

## The Role of Internal Supervisor Unit (SPI) in Achieving Good University Governance: The Moderating Effect of Management Support

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### Article Information    Abstract

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*This research aims to examine the effect of the role of Internal Supervisor Unit (SPI) on the achievement of Good University Governance (GUG) with management support as a moderating variable. Using a quantitative approach, data were collected through an online questionnaire from 32 respondents who were members of the SPI at Public Universities (PTN) in Indonesia. Data analysis was conducted using SEM-PLS with WarpPLS 8.0 software. The results of the study indicate that the role of the SPI has a positive and significant effect on the achievement of GUG. Management support was found to significantly strengthen the influence of the SPI's role in realizing GUG. These findings conclude that the SPI plays an important role in preventing agency conflicts that can hinder the implementation of GUG, but its effectiveness is greatly influenced by the strength of management support. The main limitation of this study is the small number of respondents, so the results cannot be generalized to all PTNs in Indonesia. Further research is recommended to increase the sample through face-to-face surveys, use a qualitative approach through interviews, and conduct comparative tests between different types of PTNs.*

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## INTRODUCTION

Corruption cases involving higher education institutions, particularly Public Universities (PTN) in Indonesia, have implicated a number of academics, employees, and university structural officials (Survei Fraud Indonesia ACFE, 2025; ICW, 2024). Data from Ni'am (2022) shows that one case that has attracted public attention is the criminal corruption case related to allegations of bribery for the admission of new students at the University of Lampung in 2022, involving the rector of UNILA, Prof. Karomani. A similar case also occurred at Udayana University, based on a report from BPK RI Bali (2023), which stated that the rector of UNUD, Prof. I Nyoman Gde Antara, was involved in a corruption case involving irregularities in the management of Institutional Development Fund (SPI), which resulted in state losses of more than Rp144 billion. These cases indicate various problems in university governance that can hinder its strategic role as a main pillar of education

These cases indicate various problems in university governance that can hinder its strategic role as a main pillar in education (Mariani et al., 2017; Raga et al., 2020). In addressing these issues, Public Universities (PTN) in Indonesia need to apply the principles of GUG (Gamayuni et al., 2018; Sabandar et al., 2018). The concept of *Good University Governance* (GUG) is a fundamental foundation and basis for society to manage universities appropriately and wisely (Qinthara & Prasetyo, 2023). According to Evaluandia & Sulistyowati (2021) *Good University Governance* is the process of integrating the principles of "Good Governance" into the systems and management of public universities and other forms of higher education in accordance with the values that must be upheld. The management of higher education institutions is based on Permendikbud 22 of 2017 and PP 04 of 2014, which include GUG principles such as transparency, accountability, and compliance with applicable regulations.

The Internal Supervisor Unit (SPI) is an important component in supporting the realization of good university governance (Suriyani & Zainuddin, 2021). The establishment of SPI in public universities aims to oversee the implementation of the duties and responsibilities of each unit in accordance with applicable regulations (Totalia et al., 2022). Permendikbud 22 of 2017 explicitly states that the SPI is directly responsible to the rector as the highest authority in the university. Consequently, management support is a crucial factor that enables the SPI to perform its role optimally. This support includes management's willingness to provide the necessary resources and authority (Verharge & Lambertus, 2009), a commitment to improving the quality of internal audits and following up on audits findings (Mihret & Yismaw, 2007), as well as adequate budget allocation, sufficient facilities, and support for the development of the internal auditors (Cohen & Sayag, 2010). Thus, management support is a prerequisite for the effectiveness of the internal audit implementation so that the objectives and targets of PTN, including the achievement of GUG, can be realized (Hamdi & Sari, 2019).

Previous research on the relationship between the role of SPI and GUG achievement has shown mixed findings. Raga et al., (2020) found a strong correlation between SPI functions and the implementation of effective university governance, which was reinforced by organizational commitment. In line with this, Totalia et al., (2022) emphasized that SPI is an important component in achieving excellent university governance. However, these findings contrast with the results of research by Hazaea et al., (2025), which showed that the effectiveness of internal audits on governance varies and is not always significant, especially when independence, expertise, and management support are inadequate. Similar findings, were presented by Kamila & Munajat (2025) and Shidqi & Arfiansyah (2025), who emphasized that the contribution of internal audits to governance is weak if organization does not have strong management commitment.

