Jurnal Organisasi dan Manajemen
Journal Homepage : http://jurnal.ut.ac.id/index.php/JOM

The Role Internal Supervision Unit Auditor and Organizational Commitments Toward Good University Governance in Public Service Agency State Universities

Ridha Azka Raga*, Harry Suharman, Prima Yusi Sari

Accounting Department, Economics and Business Faculty, Padjadjaran University, Indonesia

*Corresponding author e-mail: ridha17002@mail.unpad.ac.id

Article Info

Abstract

This research aims to determine the influence of the role internal supervision unit and also organizational commitment to achieving Good University Governance. The population of this research was 23 state universities in Indonesia with BLU status under The Ministry of Research, Technology, and Higher Education. The Audit Board of The Republic of Indonesia (BPK-RI) found low-quality performance findings to the acceptance a qualified opinion (WDP) BPK RI accompanied by findings of misappropriation of financial statement records in 2015.This is due to the low quality of governance performance universities, which often occur at Public Service Agency of State University as well as a lack of transparency and accountability. The sampling technique used in this research was purposive sampling and the method for analyzing data was path analysis. **Findings**. The results of this study showed that there was a significant positive influence and were supported by the role of the internal supervision unit and organizational commitment to the achievement of good university governance. Moreover, this study also saw a positive influence on the role of the internal supervision unit to achieve good university governance through organizational commitment.

1. Introduction

Education is one of the four factors mentioned in Sustainable Development Goals (SDGs), which is to ensure the quality of education that is inclusive and equitable to the community. Quality education leads to SDGs that are beneficial to individuals, society, and the country (Bhowmik et al., 2018). In higher education, each country competed with one another in innovation and quality improvement. Innovation, like a research, influences the current university not to apply classical teaching but rather to become a research university, where teaching is based on scientific research to increase the university's credibility. Higher Education in Indonesia has been in the spotlight because The Ministry of Research, Technology, and Higher Education received a qualified opinion (WDP) from the financial statements of BPK in 2015 and provided there were a number of cases of fraud in financial statement posts that were conducted by irresponsible parties.

According to BPK data, the causes of the Ministry of Research, Technology and Higher Education got WDP opinion, namely: the presentation of financial statements that were not in accordance with standards, the data submitted were incomplete and inaccurate, there were non-conformities with laws and regulations, and lack of internal control (BPK, 2015), to be more the details were in the example Table 1. Lack of internal control causes fraud, fraud was not only corruption but could come from: gratification, fictitious activities/projects, corruption, fictitious reports, mark-downs, mark-ups, pruning, extortion, budget misuse, abuse of authority, illegal levies, illegal payments, and bribes.

Table 1. Phenomenon that occur during 2015-2019 at Universities in Indonesia

No	Phenomenon	Involvement
1.	In 2015, Liability for Goods Expenditures in Six Units Not Accountable or Equipped with Valid Evidence Worth Rp52.36 Billion (LHP, BPK 2015)	Unpad, Unair, ITSN, UNP
2.	In 2015, the Ministry of Research, Technology, and Higher Education sourced from PNBP over 14 BLU work units that had not been paid in amount of Rp 3 billion (LHP BPK, 2015)	The Ministry of Research, Technology, and Higher Education
3.	In 2015, the BPK stated in its findings that the Ministry of Research, Technology, and Higher Education received WDP opinion from BPK RI on financial statements (Bachtiar, 2015)	The Ministry of Research, Technology, and Higher Education
4.	In 2015, the BPK stated in its findings that the reception of the 2015 TA the Ministry of Research, Technology, and Higher Education was used directly at Rp 39.07 billion and had not been paid in the amount of Rp 3.99 billion (BPK, 2015)	Unhas, Unand, Unri, UB, UNY, Unsoed, Unesa, ITS, Unud, UNJ, Unib, Unram, UNS, Unnes, Unsyiah, Unsrat, PNJ, Undip, Unej, Unsri
5.	In 2015, the BPK related to accountability for spending on goods for operational activities was not in accordance with the provisions of Rp34.18 billion which caused the country to incur losses of Rp 9 billion (BPK, 2015)	Unri, Unud, ITS, UNY, Unhas, Unand, SDID

Source: Data Processed, 2020.

