

# The Strategic Role of Internal Audit in Strengthening Good University Governance

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## ABSTRACT

Good University Governance (GUG) is an essential concept for fulfilling the goals of higher education institutions. Universities can effectively support this by implementing the five principles of GUG, aided by organizational units like the Internal Control Unit (Satuan Pengawas Internal/ SPI) within the institution. This study seeks to analyze the influence of the Internal Control Unit on the implementation of Good University Governance at Tadulako University. Using a quantitative method, the research was conducted at Tadulako University in Palu, with data gathered from 57 respondents selected through incidental sampling. The research tools were verified for validity and reliability. Data analysis utilized descriptive statistics and simple regression analysis. Results show that the Internal Control Unit has a positive effect on Good University Governance. Therefore, it is crucial for all stakeholders to acknowledge the Internal Control Unit's role to strengthen its impact on effective university governance.

**Keywords:** Good University Governance, Internal Control Unit, Internal Supervision, Higher Education.

## ABSTRAK

Tata Kelola Universitas yang Baik, merupakan konsep penting dalam mewujudkan tujuan pendidikan tinggi. Perguruan tinggi dapat memberikan pengaruh positif dengan menerapkan Tata Kelola yang Baik, yang didukung oleh Satuan Pengawas Internal. Penelitian ini bertujuan untuk menganalisis pengaruh peran Unit Pengendalian Internal terhadap pencapaian Good University Governance di Universitas Tadulako. Pendekatan kuantitatif digunakan pada penelitian ini dengan metode pengumpulan data melalui survei. Populasi dan sampel terdiri dari 57 responden yang dipilih menggunakan teknik Incidental Sampling. Instrumen penelitian diuji menggunakan uji validitas dan uji reliabilitas. Penelitian ini menggunakan teknik analisis regresi sederhana. Hasil penelitian menunjukkan bahwa Satuan Pengawas Internal memiliki pengaruh positif terhadap

*Good University Governance. Setiap pihak yang terlibat perlu memahami peran Satuan Pengawas Internal dalam perguruan tinggi agar kontribusinya dapat meningkat dalam mencapai tata kelola universitas yang baik.*

**Kata Kunci:** Tata Kelola Universitas yang Baik, Satuan Pengawas Internal, Pengawasan Internal, Perguruan Tinggi.

## INTRODUCTION

According to Law Number 12 of 2012 on Higher Education, the purpose of higher education is to nurture students to reach their full potential, fostering individuals who respect and believe in God Almighty, possess good health, knowledge, abilities, creativity, independence, skills, competence, and cultural awareness. This development aims to enhance national competitiveness by producing graduates skilled in various scientific and technological domains, advancing the nation's interests. Higher education institutions are also tasked with generating science and technology through research that integrates humanitarian values, promoting civilization, human welfare, and community service based on logical reasoning and research findings that benefit national education and general welfare.

Achieving these objectives requires a robust governance framework, which in higher education comprises three entities: State Universities (*Perguruan Tinggi Negeri/PTN*), PTN Working Units, and the State Universities Public Service Agency (*Perguruan Tinggi Negeri Badan Layanan Umum/PTN BLU*). Good University Governance (GUG) is a pivotal concept in realising these goals, applying fundamental principles of good governance to the management systems and processes of higher education institutions, as highlighted by Wijatno (2009). According to Sari (2012), implementing GUG enables universities to position themselves effectively within society, the nation, and the state, ensuring professional, transparent, and accountable operations.

The Internal Control Unit (*Satuan Pengawas Internal/SPI*) plays a critical role in supporting GUG by examining and evaluating accounting systems and assessing management policies, as mandated by Government Regulation Number 23 of 2005, Article 35 Paragraph 1, which emphasizes the necessity of internal audits within BLU. The SPI enhances university effectiveness and efficiency, contributing to the implementation of GUG's five principles: transparency, accountability, responsibility, independence, and fairness.

Previous studies, such as Farah and Aryati (2025), have underscored the impact of GUG on global reputation, with internal auditing proficiency serving as a moderating factor. In contrast, Darmawan et al. (2024) have highlighted the role of supervision quality in fostering GUG awareness. However, these studies often adopt normative approaches, focusing on general governance policies without thoroughly examining the specific mechanisms through which internal support units, such as the SPI, directly contribute to the implementation of GUG. According to Riana & Hadiwidjaja (2024), there is a lack of detailed analysis on how SPI's operational processes influence GUG principles, particularly in the context of Indonesian universities, where challenges such as limited autonomy and resource constraints persist. This research gap underscores the need for a targeted examination of the SPI's role in enhancing GUG, encompassing both its contributions and the challenges encountered in its practical application.

