

THE INFLUENCE OF INTERNAL CONTROL SYSTEM AND SERVICE QUALITY ON GOOD UNIVERSITY GOVERNANCE, MODERATED BY ORGANIZATION CULTURE

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ABSTRACT

This study aims to examine the extent to which the Internal Control System (ICS) and Service Quality influence the implementation of Good University Governance (GUG), with Organizational Culture acting as a variable that strengthens these relationships at LP3I Banda Aceh. The research employed a quantitative approach through the distribution of questionnaires to lecturers and staff. The processed data, analyzed through multiple linear and moderated regression approaches (MRA), indicate that strengthening the Internal Control System (ICS) contributes positively and significantly to improving the implementation of Good University Governance (GUG), whereas Service Quality shows no significant impact. Organizational Culture also exerts a positive influence on GUG but does not moderate the relationships between the Internal Control System or Service Quality and GUG. These results emphasize that reinforcing internal control mechanisms and fostering a healthy organizational culture are key factors in achieving accountable and transparent university governance. Meanwhile, service quality plays a greater role in enhancing stakeholder satisfaction rather than directly influencing governance practices. This study contributes to higher education management by highlighting the importance of strengthening internal control effectiveness and cultivating organizational culture as fundamental pillars in building governance systems that uphold accountability, transparency, and sustainability.

INTRODUCTION

In the context of the Industrial Revolution 4.0 and the emergence of Society 5.0, higher education plays a strategic role in enhancing human resource capabilities, which serve as a crucial foundation for strengthening a nation's position in global competitiveness (Fukuda, 2020; Schwab, 2019). Universities around the world are required to adapt to technological changes, labor market demands, and the need for transparent and accountable governance (Altbach & de Wit, 2020).

Within the Indonesian context, higher education serves an ever more essential function in fostering national progress and enhancing the nation's competitive capacity. Competition among universities and vocational institutions compels them to maintain service quality, transparency, and accountability (Kementerian Riset dan Pendidikan Tinggi, 2020; I. Sari & Nugroho, 2021). In this context, the implementation of Good University Governance (GUG) serves as a crucial framework, emphasizing principles of accountability, transparency, participation, fairness, and effectiveness (Dwiyanto, 2018).

One example of GUG implementation can be observed at LP3I Banda Aceh, a vocational education institution committed to producing graduates with job-ready competencies. The Internal Control System (ICS) and service quality are two key factors believed to support the realization of GUG. The ICS ensures that institutional activities run according to established procedures, prevents irregularities, and upholds accountability. Meanwhile, service quality reflects the institution's commitment to satisfying students, lecturers, and other stakeholders. However, the effectiveness of these two factors is largely influenced by organizational culture. An adaptive and collaborative culture can strengthen the implementation of both ICS and service quality, whereas a weak organizational culture may hinder the achievement of effective university governance.

LITERATURE REVIEW

Agency Theory

The foundation of this study draws upon the Agency Theory introduced by (Jensen & Meckling, 1976), which explains the dynamic relationship between principals those who own or control resources and agents, who are responsible for managing them. The theory highlights that conflicts may occur when the interests of both parties diverge or when information is unevenly distributed. In the higher education setting, foundations or government institutions function as principals who entrust managerial responsibilities to university administrators. Consequently, establishing strong internal control mechanisms and implementing sound governance practices are crucial to ensure that agents carry out their duties in alignment with institutional goals.

Good University Governance (GUG)

Good University Governance (GUG) represents the application of good governance principles in the context of higher education institutions. According to (Risanty & Kesuma, 2019), GUG encompasses principles such as transparency, accountability, participation, independence, fairness, and non-profit orientation. The goal of GUG is to establish an educational governance system that is effective, accountable,

service-oriented, and sustainable. (Islami, 2025) asserts that GUG serves as a vital instrument for universities to ensure effective management, responsiveness to stakeholders, and the achievement of institutional goals. Likewise, the study titled Good University Governance : Experience from Indonesian Universities indicates that the application of GUG within Indonesian higher education institutions encompasses several key principles, including quality assurance, relevance, effectiveness, efficiency, a non-profit orientation, as well as transparency and accountability. Furthermore, (T. D. R. Sari et al., 2024) found that GUG has a positive and significant impact on student satisfaction, although *Excellent Service* was not proven to moderate the relationship.