From the table above, it can be seen that university governance is not optimal (Mariani, Pituringsih, & Hermanto, 2017) and the law enforcement process is not yet transparent and accountable (BPK, 2015) which is contrary to the of transparency and accountability of university governance. The finding that universities in Indonesia have not yet applied the principles of university governance in Indonesia can be seen that there are many findings related to transparency and accountability. Both become something that must be considered by the entire academic community, not only rector or dean but all of civitas academic must be involved create good university governance.

1.1. GUG : The Role of Internal Control Unit (SPI) and Commitment

The internal supervision unit has developed a major component in enhancing an effective and efficient university (Wahyudi, 2018), all parties must know the existence of internal oversight unit so that they can carry out their responsibilities suitably (Lukman, 2013) and one of their duties is to reduce fraud (Ansori, 2017). In research (Puspitarini, 2012) stated in the university management the performance of the internal control unit is crucial.

The existence of unscrupulous persons and some irresponsible parties, must be overcome with a serious commitment to countering deviation.Therefore, organizations require a strong engagement so that the best performance of the role of the internal supervision unit can grow in carrying out its duties, the absence of commitment will make prevention ineffective (Khairunnisa et al., 2016). In the research (Shirbagi, 2007) examined the relationship between the organizational commitment of faculty members and the role of university governance in Iran and India, and the results show that affective commitment have the most important role and influence in good university governance. Research supported from (Mowday et al, 1982) stated employees with a good commitment to the organization provide motivation and efforts to achieve organizational goals. Universities need to foster a sense of work commitment to their employees, commitment to organizational values and goals, and work commitments (Battistelli et al, 2019; Chordiya et al, 2017; Giauque &Varone, 2018; Han et al, 2014; Hom et al, 2017; Jehanzeb & Mohanty, 2018; Li et al, 2017).

Cases, fraud, and sub-optimal governance that have occurred in the public service bodies of state universities (PTN-BLU) must be a concern so that the incident does not recur, especially for higher education.This is very important because it is included in the assessment of opinions that meet the conditions given by the BPK. One important solution raised in higher education reforms is the need for a comprehensive and measurable system, and good university governance. These two things are the way out of this complex educational problem (Fatmasari, 2017; Mariani et al., 2017). Good university governance is at the heart of from higher education because it becomes a solution and innovation for existing problems (CUC, 2014). Five GUG principles that can be applied by universities, namely, transparency, accountability, responsibility, independence and fairness. By implementing these principles, it is hoped that tertiary institutions can improve quality prevent fraud (Wijatno, 2009).

Good University Governance (GUG) is a complex domain and worthy of research because each university has different governance (Scott, 2018). Besides, Good University Governance (GUG) is a topic that is always discussed in each country in the context of research, conferences, and other articles GUG is a step that can support the achievement of the quality of a tertiary institution (Asmawanti & Aisyah, 2017). To be a transformative and competitive university, organizations need a commitment to development competitive university. The current GUG paradox is oriented towards intensive research. Namely the application of universities to become research oriented universities because research has become one of the indicators in determining the quality of a university (Maassen, 2017; Rungfamai, 2017; Shattock, 2017).

This study uses the role variable of the internal supervision unit and the achievement of good university governance inspired by research (Fadli, 2017; Muktiyanto & Hadiwidjaja, 2015). The results of their the research stated that the greater the role of the internal supervision unit, the better achievement of good university governance. Previously in their research, (Muktiyanto & Hadiwidjaja, 2015) used the role of the internal supervision unit as a mediating variable, the results had a positive effect but were not supported due to lack of competence so the supervisory role had to be carefully monitored. Research on organizational commitment has been conducted by (Ikhlas, 2014) whose results have not bridged the mediating variable between understanding good governance on auditor performance.

As for universities, commitment is obliged concerning the developments and complexities that occur (Chan & Richardson, 2012). Therefore, the researcher wants to change the research approach in previous research, by no longer using the role of the internal supervision unit not as a mediating variable but as an organizational commitment. Researchers feel that organizational

commitment plays an important role as a mediating variable rather than seeing cause and effect directly (Meyer & Allen, 1990). Therefore this research is conducted on a strong foundation.

