

Determinants of Perceived Good University Governance: The Roles of Internal Audit

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Abstract

Indonesian higher-education institutions, including PTKIN, are expected to strengthen internal control and quality assurance as part of Good University Governance (GUG). Yet little research examines how students perceive internal audit in this governance framework. This study investigates whether students' perceptions of the Internal Audit Unit's visibility, roles, functions, and stakeholder understanding are associated with perceived GUG implementation in PTKIN. Based on survey data from 320 students in 22 PTKIN, complemented by interviews, observation, and document analysis, the study applies multiple linear regression with standard diagnostic tests. It contributes to the literature by emphasizing students' perspectives on internal audit, which remain underexplored.

Keywords: Internal Audit, Good University Governance, Islamic State Universities, Student Perceptions, Audit Role and Function

Abstrak

Perguruan tinggi di Indonesia, termasuk PTKIN, diharapkan memperkuat pengendalian internal dan penjaminan mutu sebagai bagian dari Good University Governance (GUG). Namun, masih sedikit penelitian yang mengkaji bagaimana mahasiswa memersepsikan audit internal dalam kerangka tata kelola tersebut. Studi ini meneliti apakah persepsi mahasiswa mengenai visibilitas, peran, fungsi Unit Audit Internal, serta pemahaman pemangku kepentingan berkaitan dengan persepsi terhadap implementasi GUG di PTKIN. Berdasarkan data survei dari 320 mahasiswa di 22 PTKIN, yang dilengkapi dengan wawancara, observasi, dan analisis dokumen, studi ini menggunakan regresi linear berganda dengan uji diagnostik standar. Studi ini berkontribusi pada literatur dengan menekankan perspektif mahasiswa terhadap audit internal, yang masih belum banyak dikaji.

Kata kunci: Audit Internal, Good University Governance, Perguruan Tinggi Keagamaan Islam Negeri, persepsi mahasiswa, peran audit.

INTRODUCTION

In an increasingly competitive environment, higher-education institutions are under growing pressure to deliver high-quality services and demonstrate their relevance and accountability to society. Internationally, quality assurance (QA) and internal quality assurance (IQA) are viewed as central mechanisms for sustaining the credibility of higher education and supporting continuous improvement (Michaela, 2017; Tadjudin, 2009). Universities are expected not only to transmit knowledge but also to produce highly qualified graduates who can apply, develop, and enrich scientific disciplines. These ambitions, however, can only be realized if higher education is organized within a robust QA system that systematically monitors, evaluates, and improves institutional performance (Michaela, 2017). In Indonesia, discussions of QA in higher education highlight the need to embed a “quality culture” through both internal mechanisms and external accreditation, anchored in the national education law and subsequent regulatory frameworks (Jarodi et al., 2024; Tadjudin, 2009).

The Indonesian government has established a Higher Education Quality Assurance System (*Sistem Penjaminan Mutu Pendidikan Tinggi*, SPM Dikti), which includes the Internal Quality Assurance System (*Sistem Penjaminan Mutu Internal*, SPMI) and the External Quality Assurance System (*Sistem Penjaminan Mutu Eksternal*, SPME), to ensure that universities continuously improve their academic and non-academic performance (Jarodi et al., 2024; Tadjudin, 2009). Ministerial regulations, such as Government Regulation No. 4 of 2014 on the Implementation of Higher Education and the Management of Higher-Education Institutions, the Minister of Education and Culture Regulation No. 3 of 2020 on National Standards for Higher Education, and the Minister of Religious Affairs Regulation No. 25 of 2017 on Internal Audit Units, explicitly require universities to enhance quality through structured internal assurance processes. These regulatory frameworks underscore the central role of internal control and audit functions in sustaining and improving institutional quality.

In practice, the quality of higher education depends not only on academic standards and curricula, but also on how institutions are governed, how responsibilities are distributed, and how internal assurance mechanisms are embedded across teaching, research, and service functions (Hénard & Mitterle, 2010; Jacob et al., 2012; Michaela, 2017; Sulila, 2021). Higher Education QA process in Indonesia highlights that strong internal governance, clear lines of responsibility, and effective internal audits are crucial for turning formal standards into substantive improvements in teaching quality and institutional performance (Fatmawati et al., 2024; Jacob et al., 2012). Within this framework, university QA systems are situated in the broader concept of Good University Governance (GUG), which is adapted from the principles of Good Corporate Governance (GCG). GUG emphasizes transparency, accountability, participation, and integrity in decision-making and resource management, and has increasingly been promoted as a normative framework for strengthening university

management and sustaining continuous quality improvement. Studies on GUG in Indonesian universities show that governance principles, such as transparency, accountability, responsibility, independence, fairness, participation, and autonomy, have been adopted as benchmarks for assessing how universities set goals, manage resources, and interact with stakeholders (Fatmawati et al., 2024; Hidayah et al., 2023; Yudianto et al., 2021). Empirical work finds that stronger implementation of GUG is associated with enhanced intellectual capital, better use of human and structural resources, and improved institutional performance (Endawansa & Juwono, 2024; Muktiyanto et al., 2020; Sulila, 2021; Widyanti Diah Lestari et al., 2024). At the same time, some authors argue that GUG should be conceptualized in ways that avoid a narrow corporate logic and instead reflect the public and academic missions of universities (Hénard & Mitterle, 2011). Taken together, this literature suggests that governance is not merely a compliance requirement but a strategic lever for improving the quality, legitimacy, and competitiveness of higher-education institutions.

