source: Nvivo data processing result

### Implementation of Internal Audit in Muhammadiyah Higher Education

In accordance with law basis, the unit of internal audit in finance has a very strategic role in supporting the success of Higher education of Muhammadiyah or Aisyiyah. The governance and supervisory of finance are components of the strategic structure of higher education to achieve superior grade. All meant to create the governance of higher education of Muhammadiyah or Aisyiyah toward good university governance. In addition, the requirements of institutional accreditation to carry out the quality assurance in non-academic field make the unit of internal audit in finance play very important role for the advancement of Higher education of Muhammadiyah or Aisyiyah.

In practice, the unit of internal auditor in finance sector works along with quality assurance of higher education. The quality assurance has focused on the performance achievement of higher education in academic sector, whereas the unit of internal auditor in finance sector has concerned on financial performance in non-academic. The function of two internal controls above were unity and work to actualize the vision, mission, goal and objectives of higher education of Muhammadiyah and Aisyiyah according to the predetermined strategic plan.

The demands of transparency and accountability in managing of finance in higher education of Muhammadiyah and Aisyiyah and the existence of obligation from the research and development council of head center of Muhammadiyah to have the unit of internal auditor in finance sector, so that the head of higher education of Muhammadiyah and Aisyiyah in Indonesia pay attention towards the existence and function of unit of internal auditor in finance sector becomes separate institution with academic quality assurance in higher education of Indonesia, however in performing the duty and function the two institutions works synergistically and comprehensively.

## JAA

### 5.3

“SPI is said to be a new institution, separated from quality assurance, so it will stand independently in 2021, we are SPI separate with quality assurance. If the quality assurance and SPI became one, it focused on academic accreditation (Informant 1).

Supporting the statement above, the informant 5 explained that internal audit nowadays is still leading to the compliance audit.

“At this time, we are only running the initial level of work program that is conducting audit which focusing in document. It is roughly equal with internal quality audit (AMI), it focused on internal document so in the further there is accreditation of the document study program, it has been arranged completely” (Informant 5).

It contrast to what was conveyed by the informant 3 that internal audit conducted in Muhammadiyah higher education do not only carry out the compliance audit, but also conduct other audit activities from planning, realization, evaluation and mentoring.

“So, the first agenda is RAB posting then evaluating activities in the middle of year, next step is disbursement of fund. Then, conducting evaluation related to using budget at the second phase and activity program. That is related to the Monitoring and evaluation. For another program is monitoring, this focused on filling out financial reports in accordance with the standard set by SPI” (Informant 3)

Therefore, the implementation of internal audit in every Muhammadiyah higher education are diverse, they are suitable with the level of maturity. The function of SPI is tiered according to their maturity. When the management is established, it is important to oversee the internal control has been built. For the internal audit of Muhammadiyah higher education that have been not optimal then they need special attention.

### **The Function of Internal Audit**

The development of the centralization and mechanism of internal audit have changed. In the past, main focus of internal auditor was as “watchdog” in a company. Meanwhile, at present and the future, the process of modern internal audit has shifted to internal consultant who provides advice like ideas for improvement as well as acts as catalyst.

The function of internal auditor as “watchdog” made their role “less respected” by other organizational units. It is probably as the logical consequence from their profession that cannot be separated with the function itself namely inspection as well as that position between auditor and auditee are in a mutually related position.

The assessment of internal stakeholder regarding to the function of internal audit are contrary with one and others. The change in roles have not been fully felt by the internal stakeholders, this is reflected in the following transcript:

“How far the role is, the role is generally to conduct the function of leader control, leader has four functions namely POAC (*planning, organization, actuating, controlling*), in finance sector means that financial statement, financial organization, financial direction or implementation and controlling” (Informant 4)

In line with the statement above, informant 5 and informant 7 explained the following: “Internal audit is not only for supervision but also controlling. It can help overseeing the obstacle, as what I said that there are many people who conduct creative activities with the existence of internal audits, their activities can be minimized to keep the creativity aspects”. (Informant 5)

“The function of SPI is tiered based on the maturity. When the management is settled, it is important to oversee the perfection of SPI that has been built. For the SPI of Muhammadiyah Higher Education both small and medium, they are not working properly,

human resources are not sufficient, they are only fulfil it structurally meanwhile in accreditation consisting of strategic plan, vision and mission. In the quite large category of Muhammadiyah Higher Education, internal controlling has focused in budgeting only. It has been implemented but limited in scopes. In the large category of higher education, budgeting, cost standard, performance standard for higher education regarding to *Catur Dharma* education are quite effective”. (Informant 7)

Based on informant statement, it indicated that assistance and control have not been implemented from early top of Plan Do Check Act (PDCA) in the organization, so that the internal audit only knew the mistake in the end of the activities. According to the task have been given from the rector to the head of internal audit in finance sector, one of them is to provide recommendations on the quality of management in the non-academic field, so the internal audit should provide references at the early, not when fault the has occurred.

### Supporting and Resistor Factors

In the implementation of internal audit in Muhammadiyah higher education contained several supporting and resistor factors.

#### 1. Supporting Factors

##### 1.1 The support of head of university

It is undeniable that the support of the head of university is mainstay of the new policy enforcement. Before there was obligation to establish the unit of internal audit in finance sector, this unit is part of quality assurance agency. As explained in the following statement interview transcript:

“That is what the rector wanted, so I did too” (Informant 2).