1.2. Hypothesis Research

Role theory is used in this study as a variable internal supervision unit,.the Role theory is a combination of theory, orientation, and scientific discipline about role development that explains the reason why humans develop one's expectations and behavior (Biddle, 1986). Control and supervision of the university are very useful to ensure that management is carried out in full compliance with applicable rules and regulations. By using the application of this theory in the internal supervision unit, it is expected that the university can increase its performance in the future which will affect the achievement of good university governance. The university's the initial effort to achieve good university governance is to form an internal supervision unit. The internal supervision unit is a major component in improving universities effectively and efficiently based on the demands of good university governance principles. The role of the internal supervision unit must be a concern, and be enhanced in a university (Muktiyanto & Hadiwidjaja, 2015; Rungfamai, 2017). The internal audit profession standards proposed by (Tugiman, 2006) can measure the role of internal supervision unit,.The main purpose of the internal supervision unit is to achieve good university governance. Accordingly, universities will be more transparent, accountable, responsible, independent and fair.

This study uses goal-setting theory as a variable of organizational commitment, and this theory introduced by Locke. According to (Locke & Bryan, 1966) goal setting theory states that a person's behavior is governed by one's thoughts and intentions,.Therefore, if someone has done a certain goal, then this will affect the actions and consequences. For example, employees who are committed to the organization will work with full dedication. Besides, employees who are highly committed consider that the most important achievement is the achievement of tasks in the organization (Mariani et al, 2017). If employees commit to producing good performance to improve the quality of the organization (Robbins & Judge, 2017), this is consistent with goal setting theory which states that there is a relationships with the goal-setting by performance.

In an organization, commitment is generally referred to as psychological attachment to employees and the level of employee identification with organizational goals (Dahlgaard-Park, 2012) and the feelings of identification, involvement and loyalty expressed by employees towards the organization (Ivancevich et al., 2007). By using indicators from (Meyer & Allen, 1990) to measure organizational commitment, good university governance can be achieved. Employees with strong affective commitments remain in the organization because they want (want to), employees with strong ongoing commitment remain in the organization because they need it (need to), and employees who have strong normative commitments remain in the organization because they have to do it (ought to).

The agency theory is used in this research as a variable good university governance, this theory is firstly introduced by (Jensen &Meckling, 1976). Based on the achievement of university governance, the use of agency theory as a theoretical basis, provides a theoretical model foundation that greatly influences the concept of good university governance, where governance university must be supervised and controlled to ensured that governance was carried out in full compliance with applicable rules and regulations (Fadli, 2017). Based on the description above, the researchers propose the following hypothesis:

H1:   The higher the role of the SPI then the better achievement of GUG;

H2:   The higher the Organizational Commitment (KO) then the better achievement of GUG;

H3:   The higher the role of SPI through KO then the better achievement of GUG.

2. Research Method

This research uses primary data with an observational method. The researcher does the observations by sending a research permit in advance to the university, having personal chat with social media such as Instagram and WhatsApp, and communicatingon to responsible parties in related universities such as student associations or students executive bodies. After that, researcher distributes Google forms' links questionnaires and allocate a deadline of 1 month and 2 day. The type of questionnaire used is a factual questionnaire, which had been tested at another state university and also carried out two stages in eroding questions that were interrelated with other dimensions. This questionnaire can be made as a result of previous journal statements which is then considered in seeking answers factually by adjusting the survey stage to the actual conditions of lecturers. The purpose of this step is to find out lecturer perception about the actual of SPI role and lecturers commitment with the university for achieving good university governance.

The population of this research is 23 public service agency state university based on Ministry of Research, Technology, and Higher Education and the sample is lecturers who are not members of SPI. Researcher processes the data by using the path analysis method through statistical package tools for the social sciences (SPSS.25), as well as a data quality tests consisting of validity and reliability tests. Also, the authors apply the classic assumption test which includes normality test, heteroscedasticity test, auto correlation test, and multicollinearity test. The last, hypothesis tests is used, it includes the coefficient of determination ($R2$) test, f test, and t test.

3. Results And Discussions

The data used in this study are primary data obtained by questionnaire. The questionnaire consists of 38 questions; 18 questions regarding are related to internal supervision unit, 8 questions are related to organizational commitment, and 15 questions are related to achieving good university governance. From the available deadline, 132 respondents fill out the questionnaire from the initial plan of 230 respondents, there were no responses from 98 respondents.