Internal audit bodies occupy a strategic position in this governance architecture. Internal audit units in Indonesian higher-education institutions, specifically in public religious universities, are mandated to provide assurance and consulting services on the effectiveness of internal control systems, financial management, and non-academic operations (Haryani et al., 2023). Empirical studies indicate that internal audit body performance and the quality of internal control are positively associated with the achievement of Good University Governance in areas such as financial accountability, compliance, and fraud prevention (Erwin & Nasfi, 2022; Ibrahim et al., 2019; Wonoseto et al., 2022). Research on internal audit more broadly emphasizes that internal auditing should function as an independent, objective assurance and consulting activity designed to add value and improve organizational operations, particularly by enhancing the effectiveness of risk management, control, and governance processes (Andersen & Jessen, 2003; Anthony, 2007). By providing independent assessments, recommendations, and advisory services, internal audit units are expected to generate added value for stakeholders and to strengthen the effective management of institutional accountability.

In carrying out its functions, internal audit is no longer confined to a narrow “watchdog” role focused solely on regulatory compliance; it is increasingly expected to provide assurance, advisory, and consultative support to help management act in the best interests of all stakeholders, including students (Permatasari et al., 2017). This shift implies a broader set of roles, authorities, and responsibilities for internal auditors, aligned with principles of transparency, accountability, and participatory governance. However, existing studies on internal audit in higher-education institutions have largely concentrated on organizational structures, compliance mechanisms, and the perspectives of managers or auditors themselves, while giving relatively limited attention to how key stakeholders, particularly students, understand and perceive internal audit functions. This gap is especially more pronounced in the context of State Islamic Higher Education Institutions (*Perguruan*

Tinggi Keagamaan Islam Negeri), where institutional missions, governance arrangements, and stakeholder expectations may differ from those of general universities. The issuance of Minister of Education and Culture Regulation No. 3 of 2020, which explicitly emphasizes stakeholder involvement in quality assurance and internal control, further heightens the need to understand students' awareness, perceptions, and engagement with internal audit.

This study contributes to a growing body of literature on the role of internal audit within State Islamic universities in Indonesia (Erwin & Nasfi, 2022; Fatmawati et al., 2024; Haryani et al., 2023; Ibrahim et al., 2019; Tarigan & Zahara, 2023; Wonoseto et al., 2022). It extends prior work, which has largely concentrated on organizational structures, regulatory compliance, and the perspectives of management or auditors, by explicitly foregrounding students as key stakeholders in university governance. By analysing students' understanding and perceptions of internal audit in State Islamic Higher Education Institutions, the study introduces a stakeholder-oriented lens that remains underrepresented in the internal audit and quality assurance literature. In addition, the findings enrich the broader discussion on the implementation of Good University Governance in Indonesian higher education (Endawansa & Juwono, 2024; HIDAYAH et al., 2023; Muktiyanto et al., 2020; Sulistiani et al., 2023; Yudianto et al., 2021), offering empirical insights into how governance principles are interpreted and experienced by one of the university's primary constituencies.

The Concept of Good University Governance

The concept of Good University Governance is adapted from Good Corporate Governance (GCG) and has emerged as a key reference for stakeholders in assessing and guiding decision-making in higher-education institutions (Amilin, 2016; Fatmawati et al., 2024). Although universities differ from corporations in their non-profit orientation and public mandate, core governance principles derived from GCG are considered applicable in the university context. These principles include participation, rule of law, transparency, responsiveness, consensus orientation, equity and inclusiveness, effectiveness and efficiency, and accountability (Hartati et al., 2018; Muktiyanto et al., 2020). Consistent and continuous implementation of these principles is expected to foster a quality culture in both academic and administrative domains, strengthen institutional resilience in facing external and internal challenges, and enhance public trust in higher education.

Agency theory offers a useful theoretical lens for understanding the governance of universities and the role of internal control. Agency relationships arise when one or more principals (owners or stakeholders) delegate decision-making authority to agents (managers) to act on their behalf (Panda & Leepsa, 2017; Roberts, 2005) In such relationships, there is always a risk that agents may not act fully in the principals' best interests, generating agency problems that require monitoring and incentive mechanisms. In higher education, the "owners" or principals can be interpreted broadly to include the state,

society, and other stakeholders that provide resources, while university leaders and managers act as agents responsible for using those resources to achieve educational, research, and service objectives (Indrajit & Djokopranoto, 2006; Siswanto, 2013). Because universities operate in a competitive environment, serve “clients” (students and other stakeholders), and require substantial resources, they face agency problems similar to those encountered in corporate organizations, even though their “profit” is better understood as surplus operational funds or value added in education rather than financial returns. Corporate governance, and by extension, Good University Governance, can thus be viewed as a mechanism derived from agency theory to assure stakeholders that their interests will be protected and that resources will be managed responsibly.