It is also expressed by the informant 6 in the following interview:

“Establishment of this unit as form of supporting the head of university for better internal control” (Informant 6)

Therefore, support of the head of university, it become one of the thruster of implementation better internal controlling form previous period.

##### 1.2. Comply and Conform with Applicable Regulations

Muhammadiyah’s Research and Development Council (diktilitbang) through circular letter No.0776/1.3/D/2019 about the obligation of higher education in Indonesia, it instructed to have internal audit in financial sector. It was kind of form to respond the regulation of the Minister of Education and Culture of Republic of Indonesia No. 22 year of 2017 regarding to internal supervisory unit in Minister of Education and Culture of Indonesia as the renewal of the regulation of Minister of Education and Culture of Indonesia No. 47 year of 2011 about internal supervisory unit. The circular letter for Research and Development Council of Central Head of Muhammadiyah responded by the rector then establish and separate the internal audit in financial sector. This is explained in the following interview transcript:

“Because there is an obligation from Research and Development Council of Central Head of Muhammadiyah to make Internal audit in financial sector in each Muhammadiyah higher educations” (informant 6)

According to the legal basis above, the unit of internal auditor in financial sector play strategic role in supporting the success of Muhammadiyah higher educations. In addition, in non-



academic sector the demands of institutional accreditation to carry out the quality assurance make the unit of internal auditor in financial sector has important role for the advancement of higher education of Muhammadiyah or Aisyiyah in Indonesia.

### 1.3 Reducing “Creative” Acts

Inadequate internal control will lead to commit fraud. One of the informant used the proper terms namely “creative” in the context of manipulating the using of the university funds. This is explained in the following interview transcript:

“Creativity” if not controlled properly obtained other people take advantage of the situation.” (Informant 5)

Internal audit can solve the obstacle of creativity activities. It can be reduced through internal audit to keep the creativity aspects. The second, collecting data and making add values of higher educations based on the instrument than internal audit so the data is more focused.

## 2. Resistor Factor

### 2.1 Inaccurate Database

Accurate data is absolute requirement in implementing of audit. There is difference of data between on a work unit to others unit, it will becomes resistor factor of auditor to carry out the internal audit. This is reflected in following transcript:

“Many assets recorded between BAK are not sync with BAU, after observe it, many items have been expired” (Informant 2)

Inaccurate database shows that internal control in the institution has not been optimal. Thus, it provided opportunities for fraud by irresponsible parties.

### 2.2 A Shortage of Human Resource

The deficiency of human resource in internal auditor becomes one of the obstacles factor. As stated in following transcript:

“Because the team has not been created, there was no staff so that I borrow some staff, one is BAK staff and another comes from BAU for asset audits” (Informant 2)

In contrast to the statement above, informant 4 stated in the transcript as follows:

“To overcome the restrictiveness, we did Ad Hock, so the incidental team in accordance with the duty so he or she has no obligation to go office, it is called Ad Hock team”. (Informant 4)

To overcome the deficiency of human resource, internal work unit asked to look for best solution whether using Ad Hock team came from lecturer or certain staff during audit.

## The Expectation of Internal Audit in The Future

Through the internal audit consortium of Muhammadiyah higher education (IA PTM) expected becoming professional association organization which has standard that be able to increase qualified-competency of lecturer, certification that can support institutional capacity in accreditation then the certificate of IA PTM can be appreciated as part of public responsibility, as well as anyone who participate in IA PTM gets benefits, knowledge and skill in the field of finance governance if invite all the Muhammadiyah higher education by means of Internal Audit of Muhammadiyah higher Education (IA PTM) in order the higher

education of Muhammadiyah in Indonesia can truly manage finances transparency and accountable.

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“It is hoped that IA PTM can create Muhammadiyah higher Education to be better governance based on government regulation, in accordance with accounting standard that set up by the Research and Development Council of Muhammadiyah Head Center, because currently there many financial updates made by the Research and Development Council of Muhammadiyah Head Center which needs to be synchronized with the internal audit. It is expected that all Muhammadiyah higher Educations have same indicators in managing finance and evaluating of finance management” (Infromant 5)

It is expected that all Muhammadiyah higher Educations have equal indicators in financial management and evaluating of finance management, internal audit can run and received in all work units of budgeting so that all can be fit in some of the things required as indicators of the audit instrument.

## CONCLUSION

According to this research showed that the function of internal audit in Muhammadiyah Higher Education needed. The demands do not only meet the obligation of Research and Development Council of Muhammadiyah Head Centre as well as government in order the higher education to have unit of internal audit in finance.

Strategic position of internal audit can be seen from the optimization of internal audit function in that higher education. This function does not only become watchdog but also consultant and catalyser. The implication of this research encourages the head of higher education and internal supervisory unit (SPI) to improve organizational performance through optimizing of internal audit function. The function of auditor internal should change from watchdog to the consultant and catalyser in order to raise the performance of higher education.

The restrictiveness of this study is time for collecting data due to interaction restriction during pandemic Covid-19 as well as researcher was not allowed to see the supporting document such as reports on internal audit results. Further research can use other objectives and increase scope of data to be explored to support internal audit in order to improve the capacity and capability in carrying out strategic roles such as maintain and oversee the assets of university so that those can be managed and used as well as possible to achieve the institutional goals.

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