Respondents statistics from this study are men for 53.8% and are women for 46.2%, with an age distribution at most 18.9% at the age of 36-40 years with at least 6.8% at age 51-55 years. The last education of my respondents is at most in Master degree (S2) of 59.8% and Doctoral degree (S3) of 40.2% with the highest length of work of 57.6% is over10 years and the lowest of 10.6% is less than 1 year.

3.1. Response Results to SPI's Role

This study uses 18 questionnaires and 5 dimensions from (Tugiman, 2006) namely, independence, professional ability, scope of work, execution of tasks, and management. From data processing, it could be concluded that the SPI role variable with a percentage of 68.84%, with the dimension of independence that gets the highest rating of 74.70%. It happened because SPI at state service agency of the university has reflected its independence. SPI is a separate unit and directly domiciled under the rector, without being bound by other units in the university's organizational structureand and dimensions of the professional ability received the lowest rating of 65.76%. The knowledge indicator is worth57.88% which means public service agency state university considers SPI to act as a supervisor who only supervises and this is an old paradigm about the function of the internal supervision unit. This old paradigm should have shifted to a new paradigm, where the SPI functions as a catalyst and consultan. From the resulted above, the researcher can conclude

that the role of SPI is good at the public service agency state university, and must be considered and improved is professional ability.

3.2. Response Result to Organizational Commitments

This study uses 8 questionnaires and 3 dimensions from (Meyer & Allen, 1990) namely, affective commitment, continuous commitment, and normative commitment The organizational commitment variable obtains a percentage of 70.91%, then the dimensions of continuous commitment receive the highest assessment of 71.92%. This means that the lecturers are trying to improve their achievement and show a positive attitude for the university as a sign of working commitment at university. Then the dimensions of affective and normative commitment get the lowest assessment of 70.30% because in the affective dimension the lecturers already felt like a part of the University. It can be said that the lecturers having a good commitment to organizational commitment.

3.3. Response Result to GUG

This study uses 15 questionnaires and 5 dimensions from (Wijatno, 2009) namely, transparency, accountability, responsibility, indpendence, and fairness. From the questionnaire, the variable of good university governance has a percentage of 67.07% which means that achieving good university governance has a good and sufficient rating in the public service agency state university. the good word occurs due to several factors, for example in the dimension of transparency that get the lowest score of 66.29%, it happens because there was a conflict of interest and there was still a lot of asymmetric information within the university that causes transparency to be said to be good. But for the highest score is the amount of responsibility of 69.80%, this happened because the public service agency state university always involves the academic community every action and also every decision issued by the university always receives supervision from lecturers.

The author present the result of data quality testing, using validity, reliability, and classic assumption tests. The validity test used a significant level of 5% where the r table in this study is 0.361 and the resulted are valid. The reliability test used r table of 0.7 which the results are reliable on each variable. Then test the classic assumptions test used in this research, namely, the normality test, multicollinearity test, and heteroscedasticity test. The normality test data uses the Kolmogorov-Smirnov Normality Test and the null hypothesis (H0) test result was accepted, so the data was normally distributed. In this multicollinearity test this research uses the value of Variance Inflation Factors (VIF), the result f which is there is no strong correlation between the variables X with Y where the VIF value of the two independent variables is smaller than 10 (X and Y: 1.566 <10), so it could be concluded that there are no symptoms of multicollinearity between the two independent variables. The final test is the heteroscedasticity test. In this research, a heteroscedasticity test was performed with the Spearman rank test. The result is in the following Table 2.

Table 2. Heteroscedasticity Test

			Unstandardized Residual
Spearman's Rho	X	Correlation Coefficient	.114
		Sig. (2-tailed)	.191
		N	132
	Y	Correlation Coefficient	.076
		Sig. (2-tailed)	.389
		N	132
	Unstandardized Residual	Correlation Coefficient	1.000
		Sig. (2-tailed)	.
		N	132

Source: Data Processed, 2020.

