

# Government Internal Control Systems in Higher Education: Exploration of Management Principles, SWOT Models, and Solutions for Effective Management

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## Abstract:

The main focus of the study is to identify obstacles in implementing the Government's Internal Control System (SPIP), primarily related to low commitment and lack of sincerity in the documentation process. This study aims to evaluate the government's internal control system at Sunan Kalijaga State Islamic University Yogyakarta. The study aims to explore relevant management principles, formulate a SWOT analysis model, and identify obstacles to managing the government's internal control system. This study used a mixed approach between qualitative and quantitative to analyze the effectiveness of SPIP. Data collection techniques include interviews, documentation studies, and questionnaire dissemination. Data were analyzed thematically for qualitative information from interviews and documentation studies, while descriptive statistical methods analyzed quantitative data from questionnaires. The results showed an increase in risk governance with a value of 4,205 in the managed and measurable category, creating an anti-corruption organizational culture. The SWOT model finds a Strengths Opportunities (SO) strategy focusing on maximizing internal strengths and exploiting external opportunities. The implication of this research is the need for leadership support to strengthen control systems, educate staff, and utilize technology to increase efficiency in documentation.

**Keywords:** *SWOT Analysis, Government Internal Control System, Commitment*

## Abstrak:

Fokus utama penelitian ini adalah mengidentifikasi kendala dalam penerapan Sistem Pengendalian Intern Pemerintah (SPIP) yang dihadapi, terutama terkait rendahnya komitmen dan kurangnya ketulusan dalam proses dokumentasi. Penelitian ini bertujuan untuk mengevaluasi sistem pengendalian intern pemerintah di Universitas Islam Negeri Sunan Kalijaga Yogyakarta. Tujuan dari penelitian ini adalah untuk mengeksplorasi prinsip-prinsip manajemen yang relevan, merumuskan model analisis SWOT, dan mengidentifikasi solusi untuk hambatan yang dihadapi dalam pengelolaan sistem pengendalian internal pemerintah. Penelitian ini menggunakan pendekatan campuran antara kualitatif dan kuantitatif untuk menganalisis efektivitas SPIP. Teknik pengumpulan data meliputi wawancara, studi dokumentasi, dan diseminasi kuesioner. Data dianalisis secara tematik untuk informasi kualitatif dari wawancara dan studi

dokumentasi, sedangkan data kuantitatif dari kuesioner dianalisis dengan metode statistik deskriptif. Hasil penelitian menunjukkan adanya peningkatan tata kelola risiko dengan nilai 4.205 pada kategori terkelola dan terukur, menciptakan budaya organisasi antikorupsi. Model SWOT menemukan strategi Strengths Opportunities (SO) dengan fokus pada memaksimalkan kekuatan internal dan memanfaatkan peluang eksternal. Implikasi dari penelitian ini adalah perlunya dukungan kepemimpinan untuk memperkuat sistem kontrol, memberikan pendidikan kepada staf, dan memanfaatkan teknologi untuk meningkatkan efisiensi dalam dokumentasi.

**Kata Kunci:** Analisis SWOT, Sistem Pengendalian Internal Pemerintah, Komitmen

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## INTRODUCTION

The international competitiveness of universities requires effective and targeted planning and has a good impact on increasing the maturity of SPIP (Mukhlis et al., 2021; Latupeirissa et al., 2021). Governance includes planning, implementing, and evaluating communications; monitoring has yet to be a significant part. The maturity of the government's internal control system is more concerned with administrative facts than with the essence of evaluation (Chang et al., 2020; Chan et al., 2021). The SPIP program is implemented thoroughly in local and central government institutions. A leader has a vital role in improving the performance of public sector institutions (Ojogiwa, 2021). However, in its implementation, there are still obstacles, including low competence of human resources, low commitment, low understanding, patterns, and attitudes of SPIP implementers, and the lack of maximum functioning of the role of internal audit.

The management process governs man, money, method, machine, material, and market (Jatmiko et al., 2021; Mökander et al., 2022). Management functions to organize in achieving goals, the distribution of duties and responsibilities, work communication, and the proper regulatory ties with the people who will complete their work. Management principles include planning, implementing, monitoring, and evaluating the implementation of the government's internal control system (Sumaryati et al., 2020; Nuha, 2021). Governance factors affect the effectiveness of internal audits in real terms, although they fail to empirically prove that audit professionalism affects the effectiveness of internal audits (Singh et al., 2021). Performance appraisal indicators can be integrated with risk management to increase the maturity value of SPIP (Mukhlis et al., 2021).

