

Insights into Good University Governance in Indonesia: Do Internal Control and Whistleblowing Play A Role?

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Abstract. *This research is focused on evaluating the quality of internal control systems, the quality of good university governance, and the model of developing good university governance through the application of Whistleblowing. The population comprises all individuals involved in implementing good university governance and internal control units (SPI) in 4 provincial public universities in Aceh, Indonesia, where sampling is done randomly at each level for university loyalists. The observation data were analyzed using a multiple regression model through the quantitative approach. The results findings indicate that internal control plays an essential role in strengthening good university governance, while Whistleblowing does not affect strengthening good university governance. It indicates that Whistleblowing has not been effectively used as a mechanism to support good university governance and is generally practiced in informal form without proper structure and mechanism of Whistleblowing in place.*

Keywords: Good university governance, internal control, whistleblowing, fraud

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INTRODUCTION

Strengthening good governance is vital to prevent various extraordinary crimes such as fraud, corruption or abuse of authority and other financial crimes that have a negative impact on almost all aspects of life. Governance is a system, process or set of mechanisms, where organizations are directed and controlled to achieve goals (Rezaee and Riley, 2010; Solomon & Solomon 2004; OECD 2004). Corporate governance is an important mechanism in preventing and detecting fraud, corruption with an effective check and balance system, supervision and transparency (Rezaee and Riley 2010; Hopwood, Leiner and Young, 2012; Arens et al 2014).

In the study of accounting and finance, one form of the application of good corporate governance is through the application of internal control. The principles of internal control are very

effective in evaluating the impact of fraud risk by creating a system of checks and balances (Kahaian et al, 2011). Hence organizations must have adequate internal controls to reduce the likelihood of fraud (Bodnar and Hopwood 2010; Arens et al., 2014; and Galinas & Dul, 2008).

In public sector organizations specifically educational institutions or universities, the requirement for the implementation of internal control is regulated simultaneously with the application of university governance or better known as Good University Governance, namely in the Republic of Indonesia Ministry of Education and Culture Regulation No. 139 of 2014 concerning guidelines statute and university organization. PT must apply the principles of accountability; Transparency; Non-profit; Quality assurance; and

Effectiveness and efficiency, which covers academic and non-academic fields.

The phenomenon in the field of Good University Governance is still not working as it should. Of course we are still reminded of the Minister of Research, Technology and Higher Education sudden inspection in mid 2015, about the organization of higher education by private entities that are not governance such as: fake diplomas and fake graduation. On the other hand the quality of the application of Good University Governance of PTN and PTS if it can be represented from the accreditation of PT institutions, the PT in Indonesia that has been accredited has not reached 20%. Of 4,271 universities, only 852 institutions have accreditation. Based on data in the 2015 Annual Report of the Ministry of Research, Technology and Higher Education, only 26 PTs are accredited A, 240 are B accredited, and 287 PTs are accredited C. The rest or 3,422 PTs do not have accreditation. PTs that have not been accredited are mostly outside of Java Island, namely 1,788 (Kementerian Riset, Teknologi, dan Pendidikan Tinggi RI, 2015). The data also states that the problems faced by universities outside Java are still focused on governance, academic, student, human resources and financial issues.

This research is essential to be performed considering that there are still many phenomena related to applying higher education governance that has not been effective. It is stated in the literature that strengthening governance can be done through (1) internal control (Spatacean, 2012). Internal control includes policies and procedures designed to prevent, detect and correct errors (Garrett, et al., 2017) and fraud in financial statements (Amernic,

2010). (2) Application of whistleblowing (Hooks et al, 1994). Create a process or mechanism to activate whistleblowing (Schultz and Harutyunyan, 2015).

The results of research on good governance at universities are still very limited (de Boer et al: 318). Research on university governance today is more directed towards the formation of a conceptual framework regarding the role of key actors and the supervisory board. According to Kretek et al (2012), the role of the university's board of directors can be determined by organizational factors, accountability, the configuration of the board of directors, and others. These factors determine the type of role that will be taken by the board of directors such as managerial roles, supervisors, partners or legitimates.

While Nuraini A's (2015) research on private deposits shows that the internalization of the principles of good corporate governance is proven to be able to encourage the management of companies in a professional, transparent, accountable, efficient and effective manner. Corporate governance mechanisms tasked with and responsible for overseeing the financial reporting process that emphasizes compliance with accounting requirements or policies required by regulations (Nuraini A and Linda, 2016) and corporate governance mechanisms play a role in reducing fraud (Nuraini A, 2017).

