

# Good University Governance and Its Implication on Managerial Performance

Rita Martini\*, Kartika Rachma Sari

State Polytechnic of Sriwijaya  
Palembang, Indonesia

\*martinirita65@gmail.com

Rulyanti Susi Wardhani, Choiruddin Choiruddin

Bangka Belitung University  
Bangka Belitung, Indonesia

**Abstract**—This study aims to identify and analyse: 1) the influence of internal control effectiveness (EPI), organizational commitment partially or simultaneously on the implementation of good university governance (GUG); and 2) the effect of EPI, organizational commitment, and GUG implementation on managerial performance. This study uses descriptive method and explanatory survey with sample size of 220 respondents. Unit of analysis are the structural leadership of 7 public universities in Southern Sumatra. The data analysis method used is SEM. The results show that: 1) EPI has significant effect on the application of GUG, 2) Organizational commitment has significant effect on GUG implementation; 3) EPI and organizational commitment simultaneously have a significant effect on the application of GUG of 68%, partially, EPI is more dominant in influencing the application of GUG; 4) EPI has significant effect on managerial performance; 5) Organizational commitment has a significant effect on managerial performance; 6) The implementation of GUG has significant effect on managerial performance; and 7) Simultaneously, EPI, organizational commitment, and application of GUG have a significant effect on managerial performance of 85%, partially, EPI becomes the dominant factor affecting managerial performance. The implementation of GUG can be optimal, if the monitoring elements of internal control are implemented effectively and the leaders have strong normative commitment. Managerial performance, especially from a financial perspective, can be further enhanced if the GUG is implemented optimally by establishing a good governance structure consisting of determining the composition of governance structures, assigning tasks and responsibilities, with clear lines of reporting, monitoring elements of control internal enhanced effectiveness, and supported by leaders who committed a strong normative.

**Keywords**—good university governance, managerial performance

## I. INTRODUCTION

The effort of public university in Southern Sumatra in improving the managerial performance has not been reach its potential, only 2 universities that have been accredited A (per 31 December 2017) [1]. Only 10.87% of study program in university in Southern Sumatra that have been accredited with A, while, 63.04% and 22.83% are accredited with B and C, respectively. This indicates the lack of managerial performance in the implementation of study program which may be cause by the lack of good university governance. Implementing internal control is the main activity to ensure the goal of organization is

achieving and to eliminate the unwanted risks [2]. In reality, the establishment of internal audit unit (SPI) is not based on the need for the role of the SPI, but rather the administrative complement of the organizational structure.

Many SPI teams in various universities, especially those that are not categorized as Public Service Bodies cannot function properly because the SPI is formed inadequately in terms of the amount of human resources allocated, the qualifications to be met by the chairman and members of the SPI, as well as funding the program activities and internal activities audit [3]. Irregularities are shown in the BAKN DPR's analysis report on audits of the State Audit Board of 16 state universities and 3 Directorate General in the Ministry of Education and Culture [4]. State colleges are classified into irregularities in governance, four of which are in Southern Sumatra. The findings indicate the weakness of university governance in state universities in Southern Sumatra.

This indicates that public universities in Southern Sumatra have to improve their performance. This condition can be obtained from the performance of the leaders (optimum managerial). The manager is the figurehead of corporate activities in order to achieve the planned target [5]. Managerial performance is very influential in the organization and managers who are most understand on the aspects of the organization. Indrajit refer a structural official of a college as a manager [6]. The effectiveness of the management ranks in managing risk, control, and governance will drive success in the management of universities. Organizational commitment is one component that can support the achievement of a college goal. Sugioko proves organizational commitment has a positive and significant relationship with the performance of universities [7]. Research on the influence of commitment to performance is also done by Abdullah and Herlin, which show that commitment has a significant effect on performance [8]. However, Sabrina study pointed out that commitment has no significant effect on performance [9].

This study refers to previous research [10-15]. The difference is that intervening variable is the application of good university governance. This study examines the influence of effectiveness of internal control referring to Government Regulation number 60 of 2008 on Government Internal Control System. Managerial performance is measured by a balanced scorecard (BSC) approach.