Within this governance framework, internal audit and internal control play a central role. Internal control is conceptualized as a process designed to improve the likelihood that organizational objectives, outputs, and outcomes will be achieved (Andersen & Jessen, 2003; Indarti et al., 2022). In Indonesian public institutions, the Internal Audit Unit is formally defined as an organizational unit within a government institution that carries out supervisory functions within its area of authority, reporting directly to the head of the institution (BPK Regulation No. 1/2007; Law No. 19/2003). The core objective of internal control and internal audit is to encourage adherence to policies, plans, and procedures that have been established, and to identify weaknesses that may undermine institutional goals. The Institute of Internal Auditors (1999, 2013) defines internal auditing as an independent, objective assurance and consulting activity designed to add value and improve an organization’s operations by bringing a systematic, disciplined approach to evaluating and improving the effectiveness of risk management, control, and governance processes. Ratliff (1996) similarly describes internal auditing as an independent appraisal function established within an organization to examine and evaluate its activities as a service to the organization. Key attributes of internal audit include independence, formal organizational status, professionalism in appraisal, comprehensive scope covering all organizational activities, and a service orientation aimed at enhancing overall institutional performance.

In universities, the internal audit function translates these principles into concrete tasks such as reviewing the adequacy and effectiveness of accounting, financial, and operational controls; assessing compliance with policies and regulations; safeguarding assets; ensuring the reliability of financial and non-financial information; and evaluating the quality of task performance and responsibility fulfillment. By fulfilling these roles, internal audit acts as a governance mechanism that aligns managerial behavior with stakeholder interests and supports the realization of Good University Governance. Prior studies in Indonesia have examined aspects of internal audit and internal control in higher education, including the role of internal auditors in state universities with legal-entity status (Indarti et al., 2022; Sulistiani et al., 2023; Wonoseto et al., 2022), the contribution of internal audit unit and supervisory boards to the realization of GUG with control environment and audit risk as

moderating variables, the function of SPI in achieving GUG in public service agency (Puspitarini, 2012), and the role of internal control systems and institutional commitment in fostering GUG in public universities (Santje et al., 2023). Collectively, these studies suggest that effective internal audit and internal control systems are positively associated with improved governance, accountability, and institutional performance in higher education.

Hypothesis

Building on the theoretical perspectives of agency theory, Good University Governance, and internal control, as well as empirical studies on internal audit in Indonesian higher-education institutions, this study formulates several testable hypotheses. First, the mere existence and visibility of an Internal Audit Unit (IAU) within the organizational structure is expected to strengthen governance. When the Internal Audit Unit is formally established, has a clear position in the hierarchy, and is known by the academic community, it is better able to perform its assurance and consulting roles, monitor compliance, and channel information about risks and control weaknesses to leadership. Prior research indicates that institutions with clearly institutionalized internal audit structures tend to display stronger control environments and improved audit quality, which are core elements of good governance (Permatasari & Sumiyana, 2017; Puspitarini, 2012). In the context of State Islamic Higher Education Institutions, greater awareness of the Internal Audit Unit among lecturers, staff, and students should therefore be associated with stronger adherence to rules, more transparent processes, and more effective oversight. Accordingly, the first hypothesis posits that the existence of the Internal Audit Unit is positively related to Good University Governance:

H1: The existence of the Internal Audit Unit is positively associated with the implementation of Good University Governance.

Second, beyond mere existence, the extent to which the Internal Audit Unit effectively performs its mandated roles and functions is expected to have a more substantive influence on governance outcomes. As emphasized by the Institute of Internal Auditors and national regulations, internal audit adds value when it systematically evaluates risk management, control, and governance processes and provides actionable recommendations to management (Sari et al., 2017). Empirical studies on Indonesian universities suggest that active involvement of the Internal Audit Unit in planning audits, conducting examinations, reporting findings, and following up recommendations contributes to improved financial accountability, more reliable information systems, and stronger internal control, all of which support the realization of Good University Governance (Azka Raga et al., 2020; Santje et al., 2023). Auditors carry out their assurance and consulting functions professionally and consistently, universities are more likely to meet governance principles such as transparency, accountability, and responsiveness. This leads to the second hypothesis:

H2: The roles and functions of the Internal Audit Unit are positively associated with the implementation of Good University Governance.

Third, the literature on governance and internal control emphasizes that formal structures and procedures are unlikely to be effective without adequate understanding and engagement from key stakeholders (Ibrahim et al., 2019; Tadjudin, 2009). In the university context, stakeholders, including leaders, lecturers, staff, and students, must understand the purpose of internal audit, the importance of controlling environments, and the rules that govern academic and administrative processes. When stakeholders are aware of the mandate of the Internal Audit Unit, value their work, and recognize their own responsibilities within the control system, they are more inclined to comply with procedures, support corrective measures, and resist pressures that might compromise integrity. Prior studies indicate that stakeholder awareness and understanding of governance mechanisms are associated with better organizational discipline, more effective risk management, and higher levels of institutional accountability (Endawansa & Juwono, 2024). In State Islamic Higher Education Institutions, higher levels of stakeholder understanding about internal audit and control are therefore expected to reinforce the practice of Good University Governance. This expectation is captured in the third hypothesis:

H3: Stakeholder understanding of internal audit and internal control is positively associated with the implementation of Good University Governance.