The inconsistency of previous research results indicates the existence of contingency variables that influence the relationship between the role of SPI and GUG. According to Totalia et al., (2022), various obstacles in the SPI-GUG relationship require the development of a research model by adding management support as a moderating variables. This is in line with the research by Hamdi & Sari (2019), which emphasizes the importance of management support in influencing the effectiveness of internal audit implementation. Syahrul et al., (2023) prove that the better the management support for internal audits—including adequate budgets, training and development

of internal auditor human resources, and follow-up on audits findings—the more significant the impact on the effectiveness of internal audits. In a global context, Mensah et al., (2020) indicate that collective management support and commitment are positively correlated with the effectiveness of internal audit functions. Thus, these studies provide empirical evidence that effective internal audits with management support will strengthen organizational governance.

This study offers significant theoretical and practical contributions. Theoretically, it enriches agency theory studies in the context of higher education governance by explaining the mechanism through which management support moderates the relationship between oversight functions and GUG achievement. Unlike previous study that only examined relationships, this study reveals the boundary conditions that determine the effectiveness of SPI. Practically, the findings of this study have implications for stakeholders in the public university environment, including university leaders, internal auditors, policymakers, and regarding the importance of creating and ecosystem that supports internal oversight function to realize good university governance.

Jensen & Meckling (1976) laid the theoretical foundation for the principal-agent relationship in organizations through the development of agency theory. Principal-agent relationships always contain the potential for conflicts of interest, information asymmetry, and opportunistic behavior. When principals (the public, ministries, or external stakeholders of universities) delegate authority to agents (PTN management), agency problems arise in which agents do not always act in the interests of principals (Eisenhardt, 1989). Shapiro (2005) emphasizes that in such situations, organizations need oversight mechanism to reduce the risk of abuse of authority, inefficiency, and fraud.

In the context of PTN in Indonesia, SPI functions as a supervisory tool that can reduce information asymmetry between management and stakeholders (Gramling et al., 2004). SPI plays a role in reducing opportunistic behavior by agents through monitoring efficiency, internal control effectiveness, and regulatory compliance (Dittenhofer, 2001). Meanwhile, management support in this study is positioned as a variable in line with agency theory, namely the form of agent commitment to reduce agency conflicts by providing access to information, maintaining independence, and following up on recommendations necessary for optimal monitoring functions (Ahmad et al., 2012). Thus, agency theory not only serves as a theoretical basis for the SPI-GUG relationship, but also provides a conceptual explanation of the role of management support as a moderator that influences the effectiveness of SPI in realizing GUG.

Good University Governance (GUG) is the implementation of good governance concepts in education, particularly in public universities as public institutions. GUG is a strategic effort that supports the achievement of higher education quality because universities that implement GUG tend to show higher achievements than universities that do not apply these principles (Hidayah & Ma'arif, 2023). Wijatno (2009) identified five key indicators of successful GUG implementation, namely transparency, accountability, responsibility, independency, and fairness. All of these principles must be implemented consistently for a public university to be considered to have achieved good university governance.

Internal Supervisor Unit (SPI) are an important factor contributing to the achievement of GUG (Suriyani & Zainuddin, 2021). As internal auditors, SPIs are the tasked with overseeing the performance of PTNs and preventing fraudulent practices that may occur in the management of PTNs based on GUG principles. Tugiman (2006) formulated five dimensions to assess the role of SPIs in achieving GUG based on internal audit professional standards, including independence, professional expertise, scope of work, implementation of internal audit tasks, and management of internal audit units.