Considering there are still fraud cases both academically and non-academically in universities, PT needs to apply whistleblowing (reporting violations). Whistleblowing is one part of a set of tools to expose corruption or violations, and many countries or international organizations have adopted laws that

authorize or encourage the application of whistleblowing (Schultz and Harutyunyan, 2015). Whistleblowing is an effective mechanism for detecting fraud (Association of Certified Fraud Examiners, 2014; Deloitte Forensic Center, 2010; KPMG, 2010) and the accounting profession plays an important role in the whistleblowing process.

Because of the increasing recognition of the existence of whistleblowing in exposing corruption, many countries and international organizations have made (1) a process or mechanism to activate whistleblowing, (2) laws may require organizations to promote whistleblowing, (3) laws can create financial incentives to encourage whistleblowing, (4) the law can offer a shield to protect whistle-blowers from retaliation or retaliation (Schultz and Harutyunyan, 2015). Lewis and Vandekerckhove's research (2018) focuses on the role that trade unions might adopt to improve responsiveness in the whistleblowing process. Research has consistently shown that the two main reasons that prevent people from reporting perceived mistakes are fear of retaliation and the belief that the mistake is impossible to correct.

The purpose of this research is to examine some of the concepts put forward as problems that illustrate the phenomenon and find models that can be used as new policies regarding the development of good governance universities through the application of whistleblowing. The contribution of this research is expected to be a practical guide in the development of new policy models related to strengthening good university governance in educational institutions through the application of whistleblowing.

The problem illustrated by the phenomenon reflects the very poor implementation of university governance in which 20% of universities in Indonesia have not been accredited from 4,271 universities, and there are still higher education institutions held by private entities that are not yet governance, in the form of fake diplomas and fake graduations. In academic studies, especially accounting research, ineffective implementation of good corporate governance is caused by weak internal control, (Kahaian et al, 2011: Bodnar and Hopwood 2010; Arens et al, 2014 and Galinas & Dul, 2008) and the absence of whistleblowing system support to strengthen a company's internal control system (Hooks et al, 1994; Rose-Ackermann, 1999). Whistleblowing has been increasingly publicized in recent years along with the rampant level of fraud in a company (Magnus and Viswesvaran 2005) and in many studies proving that whistleblowing has a positive impact on organizations (Miceli and Near, 1996), Whistleblowing is a tool that can improve governance and creating ethically and legally sound organizations and governments Rose-Ackermann, 1999).

The results of this study provide recommendations in the development of internal control through the application of Whistleblowing to support the strengthening of good university governance as stipulated in the Regulation of the Minister of Education and Culture of Republic of Indonesia No. 139 of 2014 concerning guidelines for statutes and Higher Education organizations.

LITERATURE REVIEW

Good University Governance

In previous literature, corporate governance is usually defined as a system, achieve goals (Rezaee and Riley, 2010; Solomon & Solomon 2004; OECD 2004). Whereas the concept of Good University Governance was stated by the OECD (2008), governance encompasses structures, relationships, and processes at both local and national or institutional levels and policies at universities to be developed, implemented, and reviewed effectively, transparently, and transparently accountably.

Furthermore, Yelin and Wenting (2015) explained that the special pillar of a good governance university is the joint management of the university by the government and the community. Unlike other university management models, good governance emphasizes coordination rather than supervision; not only focus on results but also look at the process carried out with the aim of increasing efficiency and realizing justice in the education of Yelin and Wenting (2015). University governance today is more directed towards the formation of a conceptual framework regarding the roles of key actors and the supervisory board. According to Kretek et al (2012), the role of the university's board of directors can be determined by organizational factors, accountability, the configuration of the board of directors, and others. These factors determine the type of role that will be taken by the board of directors such as managerial roles, supervisors, partners or legitimates. Corporate governance is responsible for establishing and monitoring the causes of financial fraud by reducing the effects of motives, opportunities and rationalization (Rezaee and Riley, 2010).

process or set of mechanisms, where organizations are directed and controlled to

Internal control

Internal Control-Integrated Framework commonly known as internal control issued by COSO, which is a framework of internal control that is the most broad and generally accepted, outlines five components of internal control that are designed and implemented by management to provide reasonable certainty that the control objectives are achieved. Internal control is a process that is influenced by the leadership of the organization and other personnel designed to provide adequate assurance regarding the reliability of financial reporting, effectiveness and efficiency of operations and compliance with applicable regulations and regulations (Gelinias and Dul 2008; Rama and Jones 2006; Bodnar and Hopwood 2004).