Finally, agency theory and the governance literature suggest that governance quality is shaped by the joint effect of formal structures, effective functioning of control units, and stakeholder behavior (Hidayah et al., 2023; Indrajit & Djokopranoto, 2006). In other words, the existence of the Internal Audit Unit, the way it exercises its roles and functions, and the level of stakeholder understanding are interrelated components of a broader governance system. A university in which the Internal Audit Unit is formally established, and visible, internal auditors perform their assurance and consulting roles effectively, and stakeholders understand and support internal control processes is more likely to achieve a high standard of Good University Governance than one in which only one or two of these elements are present. Building on this systemic view, the study also examines the joint influence of these three factors and explores which of them exerts the strongest effect on governance outcomes in State Islamic Higher Education Institutions. This leads to the fourth hypothesis:

H4: The existence of the Internal Audit Unit, the roles and functions of the Internal Audit Unit, and stakeholder understanding jointly have a positive effect on the implementation of Good University Governance, with the roles and functions of the Internal Audit Unit exerting the most dominant influence.

These hypotheses link the regulatory and theoretical frameworks discussed in the literature review to empirically testable propositions, providing a basis for examining how internal audit structures, practices, and stakeholder understanding interact to support Good University Governance in State Islamic Higher Education Institutions.

METHODS

This study employs a case-study survey design to examine students' understanding of the role and functions of the Internal Audit Unit (IAU) and its relationship with the implementation of Good University Governance at State Islamic Higher Education Institutions (*Perguruan Tinggi Keagamaan Islam Negeri, PTKIN*) under the Ministry of Religious Affairs. The empirical scope is restricted to students' perceptions and awareness as key stakeholders in these institutions. The research draws on both primary and secondary data. Primary data are obtained through questionnaires and interviews with selected students, while secondary data consists of relevant laws and regulations, rector's decrees, and other institutional documents that frame internal audit and governance practices in PTKIN.

The population of the study comprises students enrolled at PTKIN, and the sample is selected using purposive sampling. This non-probability technique is chosen because the research requires respondents who are presumed to have sufficient familiarity with campus governance and internal audit issues, such as those actively involved in student organizations or academic activities related to management and accountability. PTKIN serves as the institutional case setting, allowing the study to situate students' perceptions within a concrete organizational and regulatory context.

Data is collected through a combination of questionnaire surveys, interviews, observation, and document analysis. The questionnaire is designed to capture students' understanding and perceptions of the existence, roles, and functions of the Internal Audit Unit as well as their views on the implementation of Good University Governance. To complement and deepen the survey evidence, semi-structured personal interviews are conducted with selected respondents at PTKIN. Interviews are carried out face-to-face at times agreed upon with participants, using an interview guide that has been developed based on relevant literature and preliminary observations (Indriantoro & Supomo, 2002). With the consent of respondents, the interviews are audio-recorded and subsequently transcribed to facilitate systematic analysis, and interview notes and supporting documentation are retained to strengthen the credibility of the data collection process.

In addition to survey and interview data, the study employs participant observation to obtain first-hand insights into the institutional environment and practices related to internal control and internal audit. The researcher observes patterns of behavior, routines, and events in the university setting without manipulating the situation, thereby documenting how internal audit practices and governance norms are manifested in everyday activities (Supomo & Indriantoro, 2002). Document analysis is also conducted by reviewing a variety of institutional and policy documents, including organizational structures, standard operating procedures, internal reports, and public documents, to understand the formal mandate of the Internal Audit Unit and the official framing of Good University Governance within PTKIN.

To test the hypotheses, multiple linear regression analysis is then employed to examine the influence of the independent variables, such as the perceived existence of the Internal Audit Unit, its roles and functions, and stakeholder understanding, on the implementation of Good University Governance as the dependent variable. Prior to estimating the regression model, classical assumption tests are conducted to ensure the validity of the ordinary least square (OLS) estimators. These include a normality test of the residuals, a multicollinearity test based on tolerance and Variance Inflation Factor (VIF) values, and a heteroskedasticity test using the scatterplot of residuals. Because the data are cross-sectional rather than time series, autocorrelation testing is not required. Model fit is assessed using the coefficient of determination (R^2), which measures the extent to which variation in Good University Governance is explained by the independent variables. The joint significance of all predictors is evaluated using the F-test, while the partial effect of each independent variable is assessed through t-tests at a 5 percent significance level. Through this integrated qualitative–quantitative strategy, the study seeks to provide a comprehensive and empirically grounded account of how students perceive the Internal Audit Unit and how these perceptions relate to the practice of Good University Governance in PTKIN.

RESULTS AND DISCUSSION

The empirical analysis is based on survey data from 320 students enrolled at State Islamic Higher Education Institutions (Perguruan Tinggi Keagamaan Islam Negeri, PTKIN) under the Ministry of Religious Affairs. Data collection was carried out between 13 and 30 November 2023 through a combination of direct distribution of questionnaires, online dissemination (e-mail and WhatsApp), and coordination with lecturers at participating PTKIN. In total, responses were obtained from students in 22 out of 38 PTKIN, providing a geographically diverse sample that covers institutions across multiple provinces. Table 1 below provides details of sample distributions.