This study aims to analyze the role and effectiveness of the SPI in supporting the implementation of GUG at Tadulako University, Palu, Indonesia, with a specific focus on its impact on the five GUG principles. The research hypothesizes that the SPI has a significant positive effect on GUG, contributing to improved transparency, accountability, and operational efficiency. By addressing this gap, the study seeks to provide practical insights into strengthening internal control mechanisms to enhance university governance, offering a clearer understanding of how SPI can serve as a strategic partner in achieving sustainable and effective higher education governance. Conducted

over six months using a quantitative approach, this study employs surveys, validity and reliability tests, and simple regression analysis to evaluate the SPI's influence, ensuring a comprehensive assessment of its role in fostering GUG.

## LITERATURE REVIEW & HYPOTHESIS DEVELOPMENT

### Stewardship Theory

Stewardship theory views management as trusted individuals who act in the best interests of the public at large, and more specifically, the shareholders. In this study, the theory suggests that stewards, here referring to university management, will perform their duties diligently to serve the interests of the principals, namely society and the government. Developed as an alternative to Agency Theory, Stewardship Theory assumes that managers naturally act as stewards or trustees, motivated to work for the organization's benefit rather than personal gain. It highlights intrinsic values like trust, commitment, and loyalty toward the organization's collective goals. According to Davis, Schoorman, and Donaldson (1997), stewards prioritize the organization's needs above personal ambitions and are likely to perform well without strict oversight. Unlike Agency Theory, which relies on control mechanisms, contracts, and financial incentives to guide managers, Stewardship Theory posits that an empowering and autonomous work environment yields optimal outcomes. Fox and Hamilton (1994) demonstrated that ownership diversification aligns more closely with stewardship than with agency perspectives. Additionally, Pastoriza and Ariño (2008) introduced a learning process where agents evolve into stewards. This theory has been widely applied in various contexts, including family businesses (Eddleston & Kellermanns, 2007), nonprofits (Van Puyvelde et al., 2012), and government agencies (Schillemans, 2013). Research by Madison et al. (2016) suggests that family firms that embrace stewardship principles tend to foster harmonious and productive internal relations. However, Keay (2017) cautions that accountability remains essential to prevent misuse of trust under this model. In contemporary governance, Stewardship Theory offers a more human-centered and collaborative framework, particularly relevant in today's digital work environment that values trust and flexibility.

### Internal Control Unit

The Internal Control Unit functions as a staff division that performs unbiased and independent evaluations within an organization by reviewing and assessing various activities (Handoyo et al., 2021; Ta & Doen, 2022; Hajiane et al., 2024). It reports its findings directly to management as part of its service role and is fully accountable to management. This unit is established to support management by providing independent supervision and control over the organization's operations. Beyond conducting assessments, the Internal Control Unit also provides recommendations and improvements designed to enhance the overall value of the business. According to Tugiman (1997), the standards for the internal audit profession include: Independence or independence; Expertise and careful and thorough use of professional skills of internal auditors; Scope of work of internal audit; Implementation of internal audit tasks, and; Management of the internal audit unit. The Internal Control Unit (SPI) plays an important role in supporting the realization of Good University Governance (GUG), which is transparent, accountable, participatory, responsive, and fair university governance. SPI functions as an internal supervision mechanism that aims to ensure that campus resource management is carried out effectively, efficiently, and by regulations. According to Wijayanti et al. (2020), the existence of an independent and professional SPI can increase accountability and prevent budget irregularities in university management. Several studies show that SPI plays a role as a guardian of organizational integrity, especially in financial aspects and strategic decision-making. Aziz et al. (2018) emphasized that a strong internal oversight function can improve risk management practices and strengthen the transparency of public information. Effective implementation of SPI is positively correlated with GUG indicators, such as strengthening quality culture

and operational efficiency (Sukesi et al, 2024; Boufounou et al., 2024; Helmy & Silviana, 2024; El-Sehetry & Ismael, 2025)

However, the role of SPI has not been optimal in many universities, especially in PTN and PTS in Indonesia, due to limited human resources, low autonomy, and unclear reporting structure. Therefore, capacity building, continuous training, and the application of modern audit technology are essential to support the strategic function of SPI. In the context of higher education reform, SPI not only functions as an internal auditor but also as an agent of change to foster a culture of sound and sustainable governance. Thus, SPI is an important pillar in realizing good university governance, not only as a control tool, but as a strategic partner of the rectorate in maintaining the integrity of higher education institutions.

