

Does Internal Audit Professionals Improve Corporate Governance of Universities? The Role of Good University Governance Guidance

Fury Khristianty Fitriyah
University of Padjadjaran

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ABSTRACT

This study aims to determine internal audit professionalism in attaining good corporate governance through good university governance. The role of governance in university is needed to encourage the achievement of the entity's goals. Good university governance at universities is needed in order to encourage the behavior of managing universities that is efficient, effective, transparent and consistent with laws and regulations. The indicators of good governance consist of transparency, accountability, responsibility, independence and fairness, with the addition of 3 (three) indicators of quality assurance and relevance, effectiveness and efficiency, and nonprofit. The method used in this research is qualitative. The researchers conducted in-depth interviews with internal auditors at 11 state universities in West Java Under the Ministry of Research, Technology and Higher Education. Questions were addressed to the Chairman, Vice Chairman or the auditors. Interview results concluded that the professionalism of internal auditors has implications in improving good governance through organizational arrangement, decision making in human resource management, asset management and financial management in the 11 state universities.

Keywords: internal auditor, good corporate governance, good university governance

1. INTRODUCTION

A phenomenon of an unruly implementation of good corporate governance (GCG) occurred in the collapse of WorldCom in 2002. Manipulative practices were done to conceal WorldCom's actual economic condition, such as non-standard accounting methods in the form of capital spending records which insinuated increases in cashflow and profits gained by WorldCom in 2001 and quarter I of 2002. In reality, the corporation suffered losses in those five quarters, while the implemented accounting practices gave the impression that WorldCom's financial situation improved in every quarter. Eventually, WorldCom faced unpayable obligations which led to bankruptcy in 2002 (Ferrel et al., 2011). One of the factors behind this incidence was an improper application of GCG principles that also made many companies falter when crisis overwhelmed Indonesia in

1997 (Tumewu & Alexander, 2014). Even today, the realization of GCG in Indonesia remains minimal. GCG is implemented in an enterprise by actuating its five principles, namely transparency, accountability, responsibility, independence, and fairness. Although companies determine that GCG implementation is the responsibility of the board of commissioners, board of directors and employees, internal auditors also play a role, particularly in monitoring GCG implementation programs. The quality of GCG is determined by the central role held by internal auditors as evaluators, consultants and catalysts for the management in terms of procuring information of fraud, errors and violations in company operations, detecting disorder and thus providing apt recommendations (Wardoyo, 2010).

Good governance is not only applicable in the business world, but lately it has also been implemented in such nonprofit entities as in the world of education. Numerous studies have discussed about good university governance (GUG), which, along with good corporate governance (GCG), is a breakdown of the good governance concept. GCG in higher education is needed to encourage university governance that is efficient, effective, transparent and consistent with legislations. Referring to this interpretation of GCG, GUG can hence be defined as the structure, system and process adopted by university organs as an effort to continuously add value to their products and processes.

In line with rising higher education demands and because the government acknowledges its role in promoting economic development, it is increasingly imperative to ensure that the higher education system is effectively managed. The tertiary education system is also becoming more complex due to the growing number of public and private institutions, making the task of maintaining and monitoring them more specialized and urgent. Accordingly, the implementation of good university governance (GUG) principles becomes key to the development of universities as intellectual centers, as organizations offering education as public service, and as agents in shaping the nation's next generation. Therefore, universities need to shift from creating adaptive knowledge to producing generative knowledge, and become organizations for learning (Bratianu, 2011; Bratianu, 2014; Senge, 1999). This indicates that the government is a strategic driving force for higher education and a strong integrator that can efficiently transform potential intellectual capital into operational intellectual capital (Bratianu, 2014; Bratianu, 2015).