## II. THE CONCEPT OF GOOD UNIVERSITY GOVERNANCE AND MANAGERIAL PERFORMANCE

### A. Good University Governance

Good university governance can be viewed as the application of the principles in the concept of good governance in the system and the process of governance in institution of higher learning. College need key mechanism for holding governance which use arrangement institution's governing board and management team senior. Representation of institution institution's governing board and about their authority, how them in charge, and interact will have the effect on institution performance [16].

The concept of Higher Education in Indonesia based on Government Regulation number 4 of 2014 about Higher Education Management gives autonomy for university as the *tridharma* of university centre management. State and private universities have autonomy in management. The autonomy of management in the areas [17]:

- Academic autonomy, comprising norm and operational policies setting and management of teaching and learning, research and public service;
- Non-academic autonomy, comprising norm and operational policies setting and management of organization, finance, student affairs and facilities. Non-academic autonomy is for increasing the quality of education under good university governance.

Some principle in good university governance includes:

- Governing board,
- Autonomy,
- Accountability,
- Leadership, and
- Transparency.

The purpose of policy good corporate governance in college is for the parties had played a role in run management understand and run function and role of the in accordance the authority and responsibility.

### B. The Effectiveness of Internal Control

The Committee of Sponsoring Organizations of the Treadway Commission/COSO [2], defines internal control: a process, effected by an entity's board of directors, management and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories:

- Effectiveness and efficiency of operations,
- Reliability of financial reporting,
- Compliance with applicable laws and regulations.

Definition internal control which was formulated COSO, adopted the government of Indonesia in the form of Government Regulation Number 60 of 2008 about the

government's internal control system. The core of COSO's report consisting of five components are:

- The control environment;
- Risk assessment;
- Control activities;
- Information and communication;
- Monitoring.

### C. Organizational Commitment

Mowday expressing "The relative strength of individual's identification with and involvement in a particular organization" [18]. The components commitment organization are:

- Commitment affective lead to the employee's emotional attachment to identification with, and involvement in the organization.
- Commitment continuants relation with an awareness of the costs associated with leaving the organization.
- Commitment normative reflection of a feeling of obligation to continue employment.

### D. Managerial Performance

Performance management provides a mechanism to systematically improve organizational performance by linking and aligning individual, team and organizational objectives and results [4]. It also provides a means to recognize and reward good performance and to manage any identified under performance.

Balanced scorecard (BSC) is: one set size that allows senior managers acquire business fast but thorough including size financial containing outcomes of the program that have been undertaken to furnish size financial and size operational about customer satisfaction, an internal process and innovation and the operation of activity improvement organization that is pacemaker of financial performance in the future [19]. Anthony define BSC as "size and management system to the performance of a business units of four financial perspectives, customers, of business process internal and learning and growth" [20]. Kassahun conduct a study BSC college, and in his research composing matrix BSC using four perspectives [21].

## III. METHODS

The method used is descriptive and explanatory survey. The type of investigation in this study is causality. The data are collected through direct visit to the respondents through contact person, mail census and secondary data. The respondents are structural leaders in the universities in Southern Sumatra, in which the observation includes rector, vice rector, dean and head of study program. Meanwhile, the observation unit in Polytechnic includes director, assistant director, head of department and head of study program. The instrument used is

questionnaire in which the time period of this study is cross sectional.

The population in this study are 362 structural leaders from universities in Southern Sumatra (Higher Education Database, 2017), in which, the sample was selected using random sampling method. The questionnaires from the respondents went through reliability and validity test and 220 respondent's data are found to be valid and reliable. Structural Equation Model (SEM) using Lisrel 8.70 is used to analyse the data.

IV. RESULTS AND DISCUSSION

A. Result

The hybrid model built on the structural equation model is presented in Figure 1.

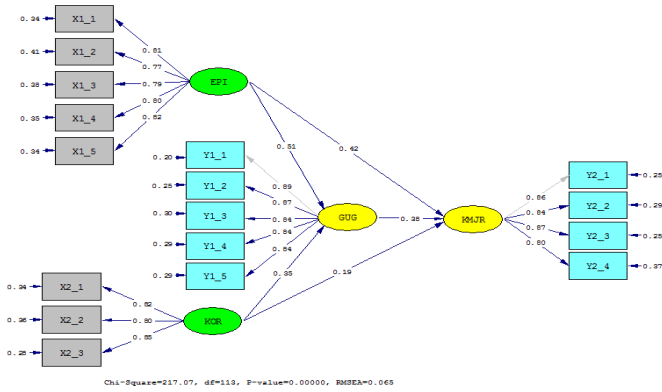


Fig. 1. Hybrid model of SEM calculation results (standardized coefficient) [16].

