

Examining Internal Control Unit in Improving Personnel Performance on Islamic Higher Education

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Abstract

The internal control unit (ICU) can not only reduce fraud in financial matters, misappropriation of assets, but also can improve the performance of personnel in state Islamic universities. The purpose of this research is to study the role of the internal control unit in improving the performance of human resources. This study uses a qualitative approach with the type of case study at the State Islamic University of Sulthan Thaha Saifuddin Jambi. The research subjects are the head of the internal control unit, the secretary, lecturers and employees. Data were collected through in-depth interviews, document review, and observation, then the data were analyzed descriptively. Research findings that the internal control unit plays an important role in higher education governance which includes supervision of finance, assets, and human resources. The existence of an internal control unit has been able to improve and improve the performance of individuals and the performance of units, institutions, which have an impact on the performance of the institution.

Keywords: *Internal control unit; human resource performance; islamic higher education*

1. Introduction

Islamic universities has been able to reduce acts of fraud, fraud and abuse (Ansori et al., 2018). The internal control system can provide confidence to achieve effective and efficient performance, be reliable in financial reporting, safeguard state assets and comply with applicable laws and regulations (Ma'ayan & Carmeli, 2016). Internal supervision includes the entire process of auditing, reviewing, evaluating, monitoring and other supervisory activities on the implementation of organizational tasks and functions to control activities, secure assets and assets, improve the effectiveness and efficiency of operational activities, reliability of financial reports, detect early so that this does not happen. deviations and non-compliance with applicable laws and regulations (Ma'ayan & Carmeli, 2016; Mifti et al., 2009).

Several studies on the role of the internal control system have been carried out by (Hamzah & Ritonga, 2006) examines the influence of the Internal Control System on the performance of regional companies, this study shows that internal control has a positive influence on productivity and performance research conducted

(Mulyani & Suryawati, 2011). Internal control system plays a significant role and functions in reducing the level of misstatement of financial accounting records. Study (Syahril, 2013) internal auditors and the internal supervisory system play a major role in the risk management process in Islamic financial institutions. Leadership Style, Internal Supervisory System and participation in budgeting have a significant effect on the performance of accounting employees (Gitayani et al., 2015). Ready (2014) examined the influence of the Internal Control Unit on managerial performance at Trunojoyo University Madura.

The work carried out by the internal supervisory system in many studies concludes that it can improve personnel performance which then has an impact on organizational performance, and is closely related to human resource issues. Human resources are an important factor in higher education, because they are the driving force for the implementation of higher education which must be managed properly. Human resources in universities consist of lecturers and education staff. Human resource management aims to develop qualified personnel so that they can increase the productivity and performance of higher education institutions (Aboramadan et al., 2020). Human resource management includes recruitment, placement, education and training, compensation, health and security, employment relations (relationships), termination of

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employment, and performance evaluation (Govender et al., 2018; Makkulasse & Sari, 2018; Szelągowska-Rudzka, 2018).

Performance evaluation is an important aspect in human resource management. Performance evaluation is carried out to determine the achievement of human resources performance against the targets and work programs that have been set and as a basis for determining institutional policies (Hamzah & Ritonga, 2006). Human resource performance is the result of work achieved by a person in carrying out tasks and functions in an organization (Wardhana et al., 2016). Performance evaluation should be done periodically every month, quarter, semester and yearly. Human resource performance is influenced by several factors including qualifications, competence, compensation, culture and work environment, motivation, and loyalty (Paramitadewi, 2017; Situmorang et al., 2020; Sutanja, 2019).

Evaluation of the performance of human resources in Islamic universities consists of evaluating the performance of lecturers and education staff. Lecturer performance evaluation is carried out on the implementation of the higher education Tridarma and additional tasks. Lecturer performance evaluation is measured based on the Performance Report and added with the report on the achievement of the Main Performance Indicators for Additional Lecturers. Evaluation of the performance of education personnel is carried out on the implementation of the employee performance targets that have been made at the beginning of the year. Employee performance is assessed based on the daily performance report.