The role of the Government Internal Personnel Apparatus (APIP) is preparing and evaluating action plans, improving the competence of the Task Force (Satgas), allocating adequate budgets, and preventing corruption. This theme is very important in the efforts of government institutions that provide public services to have reliable and good governance (Mansoor, 2021).

The management model is carried out through stages: preparation of plans, objectives, and strategies outlined in policies, implementation, where all parts, implementation, activities, according to standard operating procedures, control is a mandatory part of the implementation of assessment (check), development to make steps that must be completed through continuous improvement. The leader has an important role and strategy through a commitment to improving

performance and concrete actions through planning, risk evaluation, communication, and internal control (Anh et al., 2020).

The effectiveness of SPIP implementation can be achieved by utilizing information and communication systems, monitoring and evaluation, supervision by inspectorate elements, and risk assessment (Masita et al., 2022). Dashboards with a user-centric approach can be built to improve performance by identifying needs, planning, and utilizing information technology. Through the Islamic State Higher Education institution, the government has established a work unit as a pilot project of SPIP. Implementation is carried out through various activities such as socialization and focus group discussion in filling out implementation documents for six months in 2021 and 6 in 2022. The results must have implementation documents according to the predetermined working papers. All documents are fulfilled through certain activities whose implementation has been exceeded and tends to be administrative fulfillment (Flehsig et al., 2022).

The lack of in-depth studies exploring the holistic impact of renewable energy integration in developing countries limits understanding of socioeconomic implications (Hariram et al., 2023). In addition, a more detailed analysis of specific challenges and opportunities in these regions is needed to ensure effective policy and strategy formulation.

Previous studies have primarily focused on the technological aspects of renewable energy adoption, ignoring the socioeconomic dimension, especially in the context of developing countries. While it provides valuable insights into technological advances, it needs a comprehensive understanding of the broader implications for local communities and economies (Ludwig & Macnaghten 2020).

More research is needed that combines the differences between technological advances in renewable energy and their socioeconomic impact in developing countries. This requires a more in-depth investigation of the effects of diverse renewable energy implementations on sectors such as labor, health, education, and overall economic development (Kyere & Ausloos, 2021). Among other things, implementing SPIP positively influences organizational performance, including financial performance, operational performance, and governance performance. In addition, the results showed that SPIP significantly influences OPD's managerial performance (Sahabuddin et al., 2021). It is also reinforced that the study results show that the maturity of SPIP significantly influences the performance of government agencies (Pratiwi et al., 2020).

Efforts to be made are planning, implementing, monitoring, evaluating, and continuously improving. The role of leaders in optimizing work culture is to emphasize the commitment to order in documenting the implementation of activity programs. The leader can use all the internal powers and exploit external opportunities (Okafor et al., 2021). Determination of strategies from the results of SWOT analysis accompanied by the role of counseling to all risk owners and assistance by external auditors so that the implementation evaluation process is more dominant than administrative fulfillment.

This study aims to explore management principles, create SWOT analysis strategy models, and find the constraints and solutions in self-assessment of government internal control system management. Qualitative deepening of

research on the principles of SPIP management is continued quantitatively through mixed methods as a novelty.

## RESEARCH METHODS

This study uses a qualitative descriptive approach with mixed methods to explore the socioeconomic impact of implementing the Government's Internal Control System (SPIP) at Sunan Kalijaga State Islamic University. The mixed methods approach allows for an in-depth investigation of complex issues, such as the hurdles encountered in implementing the Government's Internal Control System (SPIP) (Stern et al., 2021). The population that is the focus of the study is members of the SPIP task force at the university. With a saturated sampling technique, as many as 17 members of the SPIP task force were selected as the primary sample of the study.

Data were obtained through interviews involving key stakeholders such as the Head of the Bureau of General Administration and Finance (AUK), the head and secretary of the task force, and risk owners of various programs. In addition, data is also collected through a meticulous documentation process as well as direct observation.