Researched by Totalia et al., (2022) shows that the role of SPI is important for achieving GUG. The more optimal the role of SPI in carrying out its duties and functions at PTN, the better the achievement of GUG. This findings is in line with the research by Raga et al., (2020), which confirms that the SPI function has a positive and significant effect on GUG achievement. The application of internal audit professional standards in assessing the role of SPI in PTNs in Indonesia is expected to encourage GUG achievement, so that higher education institutions become more transparent, accountable, responsible, independent, and fair in carrying out their duties.

Based on agency theory, the positive relationship between the role of SPI and GUG can be explained through the function of SPI as a supervisory between mechanism that reduces

information asymmetry and opportunistic behavior of agents. By conducting reviews, ensuring the objectivity of decisions, and maintaining institutional integrity, SPI plays a role in aligning the interest of PTN management with all stakeholders. Therefore, the first hypothesis is formulated as follows:

H1: The role of the Internal Supervisor Unit (SPI) has a positive effect on the achievement of Good University Governance (GUG) at Public Universities in Indonesia.

Management support is generally defined as the ability to mobilize, direct, and coordinate all activities within an organization so as to have a significant impact on organization (Siti & Wardani, 2020). In the internal audit environment, Alsbhie in Oktavian (2023) states that management support is a commitment to assist internal auditors in carrying out the audit process and the understanding of top management regarding the needs of internal auditors. In the PTN environment, management or leadership support means that management has the capacity and capability to influence and support SPI, which reports directly to the rector (management) as the leader.

Management support has been proven to deliver tangible results. Mensah et al., (2020) and Nguyen et al., (2024) emphasize that support from top management is a determining factor in the success of the internal oversight function. This support is measured through several aspects, including responsiveness to findings and commitment to strengthening the internal audit function, which also includes the provision of resources, adequate budgets, and access to training (Cohen & Sayag, 2010; Mihret & Yismaw, 2007).

Previous studies have reinforced the role of management support in the effectiveness of internal auditing. Hamdi & Sari (2019) and Syahrul et al., (2023) explicitly found that management support has a strong positive effect on the effectiveness of internal auditing. Meanwhile, Khalid (2020) emphasized that the quality of auditing work is highly dependent on leadership. In line with this, the findings of Totalia et al., (2022) confirm the negative impact of a lack of management support, which results in suboptimal SPI performance.

From an agency theory perspective, management support acts as a contingency factor that strengthens the effectiveness of the supervisory function. When management (agents) provides full support—in the form of smooth budget allocation, follow-up on audit findings, and recommendations, and motivation—the SPI will function as the main driver in accelerating the achievement of GUG. Management support creates conditions that enable the SPI to perform its supervisory function optimally, thereby minimizing agency conflicts and aligning the interests of principals and agents. Based on this empirical evidence, the second hypothesis is formulated as follows:

H2: Management support positively moderates the role of the Internal Supervisor Unit (SPI) in achieving Good University Governance (GUG) at Public Universities in Indonesia

The hypotheses in this study are formulated with clear orientation based on theory and previous research findings, namely:

H1 (+): The role of SPI has a positive effect on the achievement of GUG

H2 (+): Management support positively moderates the role of SPI in achieving GUG

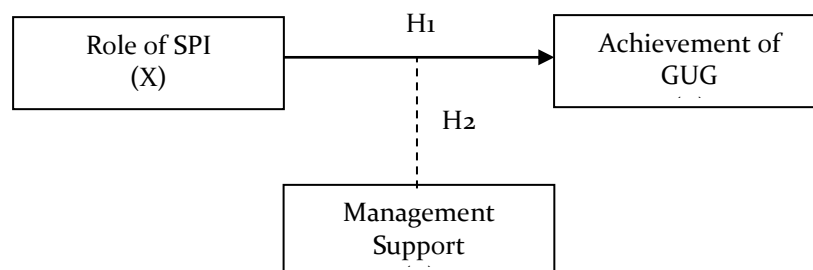


Figure 1. Research Model

## METHOD

This study uses a quantitative approach with a causal-explanatory design to examine the effect of SPI on GUG achievement and the moderating effect of management support. This approach was chosen because it is in line with the research objective to test hypotheses regarding the relationship between variables that have been formulated based on a strong theoretical foundation (Hair et al., 2013). Data analysis uses Structural Equation Modelling-Partial Least Square (SEM-PLS) with the help of WarpPLS 8.0 software. The selection of SEM-PLS is based on its ability to analyze complex models with relatively small sample sizes and does not require the assumption of data normality (Hair et al., 2013).