B. Discussion

1) *The effect of internal control effectiveness on the implementation of good university governance:* The effectiveness of internal control has a positive and significant influence on the application of GUG at public universities in Southern Sumatra. The direct influence of the effectiveness of internal control on the application of good university governance is 0.51. This means that the better the effectiveness of internal control, the more optimal the implementation of good university governance will be, which also indicates that Hypothesis 1 is accepted.

The dominant dimension establishing the effectiveness of internal control is monitoring (X1.5), and the dominating dimension in forming GUG implementation is the governance structure (Y1.1). This indicates that effective monitoring of internal controls can support the optimization of good university governance, especially in the form of governance structures that are complemented by the determination of the composition of governance structures, the determination of tasks and responsibilities, and chain of command.

The result of this study support Mardiasmo [22] that points out good governance can be implemented through control. Control as a mechanism should be done by the government to ensure the system and policy are well implemented to reach the

organization goals. Positive and significant correlation between internal control and good governance is in line with Cheung [23]; Mensah [24]; Pratolo [13]; and Nila [25]. Furthermore, the rationalization of this finding is also accordance with [14] that the internal control can give assurance in the reliability of financial reporting, efficient and effective operation, and compliance with rules and regulations. Therefore, if the internal control within the organization runs well, the good governance practices can be automatically improved”.

2) *The effect of organizational commitment on the implementation of good university governance:* There is a positive and significant effect of organizational commitment on the implementation of GUG in public universities in Southern Sumatra. The direct effect of organizational commitment on GUG implementation is 0.35. The stronger the organizational commitment of the structural leaders, the better the implementation of GUG, therefore Hypothesis 2 is accepted. The dominant dimension to form organizational commitment is normative commitment (X2.3), while the dominating dimension in forming GUG implementation is the governance structure (Y1.1).

These finding show that if the heads of public universities in Southern Sumatra have strong normative commitment in the form of high internalization and confidence involvement, they will be able to optimize the implementation of good university governance, especially in the form of governance structures with the composition of governance structure certain tasks, assignments and responsibilities, and a firm chain of command.

In line with Anthony and Govindarajan, the implementation of good governance requires the understanding and involvement of all related parties [20]. Organizational commitment reflects the relative strength of an individual's individual identification in his or her involvement in the organization. The findings of this study support Suyono [14], Prasetyono and Nurul [12], and Pratolo [13] who stated that the organization commitment has positive significant relationship with good governance. Furthermore, the findings also inline that defines this component of commitment as an overall internalized normative emphasis for specific behaviour to meet organizational goals and interests.

3) *The simultaneous effect of internal control effectiveness and organizational commitment on the implementation of good university governance:* The results obtained for the model of structural equations, in accordance with the proposed hypothesis can be seen in the structural equation (Equation 1).

$$GUG = 0.51 * EPI + 0.35 * KOR \tag{1}$$

$$Errorvar. = 0.32, R^2 = 0.68$$

The leading factor of effectiveness and organizational commitment (KOR) to the implementation of GUG is 0.51 and 0.35, respectively. The value of F count of the simultaneous effect of effectiveness and organizational commitment on the implementation of GUG is 225,70 > 3,84, which can be said significant. Simultaneously, effectiveness of internal control and organizational commitment have a positive and significant influence on the implementation of GUG, indicating that Hypothesis 3 is accepted. The contribution of EPI and

organizational commitment to GUG implementation is 68%. Partially, the effectiveness factor of internal control has a dominant influence on the application of GUG at state universities in Southern Sumatra. The dominant dimension to establish the effectiveness of internal control is monitoring (X1.5), the dominant dimension of organizational commitment is normative commitment (X2.3), while the dominating dimension in forming GUG implementation is the governance structure (Y1.1).

The implementation of good university governance which is dominated by governance structure equipped with the composition of governance structure, determination of duties and responsibilities, as well as a firm line of reporting, is positively influenced by the element of monitoring on effective internal control and support of leaders who have strong normative commitment in the form of internal involvement and high self-esteem.