The data analysis process begins with a qualitative approach using the Milles and Huberman methods (Mezmir, 2020). This analysis includes steps of data collection, data presentation, condensation, and conclusion drawing to understand the implications of SPIP holistically. Furthermore, deepening is carried out through quantitative techniques using SWOT models. In a SWOT analysis, a 5-point scoring scale measures internal (IFAS) and external (EFAS) factors based on strengths, weaknesses, opportunities, and threats. The SWOT score is used to produce a SWOT analysis diagram that illustrates the strategic position of the calculation results. Data analysis using a SWOT analysis model that uses a scale of 5, as shown in Table 1 (Jain et al., 2022).

**Table 1. SWOT Criteria**

IFAS	Score	EFAS	Score
Very strong	5	Very likely	5
Strong	4	Chance	4
Strong enough	3	Quite a chance	3
Weak	2	Little chance	2
Very weak	1	No chance	1

## RESULTS AND DISCUSSIONS

### Data Analysis of Determinants of Lecturer Work Productivity

The principle of self-assessment governance begins with making plans by identifying risks from working papers, determining the person in charge, and having the risk of activities (Hu & Denizkurdu, 2020). Form governance in a gradual, planned, measurable information governance, digitization, and budget planning. The results of the SPIP planning program will be followed up by the program's implementation in the current year.

The implementation is carried out through socialization, preparation of structure and standard operating procedures, strengthening organizational

culture, and fulfilling documents and reviews by BPKP, to be validated before being uploaded to the SPIP task force. The role of the leader is decisive and gives color to controlling effectively and efficiently through rewards and punishment through conducive leadership. This is done to strengthen the still weak commitment to risk management (Effiong & Ejabu, 2020).

Strengthening leadership commitment still needs to be improved, risk analysis needs to be documented, and implementation activities and formalities need to be expanded. This requires APIP's role as an effort to improve the corruption prevention index in SPIP maturity and capability. SPIP is applied through control in building ethics, morals, integrity, honesty, discipline, competence, and commitment of leadership and staff elements.

The implementation of SPIP has run optimally through automated internal control practices, and reports have been well documented and have an influence on financial statements. However, there are still areas for improvement, namely that there needs to be an evaluation of human resources using automation applications. One of the weaknesses in the implementation of SPIP management is that the participation of all elements of leadership is needed, especially in supervision and assessment activities.

The implementation of supervision and assessment is carried out directly by the risk owner's superiors in a tiered manner. In addition, it is assisted by the role of the Internal Audit Unit as a counselor in each faculty and unit. The results of the implementation of monitoring and evaluation as a means of control by building communication and information that are controlled regularly. The Financial and Development Supervisory Agency (BPKP) reviews the adequacy of risk owners' documents. The monitoring and evaluation process can reduce the error rate from planning, implementation, control, and quality improvement. In addition to the heads of institutions and unit heads, the quality guarantor monitors and evaluates higher education to realize good universities (Benavides et al., 2020).

The impact of monitoring and evaluation can prevent fraud and affect the quality of financial statements in the management of SPIP. This needs to be done by policy-making by the leadership to create an effective control environment by optimizing the inspectorate's role in reviewing, coaching, monitoring, and evaluating SPIP and continuous improvement. Reporting on the implementation of SPIP requires the role and function of the SPIP Task Force to be optimal.

Reporting on the results of SPIP implementation, which includes elements of objectives, structures, and processes, the achievement of SPIP implementation objectives obtained a final score of 4 205, with a managed and measurable meaning in building commitment and effective communication and having an impact on creating an anti-corruption organizational culture. Preparation of reporting through the use of information systems to improve the quality of the treasurer's financial statements and the effectiveness of their management in realizing a good government. In addition, the impact of SPIP implementation can improve the performance of universities effectively and efficiently, as well as the effectiveness of internal control.