The population of this study consists of all members or parts of the Internal Supervisor Unit (SPI) at each Public University (PTN) in Indonesia. The exact number of SPI members cannot be determined because the formation of the SPI depends on the type of PTN, leadership policies, and budget availability, so the population in this study is unknown (Ghozali, 2018). The sampling techniques used were purposive sampling and convenience sampling. Purposive sampling was used to determine respondents who met the certain criteria, namely all members or parts of the SPI at each PTN in Indonesia who had conducted reviews at their perspective PTNs. Convenience sampling was used to distribute the questionnaire through available and easily accessible (Ghozali, 2018), namely through the SPI forum on WhatsApp Group (WAG).

The minimum sample size is determined using Cochran's formula (Sugiyono, 2019) for unknown populations. Based on the calculations, the minimum sample size obtained was 96.04, rounded up to 96 respondents. This study targeted 100 respondents to anticipate the possibility of incomplete or unusable questionnaires.

Data collection was conducted through an online questionnaire using Google Forms which was distributed in July 2025. The questionnaire was distributed through the SPI forum on WhatsApp Group (WAG), which is a communication platform for SPI members from various public universities in Indonesia.

**Table 1.** Type of Public University in Indonesia

No.	Type of PTN	Jumlah
1.	State University Work Unit	61
2.	State Universities Public Service Agency	37
3.	State Universities with Legal Entities	24
Total		122

Source: PDDikti 2025 and KEMDIKBUDRISTEK document 2023.

## Variables and Measurements

**Table 2.** Variable and Measurements

Variabel	Measurements Indicators	Sources
Dependent Variable		
Achievement of <i>Good University Governance</i> (GUG)	Indicators in the questionnaire with a Likert scale of 1- 5	(Raga et al., 2020; Untari, 2015; Wijatno, 2009)
Independent Variable		
Role of Internal Supervisor Unit (SPI)	Indicators in the questionnaire with a Likert scale of 1- 5	(Raga et al., 2020; Tugiman, 2006; Untari, 2015)
Moderating Variable		

Management Support (DM)	Indicators in the questionnaire with a Likert scale of 1- 5	(Cohen & Sayag, 2010; Hamdi & Sari, 2019; Mihret & Yismaw, 2007)
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## RESULT AND DISCUSSION

### Description and Research Object

The object of this research is members or all parts of the Internal Supervisor Unit (SPI) in every public university in Indonesia. Data collection was conducted through the distribution of Google Forms questionnaires in July 2025. The final results showed that 32 respondents filled out and submitted questionnaires that could be analyzed. The respondents came from 13 PTNs covering three types of public universities: PTN-SatKer, PTN-BLU, and PTN-BH. The number of respondents was far from the initial target of 100 people due to limit access to distribute the questionnaire, which could only be done through the SPI forum WhatsApp Group (WAG).

### Descriptive Statistics

**Table 3.** Descriptive Statistical Tests

Variables	N	Min.	Max.	Mean	Std. Deviation
Role of SPI (X)	32	80	105	98.44	8.534
Achievement of GUG (Y)	32	61	100	84.16	10.911
Management Support (M)	32	36	60	50.03	7.355

Source: Processed primary data with IBM SPSS 21, 2025.