Internal Control System (ICS)

The Internal Control System (ICS) functions as a managerial mechanism designed to ensure that institutional activities align with organizational objectives while minimizing the risk of irregularities. The ((COSO), 2016) internal control is structured around five key components: the control environment, risk assessment, control activities, information and communication systems, and continuous monitoring. Previous studies have shown that internal control significantly influences the achievement of Good University Governance in higher education institutions (Herlina & Pradita, 2022). Moreover, ICS also plays a crucial role in preventing financial statement fraud, as demonstrated by (Wardani & Nasution, 2024), who found that internal control, competence, and employee morality collectively affect the potential for fraud in village financial management. Similarly, (Hotman & Nasution, 2025) emphasized that weak internal controls increase the risk of fraud, reinforcing the need for effective control mechanisms. In another study, (Maisyarah et al., 2025) revealed that although respondents rated ICS positively, it did not significantly affect financial reporting quality. This suggests that the effectiveness of internal control depends heavily on organizational consistency and context. Hence, in higher education institutions, strengthening ICS remains a crucial instrument to support transparency, accountability, and the achievement of Good University Governance.

Service Quality

Service quality is commonly assessed through the SERVQUAL framework introduced by (Parasuraman et al., 1988), which identifies five core dimensions : tangibility, reliability, responsiveness, assurance, and empathy. In the educational context, internal service quality reflects how well an institution meets the needs of lecturers and staff, which ultimately contributes to work satisfaction and organizational effectiveness (Tjiptono, 2019). (Kusumaningrum, 2016) found that the tangibles and reliability dimensions exhibited the largest gaps between students' expectations and perceptions in vocational education settings.

Organizational Culture

Organizational culture represents the underlying system of values (Robbins & Judge, 2015). Organizational culture, based on the Competing Values Framework, is categorized into four types: clan, adhocracy, market, and hierarchy (Cameron & Quinn, 2011). Each type represents specific characteristics that shape how organizations operate

and manage internal interactions. An effective organizational culture contributes to improving the performance of internal control and service quality, thereby promoting the realization of Good University Governance. Recent research indicates that an adaptive organizational culture increases employee commitment, strengthens adherence to internal control systems, and promotes the application of GUG principles in higher education (Rahman & Putri, 2023). Furthermore, the culture within an organization functions as a form of social regulation that guides individual actions to be consistent with the institution's core values, strengthens ethical conduct, and fosters mutual trust across the academic environment. Therefore, a healthy organizational culture not only supports effective university governance but also forms a fundamental pillar for institutional sustainability and reputation building.

Summary of the Theoretical Linkages

Drawing upon the theoretical foundation and prior empirical studies, this research explores how the Internal Control System and Service Quality relate to the implementation of Good University Governance, with Organizational Culture positioned as a moderating variable in these relationships. A strong internal control system is expected to enhance transparency and accountability in university governance, while high service quality reflects institutional responsiveness to stakeholder needs. However, the effectiveness of both factors depends on the strength of the organizational culture. Therefore, this research posits that a responsive and cooperative organizational culture may enhance the impact of internal control practices and service performance on achieving effective governance within higher education institutions.

RESEARCH METHOD

Research Approach

The present study employs a quantitative method, considering that this approach enables an objective analysis of variable relationships and allows for generalizing results to a broader population through systematically obtained data. This study applies a causal–associative design, intended to examine how the variables under investigation are interrelated in terms of cause and effect. In line with (Erlina et al., 2023), the quantitative approach is designed to test theories through the process of collecting and analyzing data that can be measured statistically. Within this conceptual framework, the present research aims to evaluate how the Internal Control System (ICS) and Service Quality contribute to the realization of Good University Governance (GUG), while also exploring the moderating function of Organizational Culture. Therefore, the use of a quantitative approach is considered appropriate, as it provides an objective means to measure relationships among variables using numerical data.

Population and Sample

The participants in this research consist of all lecturers and administrative personnel at LP3I Banda Aceh, totaling 53 individuals who were active during the data collection period. Because the population was relatively small and entirely accessible, a census or saturated sampling approach was applied, whereby every population member

was involved as a respondent.