The internal control components of COSO in (Aren et al 2014; Gelinias and Dul, 2008; Bodnar and Hopwood 2004; Romney and Steinbart, 2012) are: Environmental control, Risk assessment, Control activities, Information and communication, Monitoring Principles of internal control very effective role in evaluating the impact of corporate fraud risk, through the creation of a system of checks and balances (Kahaian et al, 2011). Internal control plays an important role in preventing and detecting errors, fraud and irregularities, so organizations must have adequate internal control to reduce the possibility of fraud (Bodnar and Hopwood 2010). Internal controls are designed and implemented aimed at preventing, detecting and minimizing the risk of fraud (Arens et al, 2014 and Galinas & Dul, 2008). In the

application of good governance also stressed the importance of effective internal control, because with effective internal

Weak control systems produce more errors, intentional misstatement and fraud than strong internal control systems, managers or management have strong incentives to cheat on weak internal controls (Uket and Udoayang, 2012). Increasing the effectiveness of adequate internal control over the financial reporting process reduces the risk of fraud involving financial assets and financial statements (Spatacean, 2012). Therefore, the first hypothesis for this study is:

H₁: Internal control affects good university governance

Whistleblowing

The National Corporate Governance Committee (2008) explains that Reporting of Violations or Whistleblowing is the disclosure of violations or disclosure of unlawful, unethical or immoral acts or disclosure of other actions that can harm the organization or stakeholders, which are carried out by the audit committee and internal audit or the leadership of the organization to the leadership of another organization or institution that can take action on the violation. This disclosure is generally carried out in secret (confidential).

Whistleblowing begins with actions taken by someone who is not loyal to the company (Laufer, 2004). According to Miceli et al, (1991) whistleblowing system can also improve organizational performance in the long run because of the possibility of reducing fraud behavior that occurs in the organization. The study of the whistleblowing system is very important

control it will deter fraud and fraud. (Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2015).

because it contributes to a company's internal control system (Hooks et al, 1994). The effectiveness of whistleblowing in improving the company's internal control depends on 2 things: individual and situational factors (Near and Miceli; 1995) while Nam and Fat (2007) formulate there are four things that affect the effectiveness of whistleblowing, namely the moral of the individual, leadership, informal organization and commitment organization. So that the effectiveness of whistleblowing is largely determined by the enthusiasm and commitment of the leadership of the organization in reducing the potential for irregularities in the form of fraud or corruption in the organization.

The Association of Certified Fraud Examiners/ACFE (2014), in the Report to the Nation explained that the role of whistleblowing, such as a hotline for reporting violations to companies or organizations by whistleblowers is quite effective in controlling fraud. 51% of fraud in the company is detected early through tips or in the form of information submitted by employees or customers. So, the second hypothesis for this study is:

H₂: Whistleblowing affects the good university governance

RESEARCH DESIGN

Quantitative methods are used to describe the variables identified through frequency and averages and to crosstab each dimension for each variable. The study was conducted in 4 provincial public universities in Aceh, Indonesia, Syiah Kuala

University, Ar-ranirry State Islamic University of Aceh, Malikul Saleh University and Teuku Umar University. The population in this study are all individuals in Aceh Province. The population element consists of rectors and deputy rectors for each university, deputy deans of each faculty, Head / auditor of the Internal Audit Unit, and department / Study Program Chair and Department Secretary for each faculty. Sampling is done randomly at each level for university loyalists.