The performance of human resources plays an important role in achieving the goals of the State Islamic Religious University. Efforts to improve the performance of human resources must continue to be carried out through human resource management. One thing that can be done is the application of an internal control unit in the field of human resources. The role of internal supervisors is very important in strengthening higher education governance (Wahyudi, 2018).

There have not been many studies that have focused on the role of the internal supervisory unit in improving the performance of human resources in State Islamic Religious Colleges. UIN Sulthan Thaha Saifuddin Jambi is one of PTKIN that has implemented an internal supervisory unit in internal supervision and audit. Supervision of human resource management at UIN Sulthan Thaha Saifuddin Jambi carried out by the internal supervisory unit is interesting to examine. The basic difference of the research carried out is to examine the duties, functions, and authorities of the Internal

Supervisory Unit in monitoring the performance of human resources at UIN Sulthan Thaha Saifuddin Jambi by using a qualitative approach.

The theme of the internal control unit in this study is related to the issue of human resource performance, because essentially the work carried out by the internal supervisory unit is to control and control the performance of personnel and avoid various irregularities. Human resources are an important component in moving Islamic universities and as a key factor in determining success. Supervision and evaluation of the performance of human resources needs to be carried out as a form of controlling the implementation of duties and functions as well as compliance with applicable regulations. The results of monitoring and evaluation of performance become the basis for determining policies for developing human resources as well as providing sanctions and penalties. The findings of this latest research and an overview of the role of the internal control unit, especially at the State Islamic University of Sulthan Thaha Saifuddin Jambi, show that there is little research related to the internal control unit and personnel performance. Therefore we need an in-depth study of how these two themes take place in an Islamic college.

2. Method

This research uses a qualitative approach with the type of case study. This study seeks to reveal and describe the role of internal control unit (ICU) in improving the performance of human resources at UIN Sulthan Thaha Saifuddin Jambi. The subjects of this research are the head of ICU, secretary, and lecturers. Data was collected through interviews, document review, and observation. In-depth interviews were conducted to obtain the information about the duties, functions, and authorities of the ICU as well as the work program related to the supervision of the management of human resources. Document reviews are carried out on ICU documents, key performance indicators, daily performance reports, and lecturer performance reports. Observations were made to get an idea of the objects and subjects being studied during data collection. The data were analyzed descriptively using an interactive model including data collection, data reduction, data presentation and conclusions. Testing the validity of the data using triangulation and peer checking through discussion.

3. Results and Discussion

UIN Sulthan Thaha Saifuddin Jambi is a university that has just undergone a change from the State Islamic Institute (IAIN). Currently, UIN Sulthan

Thaha Saifuddin Jambi is led by the rector, Prof. Dr. H. Su'aidi, Ph.D. With the transformative spirit embodied in the vision of UIN Jambi, "To become an Islamic University as a Locomotive of National Superior Social Change towards International with the Spirit of Moderation and Islamic Entrepreneurship", Su'aidi made several fundamental changes, including the transintegration of science paradigm in scientific aspects, transparency and accountability in the managerial aspect. It is carried out by the Internal Control Unit (ICU) which is currently led by Dr. Novi Mubyarto, SE, ME.

With the existence of an ICU, every personnel at UIN STS Jambi strives to show the best performance, because the system provided by ICU is very systematic and already has standards to measure whether a lecturer or position can be said to be successful or failed in running a work unit. The governance transformation of UIN Sulthan Thaha Saifuddin Jambi was carried out to realize Good University Governance (GUG). The principles of good university governance are transparency, accountability, responsiveness, independence, fairness, quality assurance and relevance, effectiveness, efficiency, and non-profit (Wardoyo & Lena, 2010). One of the efforts to realize GUG is by optimizing the role of the Internal Control Unit (Asmawanti S & Aisyah, 2019; Azka Raga et al., 2020; Wahyudi, 2018).