H1: Internal Control Unit has a significant effect on good university governance.

### Good University Governance

Implementing the fundamental ideas of “good governance” into the management structures and practices of postsecondary educational establishments is known as Good University Governance (GUG). This is accomplished by making adjustments based on fundamental principles, including independence, responsibility, accountability, transparency, and justice. The goal of the GUG framework is to guarantee that universities are run professionally, openly, and responsibly, with an emphasis on public interest and excellence (Sharma & Sharma, 2021; Fatmawati et al., 2024; Zaidan et al., 2024).

GUG is adapted from the principles of Good Corporate Governance (GCG) but tailored to fit the unique characteristics and mission of higher education institutions. According to Putra and Roni (2021), GUG is based on five key principles: transparency, accountability, responsibility, independence, and fairness. Transparency is achieved by providing open access to information for all stakeholders, including students, faculty, the community, and government officials. Accountability emphasizes the need for every university unit to be accountable for its performance measurably and objectively (Martono et al., 2020; Darnawan et al., 2024; Terhemba, 2025).

Several studies, such as those conducted by Hilmy et al. (2022) show that the consistent implementation of GUG has a significant impact on improving the quality of education, management efficiency, and institutional reputation in the eyes of the public. The active participation of the academic community in the policy formulation and decision-making process is an important element in realizing GUG. However, many challenges remain, including limited campus autonomy, complex bureaucracy, and a lack of managerial competence among university leaders (Said et al., 2023). Research by Nugroho et al. (2024) emphasizes the importance of the role of information technology and internal control systems to support the effective implementation of GUG.

Overall, GUG is not only about administrative governance, but is the moral and ethical foundation that shapes the culture of higher education institutions. With an exemplary implementation of UG, universities can carry out the *tridharma* optimally, maintain academic integrity, and increase competitiveness at the national and global levels. According to Wijatno (2009) the achievement of Good University Governance can be measured through the basic principles of Good Governance, 5 principles, namely, transparency accountability responsibility independence, and justice.

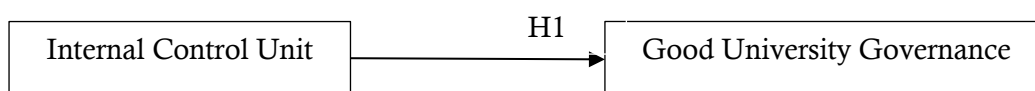


Figure 1. Research Framework

Figure 1 proposes a research framework to examine the impact of the Internal Control Unit on the implementation of Good University Governance within higher education institutions. The Internal Control Unit plays a critical role in overseeing and evaluating internal processes, financial management, and policy adherence, which are essential components for achieving effective governance.

## RESEARCH METHOD

This study examines the role of the Internal Audit Unit (independent variable) on Good University Governance (dependent variable). It uses a quantitative approach, as defined by Sugiyono (2013), involving random sampling, data collection through questionnaires, and statistical analysis to test hypotheses. The research was conducted at Tadulako University, Palu, over six months, utilising both quantitative and qualitative data. The population in this study were all Deans of Faculties, Deputy Deans of Student Affairs (*Bidang Kemahasiswaan/BIMA*), Deputy Deans of General Affairs and Finance (*Bidang Umum dan Keuangan/BIDUK*), Deputy Deans of Academic Affairs (*Bidang Akademik/BIDAK*), Heads of (*Lembaga Pengembangan dan Penjaminan Mutu Pendidikan/LPPMP*), Heads of (*Lembaga Penelitian dan Pengabdian Masyarakat/LPPM*), Heads of Language Technical Service Units, Information and Communication Technology Technical Service Units, Herbarium Technical Service Units, Library Technical Service Units, Service Units Environmental Management Technical, Basic Laboratory Technical Service Unit, (*Program Studi di Luar Kampus Utama/PSDKU*) Touna Coordinator, Morowali PSDKU Coordinator as many as 95 respondents.

From the population mentioned earlier, the researcher selected samples using the Incidental Sampling method. As explained by Sugiyono (2013), Incidental Sampling is a technique where the sample is chosen based on chance encounters with individuals who are considered appropriate data sources. This resulted in a sample size of 57 respondents. To ensure the quality, validity, and reliability of the research instrument, tests were performed. The validity test evaluates whether the instrument effectively measures the intended variables. In this study, item validity was analyzed using the product-moment correlation method, following Sugiyono's (2013) recommendation. An instrument is deemed valid if the correlation coefficient between each item score and the total score of all items is positive and at least 0.3 ( $r \geq 0.3$ ). The strength of these correlations is interpreted according to Sugiyono's scale, ranging from very low (0.000–0.199) to very strong (0.800–1.000).