The significance value (sig.) for the independent variable role of internal supervision unit (X) and organizational commitment (Y) was greater than 0.05 (0.191 and 0.389), so there were no symptoms of heterokedasticity in the regression model.The next resulted was to make path analysifor got the path coefficient.The inverse correlation matrix was multiplied by the correlation matrix between independent variables X with the dependent variable Y or can be seen from the Standardized Beta Coefficient, then after the path coefficient was obtained, the influence of the SPI role variable on organizational commitments was in the Table 3.

Table 3. The Influence of the Role of SPI's to Organizational Commitment and the Organizational to GUG

Model Summary									
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig.F Change
1.	.601[a]	.361	.356	3.88650	.361	73.547	1	130	.000
2.	.479[a]	.229	.223	10.56987	.229	38.667	1	130	.000

a. Predictors: (Constant), X
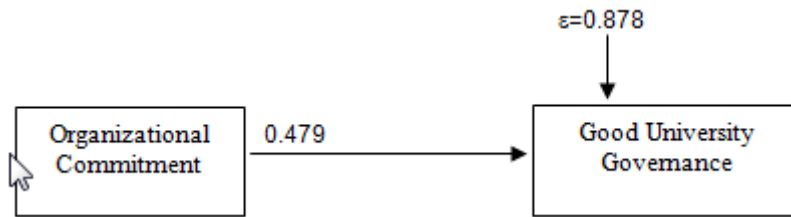Source: Data Processed, 2020.

Furthermore, based on the calculation of the coefficient of determination from the path analysis, the influence of the SPI role variable on organizational commitment was 36.1%, while other factors are 63.9%. While the path coefficient for other factors not included in the specifications is $P_{y\varepsilon} = \sqrt{1-0,361} = 0,799$. The following was the path figure of SPI role to organizational commitments.
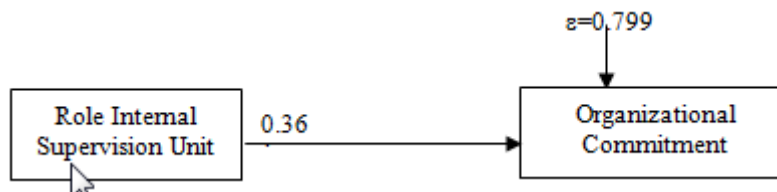
Figure 1. Path Role of SPI to Organizational Commitments

Based on the calculation of the coefficient of determination from the path analysis, the effect of organizational commitment variables on GUG is 22.9%, while other factors are 77.1%. While the path coefficient for other factors not included in the specifications was

$P_{y\varepsilon} = \sqrt{1 - 0,229} = 0,878$. The following was the path figure of organizational commitments to good university governance:

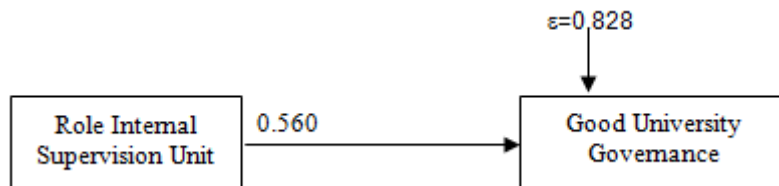**Figure 2.** Path Organizational Commitments to GUG

Then the influence role of internal supervision unit variables to GUG was in the Table 4.

Table 4. The Influence of SPI Role to GUG

| Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.560[a]	.314	.308	9.97415

Source: Data Processed, 2020.

Based on the calculation of the coefficient of determination from the path analysis, the effect of the SPI role variable on GUG was 31.4%, while other factors amounted to 68.6%. While the path coefficient for other factors not included in the specifications was $P_{y\varepsilon} = \sqrt{1 - 0,314} = 0,828$. The following was the path figure of SPI role to good university governance:

Figure 3. Path SPI Role to GUG

From the path above, the influence of SPI role to achievement of good university governance through organizational commitment was shown in the path analysis Figure 4.
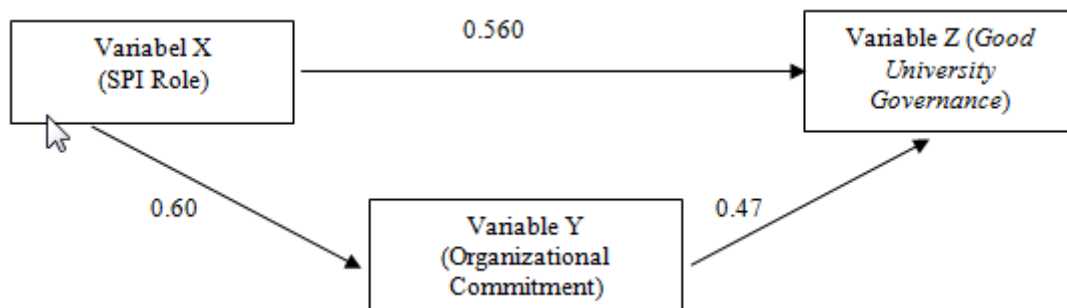
Figure 4. SPI Role to achievement of GUG through organizational commitments

Based on the figure above, the influence of SPI role to GUG was 31.36% from calculated 0.560 x 0.560 x 100%, whereas through organizational commitment was 16.121% from $P_{xy} \times r_{xy} \times P_{yz} = (0,560) \times (0,601) \times (0,479)$. Then the resulted the influence of SPI role to GUG directly or indirectly through organizational commitment is 47,481%,. This proves that SPI role becomes crucial in the university to achieve good university governance and also that the university must maintain the commitment of each academic community in every activity carried out, by always providing feedback following what is done by agency theory that must be applied by the university.

By using role theory (Biddle, 1986), researcher can prove that the theory underpins the results of the study. SPI as a unit must have an organizational role, namely, overseeing, preventing fraud, tasked with carrying out audit activities; these activities include inspection planning, testing and evaluating information, as well as notification of results,. Besides, SPI also has a rolein following up on the extent to which the implementation of top management policies is adhered to, protecting assets from all kinds of losses, providing recommendations for improvement, and as the main pillars in realizing the achievement of good university governance. Internal auditors have an important role in effort to create a university that can promote good governance (good university governance) and the role of a good SPI will accelerate the achievement of good university governance. The better the SPI role in carrying out its duties and functions, the good university governance will be quickly realized.

Researchers can prove by using the theory of goal setting that the theory supported the research results. Clarity, by including appropriate feedback will improve lecturer performance. Highly committed lecturers will optimize the vision, mission, and goals of the university. Someone's behavior was governed by one's ideas (thoughts) and intentions, if the lecturer has a specific objectives, then this goal will influence their actions and consequences. Lecturers who are committed to the university will work with full dedication,and assumes that the important thing that must be achieved is the completion of every task from the university. Achieving accountability in higher education requires a strong commitment from the leadership and all employees. Excellent organizational commitment can realize good university governance more quickly be.

The last findings that can be drawn from this research, by using agency theory from (Jensen & Meckling, 1976) the researcher can verify that the theory confirms the results of the study. Relationship conflicts often occur between the leaders and the lecturers, which emphasizes the feedback on each performance given by the lecturers to the university. The nature of this interdependence of mutualism for their respective goals happens because behavior greatly influences the relationship of this variable. As a mediation mechanism, the high commitment of the lecturers will indirectly influence the nature of carrying out the task well. Lecturers who have high commitment will certainly prioritize the interests of the university rather than their own interests so as not to got bad reports, especially because of SPI role which is considered active in carrying out their duties so commitment must be well implanted for the vision, mission, and goals of the university. The better SPI role of SPI through organizational commitment, the achievement of good university governance will be quickly realized.

4. Conclusions

Based on the results of data testing and discussions that had been carried out and the research objectives regarding the achievement of good university governance in public service agency public universities (PTN-BLU). Researchers can draw the following conclusions: first, the role of the internal supervision unit (SPI) had a significant effect on good university governance. The path coefficient for the role of the SPI was positive, which means the better the role of the SPI, the

better the good university governance, with an influence of 31.4%. Second, organizational commitment had a significant effect to good university governance. The path coefficient of the organizational commitment was positive, which means that the better an organizational commitment, the better good university governance, with a total influence of 22.9%. Third, The influence of SPI's role to good university governance, directly or indirectly, through organizational commitment has a coefficient of 47,481%. It means that the higher the role of SPI through organizational commitment then the better achievement of good university governance.