Table 3 shows that the number of statement items, which was initially 56, has changed to 53 because there are three items in the SPI variable that do not meet the convergence criteria, namely SPI1, SPI2, and SPI21, so they must be removed from the model. After removing the three statement items and conducting a retest, the SPI role variable, consisting of 21 items, showed that the respondents' assessment of the supervisor function was adequate. This variable obtained an average score of 98.44, which means that the respondents considered the internal supervisor function to be effective. The standard deviation value of 8.534 indicates that respondents' assessments of the SPI role were fairly uniform and centered around a high average value. As for the other two variables, namely GUG achievement, the average value of 84.16 shows that respondents strongly believe that the principles of good university governance have been effectively implemented in the state university environment. The standard deviation value of 10.911 indicates that there are quite large differences in respondents' assessments. Finally, the management support variable shows a relatively small standard deviation value of 7.355, which indicates that respondents' assessments are fairly uniform and consistent.

### Results of Partial Least Square Analysis (WarpPLS 8.0) Outer Model Result (Measurement Model)

Outer model analysis focuses on measuring the relationship between indicators and variables. This analysis aims to test validity and reliability. Validity testing is conducted to measure the extent to which research indicators describe what is to be measured (latent variables). Validity testing can be seen in two parts, namely outer loading convergent validity and AVE values. Then, there is also discriminant validity to test the correlation of indicators between variables. Convergent validity and reliability tests are presented in Table 4.

**Table 4.** Convergent Validity and Reliability Tests

Variables	Outer Loading	AVE	Composite Reliability	Cronbach's Alpha	Description
Role of Internal Supervisor Unit (SPI) (X)	0.602 - 0.875	0.590	0.968	0.964	Valid & Reliable
Achievement of Good University Governance (GUG) (Y)	0.673 - 0.819	0.528	0.957	0.952	Valid & Reliable
Management Support (M)	0.711 - 0.884	0.661	0.959	0.953	Valid & Reliable

Source: Processed primary data with WarpPLS 8.0, 2025.

Table 4 shows that the outer loading values for all variables meet the requirement of  $>0.6$ , while the AVE values of  $>0.5$  indicate that all variables are convergent valid, and reliability values of more than  $0.7$  indicate that all variables are reliable.

Discriminant validity in this study was analysed using the Heterotrait Monotrait Ratio (HTMT) presented in Table 5.

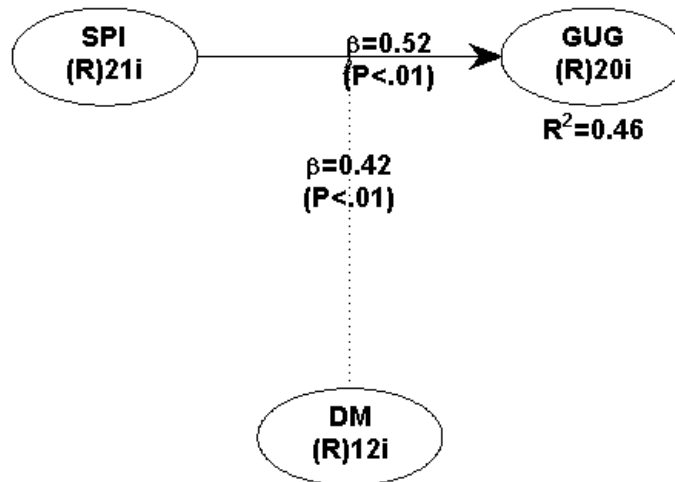
**Table 5.** Discriminant Validity Tests

Variables	Role of Internal Supervisor Unit (SPI)	Achievement of Good University Governance (GUG)	Management Support
Role of SPI (X)			
Achievement of GUG (Y)	0.540		
DM (M)	0.511	0.894	

Source: Processed primary data with WarpPLS 8.0, 2025.

Table 5 shows that all variables have values less than  $0.90$ , which means that all of them can be considered discriminantly valid, even though the HTMT value in the DM-GUG variable relationship is very close to the limit, but still meets the requirements. This may be due to the interdependence or correlation between the two variables (Hair et al., 2013; Henseler et al., 2015) because, conceptually, management support is a very important part of achieving GUG, where management (leadership) plays a key role in the successful implementation of good governance principles (Vokshi & Xhemajli, 2022) because the progress and development of a higher education institution depends on management support (Mensah et al., 2020).