Additionally, a reliability test was performed to verify the consistency of respondents' answers over time. According to Ghazali (2011), a questionnaire is considered reliable if it consistently produces stable results. The study employed Cronbach's Alpha ( $\alpha$ ) technique to measure reliability, with a threshold value of greater than 0.60 indicating acceptable reliability. Together, these tests ensure that the research instrument is both valid and reliable for data collection and analysis. The process of arranging and analyzing gathered data in order to address the research questions is known as data analysis. Descriptive analysis and fundamental regression analysis are the two primary analytical techniques employed in this study. Descriptive analysis aims to present an overview of the research findings by describing the data clearly and straightforwardly, helping to support the research hypothesis. The simple linear regression model used in this study follows the equation outlined by Sugiyono (2013).

## RESULTS

The data obtained in this study were collected by administering questionnaires to respondents. Respondents in this study were all Deans, Deputy Deans for General Affairs and Finance, Treasurers, and Coordinators of Faculty Study Programs, Directors, Deputy Directors for General Affairs and Finance, Treasurers, Coordinators of Postgraduate Study Programs at Tadulako University, a total of 95 respondents.

Data collection from these respondents was carried out from July 1 to July 30, 2022. The results of the questionnaires collected comprised 60 questionnaires, representing a

sample of the target population of 95 respondents, selected using the Incidental sampling technique. The samples taken were 60 respondents. After evaluation, 57 respondents were identified, as 3 questionnaires were not completed fully.

**Table 1.** Characteristics of Respondents

Characteristics	Sub Characteristics	Amount	Percentage (%)
Gender	Male	39	68.42
	Woman	18	31.58
Age	25 – 35	9	15.79
	36 – 45	5	8.77
	46 – 50	25	43.86
	51 – 60	18	31.58
Education	Bachelor	5	8.77
	Masters	15	26.32
	Doctor	37	64.91
	Total	57	100

From Table 1 it shows that of the 57 respondents as a population sample, the population was dominated by men, namely 39 people (68.42%), while only 18 female respondents (31.58%). This indicates that gender is not a material consideration for staff, as both additional assignments and structural positions held by educational staff who will become elements of leadership within Tadulako University are carried out at various levels of leadership.

The distribution of age groups among respondents who provided their opinions was divided into four ranges to facilitate review. From the respondent's data obtained it appears that the age range of 46-50 years ranks highest, namely 25 people (43.86%) followed by the age range of 51-60 years (31.58%). Nine people (15.79%) were in third place, while those aged 36-45 years (8.77%) were in fourth place. The complete data on the age range of the respondents is presented in Table 2.

Table 2 illustrates that the leadership elements within Tadulako University are in the productive age range in carrying out community service tasks, especially in the tri dharma field and management implementation, with good university governance dimensions. According to Suwandono and Bachroen (2001), human health greatly determines a person's performance and productivity, while a person's health is generally correlated with age. As a person ages, they are more likely to experience a decline in their health level. A person's physical and psychological strength, as well as the ability to adapt to an increasingly complex work environment, demands intelligence and excellent health support so that in providing services, it can be maximised by the stakeholders who directly experience a service expected by customers. For Tadulako University, the stakeholders who experience the service the most are students, so those with health and productive age are expected to respond quickly and pay attention to what the duties and responsibilities of the leadership elements are at all levels of leadership.

From the results of collecting data on respondents at Tadulako University, in terms of educational qualifications, it was dominated by stratum three (Doctoral) education, which occupied 37 people (64.91%). Those who occupy the second position are strata education, with the number of respondents 15 people (26.32). While the lowest is strata 1 education, with the number of respondents being five people (8.77%).

Rahmiati and Pribadi (2014) explained that the level of education largely determines a person's intelligence and expertise in seeing and solving problems faced, including in finding the right solution for any challenges that exist in an organization. In addition, education also encourages the convenience of a person to accept innovative and renewal ideas so that directly or indirectly, organizations, including universities, can follow every stage of development and dynamics that occur amid a society that continues to develop according to the needs and globalization of services in the field of education.