To endorse the establishment of good governance and good university governance at an entity, the role of internal auditors is greatly needed in an organization. This includes the operation of an internal control system at a company, which is in fact entirely the

responsibility of its management. However, internal auditors today do not solely focus on compliance audit, but their function has also shifted to operational performance audit, therefore participating in increasing the effectiveness of the internal control system. Such improvement is made by means of assessment and evaluation over the system, prompting further expansion of the internal audit profession. Internal audit can be defined as an independent and objective activity that aims to give value added to the corporation and assist it to achieve its goals through assurance and consultation in order to elevate its operational effectiveness and efficiency. Overall, GCG principles are manifested in an organization with the purpose of running its operational activities effectively and efficiently as well as meeting the company's targets.

2. LITERATURE, FRAMEWORK OF THINKING AND HYPOTHESES

a. Pro-Social Behavior Theory

Pro-social behavior is an act of helpfulness/kindness that benefits others without providing a direct benefit to the person doing the act and may even involve a risk for people who help them (Feldman, 1993: 673). Pro-social behavior is done to give benefits to others rather than to the doer, but it is not an altruistic or selfless behavior (Bagustianto & Nurkolis, 2014). In the long term, pro-social behavior will also benefit the doer; thus, it is not irrational or self-destructive to do so (Twenge et al., 2007). The benefits obtained by the doer may be in the form of pro-social psychology or social rewards. Whistleblowing is one example of pro-social behaviors (Sagara, 2013). In general, whistleblowing will benefit other persons or organizations and the whistleblowers themselves (Bagustianto & Nurkholis, 2014), but they will also be exposed to risks and costs. Hence, it is also appropriate to refer to whistleblowing as pro-social.

b. Professionalism

Professionalism refers to quality and behavior that are the characteristics of a profession or a professional person (KBBI, 2015). According to Tjiptohadi in Sagara (2013), professionalism can be skills, certain qualifications, experiences in appropriate areas of expertise, or rewards for certain skills. Generally speaking, professionalism is something that should be owned by every profession and contains several dimensions depending on the professional standard of each profession. Professionalism is associated with the substance of specialist knowledge and closely linked with autonomy and responsibility (Baotham, 2007). The Institute of Internal Auditors (IIA) suggests the following characteristics reflecting professionalism: (1) compliance to professional

ethics, (2) commitment to professionalism demonstrated by certification, (3) quality, (4) compliance to standards, and (5) affiliation with professional communities. The characteristics determine the level of professionalism that should be achieved by internal auditors, the respect the management and board of directors give to the internal audit function, and the level of value that internal auditors can provide to their organization's operations.

c. Good Corporate Governance

In defining GCG, the Cadbury Committee states, "Corporate governance is the system by which companies are directed and controlled." In addition, the Forum for Corporate Governance in Indonesia (FCGI, 2011), which plays a significant role in developing GCG principles in Indonesia, defines governance as "a set of rules that defines the relationship between shareholders, managers, creditors, the government, employees and other internal and external stakeholders in respect to their rights and responsibilities, or the system by which companies are directed and controlled." In 2002, the Minister of State Owned Enterprises (BUMN) issued Decree Number KEP-117/M-MBU/2002 on the Practical Implementation of GCG Within BUMN, which was amended in 2011 through the BUMN Minister Regulation Number PER-01/MBU/2011, and in which GCG is defined as principles underlying a process and mechanism of corporate governance according to legislations and business ethics.

d. Principles of Good Corporate Governance

GCG principles consist of: (1) Openness, which is a form of responsibility to stakeholders by elucidation of information that contributes to them, particularly shareholders, in making effective decisions. (2) Integrity, which denotes that honesty must be upheld in reporting financial conditions in accordance with actual conditions within the company. Hence, the integrity of financial statements depends on the individual who reports and presents them. (3) Accountability between the board of directors and shareholders, which needs to be effective. This can be accomplished by the board by supplying quality information to shareholders who are responsible as owners of the corporation.