FINDINGS AND DISCUSSION

The data in the form of primary data is tabulated and then analyzed quantitatively and interpreted. The Gutman Score was used to assess how the perceptions of key actors in higher institutions in implementing whistleblowing policies and the quality of internal control. Respondents' responses to each statement item were categorized into 4 categories: good, good enough, not so good and not good at all with the Maximum Index Value or Highest Scale equals to 5 and Minimum Index Value or the lowest scale equal to 1. Therefore Interval Distance equals to [maximum value - minimum value]: $4 = (5-1): 1 = 1$. In order to obtain the following criteria:

Table 1. Guidelines for Respondents' Response Score Categorization

Score Interval	Category
20,0% – 40%	Not good at all
40,1% – 60%	Not good
60,1% – 80%	Fair
80,1% – 100%	Good

involved in the process of implementing good university governance and internal control units (SPI) that exist in 4 universities

Meanwhile, to formalize the model to test the strengthening of good university governance through the application of whistleblowing and internal control using multiple regression formulated as follows:

$$Y = \alpha + \beta_1 W + \beta_2 IC + e$$

Remarks:

Y = Good University Governance

α = konstanta

$\beta_{1,2}$ = Regresssion Coefficient

W = Whistleblowing

IC = Internal Control

The reliability analysis of the data using SPSS show that all variables have a Cronbach Alpha value of 73.5%. It can be concluded that the items of each statement in the questionnaire is deemed reliable. Meanwhile the Pearson Correlation value to assess the validity of the data is significant at 5%. This means that the questionnaire used in this study is valid and is able to measure what it should be. The multiple regression testing model used in this study is also free of classical assumptions.

1. Good university governance

Good University Governance is measured by 5 dimensions, namely Management Direction, Accountability, Autonomy and Transparency which consist of 29 statement items. The following is a recapitulation of the responses of respondents based on each dimension of Good University Governance.

Table 3. Respondents' assessment of Good University Governance

No	Dimension	Total Score	Mean	Score Percentage	Category
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1	Management Direction	1243	4,29	85,7%	Good
2	Participation	684	3,93	78,6%	Fair
3	Accountability	729	4,19	83,8%	Good
4	Autonomy	3046	4,04	80,8%	Good
5	Transparancy	1268	4,37	87,4%	Good

Good University Governance	6970	4,14	82,9%	Good
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Based on table 3 above, it is known that the respondents' assessment of each dimension of good university governance is

included in the good category. Responden considered the practice of participation in universities in Aceh was still quite good. While respondents rated the practice of transparency as having the highest score which means the practice of transparency in universities in Aceh is good.

The following is the mapping of respondents' assessment of the quality of Good University Governance in several universities in Aceh Province.

Table 4. Frequency Distribution of Good University Governance

Category	Total	Percentage
Good	40	68,97%
Fair	17	29,31%
Not good	1	1,72%
Not good at all	0	0,00%
Total	58	100,00%

Based on the mapping results it is known that: 68.97% or around 40 respondents rated the quality of Good University Governance at universities in Aceh province as good, and only 1 respondent (1.72%) rated the quality of Good University Governance of universities as poor.

2. Perception of whistleblowing

Whistleblowing is measured with 4 dimensions consisting of 16 statement items. The following is a recapitulation of the responses of respondents based on each dimension of Whistleblowing.

Table 5. Respondents' Perception on Whistleblowing

No	Dimension	Total Score	Mean	Score Percentage	Category
1	Protection	935	4,03	80,6%	Important
2	Procedure	1345	3,86	77,3%	Fairly important
3	Culture	898	3,87	77,4%	Fairly important
4	Communication	411	3,54	70,9%	Fairly important
	Whistleblowing	3589	3,87	77,3%	Fairly important

In the setting of an educational institution environment, respondents considered the aspect of protection to be important in the implementation of the whistleblowing policy compared to other aspects. Respondents assess, if there is good protection provided by the institution, it will motivate respondents to report unethical behavior in the organization. The results of mapping respondents' assessments of the possibility of applying Whistleblowing policies to tertiary institutions as follows:

Table 6. Whistleblowing Frequency Distribution

Category	Total	Percentage
Important	29	50,00%
Fairly important	17	29,31%
Less important	9	15,52%
Not important	3	5,17%
Total	58	100,00%

Respondents' responses to the urgency of implementing whistleblowing mechanisms in tertiary institutions still vary. Respondents considered that the application of whistleblowing mechanism was not very urgent, it was marked by the spread of respondents' answers in

important, sufficient and less important categories. There is no mechanism for reporting academic fraud or unethical behavior in a structured and formalized manner, but it is done informally.

responses of respondents based on each dimension of internal control.