The testing of the research instruments included both validity and reliability assessments. The validity test aimed to determine whether the prepared statement items

effectively measure the intended variables. This test was conducted using SPSS for Windows version 16. For the Internal Control Unit variable (X), which consisted of 20 statement items, all items were found to be valid as their r-values exceeded the critical value of 0.261 stated in Table 2.

**Table 2.** The Results of The Validity Test of Internal Control Unit Variables

Statement Items	r-count	Information
1	0.534	Valid
2	0.593	Valid
3	0.471	Valid
4	0.631	Valid
5	0.420	Valid
6	0.461	Valid
7	0.495	Valid
8	0.503	Valid
9	0.454	Valid
10	0.556	Valid
11	0.332	Valid
12	0.392	Valid
13	0.593	Valid
14	0.537	Valid
15	0.516	Valid
16	0.428	Valid
17	0.486	Valid
18	0.378	Valid
19	0.545	Valid
20	0.548	Valid

**Table 3.** Good University Governance Variable Validity Test Results

Statement Items	r-count	Information
1	0.328	Valid
2	0.257	Invalid
3	0.712	Valid
4	0.614	Valid
5	0.584	Valid
6	0.660	Valid
7	0.658	Valid
8	0.328	Valid
9	0.671	Valid
10	0.466	Valid
11	0.603	Valid
12	0.521	Valid
13	0.482	Valid
14	0.692	Valid
15	0.507	Valid
16	0.712	Valid
17	0.584	Valid
18	0.658	Valid
19	0.671	Valid

A reliability test is a test conducted to determine the reliability (or level of confidence) of an item in question in measuring the variables being studied. In this study, reliability testing was carried out using SPSS 25 for Windows software.

**Table 4.** Reliability Test

No.	Variable	Number of Statement Items	Cronbach's Alpha	Information
1.	Internal Control Unit (X)	20	0.834	Reliable
2.	Good University Governance (Y)	19	0.881	Reliable

Based on Table 4 above, the results of the reliability test indicate that all instruments are deemed reliable, as the Cronbach's Alpha value is greater than 0.6.

**Table 5.** Results of Multiple Linear

No.	Independent Variable	Regression Coefficient	t-count	Sig.
1.	X	0.498	4.239	0.000
Constant = 38.459		F-count = 17.968	Sig F = 0.000	
R = 0.496		R-Square = 0.246	α = 0.05	
		Adjusted R.Square = 0.233		

Based on Table 5, the regression coefficient values derived from the simple linear regression analysis results above, the regression model equation is:

$$Y = 38.459 + 0.498X$$

The equation above illustrates the extent to which the independent variable influences the dependent variable. The coefficient for the Internal Control Unit (X) indicates a positive, unidirectional relationship between the two variables. The constant value of 38.459 signifies that if the Internal Control Unit variable (X) remains at zero, the Good University Governance score will be 38.459. The positive sign suggests that when the Internal Control Unit does not vary, the perception of accounting information usage also remains stable. The regression coefficient of 0.498 indicates that for every one-unit increase in the Internal Control Unit variable, assuming all other factors remain constant, Good University Governance is predicted to increase by 49.8%.

The degree of correlation between the independent and dependent variables in this study was shown by the correlation coefficient, which was 0.496, or 49.6%. The Adjusted R-squared value of 0.233 indicates the combined influence of the independent variables, suggesting that the independent variable(s) (X) account for 23.3% of the variation in the dependent variable (Y). Other factors not included in this study are responsible for the remaining 76.7% of the variation.

To determine if all independent factors acting simultaneously have a significant impact on the dependent variable, the F test is utilized. The computed F value, 17.968, was higher than the critical F value of 4.016, and the significance level was below the threshold ( $0.000 < 0.05$ ), according to the findings of the ANOVA (Analysis of Variance) or F test. These findings suggest that the internal control system has a significant impact on good university governance. The first hypothesis, which posits that the Internal Control System has a significant impact on Good University Governance, is thus accepted.

To ascertain if each independent variable has a substantial impact on the dependent variable on its own, the partial test (t-test) was used. With a significance level below 0.05 ( $0.000 < 0.05$ ), the Internal Control System variable (X) yielded a t-value of 4.239, higher than the critical t-value of 2.004. This suggests that Good University Governance (Y) is significantly impacted to some extent by the Internal Control System variable (X). Stated differently, an improvement in Good University Governance is correlated with an increase in the Internal Control System. Thus, the study's second hypothesis, that the Internal Control System has a significant impact on Good University governance, is accepted in light of these findings.