e. Good University Governance

In essence, the concept of good university governance is similar to that of good corporate governance. Good university governance is the application of the fundamental concept of good governance in the governance system and process within a university

through diverse adaptations based on values that are highly upheld in the organization of the university in particular and of education in general. According to Jaramillo (2010), good university governance addresses how universities, and higher education systems, define their goals, implement them, manage their institutions—physical, financial, human resources, academic programs, student life—and monitor their achievements. As stated by the Chartered Institute of Public Accountancy, good university governance is: (a) Focusing on the organization's purpose and on outcomes for citizens and service users; (b) Performing effectively in clearly defined functions and roles; (c) Promoting values for the whole organization and demonstrating the values of good governance through behavior; (d) Taking informed, transparent decisions and managing risks; (e) Developing the capacity and capability of the governing body to be effective; and (f) Engaging stakeholders and making accountability real.

Good university governance is the communication structure within management based on university law, rules and regulations in order to function effectively and efficiently without aiming to generate profit (Gaston et al., 2003). Simply put, good university governance can be viewed as the implementation of the basic principles of the good governance concept at higher educational institutions, conducted by applying higher education values in educational development, academic scholarship, and whole human development (Misbahul & Suryo, 2012).

f. Principles of Good University Governance

Good university governance principles are indicators for gauging the governance of a university, which are determined as follows (Directorate of Institutional and Cooperative Affairs, Directorate General of Higher Education, Ministry of Education and Culture):

1) Transparency:

- The university, in its management, must be able to provide relevant, punctual, adequate, accurate, easily accessible and comprehensible information for stakeholders of the university;
- Implemented through a mechanism of checks and balances, and efforts to avert conflict of interest and dual position;
- The Academic Senate (AS) of the University controls the Rector, while the Faculty Senate controls the Dean.

2) Accountability:

- Accountability is the obligation or willingness to accept responsibility;

- Clarity of missions and goals of private universities in line with the mandate from the state (society) and governing body;
- Holding a license of university establishment and study program operations;
- A functioning Quality Assurance Unit;
- Achievement of performance indicators committed in the Strategic Plan (Renstra) and the Activity and Budget Plan (RKA);
- The presence of an Internal Audit Unit (SPI) under the Rector;
- The application of an auditable accounting and financial management system;
- Open publication of annual academic and financial reports audited by a public accountant.

3) Responsibility:

By university statute; description of position, function, duty, responsibility, and authority of each element of the organization; clear job description of personnel and standard operating procedures (SOP);

4) Independence (in decision-making):

- Decision-making in the university should be apart from the government or the nonprofit corporate owner;
- The university is not an extended arm of bureaucracy.

5) Fairness:

- Recruitment of employees and officials by competence and track record;
- Implementation of a proper merit system (incentives and disincentives) in managing employees.

6) Quality assurance and relevance:

- Through an internal quality assurance system (SPM) and an external one (study program accreditation);
- Professional certification of lecturers;
- Student feedback;
- Tracer study (graduates);
- User survey.

7) Effectiveness and efficiency:

By a long-term planning system, a medium-term plan (Renstra) and an annual one (Annual Budget and Activity Plan).

8) Nonprofit:

All budget remainder from activities cannot be distributed, but must be reinvested in quality improvement and university development.

3. METHODOLOGY

This study employed a qualitative method. Qualitative research embodies a naturalist background where the researcher acts as the main instrument to explore, comprehend, and analyze tangible facts and data in order to uncover the social meaning, rationale, and motives behind the actions of social actors. A qualitative approach is characterized by a research purpose that seeks to grasp such phenomena that do not require quantification or are impossible to measure accurately. This approach is a form of naturalistic inquiry, which needs human beings as instrument for the pervasively naturalistic content of the research, as stated that “naturalistic inquiry is always carried out, logically enough, in a natural setting, since context is so heavily implicated in meaning” (Garna, 38-39:2009).