The effectiveness of control is netted through SWOT analysis instruments, which include components of internal factors, namely strengths and weaknesses,



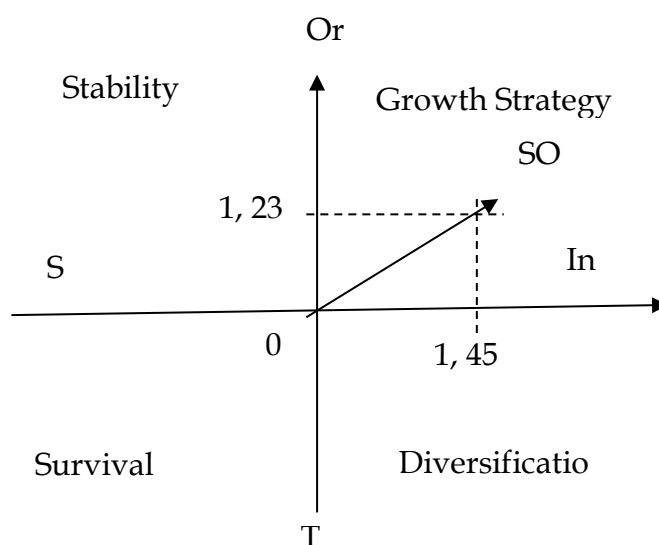
and external factors, namely opportunities and threats. After being filled in by respondents from 17 people, the data is processed and summarized as stated in Table 2.

**Table 2. Recapitulation of IFAS and EFAS Calculation Results SWOT Analysis**

No	SWOT Analysis Component	Significance	Weight	Rate	Score
1	Strength Factor	43,00	1,00	-	4,48
2	Opportunity Factor	44,00	1,00	-	4,45
3	Weakness Factors	44,00	1,00	-	3,25
4	Threat Factors	40,00	1,00	-	3,00

The effectiveness of control is netted through SWOT analysis instruments, which include components of internal factors, namely strengths and weaknesses, and external factors, namely opportunities and threats; after being filled in by respondents from 17 people, the data is processed and summarized as stated below.

Based on table 2, external factors are obtained, namely the score of chance-threat:  $4.45 - 3.00 = 1.45$  (S) on the Y axis, Internal factors strength - weakness =  $4.48 - 3,25 = 1.23$  (O) on the X axis. The meeting of the two values of X and Y, after being drawn straight, is in quadrant one.



**Figure 1. SPIP Management Growth Strategy Diagram**

Based on the calculation results, the components of the strengths, weaknesses, opportunities and threats have a coordinate point of 1.23: 1.45. The meeting of the two points is described in the model tows analysis in SPIP management, as shown in Table 3.

**Table 3. TOWS Matrix SPIP Management Analysis**

IFAS (Internal Factor Analysis Strategy)	<p>Strengths (S) Determine internal force factors</p> <ol style="list-style-type: none"> <li>1. Conducive leadership</li> <li>2. Structuring the institution as needed</li> <li>3. Delegation of authority and responsibility</li> <li>4. Policy and energy building</li> <li>5. Working relationship with government agencies</li> <li>6. Commitment to all elements of leadership</li> <li>7. Professional human resources</li> <li>8. Ongoing APIP assistance</li> <li>9. Effective information and communication</li> <li>S.1. Accurate corruption prevention system</li> </ol>
EFAS (External Factor Analysis Strategy)	
<p>Opportunities (O) Determine external opportunity factors</p> <ol style="list-style-type: none"> <li>1. Consistently review performance</li> <li>2. Periodic energy construction</li> <li>3. Control over information system management</li> <li>4. Handling of state assets</li> <li>5. Determination and review of performance indicators and measures</li> <li>6. Authorization of important transactions and events</li> <li>7. Accurate and timely recording of transactions and events</li> <li>8. Restriction of access to resources and their logging</li> <li>9. Continuous monitoring</li> <li>O.1. Availability of adequate means of communication</li> </ol>	<p>Strategy (SO): Create strategies that use strengths to seize opportunities</p> <ol style="list-style-type: none"> <li>1. S1, S2, S3 dengan O1, O2, O3 Audit of the institution's information system Review of the Decision Billing support information system Improving human resource competence</li> <li>2. S4, S5, S6 dengan O4, O5, O6 Budget breakfast evaluation Monitoring and evaluation of the annual work plan Utilization of financial transaction information technology Review of performance accountability system achievements</li> <li>3. S7, S8 with O7, O8 Financial governance workshop Making APIP assistance digitally</li> <li>4. S9, S10 with O9, O10 SPIP Task Force Training Digital-based monitoring of state property</li> </ol>