Table 1. Sample Distribution

No.	University	Location	Number of samples	Percentage
1.	UIN Syarif Hidayatullah	Jakarta	23	7,19%
2.	UIN Sultan Maulana Hasanuddin	Banten	47	14,69%
3.	UIN Sunan Kalijaga	Yogyakarta	4	1,25%
4.	UIN Sultan Syarif Kasim	Riau	8	2,5%
5.	UIN Maulana Malik Ibrahim	Malang	8	2,5%
6.	UIN Sunan Gunung Djati	Bandung	8	2,81%
7.	UIN Alauddin	Makassar	60	18,75%
8.	UIN Ar-Raniry	Banda Aceh	8	2,5%
9.	UIN Sunan Ampel	Surabaya	8	2,5%
10.	UIN Raden Fatah	Palembang	12	3,75%
11.	UIN Walisongo	Jawa Tengah	9	2,81%

12.	UIN Sumatera Utara	Sumatera Utara	8	2,5%
13.	UIN Mataram	Nusa Tenggara Barat	8	2,5%
14.	UIN Imam Bonjol	Sumatera Barat	8	2,5%
15.	UIN Antasari	Banjarmasin	10	3,13%
16.	UIN Sultan Thaha Saifuddin	Jambi	9	2,81%
17.	IAIN Manado	Sulawesi Utara	1	0,31%
18.	IAIN Madura	Jawa Timur	6	1,88%
19.	IAIN Kudus	Jawa Tengah	8	2,5%
20.	IAIN Metro	Lampung	8	2,5%
21.	IAIN Palopo	Sulawesi Selatan	10	3,13%
22.	IAIN Ambon	Maluku	2	0,63%

Source: primary survey data

Table 2 below provides details about gender distributions of the respondents. The gender distribution of respondents indicates a slight predominance of female students. As reported in Table 1, 177 respondents (55.31%) are female, and 143 respondents (44.69%) are male. In terms of study program, the majority of respondents come from accounting (37.19%) and Islamic Banking (34.69%), followed by Constitutional Law (20.00%), with smaller shares from Islamic Religious Education and Sharia Accounting. This pattern suggests that the sample is concentrated in programmes with a relatively strong emphasis on management, law, and finance, where issues of governance, accountability, and internal control are likely to be more salient in the curriculum. The age distribution is also consistent with typical undergraduate cohorts, with the largest group aged 20 years (38.75%), followed by those aged 21 years (24.06%) and 19 years (16.56%). Only a small proportion of respondents are older than 23 years, indicating that the sample largely reflects regular, on-time students.

Table 2. Gender Distributions of Sample Data

	Frequency	Percent	Valid Percent	Cumulative Percent
Male	143	44,69	44,69	44,69
Female	177	55,31	55,31	100
Total	320	100.0	100.0	

Source: primary survey data

With respect to institutional origin, respondents are spread across 22 PTKIN, though participation is somewhat concentrated on a few campuses. The largest contribution comes from UIN Alauddin Makassar (18.75% of the sample), followed by UIN Sultan Maulana Hasanuddin Banten (14.69%), UIN Mahmud Yunus Batusangkar (14,38%) and UIN Syarif Hidayatullah Jakarta (7.19%). The remaining respondents are distributed across other UIN and IAIN campuses, each contributing a smaller share. This distribution implies that the

results capture variation across institutions with different histories, sizes, and regional contexts, while also reflecting the stronger engagement of certain campuses in the survey.

Descriptive Statistics of Main Variables

Table 3 presents the descriptive statistics for the four main constructs: existence of the Internal Audit Unit, roles and functions of the Internal Audit Unit, stakeholder understanding, and Good University Governance (GUG). All variables are measured using multi-item Likert-type scales, with higher scores indicating stronger agreement or higher perceived presence of the construct. The perceived existence of the Internal Audit Unit has a minimum score of 23 and a maximum of 40, with a mean of 29.70 and a standard deviation of 4.026. These findings indicate that, on average, students demonstrate a moderately high level of awareness regarding the presence of the Internal Audit Unit within their institutions, although some degree of variation among respondents remains evident. The measurement was based on a Likert scale, generally ranging from 1 (strongly disagree) to 4 (strongly agree). The mean score, which is situated closer to the upper boundary of the possible score range, suggests that respondents tend to hold favorable perceptions. Meanwhile, the standard deviation indicates moderate dispersion, implying that although most students acknowledge the visibility and existence of the Internal Audit Unit, their perceptions vary in intensity. This suggests that, on average, students report a moderately high awareness of the Internal Audit Unit within their institutions, although there remains some variation across respondents. The roles and functions of the Internal Audit Unit exhibit a minimum score of 26 and a maximum of 44, with a mean of 35.35 (SD = 4.375), indicating that students generally perceive the internal audit function as being implemented to a considerable extent. Stakeholder understanding records a mean of 18.11 (SD = 2.745), with scores ranging from 12 to 24, suggesting that students' conceptual grasp of internal audit, internal control, and governance principles is moderate but not uniform. Finally, perceived Good University Governance has a mean of 38.41 (SD = 4.420), with values spanning from 30 to 48, indicating that students tend to view governance practices in their institutions positively, though with meaningful variation.