Types and Sources of Data

This study utilizes primary data that were directly collected from respondents through the distribution of structured questionnaires. The data source consists of responses provided by staff and lecturers at LP3I Banda Aceh to the research instrument developed based on theories relevant to the variables under investigation.

Data Collection Technique

The study employed a structured questionnaire with close ended items consisting of predetermined statements, which participants evaluated based on their actual experiences. Responses were measured using a five-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree). Before the instrument was distributed, validity and reliability assessments were conducted to confirm that each question effectively represented the intended constructs.

Data Analysis Technique

The collected responses were processed through multiple linear regression to assess the direct impact of the Internal Control System (ICS) and Service Quality on Good University Governance (GUG). Furthermore, the moderating role of Organizational Culture was analyzed using the Moderated Regression Analysis (MRA) approach. All statistical analyses were conducted with the support of SPSS software. Before testing the hypotheses, the measurement instruments were subjected to validity and reliability assessments, followed by a series of classical assumption tests comprising normality, multicollinearity, and heteroscedasticity to verify that the regression model satisfied statistical requirements and yielded dependable empirical results.

RESEARCH RESULTS AND DISCUSSION

This research investigates the extent to which the Internal Control System (ICS) and Service Quality affect the implementation of Good University Governance (GUG), while also exploring the moderating role of Organizational Culture in these relationships. The study further seeks to offer empirical evidence on how robust internal control mechanisms and superior service performance contribute to the establishment of transparent, accountable, and excellence-driven university governance. By positioning Organizational Culture as a moderating construct, this research clarifies how the collective values and behavioral norms embedded within an institution reinforce the effectiveness of the Internal Control System and Service Quality in advancing the realization of Good University Governance.

Table 1 Results of Reliability Test

| Variabel | Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------------------|------------------|--|------------|
| Good University Governance | ,949 | ,950 | 12 |
| Sistem Pengendalian Internal | ,962 | ,965 | 10 |
| Kualitas Pelayanan | ,966 | ,969 | 10 |
| Budaya Organisasi | ,963 | ,964 | 12 |

According to the SPSS results presented in the preceding table, all variables demonstrated satisfactory reliability, as each Cronbach's Alpha coefficient surpassed the 0.70 benchmark. This outcome confirms that the measurement instrument employed in this study is dependable and consistent in capturing the intended constructs, thus appropriate for subsequent statistical analysis. Furthermore, these results imply that the indicators utilized are capable of yielding stable and consistent responses across various contexts or participant groups, thereby strengthening the internal validity of the research.

Classical Assumption Test Results

Normality Test

Table 2 Results of Normality Test

| | | Unstandardized Residual | |
|--|-------------------------|-------------------------|------|
| N | | 53 | |
| Normal Parameters ^{a,b} | Mean | ,0000000 | |
| | Std. Deviation | ,16392175 | |
| Most Extreme Differences | Absolute | ,191 | |
| | Positive | ,191 | |
| | Negative | -,139 | |
| Test Statistic | | ,191 | |
| Asymp. Sig. (2-tailed) ^c | | <,001 | |
| Monte Carlo Sig. (2-tailed) ^d | Sig. | <,001 | |
| | 99% Confidence Interval | Lower Bound | ,000 |
| | | Upper Bound | ,000 |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000.

According to the results of the One-Sample Kolmogorov–Smirnov analysis generated through SPSS, the Asymp. Sig. (2-tailed) value obtained was 0.000, which

falls below the 0.05 significance threshold. This outcome implies that the residual data in the study do not fully conform to a normal distribution pattern. Consequently, the normality assumption is considered partially unmet, indicating that some caution is required when interpreting the regression findings. However, this situation is still deemed acceptable, as multiple regression analysis is generally robust against minor departures from normality, particularly when the sample size is sufficiently large.