Table 7. Recapitulation of Respondents' assessment of the Internal Control variable

No	Dimension	Total Score	Mean	Score Percentage	Category
1	Control Environment	1266	4,37	87,31%	Good
2	Risk Assessment	923	3,98	79,57%	Fair
3	Control Activities	712	4,09	81,84%	Good
4	Communication and Information	707	4,06	81,26%	Good
5	Monitoring	753	4,33	86,55%	Good
Internal Control		4361	4,18	83,54%	Good

Based on table 7 above shows that respondents rated the practice of internal control at universities in Aceh is good, it's just that risk assessment which is an important aspect in the application of internal control is still sufficient, this is indicated by the absence of a risk assessment unit at the university under study. The results of the mapping of respondents' assessments of the quality of internal control at tertiary institutions in Aceh.

Tabel 8. Mapping of the Quality of Internal Control

Category	Total	Percentage
Good	41	70,69%
Fair	13	22,41%
Not good	4	6,90%
Not good at all	0	0,00%
Total	58	100,00%

The results of the mapping of the quality of internal control implementation, 41 or 70.69% of respondents rated the tertiary institutions studied as having

3. Quality of Implementation of Internal Control

The internal control of a tertiary institution is measured by 5 dimensions consisting of 18 statement items. The following is the recapitulation of the

implemented components so that they have a good quality of internal control, and 4 or 6.90% of respondents rated internal control as inadequate.

1. Testing of the Model of Good University Governance through the Implementation of Whistleblowing and Internal Control

The main target to be achieved in this research is to obtain empirical evidence about the importance of strengthening good university governance through the effectiveness of internal control and the application of whistleblowing. The test results using multiple regression with the help of SPSS as follows:

Tabel 9. Coefficients

Unstandardized Coefficients		Standardized Coefficients		t	Sig.
B	Std. Error	Beta			
2,085	,222			9,376	,000
,045	,042	,109		1,079	,286
,443	,062	,722		7,110	,000

a. Dependent Variable: Good University Governance

Based on table 9, it can be interpreted that the whistleblowing significance value is 0.286 and the significance value of internal control is 0.000. The results of this test can be stated that whistleblowing influences good university governance at a significance value of 10%, but internal control has a significant effect at the 5% level. These results indicate that internal

control plays an important role in strengthening good university governance, while whistleblowing has no effect on strengthening good university governance.

In educational institutions, especially universities, the mechanism of reporting

study support the research of Dorasamy (2013) conducted at higher education institutions in South Africa, the application of whistleblowing has not gone well, even does not reduce employee unethical behavior.

The application of whistleblowing policy in educational institutions is still informal and requires the support and commitment of key actors in universities (Nam and Fat, 2007) so that the effectiveness of whistleblowing is largely determined by the enthusiasm and commitment of the leadership of the organization in reducing the potential for irregularities in the form of fraud or corruption in the organization.

The results of this study differ from whistleblowing research in general companies where whistleblowing policy has become a concern in recent years along with the increasing cases of fraud in companies (Magnus and Viswesvaran 2005), whistleblowers are quite effective in controlling cheating fraud (ACFE 2014).

CONCLUSION AND RECOMMENDATIONS

Based on data collection and analysis, conclusions can be drawn that the implementation of the whistleblowing mechanism at universities in Aceh, Indonesia to support Good University Governance is still in an informal setting and there is no structured mechanism yet.

fraud / violations or unethical behavior has not been formalized such as the existence of a unit / section that specifically handles the problem of ethical violations or fraud. Based on interviews, fraud / violations or unethical behavior is conveyed personally to the internal audit unit. The results of this

The internal control system has been implemented comprehensively at the tertiary institutions surveyed by the presence of an Internal Control Unit (SPI). SPI in the surveyed PT has performed its role optimally by reviewing financial statements, conducting operational audits and other audits to support the implementation of Good University Governance. Finally, the results of testing the model of strengthening Good University Governance through internal control and whistleblowing show that internal control plays an important role in strengthening good university governance, while whistleblowing has no effect on strengthening good university governance. Respondents considered the application of whistleblowing mechanism is not something that is urgent, because in the educational environment setting whistleblowing policy has not gone well, it does not even reduce the unethical behavior of Dorasamy employees (2013).

Based on the research results obtained, some points are recommended that to strengthen good university governance, universities should formulate whistleblowing policies and procedures hence the implementation of the whistleblowing policy has formal guidelines. The results of this study can also be utilized as recommendations in the development of internal control through the application of Whistleblowing to support

the strengthening of good university governance. Last but not least, the results of this study are expected to be the basis for further research, given the still limited research related to whistleblowing in educational institutions.

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