Table 3. Descriptive Statistics

Covariates	N	Minimum	Maximum	Mean	Std.Deviation
Existence	320	23	40	29.70	4.026
Functional Roles	320	26	44	35.35	4.375
Understanding	320	12	24	18.11	2.745
Good University Governance	320	30	48	38.41	4.420

Source: primary survey data

Instrument Validity and Reliability

Before estimating the regression model, the psychometric properties of the measurement instruments were assessed. Item-level validity was examined using Pearson's correlations between each item and its respective total score, the results are presented in Appendix section table A1-A4. Across all constructs, existence of the Internal Audit Unit, roles and functions of the Internal Audit Unit, stakeholder understanding, and Good University Governance, all items exhibit statistically significant items at the 0.001 level ($p < 0.001$). This indicates that each item contributes meaningfully to the underlying construct and supports the content validity of the scales.

Reliability was evaluated using Cronbach's alpha. As shown in Table 4, the coefficient for the existence of the Internal Audit Unit is 0.870, for roles and functions 0.948, for stakeholder understanding 0.899, and for Good University Governance 0.925. All values are well above the commonly accepted threshold of 0.70, indicating excellent internal consistency and suggesting that the items within each scale reliably measure the same construct. These results imply that the questionnaire provides stable and consistent measurements and can be confidently used for subsequent inferential analysis.

Table 4. Reliability Test

Variable	Cronbach's Alpha	Reliability
Existence	0.870	Reliable
Functional Role	0.948	Reliable
Understanding	0.899	Reliable
Good University Governance	0.925	Reliable

Source: primary survey data

Classical Assumption Tests

To ensure the appropriateness of the multiple linear regression model, a series of classical assumption tests were carried out. Multicollinearity was assessed by examining the tolerance and Variance Inflation Factor (VIF) values for each independent variable. As reported in Table 5, tolerance values for the three predictors range from 0.374 to 0.426, and all VIF values lie between 2.347 and 2.676. Since tolerance values exceed 0.10 and VIF values are well below the conventional cut-off of 10, there is no indication of serious multicollinearity among the predictors.

Table 5. Multicollinearity Test

Variable	Coefficient	t-stat	p-value	Tolerance	VIF
Constant	12.702	8.665	0.000		
Existence	0.307	5.118	0.000	0.426	2.347
Functional Role	0.222	3.457	0.001	0.374	2.676
Understanding	0.266	4.238	0.000	0.390	2.567

Source: primary survey data

Normality of the residuals was tested using the Kolmogorov–Smirnov test. The test statistic yields probability value of 0.053, which is greater than the 0.05 significance level (Table 6). This result suggests that the residuals are approximately normally distributed, satisfying the normality assumption required for valid hypothesis testing in linear regression. Heteroskedasticity was examined using both a visual inspection of the scatterplot of standardized residuals against predicted values and a Glejser test. The scatterplot shows a random dispersion of residuals above and below zero without any clear pattern, while the Glejser test indicates that the significance values for all predictors exceed 0.05 (Table 7). Taken together, these findings suggest that the assumption of homoskedasticity is met and that the regression model is statistically well-behaved.

Table 6. Kolmogorov Smirnov Test

Parameter	Residual
Normal Parameter	
Mean	0.000
Std. Deviation	3.081
Most Extreme Differences	
Absolute	0.147
Positive	0.147
Negative	-0.112
Test Statistic	0.147
Significance	0.053

Source: primary survey data

Table 7. Heteroskedasticity Test

Variable	Coefficient	t-stat	p-value
Constant	-0.332	-0.369	0.712
Existence	0.103	1.229	0.220
Functional Role	0.285	3.187	0.402
Understanding	-0.252	-2.878	0.074

Source: primary survey data

Regression Results

The multiple regression analysis assesses the joint and individual effects of the three independent variables—the perceived existence of the Internal Audit Unit, its roles and functions, and stakeholder understanding—on Good University Governance. The model summary in Table 8 shows a multiple correlation coefficient (R) of 0.717 and an R-squared

value of 0.514. This implies that approximately 51.4% of the variance in Good University Governance, as perceived by students, is explained by the three predictors included in the model, while the remaining 48.6% is attributable to other factors not captured in this specification. The adjusted R-squared (0.510) is only marginally lower, indicating that the model retains good explanatory power after adjusting for the number of predictors.

Table 8. Coefficient of Determination

Model	R	R Square	Adjusted Square	R Std. Error
1	0.717	0.514	0.510	3.095

Source: primary survey data

The overall significance of the model is confirmed by the F-test reported in Table 9. The regression yields an F-statistic of 111.497 with a p-value of 0.000, which is well below the 0.05 threshold. This indicates that, taken together, the existence of the Internal Audit Unit, its roles and functions, and stakeholder understanding have a statistically significant joint effect on Good University Governance. In other words, the model as a whole provides a meaningful explanation of variation in governance perceptions among students.