Multicollinearity Test

Table 3 Results of Multicollinearity Test

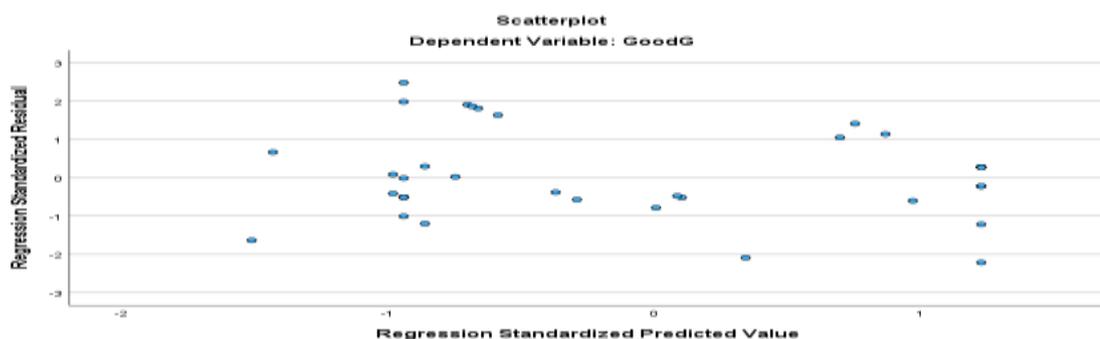
| Model | | Tolerance | Collinearity Statistics |
|-------|--------------------|-----------|-------------------------|
| | | | VIF |
| 1 | (Constant) | | |
| | SPI | ,239 | 4,192 |
| | Kualitas Pelayanan | ,239 | 4,192 |

Dependent Variable: *Good University Governance*

Based on the SPSS results, both the Internal Control System (X1) and Service Quality (X2) variables show tolerance values of 0.239, accompanied by Variance Inflation Factor (VIF) scores of 4.192. Given that the tolerance value exceeds 0.10 and the VIF remains well below the threshold of 10.00, it can be inferred that the regression equation does not suffer from multicollinearity problems. This finding indicates that the independent variables are not highly correlated, thereby validating the suitability of the model for subsequent statistical analysis.

Heteroskedasticity Test

Table 4 Results of Heteroskedasticity Test



Based on the scatterplot output from SPSS, it can be observed that the residual points are randomly distributed both above and below the horizontal axis (Y-axis values) without forming any specific pattern, such as narrowing, widening, or wavy shapes. This indicates that the regression model in this study is free from heteroskedasticity symptoms. Therefore, the variance of the residuals is consistent across the predicted values, and the regression model satisfies the assumption of homoscedasticity.

Simple Linear Regression Analysis Results

Table 5 Results of Simple Linear Regression Analysis

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|--------------------|-----------------------------|------------|---------------------------|-------|-------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | ,611 | ,227 | | 2,691 | ,010 |
| | SPI | ,708 | ,101 | ,769 | 7,016 | <,001 |
| | Kualitas Pelayanan | ,160 | ,100 | ,175 | 1,593 | ,117 |

Dependent Variable: Good University Governance

The outcomes of the multiple linear regression analysis reveal that the Internal Control System (X1) exerts a positive and significant influence on Good University Governance (Y), as indicated by a coefficient value of 0.708, a t-statistic of 7.016, and a significance level lower than 0.05. This result supports the acceptance of H1, suggesting that more effective internal control practices enhance the quality of university governance. In contrast, the Service Quality variable (X2) records a coefficient of 0.160, a t-value of 1.593, and a significance probability of 0.117, which exceeds the 0.05 threshold. Consequently, H2 is rejected, indicating that service quality does not produce a statistically meaningful direct effect on the governance performance of LP3I.

Moderation Test Results Using Moderated Regression Analysis (MRA)1.

Organizational Culture (Z) Moderating the Effect of Internal Control System (X1) on Good University Governance (Y)

Table 6 Results of Moderated Regression Analysis (MRA)

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|--------------|-----------------------------|------------|---------------------------|---------|-------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 4,506 | ,039 | | 115,083 | <,001 |
| | SPI | ,565 | ,108 | ,613 | 5,251 | <,001 |
| | B.Organisasi | ,349 | ,108 | ,370 | 3,228 | ,002 |
| | Moderasi (M) | -,240 | ,173 | -,073 | -1,389 | ,171 |

Dependent Variable: Good University Governance

The results of the moderation test indicate that Organizational Culture (Z) fails to moderate the linkage between the Internal Control System (X1) and Good University Governance (Y). This conclusion is supported by a significance probability of 0.171, which is greater than the 0.05 significance level, suggesting that the moderating effect is statistically insignificant. Therefore, **H3 is rejected**. This finding suggests that although the Internal Control System significantly influences GUG, the organizational culture at LP3I Banda Aceh has not been sufficiently internalized to enhance the effectiveness of

internal control mechanisms. This condition implies that the implementation of GUG is largely supported by structural factors such as Standard Operating Procedures (SOPs) and internal audits, while the existing organizational culture remains normative and has yet to be fully integrated into managerial practices.