## DISCUSSION

The findings indicate that the Internal Control Unit (*Satuan Pengawas Internal/SPI*) plays a pivotal role in supporting the implementation of Good University Governance (GUG) at Tadulako University. This aligns with stewardship theory, which posits that managers act as stewards driven by collective goals rather than personal interests (Davis et al., 1997). In this context, the SPI functions as a facilitator of collaboration between university leadership and management, aiming to achieve institutional objectives such as producing graduates who contribute to national development. These results also reinforce

prior research suggesting that effective governance has a positive impact on institutional performance and intellectual capital (Fitriani & Muljono, 2019; Yudianto et al., 2021).

The average scores obtained from respondents exceeded the theoretical average, indicating strong comprehension of the dimensions measured in this study. At Tadulako University, the SPI maintains independence by reporting directly to the rector and operates with professional competence. Its scope of work includes testing the reliability of information, ensuring policy compliance, safeguarding and efficiently utilizing resources, and adhering to regulations. This operational effectiveness reflects the emphasis of stewardship theory on autonomy and intrinsic motivation, whereby independent evaluations promote trust and efficiency without relying heavily on external control.

The SPI has carried out its auditing activities effectively by following audit plans, conducting evaluations, issuing findings, and implementing follow-up actions. Nevertheless, some BLU employees still lack a complete understanding of SPI's functions. This underlines the need for broader participation and awareness across all university levels to optimize the unit's role. GUG achievement can be assessed through its key principles: transparency, accountability, responsibility, independence, and fairness. Transparency, as emphasised by Martini (2015), is evident in Tadulako University's practices across finance, accounting, and reporting, aligning with stakeholder theory, which prioritises the interests of all stakeholders rather than internal actors alone (Van Puyvelde et al., 2012).

Regarding accountability, all university personnel have fulfilled their responsibilities by clearly defined job descriptions. The principle of independence is also well established, enabling autonomous decision-making consistent with BLU standards. Fairness is applied in treating all members, lecturers, staff, and students equally. Such equitable treatment aligns with the findings of Puspitarini (2013), who reported that SPI has a positive influence on GUG implementation. Moreover, fairness fosters loyalty and collective achievement, echoing Keay's (2017) caution on maintaining accountability to prevent the misuse of trust.

When compared with other universities, such as those studied by Sari (2012) or Darmawan et al. (2024), Tadulako University's SPI demonstrates strong alignment with GUG principles, despite facing similar challenges, such as limited staff understanding of SPI's role. Farah and Aryati (2025) found that universities with strong internal audit capabilities tend to achieve higher global reputations, suggesting that Tadulako University could further enhance its SPI competencies to meet international standards.

The practical implications of these findings are significant. Strengthening the SPI through targeted training, capacity building, and structured awareness programs can enhance transparency, operational efficiency, and resource management. Increased awareness of the SPI's role among university staff would also foster greater collaboration and accountability. For policymakers, integrating SPI functions more deeply into governance frameworks, drawing on best practices from both domestic and international contexts, can contribute to more sustainable governance of higher education. The study affirms that the SPI is not merely a compliance mechanism but a strategic partner in achieving effective university governance. By optimizing SPI's role, universities can enhance decision-making processes, ensure the prudent use of resources, and foster stakeholder trust. These improvements have the potential to elevate the institution's reputation and competitiveness, both nationally and globally.

## **CONCLUSION**

This study confirms that the Internal Control Unit significantly enhances the achievement of Good University Governance at Tadulako University. The more effectively the SPI operates, the stronger the alignment with GUG principles, resulting in improved transparency, accountability, independence, responsibility, and fairness across university operations. The findings emphasize that SPI is not merely an auditing body but a strategic partner in ensuring effective governance and supporting institutional

objectives. Strengthening the SPI's independence, professional competence, and scope of work can serve as a foundation for sustainable governance improvements.

Based on the findings, this study provides both theoretical and practical implications. Theoretically, it reinforces stewardship and stakeholder theories by confirming that effective collaboration and internal controls, particularly the role of the Internal Audit Unit, significantly influence the implementation of Good University Governance. Practically, it highlights the need for increased awareness and understanding of the SPI's role across all university levels, emphasizing that good governance is a shared responsibility. However, the study is limited to a single institution, so the results may not be generalizable across other universities with different structures or governance models. It also relies on self-reported data, which may contain biases. Future research should consider comparative studies across multiple universities, include more diverse respondents, and explore other factors that affect GUG, such as digital transformation and leadership style. Additionally, further investigation into how SPI performance can be continuously improved and better integrated into university operations would be valuable.

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