Table 9. F-Statistic

Model	Sum of Square	df	Mean Square	F	Significance
Regression	3205.28	3	1068.43	111.49	0.000
Residual	3028.08	316	9.58		
Total	6233.37	319			

Source: primary survey data

Table 10 presents the coefficients for each independent variable. All three predictors exhibit positive and statistically significant effects on Good University Governance. The existence of the Internal Audit Unit has an unstandardized coefficient of 0.338 ($t = 5.118$, $p < 0.001$), indicating that, holding other factors constant, a one-unit increase in the perceived existence or visibility of the internal audit function is associated with a 0.338-point increase in the Good University Governance score. The roles and functions of the Internal Audit Unit have an unstandardized coefficient of 0.224 ($t = 3.457$, $p = 0.001$), suggesting that better-implemented audit roles and functions are significantly associated with higher levels of perceived governance quality. Stakeholder understanding shows an unstandardized coefficient of 0.429 ($t = 4.238$, $p < 0.001$), implying that stronger understanding of internal audit, internal control, and governance principles among students is linked to more favorable assessments of Good University Governance.

Table 10. Estimation Results

Variable	Coefficients	Std.Error	t-stat	p-value
Constant	12.702	1.466	8.665	0.000
Existence	0.307	0.066	5.118	0.000
Functional Role	0.222	0.065	3.457	0.001
Understanding	0.266	0.101	4.238	0.000

Source: primary survey data

The standardized beta coefficients indicate that all three predictors have comparable effect sizes, with the perceived existence of the Internal Audit Unit ($\beta = 0.307$) having the largest standardized impact, followed by stakeholder understanding ($\beta = 0.266$) and the roles and functions of the Internal Audit Unit ($\beta = 0.222$). Although the differences are not large, these values suggest that both structural aspects (existence and visibility of the Internal Audit Unit) and behavioural/cognitive aspects (stakeholder understanding) play important roles in shaping students' perceptions of good university governance.

Discussion

The findings provide empirical support for the hypotheses derived from agency theory, internal control concepts, and Good University Governance. First, the positive and significant effect of the existence of the Internal Audit Unit on Good University Governance aligns with the view that formal institutionalization and visibility of internal audit functions are crucial for effective oversight. When students are aware that an Internal Audit Unit exists, is formally recognized, and is structurally embedded within the university, they are more likely to perceive governance processes as being monitored and controlled, which in turn enhances their overall evaluation of governance quality. This result is consistent with previous studies showing that the institutionalization of internal audit structures strengthens the control environment and supports better governance outcomes in higher education institutions.

Second, the evidence that the roles and functions of the Internal Audit Unit significantly and positively influence Good University Governance underscores the importance of moving beyond mere structural existence toward effective functional performance. The Internal Audit Unit contributes to Good University Governance not only by "being there," but by actively planning and conducting audits, identifying control weaknesses, issuing recommendations, and following up on corrective actions. When these roles and functions are perceived as being implemented well, students tend to view their institutions as more transparent, accountable, and responsive. This reinforces the argument in the internal audit literature that value creation arises from the quality and timeliness of assurance and consulting activities rather than from formal mandates alone.

Third, the strong and positive association between stakeholder understanding and Good University Governance highlights the behavioural dimension of governance. Even with well-designed structures and procedures, governance mechanisms are unlikely to function effectively without stakeholders who understand the purpose of internal oversight, recognize the importance of compliance with rules, and appreciate the role of internal audit in safeguarding institutional integrity. The results suggest that students who are more knowledgeable about internal audit, internal control, and governance principles are more inclined to perceive governance in their universities as robust and credible. This finding resonates with studies emphasizing that awareness and engagement of internal and external stakeholders are critical for embedding governance norms and cultivating a culture of accountability.

The results indicate that Good University Governance in PTKIN is shaped by combination of structural and cognitive factors. The existence of the Internal Audit Unit and the quality of its roles and functions provide the formal and operational backbone of internal control, while stakeholder understanding ensures that these mechanisms are recognized, supported, and reinforced in everyday practices. The relatively high explanatory power of the model (R-squared of 0.514) suggests that these three factors capture a substantial part of the variation in students' perceptions of governance, though nearly half of the variance remains unexplained and may be related to other institutional characteristics, leadership practices, organizational culture, or external pressures.

From a policy and managerial perspective, the findings imply that efforts to strengthen Good University Governance in State Islamic Higher Education Institutions should not focus solely on compliance with regulatory requirements to establish internal audit units. Instead, universities need to ensure that Internal Audit Units are adequately resourced, positioned with sufficient independence, and empowered to carry out their assurance and consulting roles effectively. At the same time, governance reforms should include systematic efforts to enhance stakeholder understanding through socialization, training, and transparent communication about internal audit and internal control processes.

Conclusion

This study examined the relationship between the Internal Audit Unit (IAU), stakeholder understanding, and the implementation of Good University Governance (GUG) in State Islamic Higher Education Institutions (PTKIN) under the Ministry of Religious Affairs, using survey data from 320 students across 22 campuses. The findings show that three key factors—the perceived existence and visibility of the Internal Audit Unit, the perceived quality of its roles and functions, and students' understanding of internal audit and internal control—are all positively and significantly associated with students' assessments of GUG.