2. Organizational Culture (Z) Moderating the Effect of Service Quality (X2) on Good University Governance (Y)

Table 7 Results of Moderated Regression Analysis (MRA)

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|--------------|-----------------------------|------------|---------------------------|--------|-------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 4,451 | ,052 | | 86,258 | <,001 |
| | K.Pelayanan | ,137 | ,138 | ,149 | ,989 | ,327 |
| | B.Organisasi | ,720 | ,146 | ,762 | 4,932 | <,001 |
| | Moderasi (M) | ,052 | ,230 | ,015 | ,228 | ,821 |

Dependent Variable: *Good University Governance*

The outcomes of the moderation analysis suggest that Organizational Culture (Z) fails to moderate the relationship between Service Quality (X2) and Good University Governance (Y), as indicated by a significance value of 0.821, which surpasses the 0.05 level. Therefore, **H4 is rejected**. This finding implies that although service quality is an important factor in supporting educational services, its effect is not strengthened by the existing organizational culture at LP3I Banda Aceh. This suggests that the current organizational culture has not been able to optimize the influence of service quality on the implementation of GUG, as it remains primarily focused on structural and administrative aspects rather than reinforcing work culture values that promote service excellence.

Hypothesis Testing Results (Partial Significance Test / t-Test)

Table 8 Results of t-Test (Partial Significance Test)

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|--------------|-----------------------------|------------|---------------------------|-------|-------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | ,514 | ,216 | | 2,381 | ,021 |
| | SPI | ,543 | ,112 | ,590 | 4,849 | <,001 |
| | K.Pelayanan | -,030 | ,117 | -,033 | -,257 | ,799 |
| | B.Organisasi | ,377 | ,136 | ,399 | 2,770 | ,008 |

Dependent Variable: *Good University Governance*

The analytical results indicate that the Internal Control System (X1) positively and significantly influences Good University Governance (Y), as evidenced by a significance value of 0.000 (< 0.05) and a t-statistic of 4.849 exceeding the t-table value of 2.009. Accordingly, H1 is confirmed. This outcome demonstrates that effective

implementation of internal control fosters greater accountability, transparency, and overall governance performance within the university. In contrast, Service Quality (X2) shows no statistically significant relationship with Good University Governance (Y), with a significance level of 0.799 (> 0.05) and a t-statistic of -0.257 below the t-table threshold of 2.009, leading to the rejection of H2. This indicates that service-oriented factors have not yet emerged as key determinants of governance quality. Meanwhile, Organizational Culture (Z) exhibits a positive and significant association with Good University Governance (Y), as reflected by a significance value of 0.008 (< 0.05) and a t-statistic of 2.770 greater than the t-table value of 2.009. Thus, H3 is supported. This finding suggests that a well-established organizational culture strengthens employee discipline, ethical conduct, and adherence to institutional values, which collectively contribute to the successful implementation of Good University Governance principles.

Hypothesis Testing Results (Simultaneous Significance Test / F-Test)

Table 9 Results of F-Test (Simultaneous Significance Test)

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|---------|--------------------|
| 1 | Regression | 8,536 | 3 | 2,845 | 115,407 | <,001 ^b |
| | Residual | 1,208 | 49 | ,025 | | |
| | Total | 9,744 | 52 | | | |

a. Dependent Variable: *Good University Governance*

b. Predictors: (Constant), Z, X1, X2

The output of the multiple linear regression analysis shows an F-value of 115.407 with a significance probability of 0.000, which is lower than the 0.05 significance level. This outcome demonstrates that the regression model applied in this research is statistically appropriate to explain the effect of the independent variables on Good University Governance (Y). Hence, the model is deemed fit and sufficiently capable of describing the relationship among the studied variables. The findings of this research offer a comprehensive overview of how the Internal Control System (ICS), Service Quality, and Organizational Culture interact in influencing the establishment of Good University Governance (GUG) at LP3I Banda Aceh. Overall, the results indicate that the Internal Control System stands out as the only factor exhibiting a statistically significant effect on GUG, whereas Service Quality and the moderating impact of Organizational Culture do not demonstrate any notable or significant contribution.