a. Data Collection Procedure

Based on Bungin (2007:9), the data collection procedure for this query is as follows: (1) Preliminary survey to quarry up-to-date information from observations on the objects of study in order to obtain a depiction of the study objects; (2) Literature survey to gather and examine secondary data from books, journals or scientific articles, and legislations corresponding to supporting theories; (3) Field data collection by observations, interviews and accessed documents. The technique used in this research is self-report data. With this, the researcher asks questions to a respondent relating to opinions, beliefs, behaviors, attitudes, and emotions. To reach the research goals, the researcher also probed data sources via survey observation, which was made by the researcher as a participant (participant-observer). Sekaran (2006) explained that participant observation is conducted when the researcher plays a role, is included or takes a part among the research subjects. So far, the researcher has been greatly involved with the research subjects as a member of the Internal Audit Unit at a public university in West Java. The population of this study comprised all public universities (PTN) in West Java under the Ministry of Research, Technology and Higher Education in 2015, with a sampling unit consisting of all Chairmen, Vice Chairmen and auditors of SPI at the eleven public universities.

Bungin (2003) assigned 5 (five) criteria of information gathering techniques by a key informant:

1. The subject has fairly long and intensively mingled with activities that serve as information, which is indicated by one's ability in supplying information.
2. The subject is still active within the research scope.

3. The subject has sufficient time and opportunity to receive an interview.
4. The subject does not tend to process or prepare information before giving it.
5. The subject is considered “alien” to research so that the researcher is driven to disclose as much information as possible about the subject.

4. EMPIRICAL RESULTS

The author held interviews with the Chairman and several members of SPI at each university serving as study object. The following is the list of questions conveyed to respondent:

LIST OF QUESTIONS:

A. Good Corporate Governance

1. *TRANSPARENCY*
2. *ACCOUNTABILITY*
3. *RESPONSIBILITY*
4. *INDEPENDENCE*
5. *FAIRNESS*

B. Good University Governance

The five aforementioned points, added with:

6. *QUALITY ASSURANCE and RELEVANCE*
7. *EFFECTIVENESS and EFFICIENCY*
8. *NONPROFIT*
 1. Have you ever heard the concept of Good Corporate Governance?
 2. Have you ever heard the concept of Good University Governance?

Questions for Transparency

1. How is the mechanism of promotion for Educational and Teaching Staff?
2. How is the mechanism of control from the Academic Senate of the University over the Rector and Deans' performance?
3. Have the Deans made a Performance Contract with the Rector? And the Rector with the Minister?

Questions for Accountability

4. How is the socializing mechanism of the vision, missions and goals of the University?
5. How far is the archiving of the license of University establishment and Study Program operations?

6. How far has the function of the Quality Assurance Unit been operated?
7. How far is the achievement of performance indicators as designated in the Strategic Plan and the Activity and Budget Plan?
8. How far is the role of the Internal Audit Unit (Internal Auditors) under the Rector?
9. Can the implemented and operated accounting system be checked by an Auditor?

Questions for Responsibility

10. Is there a description of the position, function, duty, responsibility, and authority of each element of the organization in your University's Statute?
11. Is there clear job description of personnel and standard operating procedures (SOP) at your university?

Questions for Independence

12. Does decision-making in your university need to be separated from the government or stand alone?
13. Is your university not an extended arm of bureaucracy?

Questions for Fairness

14. Is the recruitment of employees and officials at your university based on competence and track record?
15. Is a proper merit system (remuneration) implemented in managing employees at your university?

Questions for Quality Assurance and Relevance

16. Are quality and relevance in your university assured by an internal quality assurance system (SPM) and the National Accreditation Board for Higher Education (study program accreditation)?
17. Does every lecturer in your university possess a professional lecturer certificate?
18. Has your university used a tracer study and student feedback, as well as a user survey?

Questions for Effectiveness and Efficiency

19. Has your university had a long-term planning system, a medium-term plan (Renstra) and an annual one (RKAT)?

Questions for Nonprofit

20. Whenever there is budget remainder at your university, is it shared? Or is it reinvested in quality improvement and university development?