**Inner Model Result (Structural Model)**



**Figure 2.** Path Coefficients

The purpose of hypothesis testing for structural or inner models is to analyse the potential relationships between various variables. The assessment of structural models includes a number of indicators such as the coefficient of determination ( $R^2$ ), prediction relevance ( $Q^2$ ), and effect size ( $F^2$ ) listed in the table below:

**Table 6.** Inner Model Tests

Dependent Variable (Y)	R-Square ( $R^2$ )	Adjusted R-Square	Q-Square ( $Q^2$ )	Role of SPI ( $F^2$ )	Management Support ( $F^2$ )
Achievement of GUG	0.462	0.425	0.467	0.275	0.187

Source: Processed primary data with WarpPLS 8.0, 2025.

The inner model results in Table 6 show that changes in Good University Governance (GUG) achievement for  $R^2$  and  $Q^2$  values can be explained simultaneously by the role of the Internal Supervisor Unit (SPI) and management support by 46.2% and 46.7%. Then, for the SPI-GUG relationship and also SPI-GUG in DM moderation, both have the same  $F^2$  value with a moderate effect.

**Discussion**

Statistical analysis proves that the role of the Internal Supervisor Unit (SPI) has a positive and significant influence on the achievement of Good University Governance (GUG) at the public universities in Indonesia ( $\beta = 0.518$ ;  $p < 0.001$ ). Thus, the  $H_1$  is accepted. This finding confirms that the SPI plays a crucial role in realizing good university governance.

The findings of this study are in line with various previous studies that consistently emphasize the importance of the role of internal supervisor units in good governance. Totalia et al., (2022), Sukirman et al., (2021), Raga et al., (2020) state that SPI plays a very important role in the management of higher education institutions to achieve GUG by helping institutions evaluate and improve the effectiveness of risk management, control, and governance processes.

The result of this study can be explained through the perspective of agency theory (Jensen & Meckling, 1976). In the world of higher education in Indonesia, PTN management acts as an agent, while stakeholders such as the government, students, and the community act as principle. Agency

theory argues that differences in interests between agents and principals can lead to agency conflicts such as information asymmetry. The SPI acts as a supervisor representing the interests of the principal by conducting reviews, ensuring the objectivity of decisions, and maintaining the integrity of the institution. These concrete steps reduce agency conflicts and align the interests of PTN management with all stakeholders, thereby enabling the achievement of GUG.

Statistical analysis results prove that management support positively moderates the influence of the SPI role on GUG achievement ( $\beta = 0.425$ ;  $p = 0.003$ ). Thus, H<sub>2</sub> is accepted. These findings confirm that the management support strengthens the effectiveness of the SPI in carrying out its duties and function so that GUG achievement at Indonesian public universities can be realized.

These findings are consistent with various previous studies. Mensah et al., (2020) and Syahrul et al., (2023) showed that the internal audit process will not run well without full support from management, both in the form of adequate budgets and sufficient facilities. Hamdi & Sari (2019) also argued that management support for auditors, both in the form of facilities and funding, can increase audit effectiveness. On the other hand, this study provides an empirical solution to the findings of Totalia et al., (2022), which emphasized the ineffectiveness of SPI in PTN due to a lack of leadership support, by proving that management support significantly strengthens the role of SPI in achieving GUG.

From the perspective of agency theory (Jensen & Meckling, 1976), these findings provide a deeper understanding of the boundary conditions for the effectiveness of the supervisory function. Management support acts as an important moderating variable that helps resolve agency problems. The effectiveness of the SPI's role is highly dependent on the support provided by management as agents. When management provides full support—in the form of smooth budget allocation, follow-up on audit findings and recommendations, and motivation—the SPI will function as the main driver in accelerating the achievement of GUG. Thus, to achieve GUG, the existence of the SPI alone is not enough. Strong management support is required to ensure that the SPI can effectively overcome agency problems, so that the interests of principals and agents can be aligned in achieving PTN objectives.