Establishment of Internal Control Unit at UIN Sulthan Thaha Saifuddin Jambi based on Minister of Finance Regulation Number 200/PMK.05/2017 concerning Internal Control System at Public Service Agency and Minister of Religion Regulation Number 25 Year 2017 concerning Internal Supervision System at State Religious Universities. The ICU of UIN Sulthan Thaha Saifuddin Jambi has a vision to become a professional, independent and credible internal control unit in order to create Good University Governance with the spirit of moderation and Islamic Entrepreneurship. The ICU is tasked with carrying out non-academic supervision within the scope of UIN Sulthan Thaha Saifuddin Jambi by upholding the principles of integrity, objectivity, expertise, and maintaining confidentiality.

The ICU is in charge of supervising the governance of financial management, human resource management, management of state assets/state property, the process of procurement of goods and services, and management of the use of information and communication technology. The ICU performs functions as: 1) compiling internal control risk maps through identification activities; 2) risk assessment, prioritization, and monitoring; 3) Preparation of non-academic supervision programs and activities; 4)

implementation of non-academic compliance, performance, and quality supervision in the fields of human resources, planning, finance, organization, information technology, as well as facilities and infrastructure; 5) preparation of planning and implementation of audits with specific objectives; 6) preparation and submission of reports on the results of internal control; and 7) monitoring and coordinating the follow-up on the results of internal and external supervision.

In carrying out his duties and functions, the Head of ICU is assisted by a secretary and several fields, namely the field of financial supervision, human resources, legislation, and state property. The organizational structure of ICU UIN Sulthan Thaha Saifuddin Jambi is shown in Figure 1.

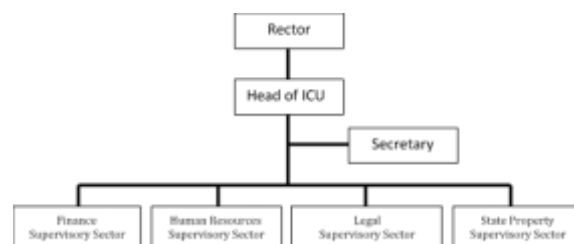


Figure 1. ICU structure of UIN Sulthan Thaha Saifuddin Jambi

The role of ICU in this article is focused on supervising the management of human resources. Human resource management is an important part in the administration of higher education. Human resource management in universities is a series of processes for structuring human resources in carrying out their duties and functions to achieve organizational goals. Higher education human resources management can be defined as an effort to plan, organize, mobilize and assess higher education human resources so that they are able to contribute as much as possible to the development of higher education and the achievement of programs and work plans (Sasono, 2014).

Human resource management includes the process of recruitment, placement, education and training, supervision and evaluation of employee performance. Supervision of human resource management in universities is carried out to ensure compliance with laws and regulations, service quality, and human resources performance. Human resources at UIN Sulthan Thaha Saifuddin Jambi consist of lecturers and education staff. Currently, the number of lecturers at UIN Sulthan Thaha Saifuddin Jambi in 2020 is 427 consisting of 360 civil servants and 67 permanent

lectures. The number of education personnel in 2020 is 299 consisting of 134 civil servants and 165 honorary staff. The role of ICU in monitoring human resources performance is focused on the performance of lecturers. Performance is the result of work achieved in carrying out the main tasks and functions and responsibilities given.

Lecturers have the main task of carrying out the *Tri Dharma* of higher education which includes education and teaching, research and community service. Lecturers are divided into two, namely lecturers with additional assignments who serve in structural positions and ordinary lectures without additional assignments. The additional assignment lectures must sign a work agreement contract with the leadership on Key Performance Indicators (KPI) at the beginning of the year. The additional assignment lectures performance includes managerial performance and the performance of the *Tri Dharma* of higher education.

Managerial performance includes attendance values, KPI achievements and leadership values. The performance of the *Tri Dharma* of Higher Education includes education, research, community service and support. The additional assignment lectures must make daily performance reports, quarterly reports to determine the achievement of KPI and lecturer performance reports at the end of each semester. Meanwhile, lectures without additional assignments must prepare lecture performance plane at the beginning of the semester and report performance lecturers at the end of each semester.

The ICU has the task of verifying the performance achievements of lecturers with additional assignments and without additional assignments. If the verification results are appropriate, the lecturer concerned is entitled to a performance incentive remuneration allowance. For lecturers with additional assignments and without additional assignments whose performance is not achieved are asked to make improvements. If the results of the ICU audit related to the performance achievement report are not followed up/improved, the ICU will provide a recommendation for sanctions for cutting performance incentive payments in accordance with applicable regulations.