Descriptive results indicate that students, on average, report relatively high awareness of the Internal Audit Unit and generally favorable perceptions of governance practices, although there remains substantial variation across individuals and institutions. The regression model explains around half of the variance in perceived GUG, suggesting that internal audit structures, their functional effectiveness, and stakeholder understanding capture a substantial part of what shapes students' views on governance quality. The evidence supports a view of GUG in PTKIN as the product of both structural and cognitive dimensions. The existence and institutionalization of the Internal Audit Unit provide the formal backbone of internal control, the effective execution of audit roles and functions translates this structure into concrete oversight and advisory practices, and stakeholder understanding ensures that these mechanisms are recognized, supported, and embedded in everyday academic life. The results highlight that strengthening Good University Governance requires simultaneous attention to organizational arrangements, internal audit performance, and stakeholder literacy in governance and control.

The findings generate several practical implications for policymakers, university leaders, and Internal Audit Units in PTKIN. First, for the Ministry of Religious Affairs and university leadership, the positive contribution of the Internal Audit Unit to GUG suggests that regulations and organizational designs should move beyond formal compliance (i.e., "having" an IAU) toward ensuring that these units are visible, accessible, and trusted by the academic community. Positioning the IAU clearly in the organizational structure, guaranteeing its independence, providing adequate resources, and involving it in key decision-making processes can strengthen its legitimacy and effectiveness in supporting governance.

Second, the significant role of the IAU's functions highlights the need to invest in the capacity and professionalism of internal auditors within PTKIN. Universities should ensure that Internal Audit Units are not merely administrative appendages, but active assurance and consulting partners that routinely conduct risk-based audits, evaluate internal controls, and provide constructive recommendations. This may require targeted capacity-building programs, clear audit charters, standardized procedures, and systematic follow-up mechanisms so that audit findings translate into tangible improvements in academic and administrative processes.

Third, the strong association between stakeholder understanding and GUG indicates that governance reforms cannot be limited to internal audit units and leadership circles. Students—as primary stakeholders and beneficiaries of higher education—need to be informed about the purpose, scope, and value of internal audit and internal control. PTKIN can integrate governance and internal audit topics into student orientations, courses related to management and ethics, public seminars, or student organization activities. Enhancing students' literacy in governance and control can foster a culture of accountability and encourage constructive engagement with institutional oversight mechanisms.

Fourth, the joint effect of IAU existence, audit functions, and stakeholder understanding implies that piecemeal interventions are unlikely to be sufficient. Efforts to promote Good University Governance should be designed as an integrated package: strengthening the organizational status and independence of the IAU, improving its technical and advisory performance, and systematically socializing governance principles to the wider campus community. Such a holistic approach can help PTKIN align more closely with the principles of Good University Governance—transparency, accountability, participation, responsiveness, and fairness—while also enhancing public trust in religious-based public universities.

Finally, the results suggest an agenda for institutional self-assessment and continuous improvement. PTKIN and the Ministry of Religious Affairs can use similar survey-based diagnostics to periodically monitor students' perceptions of governance and internal audit, identify gaps across campuses, and design targeted interventions where awareness, trust, or audit capacity remain weak. By treating internal audit and stakeholder understanding as strategic levers rather than purely technical matters, policymakers and university leaders can more effectively embed Good University Governance in the daily life of higher-education institutions.

APPENDIX

Table A.1 Validity Test of Internal Audit Existence Indicator

Question No.	Pearson Correlation	Sig. (2 tailed)	Validity
1	0.435	0.000	Valid
2	0.467	0.000	Valid
3	0.463	0.000	Valid
4	0.304	0.000	Valid
5	0.406	0.000	Valid
6	0.264	0.000	Valid
7	0.462	0.000	Valid
8	0.416	0.000	Valid
9	0.339	0.000	Valid
10	0.306	0.000	Valid

Source: primary survey data

Table A.2 Validity Test of Internal Audit Roles Indicator

Question No.	Pearson Correlation	Sig. (2 tailed)	Validity
1	0.771	0.000	Valid
2	0.546	0.000	Valid
3	0.674	0.000	Valid
4	0.724	0.000	Valid
5	0.528	0.000	Valid
6	0.808	0.000	Valid
7	0.795	0.000	Valid
8	0.629	0.000	Valid
9	0.705	0.000	Valid
10	0.653	0.000	Valid
11	0.528	0.000	Valid

Source: primary survey data

Table A.3 Validity Test of Stakeholder's Understanding Indicator

Question No.	Pearson Correlation	Sig. (2 tailed)	Validity
1	0.447	0.000	Valid
2	0.377	0.000	Valid
3	0.465	0.000	Valid
4	0.665	0.000	Valid
5	0.527	0.000	Valid
6	0.325	0.000	Valid

Source: primary survey data

Table A.4 Validity Test of Good University Governance Indicator

Question No.	Pearson Correlation	Sig. (2 tailed)	Validity
1	0.500	0.000	Valid
2	0.618	0.000	Valid
3	0.550	0.000	Valid
4	0.484	0.000	Valid
5	0.642	0.000	Valid
6	0.607	0.000	Valid
7	0.646	0.000	Valid
8	0.718	0.000	Valid
9	0.608	0.000	Valid

Source: primary survey data

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