## CONCLUSSION AND RECOMMENDATION

As public institutions, PTNs have a major responsibility to manage state resources with full accountability and transparency for the welfare of the community. This study aims to analyze and explain how the role of the Internal Supervisor Unit (SPI) influences the achievement of Good University Governance (GUG) with management support as an important moderating variable. The research sample included members or parts of the Internal Supervisor Unit (SPI) in all Public Universities (PTN) in Indonesia who filled out a Google Form questionnaire through SPI forums on WhatsApp Groups (WAG).

The results of this study reveal that the role of the Internal Supervisor Unit (SPI) has a positive and significant effect on the achievement of Good University Governance (GUG). These results are reflected in the three highest SPI indicator values, which indicate that the implementation of internal audit tasks and the scope of audit work are the most important aspects in the successful performance of the SPI. Similarly, the three highest GUG values also indicate that independence and fairness are determining factors in achieving GUG at public universities. The results of this study also show that management support as a moderating variable is proven to strengthen the role of the Internal Supervisor Unit (SPI) positively and significantly in achieving Good University Governance (GUG). The results of this study also show that management support as a moderating variable has been proven to strengthen the role of the Internal Supervisor Unit (SPI) positively and significantly in achieving Good University Governance (GUG). This finding is evident from the three highest DM values, which show that budget approval for the audit process, smooth fund allocation, and the trust and motivation built towards the SPI can strengthen the role of the SPI in realizing GUG. It consists of the conclusion, clarity of new findings, new theories and the possibility of future research development.

There are several limitations to this study, namely the limitation of respondents due to the author's limited access to collect respondents as they could not meet in person to distribute the questionnaire. The questionnaire was distributed only through a WhatsApp Group (WAG), which is a communication forum for SPI members from various Public Universities (PTN) in Indonesia. The very small number of respondents meant that the research results could not be generalized to all PTNs in Indonesia, so the findings only applied to 32 respondents. Although this study covered three different types of PTNs (PTN-SatKer, PTN-Blu, and PTN-BH), it did not conduct a comparative analysis. Therefore, these findings only explain the relationship model comprehensively, without being able to reveal significant differences in the role of SPI and management support in various PTN governance structures.

Based on the results of this study, there are several suggestions that may be useful for interested parties. Looking at the results of this study, future researchers can use the limitations of this study as a basis for improvement, such as conducting comparative analysis to test and provide a more detailed understanding of the strength of the SPI-GUG relationship and the moderating effect of DM, which can differ significantly between PTN-SatKer, PTN-Blu, and PTN-BH, using more diverse data collection methods that are not limited to online media, such as distributing questionnaires directly so that more data can be obtained, using a qualitative approach by conducting in-depth interviews with SPI members and public university (PTN) management to gain a more detailed understanding of the factors that encourage or hinder management support in PTNs and to explore other moderating or mediating variables that may influence the relationship between variables, such as organizational culture or organizational commitment.

This study makes a significant contribution to the development of higher education governance literature and agency theory. First, this study expands the application of agency theory in the context of public sector organizations, particularly public universities, by identifying SPI as an effective oversight mechanism for reducing agency conflicts. Second, this study reveals the role of management support as a contingency variable that determines the effectiveness of the supervisory function, thereby enriching the understanding of boundary conditions in the supervisory-governance relationship. Third, this study responds to the inconsistency of previous research findings by showing that management support is a key factor that explains the variation in the effectiveness of SPI in achieving GUG.

The findings of this study have practical implications for various stakeholders in the public university environment. First, for public university leaders (rectors and management), this study emphasizes the importance of providing tangible support to the SPI, not only in the form of formal legitimacy but also through the allocation of adequate resources, rapid response to audit findings, and the creation of a working climate that supports the independence and professionalism of internal auditors. Second, for SPI members, this study provides an understanding that the effectiveness of their role is not only determined by internal capacity but also by the ability to build constructive relationship with management. Third, for policymakers (the Ministry of Education, Culture, Research and Technology), this study provides input on the importance of formulating policies that encourage synergy between the SPI and management in realizing good university governance.

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