Based on the lecturers with additional assignments performance report in the 4th quarter of 2020, as many as 158 lecturers have submitted reports and have been verified by ICU. The report on the achievement of lecturers with additional assignments performance in the 4th quarter of 2020 is shown in Figure 2. The number of lectures that have achieved the KPI target that has been set has reached 71%.

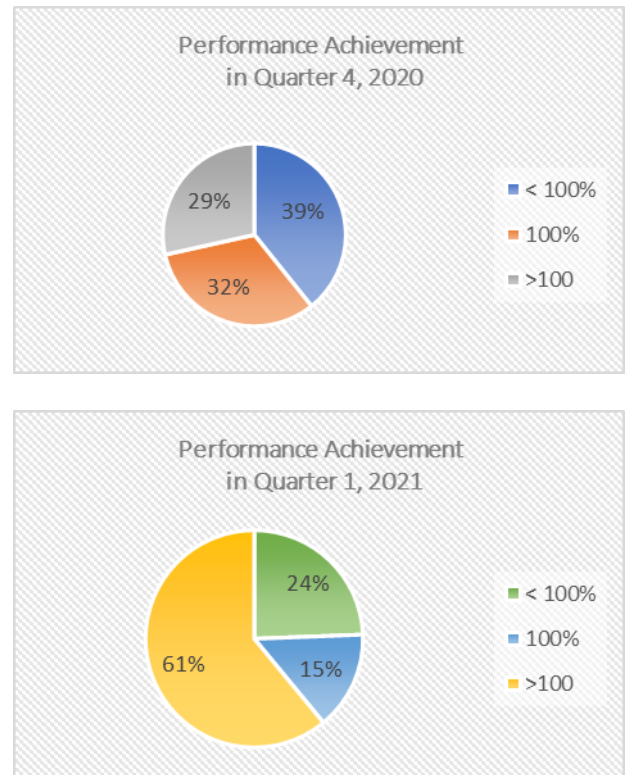


Figure 2. Performance report Lecturers with additional assignments

In the first quarter of 2021, the performance achievement has increased. Of the 164 lectures performance reports that have been verified by ICU, the number of lecturers that have achieved the KPI target that has been set has reached 76%. The results of the performance reports are shown in Figure 3. For lecturers who have achieved the KPI target, P2 remuneration incentives can be paid. For lecturers whose performance has not reached the target can make improvements.

In the odd semester of the 2020/2021 academic year, as many as 167 lectures without additional assignments have collected performance reports and have been verified by ICU. The results of the performance achievements of lecturers are shown in Figure 4. Based on the results of the performance reports verification, it is concluded that 128 have met 28 points or more. The person concerned can be paid P2 remuneration incentives. Meanwhile, 40 lecturers that have not met are given the opportunity to make improvements according to a predetermined schedule. If the relevant lecturers does not make improvements to the performance reports within the specified time limit, the P2 remuneration incentive payment cannot be paid.

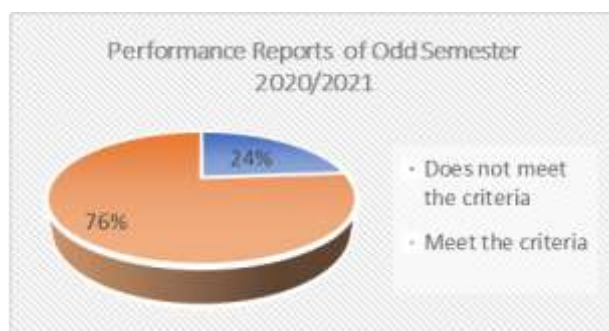


Figure 3. Lecturers without additional assignments performance report

The ICU has an important role in improving the performance of human resources, especially lecturers at UIN Sulthan Thaha Saifuddin Jambi. In line with the research conducted (Dewi, 2012) that Internal control has an effect on employee performance. Research result (Ready et al., 2014) shows that effective internal auditors have a simultaneous and partial positive effect on managerial performance. The role of SPI has a positive effect on organizational performance (Gitayani et al., 2015; Hamzah & Ritonga, 2006; Mifti et al., 2009). Based on the results of the study, it can be seen that the existence of ICU at UIN Sulthan Thaha Saifuddin Jambi has an important role in improving the performance of human resources in higher education. Internal supervision of lecturer performance is able to encourage lecturer productivity and performance. Monitoring and evaluation can identify and prevent deviations or errors by educators, increase a sense of responsibility in carrying out their main duties and functions as teachers (Sururama, 2019).