From this study, researchers want to provide input to other researchers to be able to conduct future research by examine the same variables researching at universities with the status of ordinary working unit or legal entity, also using the student perspectives, and using other variables like a fraud, audit risk, and organizational culture.

Acknowledgement

References

Ansori, A. F. (2017). Pengaruh implementasi good university governance, keefektifan sistem pengendalian internal dan ketaatan aturan akuntansi terhadap kecenderungan fraud pada PTKIN-BLU. *Thesis*. Lampung State University

Asmawanti, D., & Aisyah, S. (2017). Peran satuan pengawasan intern dan penerapan pengendalian internal terhadap pencapaian good university governance pada perguruan tinggi di kota Bengkulu. *Jurnal Akuntansi*, *7*(2), 101–114.

Bachtiar, Y. (2015). Kebijakan teknis kerjasama pengawasan tahun 2016 Itjen Kemenristekdikti Dengan BPKP.

Badan Pemeriksa Keuangan Republik Indonesia (BPK-RI). (2015). Laporan Hasil Pemeriksaan Atas Kepatuhan Terhadap Peraturan Perundang-Undangan.

Badan Pemeriksa Keuangan Republik Indonesia (BPK-RI). (2015). Temuan BPK Tahun 2015.

Battistelli, A., Odoardi, C., Vandenberghe, C., Napoli, G., & Piccione, L. (2019). Information sharing and innovative work behavior : The role of work-based learning, challenging tasks, and organizational commitment. *Human Resource Development Quarterly*, 1–21. https://doi.org/10.1002/hrdq.21344.

Bhowmik J., Selim S. A. and Huq. S. (2017). *The Role of Universities in Achieving the Sustainable Development Goals*. CSD-ULAB and ICCCAD Policy Brief. ULAB, Dhaka

Biddle, B. J. (1986). Recent developments in role theory. *annual review of sociology*, (1), 26. https://doi.org/10.1146/annurev.soc.12.1.67.

Chan, Y. L., & Richardson, A. W. (2012). Board governance in canadian universities. *Accounting Perspectives*, *11*(1), 31–55. https://doi.org/10.1111/j.1911-3838.2012.00030.x.

Chordiya, R., Sabharwal, M., & Goodman, D. (2017). Affective organizational commitment and job satisfaction : a cross-national comparative study. public administration. https://doi.org/10.1111/padm.12306.

Committee of University Chairs (CUC). (2014). The higher education code of governance. https://doi.org/http://www.universitychairs.ac.uk/.

Dahlgaard-Park, S. M. (2012). Core values, the entrance to human satisfaction and commitment. *Total Quality Management & Business Excellence*, *23*(2), 125–140. https://doi.org/10.1080/147833632012. 655067.

Fadli, A. (2017). Pengaruh peran satuan pengawasan internal terhadap pencapaian good university governance dengan penerapan pengendalian internal sebagai variabel intervening (Studi Empiris Di Universitas Hasanuddin). (Doctoral Dissertation in Hasanuddin University).

Fatmasari, R. (2017). Good university governance, is it necessary? *Asian Journal of Education and E-Learning*, *5*(3).

Giauque, D., & Varone, F. (2018). Work opportunities and organizational commitment in international organizations. *Public Administration Review*, *2*, 1–12. https://doi.org/10.1111/puar.12951.

Han, S., Han, J., An, Y., & Lim, S. (2014). Effects of role stress on nurses' turnover intentions: The mediating effects of organizational commitment and burnout. *Japan Journal of Nursing Science*. https://doi.org/10.1111/jjns.12067.

Hom, P. W., Lee, T. W., Shaw, J. D., & Hausknecht, J. P. (2017). One hundred years of employee turnover theory and research. *Journal of Applied Psychology*, *102*(3), 530–545.

Ikhlas, A. (2014). Independensi auditor dan komitmen organisasi sebagai mediasi pengaruh pemahaman good governance, gaya kepemimpinan, dan budaya organisasi terhadap kinerja auditor. *Skripsi*. Universitas Hasanuddin, Makassar.

Ivancevich, J. M., Konopaske, R., & Matteson, M. T. (2007). *Perilaku dan Manajemen Organisasi*. Jakarta: Erlangga.