In Threats Opportunities Weakness Strengths (TOWS), the matrix is used to develop strategies in order to support SPIP governance, including:

**Table 1. Strategies to Support SPIP Governance**

No	Strategies to support SPIP governance
1	The institution has advice supporting digital technology and experts in their fields as a means of fast, effective, integrated services and transparency of program implementation.
2	Leaders use information systems in decision-making. The facility will be evaluated periodically to ensure conditions, effective functioning and efficiency to measure performance
3	Implementation of monitoring and evaluation of the implementation of the budget absorption work program periodically every quarter and digital utilization of state property
4	The rector and other officials monitor and evaluate the implementation of the annual work program to ensure the achievement of the vision and mission set by the institution
5	Improving the quality of human resources through training, workshops and other relevant activities to improve performance quality.
6	Review the implementation of the program in order to realize practical objectives to prevent deviations and compliance with legal rules and regulations.
7	Optimizing the role of APIP internally through the SPIP Task Force, the Inspectorate General of the Ministry of Religious Affairs of the Republic of Indonesia and BPKP before all working paper documents are uploaded in Rupawan.

Several SO strategy programs can be developed by utilizing information technology to support decision-making and effectiveness of program implementation, quality of human resources, financial reporting, and employee performance. Technology and information can be used to monitor and evaluate SPIP governance results.

The program planning strategy is outlined as an annual work plan. It needs to be improved periodically. Continuous improvement has a positive impact on improving work culture, employee motivation and performance. Other efforts are made through increasing competence, training leaders and building discipline through rewards and punishment (Pangestu & Karwan, 2021).

A leader carries out the SO strategy by taking advantage of external opportunities and utilizing his internal strengths. This strength is in the form of sufficient human resources, quality information technology, commitment of all leaders, monitoring and evaluation, continuous improvement, accountability and information disclosure, and an effort to realize a good university. Sufficient human resources support quality universities and have competencies according to their fields. Institutions need to develop human resources and the role of internal APIP in upholding good governance, integrity and trust. APIP in universities is an Internal Audit Task Force appointed and dismissed by the rector as the top leader of the university.

State Islamic University, a government organization tasked with managing SPIP, can optimize the role of APIP to prevent corruption and avoid abuse of authority. Prevention of inappropriate authority can contribute to corruption prevention through the government's internal control system program. Although continuous improvements are made, there are still obstacles.

SPIP governance has several obstacles in its implementation, among others, some risk of lack of commitment in solving evidence, the main tasks of having many risks and concurrent activities on campus. The implementation still needs to improve due to a lack of human resources, authority and supervisory procedures.

For this reason, leaders need to increase commitment and create a clear organizational structure and responsibilities using information technology. In addition, it is carried out by building commitment, regular monitoring and completion of documents through FGD, and assistance by BPKP. Another solution is the addition of officers to conduct evaluations to identify risks.

A significant contribution of the study is to provide deeper insights into the socioeconomic impacts of renewable energy use in developing countries. The results are expected to help policymakers and practitioners design more effective strategies for driving sustainable development through adopting renewable energy. The research is also expected to lay the groundwork for further research in this field, encouraging the development of more holistic policies in using renewable energy worldwide.

## CONCLUSION

The results of SPIP's self-assessment obtained a value of 4,205 in the managed and measurable category with risk governance, which has impacted the creation of an anti-corruption organizational culture. The role of management



principles is carried out through the stages of planning, implementing, controlling, and continuous improvement, as well as making reports. The SWOT strategy model analysis obtained the coordinate point  $Y = 1.45$  of the strength component and the point  $X = 1.21$  of the probability component, both in quadrant one. These two points form the Strengths Opportunities (SO) strategy. The SO strategy maximizes internal strengths and utilizes external opportunity factors to achieve goals. Constraints in SPIP governance are the need for risk owners' commitment to documenting activities and more time to complete evidence if only carried out during working hours. The solution is to overcome obstacles by improving areas of improvement. Risk owners are committed to documenting orders and reliable SPIP implementation.

Future research can delve deeper into the organizational culture transformation generated by successful SPIP implementation. Focus on how risk governance and anti-corruption principles impact organizational behavior and attitude changes.

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