

"INTERNAL CONTROL", SYSTEM OR FORMALITY"

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Received January, 2024	This article aims to find out how much effort is being made to realize the internal control system within the scope of IDIA (Institut Dirosat Islamiyah Al-amien) based on data collected from interviews with the chancellor, warek, dean, SPI (which is still part of the BPK), and going home. This information is important to research and convey so that the public or prospective students who will enroll in tertiary institutions know that there is an internal control system in every company, including universities, and that the internal control system must operate as it should. Apart from that, IDIA's background as a tertiary institution under the auspices of the Islamic boarding school foundation, where Islamic boarding schools are educational institutions known for their very strict internal control, especially in the human resources sector, is interesting to research as a reflection for other universities whose internal control is still lacking. weak, or even just lack of responsibility (formality).
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INTRODUCTION

The Internal Control System (SPI) is very important for all stakeholders such as universities (Ermasova, 2013), and it is very useful if all information is provided to the public and management for the progress of the institution (Jokipii, 2010). the implementation of SPI is considered capable of improving the management system of institutions and organizations in a good and clean manner (Asmawanti & Aisyah, 2019). To improve this GUG, PMA Number 25 of 2018 concerning Internal Supervision Units at State Religious Universities was issued, so that HEIs are able to be oriented according to their vision and mission (Suriyani, 2021).

The internal control system also plays an important role in creating operational efficiency and productivity, especially in achieving institutional goals and the success of public sector reform (PP No.19 of 2005). Article 4 of the Government Regulation mandates that the Heads of Government Agencies create and maintain a control environment that creates positive and conducive behavior. The conditions as mentioned above are the background for the Department of National Education considering it necessary to form an Internal Monitoring Unit in each work unit as an extension of the minister in carrying out control, especially to supervise

effectiveness of implementing the Internal Control System in all work units within the Ministry of National Education.

The implementation of the internal control system for a company is usually charged to the Internal Control Unit in that company. Fraud refers to accounting errors carried out intentionally with the aim of misleading readers or users of financial statements. This aim is carried out to take individual advantage from certain parties (Wells, 2007). Apart from supervising the financial side, the internal supervisory unit is also tasked with assisting the Chancellor in ensuring the achievement of the university's goals and missions by evaluating the implementation of university programs, improving the effectiveness of the risk control process, evaluating the university's compliance with university regulations and laws (Zarkasyi, 2008).

Internal control according to (COSO, 2013) is a process carried out by the board of directors, management and other personnel of an entity that is designed to provide adequate assurance regarding the achievement of objectives related to operations, reporting and compliance. The internal control framework according to COSO (2012) establishes five components of internal control, namely control environment, risk assessment, control activities, information and communication, and monitoring. However, not all universities use COSO guidelines in their internal control efforts. Several Islamic-based universities or those under the auspices of the Islamic boarding school foundation use the "Panca Jiwa" foundation of life as a guideline for their internal control, including Darussalam Gontor University (UNIDA) and the Al-Amien Prenduan Dirosat Islamiyah Institute (IDIA).

The Five Souls are the five basic principles that underlie modern cottage life, namely sincerity, simplicity, independence, Islamic brotherhood and freedom. According to Ustad Fatah (Dean of FEBI) at IDIA the spirit of simplicity is one of the elements of the five souls that is most applied, especially during the time of the late Kiai Idris. According to the deceased, simplicity is appropriate. In terms of residence, Kiai Idris does not want his residence to be more luxurious than the santri's room. Students should enjoy the existing facilities and conveniences more.

RESEARCH METHODS

This research is qualitative research using a phenomenological approach, namely research whose data is obtained from direct observation and interviews. In this research, the data obtained will be processed and explained referring to the literature study that has been carried out. Then, using descriptive analysis, researchers analyzed the suitability between the criteria and practices for implementing the internal control system at IDIA. This analysis concerns the fulfillment of the points stipulated in the elements of the Internal Control System in Government Regulation number 60 of 2008 referring to the elements of the Internal Control System which have been practiced in government environments in various countries.