Jehanzeb, K., & Mohanty, J. (2018). Impact of employee development on job satisfaction and organizational commitment: Person–Organization Fit as Moderator. *International Journal of Training and Development*, 1–21. https://doi.org/10.1111/ijtd.12127.

Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behavior, agency costs and ownership structure. *Journal of Financial Economics, 3(4), 305–360.* doi:10.1016/0304-405x(76)90026-x

Khairunnisa, N., Rasuli, M., & Ratnawati, V. (2016). Peran Satuan Pengawasan Internal dan dewan pengawas terhadap terwujudnya good university governance dengan control environment dan audit risk sebagai variabel moderating (studi empiris pada perguruan tinggi satker badan layanan umum di indonesia). *Jurnal Ekonomi*, 24(3).

Li, X., Lu, L., & Chi, C. G.-Q. (2017). Examining incentive travelers: How motivation affects organizational commitment. (July), 1–13. https://doi.org/10.1002/jtr.2235.

Locke, E. A., & Bryan, J. F. (1966). Cognitive aspects of psychomotor performance: The effects of performance goals on level of performance. *Journal of Applied Psychology*, *50*(4), 286–291. https://doi.org/10.1037/h0023550.

Lukman, Mediya. (2013). *Badan layanan umum dari birokrasi menuju korporasi*. Jakarta: Bumi Aksara.

Maassen, P. (2017). The university's governance paradox. *Higher Education Quarterly*, 290–298. https://doi.org/10.1111/hequ.12125.

Mariani, Pituringsih, E., & Hermanto. (2017). Good university governance and its implication to quality of financial reporting in the public service agency. *proceeding*, Good Corporate Governance to Face Global Business Competition, 395–417

Meyer, J. P., & Allen, N. J. (1990). The Measurement and Antecedents of Affective, Continuance and Normative Commitment to The Organization. *Journal of Occupational Psychology*, *63*(1), 1–18. https://doi.org/10.1111/j.2044-8325.1990.tb00506.x.

Mowday, R. T., Porter, Lyman, W., & Steers, R. M. (1982). Employee-organization linkages: the psychology of commitment, absenteesism, and turnover. Academic Press, Inc.https://doi.org/10.1016/b978-0-12-690620-2.50001-5.

Muktiyanto, A., & Hadiwidjaja, R. D. (2015). The influence of the management control system on good university governance with the internal auditor's role as mediation. In The 3rd Global Conference on Business and Social Sciences (GCBSS), 16-17 Desember 2015, Malaysia. Retrieved from http://repository.ut.ac.id/3755/.

Puspitarini, N. D. (2012). Peran satuan pengawasan intern dalam pencapaian good university governance pada perguruan tinggi berstatus PK-BLU. *Accounting Analysis Journal*, *1*(2), 1–8. https://doi.org/10.15294/aaj.v1i2.706.

Robbins, S. P., & Judge, T. A. (2017). *Organizational behavior* (17th ed.). Pearson.

Rungfamai, K. (2017). Research-university governance in Thailand: the case of Chulalongkorn University. *Higher Education*, 74(1). https://doi.org/10.1007/s10734-016-0024-x.

Scott, P. (2018). Compliance and creativity: dilemmas for university governance. *European Review*, 26(S1), S35–S47. https://doi.org/10.1017/S1062798717000527.

Shattock, M. (2017). University governance in flux. The impact of external and internal pressures on the distribution of authority within British universities: A synoptic view. *Higher Education Quarterly*. https://doi.org/10.1111/hequ.12132.

Shirbagi, N. (2007). Exploring organizational commitment and leadership frames within indian and iranian higher education institutions. *Bulletin of Education & Research*, 29(1), 17–32.

Tugiman, H. (2006). *Standar Profesional Audit Internal*. Yogyakarta: Kanisius.

Wahyudi, P. (2018). Pengaruh peran satuan pengawasan internal terhadap pencapaian good university governance pada perguruan tinggi keagamaan. *AKMEN Jurnal Ilmiah*, *15*(2), 310–317.

Wijatno, S. (2009). *Pengelolaan perguruan tinggi secara efisien, efektif, dan ekonomis untuk meningkatkan mutu penyelenggaraan pendidikan dan mutu lulusan*. Jakarta: Salemba Empat.