Elements of the internal control system consist of: environmental control, risk management and estimation, activity control, information and communication, and supervision activities (Syah Putra et al., 2017). The internal control system is very important to prevent and overcome fraud in the organization, especially in matters of assets and finance, so that transactions that occur in the organization are accurate (Rosananda, 2014). Internal auditors can reduce financial fraud (Tandri et al., 2015). The ICU can improve personnel morality so that fraud can be avoided (Mukhibad, 2017). The internal supervisory system can build coordination between personnel and as a control for areas of work that are prone to irregularities (Yeni Yulita, 2018). From several articles, it can be seen that experts and researchers discuss more about the system

or internal control unit as an effort to prevent and supervise if there is fraud.

According to Cessey, fraud in organizations occurs because of opportunities and pressures (Suherman, 2017). From the aspect of pressure on the perpetrators of fraud because of individual economic needs for the necessities of life, however, it can also occur due to non-financial problems, for example because there is leadership pressure for certain targets and performance, thus making personnel try to fulfill them, and when it is not achieved with various efforts, personnel end up cheating. Next is the opportunity factor, that when there is a leak in the organizational system, it will be an opportunity for personnel who want to commit fraud, fraud can occur in the form of finance, misuse of assets, false statements and acts of corruption.

Positive performance in higher education is strongly influenced by the availability of a reward system for personnel. Performance is also very dependent on the integrity of personnel which is visible in organizational behavior (Overman et al., 2016). In the aspect of human resource performance in universities, many studies have stated that personnel performance is strongly influenced by education, training, and motivation factors. In addition, the transmission of knowledge and expertise from one individual to another strongly supports performance, and is mined by a conducive work environment (Idris et al., 2017). Personnel performance is strongly influenced by work discipline which is controlled by the attendance system (Saputra et al., 2018). Personnel performance also needs consideration of workload standards and time periods to complete them (Susanty, 2017).

The performance of personnel in tertiary institutions is not enough only to be seen from the aspect of motivation, compensation system, organizational culture, but it is necessary to have a system that specifically works to supervise and control personnel so as not to commit fraud in showing performance, in Islamic universities the institution that handles this is known as Internal Control Unit Gitayani (2015) explained that the internal control system has an effect on employee performance Setiadi(2021) shows that the existence of transparency, accountability, and internal auditors have a positive influence on organizational performance.

Based on the explanation of the theory from the results of this study, it can be seen that the work of the internal supervisory unit, or in state Islamic universities abbreviated as ICU, plays an important and significant role in supervising and controlling the academic community, ranging from staff, lecturers, and lecturers with additional tasks, to work in accordance with key

work indicator contracts, and must have a reliable and transparent reporting system. With this strict supervisory system, personnel in Islamic universities try to eliminate fraud and try as optimally as possible to achieve the best performance.

4. Conclusion

Based on the results of the analysis and discussion, what The internal control unit (ICU) plays an important role in improving the performance of human resources at UIN Sulthan Thaha Saifuddin Jambi. Supervision of human resource management aims to ensure compliance with laws and regulations, service quality, and human resources performance. It plays a role in ensuring the achievement of the performance of lecturer with additional assignments and without additional assignments. Reports on the performance of of lecturer with additional assignments that are verified by ICU consist of daily performance reports every month, key performance indicator achievements every quarter, and lecturer performance reports every semester. Reports on the performance of lecturers without additional assignments that are verified by ICU are lecturer performance reports every semester. Performance achievement reports become the basis for remuneration payments for lecturers.

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