RESULTS AND DISCUSSION

Internal control according to (COSO, 2013) "Internal control is a process, effected by an entity's board of directors, management, and other personnel, designed to provide.

reasonable assurance regarding the achievement of objectives relating to operations, reporting, and compliance”. In Indonesia there is Republic of Indonesia Government Regulation No.60/2008 concerning the Government's Internal Control System. Auditors are required to understand the design and implementation of internal controls implemented by the company being audited. The COSO (2012) internal control framework establishes five internal control components. The atmosphere or control environment functions as an umbrella for the other four components. To understand and assess the control environment, auditors must consider the most important control sub-components, namely integrity and ethical values, commitment to competence, participation of the board of commissioners or audit committee, management philosophy and operating style, organizational structure, and resource policies and practices. human resources. Risk assessment of financial reports is an action taken by management to identify and analyze risks that are relevant to the preparation of financial reports in accordance with GAAP. General control activities are divided into five types, namely adequate separation of duties, appropriate authorization of transactions and activities, adequate documents and records, physical control of assets and records, independent performance checks. The purpose of the entity's accounting information and communication system is to record, process and report transactions carried out by the entity and maintain accountability for related activities. To understand the design of an accounting information system, the auditor will determine the entity's major classes of transactions, how the transactions are recorded, what accounting records exist and their nature, how the system captures other events that are important to the financial statements, such as impairment of assets, and the nature and details of the processes. financial reporting is followed, including procedures for recording transactions and adjustments in the general ledger. Monitoring, that is, monitoring activities related to continuous or periodic assessment of the quality of internal control by management to determine that the control has operated as expected and has been modified in accordance with changing conditions. The COSO internal control framework (2012) states 17 principles that represent fundamental concepts related to each component of internal control. Internal control principles are formulated directly from the internal control components, so that the entity will achieve internal control effectively by implementing all principles.

The Internal Supervision Unit (SPI) was formed based on the encouragement of the implementation of PMA No.25 of 2017 concerning the Internal Supervision Unit (SPI). This PMA requires that every PTKN under the Ministry of Religion establish SPI as one of the units that will assist the chancellor in carrying out non-academic supervision. The formation of SPI does not necessarily only serve as a complementary unit to the work organization in higher education. The basis of the various findings that occurred from various examinations carried out by the BPK, IRJEN and others, demands that PTKN be clearer and more concrete in carrying out supervision of budget management at PTKN itself. Lots of it. The number of work units under the Ministry of Religion means that the optimal supervision carried out by IRJEN needs to be further developed. The formation of a special PMA for SPI is the answer to achieving more optimal monitoring of budget management. In carrying out its duties and functions, one of SPI's tasks is to conduct internal audits.

Internal audits can be carried out before activities are carried out and after activities are carried out. Preventive audit includes prevention, supervision and control

from reviewing the ToR and RAB of activities until before preparing financial reports and activity responsibility reports. Meanwhile, post audit is prevention, supervision and control carried out after carrying out activities and reporting.

Preventive audits are carried out so that PTKIN obtains adequate guarantees regarding compliance with the implementation of budget management with various rules and regulations so that it can increase the effectiveness and efficiency of using the state budget.

SPI at IDIA, which is still integrated with BPK Pondok, has carried out its role and function as a supervisory element that always accompanies the Chancellor in non-academic matters. . everything related to the lodge's finances specifically to the BPK lodge. The independence of the manager becomes the independence of the institution, only the reporting must be reported to the administrator and the BPK.

Warak 2 financial sections below are divided into business unit sections, etc. (details in structure). Financial sources apart from students are also from business units such as IDIA mart self-service, IDIA mart 2, canteen, wholesalers as well as administrative finance. For finances in the dormitory and at the faculty, all submissions are made to the Warak 2. BAUK Warak 2. If in the dormitory the one who submits the application for homecoming, at the faculty it is the dean. mudir 2 (sons and daughters) representatives are naib, naibah. Including in handling problems, there are separate courts for men and women under the naib, naib. All of the students below the naibah are service students, where these service students are all students who graduated this year but have to serve at least 1 year.

To control lecturer discipline, each faculty has a work unit that must report every week what has been done and what will be done. Every week this is an administrative matter that must be collected, each work unit has time to carry out evaluations and meetings. For example, the FEBI work unit is a derivative part of the rectorate. In the rectorate there is a system that carries out evaluations every month (monthly evaluations are usually at the end of the month). All working units must submit written reports or meetings to report what has been done and what will be done. For example, FEBI has deputy head, head of study program, madrasah journal, business incubator, all must report and send it to the institution. Then it is evaluated by the caregiver at the Tuesday forum (the highest forum in Al-Amien, a gathering of mudharoh (leaders) on Tuesdays). There are foundations, IDIA, including TMI, which are held at the boarding school attended by a council of kiyais to compromise or resolve existing problems.

CONCLUSIONS AND RECOMMENDATIONS

Looking at the role of SPI at IDIA, which is still part of BPK Pondok, it can be concluded that SPI has carried out its role optimally. However, it is also necessary to carry out development in the form of establishing SPI independently or separately from BPK Pondok so that better and more focused internal control can be implemented between financial control and human resource control.

This research contributes to improving good university governance so that the University's vision, mission and goals can be achieved effectively and efficiently. Serious preparation of human resources (HR) in running the system needs to be done to increase the effectiveness of implementing the internal control system.

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