H1: The first hypothesis (H1) is supported, suggesting that the Internal Control System has a positive and significant influence on Good University Governance, as evidenced by a significance value of 0.000, which is below the 0.05 level. This outcome implies that the more effectively internal control is implemented, the stronger the institution's governance performance becomes. These results align with Agency Theory (Jensen & Meckling, 1976), which underscores the role of control mechanisms in mitigating conflicts of interest between principals and agents. It also supports previous studies by (Rosmiati et al., 2020) and (El Junusi, 2020), which confirmed that internal control

contributes positively to organizational governance. In the context of LP3I Banda Aceh, the existence of clear standard operating procedures, internal audits, and effective monitoring mechanisms illustrates that internal control plays a key role in enhancing accountability and transparency within university governance.

H2: The second hypothesis (H2) is rejected because Service Quality does not significantly influence Good University Governance (sig. value = 0.799 > 0.05). This finding contradicts the SERVQUAL theory (Parasuraman et al., 1988) and the studies of (Putrika, 2021) and (Wahyuni, 2020), which state that service quality has a positive effect on governance performance. The difference may be explained by the condition at LP3I Banda Aceh, where governance practices are more strongly influenced by structural factors such as internal control systems and supervisory mechanisms, while administrative service aspects have not yet become a major determinant of university governance quality.

H3: The third hypothesis (H3) is rejected, indicating that Organizational Culture does not moderate the relationship between the Internal Control System and Good University Governance (interaction sig. $X1Z = 0.171 > 0.05$). This result differs from (Khairunnisa et al., 2016), who found that organizational culture strengthens the effect of internal control on governance performance. This condition can be understood as LP3I Banda Aceh maintains a hierarchical culture emphasizing procedural compliance, which limits the flexibility needed for internal control to effectively enhance governance practices.

H4: The fourth hypothesis (H4) is also rejected, showing that Organizational Culture does not moderate the relationship between Service Quality and Good University Governance (interaction sig. $X2Z = 0.821 > 0.05$). This finding is inconsistent with (Rachmawati & Syahrul, 2019), who reported that organizational culture can strengthen the relationship between service quality and governance. At LP3I Banda Aceh, the organizational culture emphasizes adherence to rules and procedures, which restricts its ability to support service quality as a key driver for improving governance performance. In summary, the findings of this study reinforce that internal control plays a pivotal role in driving the achievement of Good University Governance at LP3I Banda Aceh. However, the roles of service quality and organizational culture have not yet functioned optimally in strengthening governance implementation. Therefore, sustained initiatives are needed to cultivate adaptive cultural values and enhance service quality that emphasizes responsiveness to the needs of students and other stakeholders.

CONCLUSION

Conclusion

This research concludes that the Internal Control System (ICS) exerts a positive and statistically significant influence on Good University Governance (GUG), while Service Quality shows no meaningful effect. Organizational Culture also demonstrates a positive relationship with GUG; however, it does not function as a moderating variable in linking either the Internal Control System or Service Quality to GUG. Consequently, the governance practices at LP3I Banda Aceh appear to be driven mainly by procedural

and structural mechanisms rather than by service excellence or the intervening role of organizational culture.

Recommendation

The management of LP3I Banda Aceh is encouraged to continuously strengthen the internal control system through consistent procedures, supervision, and evaluation, including the optimal use of information technology. Service quality should also be improved, particularly in administrative services and information accessibility, to provide added value to governance practices. Furthermore, organizational culture needs to be more deeply internalized through regular socialization, training, and leadership role modeling, in order to promote transparency and accountability within the institution. Future research is encouraged to include other relevant factors such as leadership, student satisfaction, and human resource competence in order to provide a more comprehensive and integrative understanding of the determinants influencing university governance in higher education settings.

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