The results of this study are in line with Government Regulation number 60 of 2008 which resulted in internal control, internal audit, and organization commitment have positive significant relationship with the good governance [26]. It means that when internal control and internal audit are implemented effectively as well as high organization commitment, the good governance practices will increase. This evidence is also in line with Government Regulation number 60 of 2008, that the last element of SPIP is the monitoring of internal controls, as a process of assessing the quality of internal control systems and processes that provide confidence that audit findings and other evaluations are immediately acted upon [26]. Monitoring of internal control according to [2] can be done by: 1) continuous monitoring, 2) separate evaluation, and 3) follow up recommendations of audit result and other reviews.

*4) The effect of internal control effectiveness on managerial performance:* It is found that there is a positive and significant effect of internal control effectiveness on the managerial performance. The direct effect of internal control effectiveness on managerial performance is 0.42. The result of hypothesis testing shows that the more effective internal control will improve the managerial performance of public universities in Southern Sumatra, therefore, Hypothesis 4 is accepted. The dominant dimension to establish the effectiveness of internal control is monitoring (X1.5), while the dominating dimension in forming managerial performance is the financial perspective (Y2.3).

Monitoring elements of effective internal controls in the form of a quality performance assessment process of internal control structures implemented by personal and timely monitoring, will improve managerial performance especially in financial perspective in the form of increased brand image and the ability to capture funding opportunities. The results of this study support the statement of carrying out internal control is the main reason to ensure the process of achieving the objectives can be done and reduce a variety of unwanted risks [2]. With the management and the implementation of good internal control, an organization (university) can achieve its objectives easily. Amelia revealed that internal control

significantly influences the performance of local government [3].

*5) The effect of organizational commitment on managerial performance:* It is found that there is a positive and significant effect of organization al commitment on the managerial performance. The direct effect of organizational commitment on managerial performance is 0.19, indicating that the stronger the organizational commitment the better the managerial performance will be, therefore Hypothesis 5 is accepted. The dominant organizational commitment is shaped by the dimensions of normative commitment (X2.3), while the dominating dimension in shaping managerial performance is a financial perspective (Y2.3).

A strong normative commitment from the heads of public universities in southern Sumatra in the form of high internalization and trust involvement, will be able to improve managerial performance especially in the financial perspective in the form of increase in brand image and ability to capture funding opportunities. Organizational commitment is strongly believed and supports the values and objectives expected by the organization [18]. Mowday suggests that an organizational commitment is built when each individual develops three interconnected attitudes toward another organization or profession: identification, such as understanding or appreciation of organizational goals; involvement that is feeling involved in a job or feeling that the work is fun; and loyalty is the feeling that the organization is a place to work and live [18].

*6) The effect of implementation of GUG on managerial performance:* The implementation of GUG has a positive and significant effect on managerial performance. The direct effect of GUG implementation on managerial performance is 0.38, showing the more optimal the implementation of GUG the better the managerial performance will be, meaning Hypothesis 6 is accepted. The dominant dimension to form GUG implementation is the governance structure (Y1.1), while the dominating dimension in shaping managerial performance is the financial perspective (Y2.3).

The optimal implementation of GUG in the form of governance structures with the determination of the composition of governance structures, the determination of duties and responsibilities, and clear reporting lines, can improve managerial performance, especially in the financial perspective in the form of increase in imaging of state universities and the ability to seize opportunities funding. Good governance is a manifestation of the acceptance of the importance of a set of rules or good governance to govern the relationships, functions and interests of various parties in business and public service [10]. The increased performance will cause the college to occupy a strong market. Nurhayati states partially GUG has a significant influence on managerial performance [11] . This illustrates good governance will lead to good performance too.

*7) The simultaneous effect of internal control effectiveness organizational commitment and implementation of GUG on managerial performance:* The results obtained for the model

of structural equations, in accordance with the proposed hypothesis (Equation 2).

$$KM = 0.38 * GUG + 0.42 * EPI + 0.19 * KOR \quad (2)$$

$$\text{Errorvar.} = 0.15, R^2 = 0.85$$

The effectiveness of internal control, organizational commitment, and GUG implementation together have a positive and significant effect on managerial performance, meaning Hypothesis 7 is accepted. The mutual contribution of effectiveness variable of internal control, organizational commitment, and application of GUG to managerial performance is 85%, the remaining 15% is influenced by other factors. The dominant dimension of forming the EPI is monitoring (X1.5), the dominant organizational commitment is shaped by the dimensions of normative commitment (X2.3), the application of GUG is dominated by the dimensions of governance structure (Y1.1), while the dominating dimension in shaping managerial performance is financial perspective (Y2.3).

The findings of this research are managerial performance, especially from an increased financial perspective in the form of increase in college imaging and the ability to capture funding opportunities, if optimal good university governance implementation in the form of governance structures with the determination of the composition of governance structures, task and responsibility determination, and line clear reporting, and monitoring elements of effective internal controls by quality of internal performance control processes conducted by the personnel and timely monitoring, and supported by strongly committed normative leaders with high internal and confidence engagement.

The results of this study support Nurhayati [11], there are significant influence of good university governance, effectiveness of internal audit, organizational commitment, and participation budgeting on managerial performance simultaneously and partially. With good managerial performance the organization can progressively advance, improve effectiveness and efficiency so as to improve profitability and quality [5].

## V. CONCLUSION

### A. Conclusion

Effectiveness of internal control proved to have a positive and significant impact on the implementation of good university governance. The most dominant dimension is the element of monitoring. The stronger the internal control built, the more the implementation of the principles of good governance in the environment.

Organizational commitment proved to have a positive and significant impact on the implementation of good university governance. The most dominant dimension is normative commitment. The results of this study indicate that the implementation of good governance requires understanding and involvement of all parties concerned.

The effectiveness of internal control dominated by monitoring and organizational commitment dominated by

normative commitment, proved simultaneously to have positive and significant impact on the implementation of good university governance. Partially, the effectiveness factor of internal control has the most dominant influence on the application of good university governance.

Effectiveness of internal control proved to have a positive and significant effect on managerial performance. The most dominant dimension is the element of monitoring. It indicates the components in internal control, including good control environment will contribute well in creating work atmosphere so as to encourage the manager/head of university to improve its performance.

Organizational commitment proved to have a positive and significant effect on managerial performance, with a big influence. The most dominant dimension is normative commitment.

Implementation of good university governance proved to have a positive and significant effect on managerial performance. The most dominant dimension is the governance structure.

The effectiveness of internal controls dominated by monitoring elements, and organizational commitment dominated by normative commitment, and the implementation of good university governance dominated by governance structure proved together too positively and significantly influence on managerial performance. Partially, the effectiveness factor of internal control has the most dominant influence to managerial performance.

### B. Managerial Implication

The implementation of good university governance can be optimal, if the monitoring elements of internal control are carried out effectively through the process of quality assessment of internal control system performance, implemented by appropriate personal, proper operation of control and timing of monitoring; and leaders have a strong normative commitment in the form of internal involvement and high self-esteem. The dominant factor affecting the optimization of the implementation of good university governance partially is the effectiveness of internal control, which is dominated by the monitoring element.

Managerial performance, especially from a financial perspective, can be further improved if good university governance is applied optimally by establishing good governance structures including determining the composition of governance structures, defining tasks and responsibilities, and clear reporting lines; and monitoring elements of internal control enhanced effectiveness which includes the process of quality assessment of the internal control system performance, implemented by the right personal, the operation of the control and timing of appropriate monitoring; and the leaders and academic community are expected to have strong normative commitment in the form of internalization involvement and high self-esteem. Partially, the effectiveness factor of internal control is dominant in improving managerial performance which is dominated by the aspect of financial perspective.

### C. Suggestion

To maximize the effectiveness of internal control, taking into account the implementation of control environment elements, risk assessment, control activities, and information and communication. Organizational commitment can be strengthened, therefore head of universities need to strengthen affective commitment and continuance commitments.

The application of good university governance will be more optimal, if the leadership of public universities in South Sumatra pay more attention to the dimensions of autonomy, accountability, leadership, and transparency.

The managerial performance of public universities in Southern Sumatra will increase further, if the dimensions of customer perspective, internal business perspective, and learning and sustainability perspectives are more noticed by the leadership.

Other factors that affect managerial performance should be reviewed, such as the implementation of internal audit, organizational culture, management control system, motivation, and total quality management. It also involves other elements of leadership/structural officials, including the chair of the internal supervisory unit, the commitment-making official, as well as the level of staff or officials below.

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