The following are the answers to the questions the author posed to the internal auditors at the 11 (eleven) public universities in West Java as research objects.

Transparency

The dimensions of GUG principles are running the organization, taking one's own decisions, and managing assets, human resource and finance. On how the leadership makes decisions and organizes the university, Informant 1 said, "A University Board Meeting is held once a month. This meeting discusses about events occurring at the university and produces policies that will be implemented, although there are several policies taken adhering to the Rector's prerogative rights. For example, in relation to journal publication on Scopus, the policy can stem from the need or discretion of the Rector, such that a lecturer whose journal [sic] passes through Scopus will be endorsed by an available fund of Rp. 20 million/publication." Informant 2 added, "Occasionally, the university facilitates lecturers who have never passed through Scopus to be able to include their journal [sic] on Scopus. To facilitate this matter, the 20-million fund will be prioritized for those lecturers; the rest goes to other lecturers and this fund is for publication only." Informant 3 stated, "In determining the budget the leadership always consults SPI. But SPI is not involved in the election of the Rector/Dean because there is already the Board of Trustees (MWA), inasmuch as SPI always delivers reports to MWA. And there is also the audit committee and making reports at coordination meetings."

Informant 6 said, "Sometimes involved and sometimes not, but more often not involved. In relation to human resource, SPI is not involved. For financial assets, SPI has reviewed; SPI monitors financial assets together with State-owned Property officers. Related to financial management? SPI has reviewed using SAIBA and thus far followed the demands of the Inspectorate General (Itjen) because of limited human resource." Informant 8 explained, "SPI was only formed in late October 2015 and started in 2016; before that, I (SPI Chairman) served as Quality Management Representative (2001-2015). Initially, we worked to meet the demands of Itjen such as absorption and trimester reports, but on the other side SPI performed audit for projects such as project A which had large financial spending. The scope of SPI is in finance, human resource, organization and asset. But we are more often in finance, because in finance beside the urgency for audit request and just yesterday the closing of inspections with BPK on auditing cash and bank, as well as credit. And three directions of order and administration were found. Cash and bank were more inclined to unaccommodating accounts (not allowed at the Ministry), because they internally require activities that need funding. Secondly about coordinating credit between internal and customer. Here

at the service office when there is a customer/industry then to the service section, then will be discussed before being worked on at the workshop. Between the credit and finance sections lack coordination so that there is some credit which must be billed until five years back. SPI was formed just two years ago, so only on the financial side and how we deliver reports to the Director. For requests from the inspectorate general, related to absorption will be reported to the Director. And secondly about said projects, it is more toward procedures. Such as whether the spending procedure is correct or not, oftentimes this work has to come out right/not and cannot be allowed to not come out. So, every time there is a large project, SPI reports to the Director, then the Director asks about recommendations. And SPI recommendations are more toward control; for instance, how many forms to use. These forms are a simple procedure; from the forms, it can be traced when anything turns up. And from these forms, it can be found out whether the steps are correct or not. For example, forms for outside orders must be known by the project and purchasing sections, to not let the purchasing section only see the cheap price while the project's quality is technologically incompatible. Second, it is worried that we fall into a vendor who is not the best; in order to get the best vendor, we also ask for offers and the next implementation and the recommendation is that the vendor must be under maintenance (must become our partner). Not only in the purchasing section are we worried that if concealed there will be trouble, that is from the risk side. Thus, in my case, last year SPI audited 80% in finance because SPI audited per budget item (MAK) while verifying. Since there was no auditor here, there were only auditors from the ISO side (quality management). Here there are 11 auditors; from those 11 to audit finance, the SPI Chairman recruited ex-superiors. When concerning academic spending, there is the former Academic Vice-Director, in order to conduct audit uniformly, the SPI Chairman makes a form, such as if procurement starts from the decree for the establishment of a canteen, HPS keeps going until approved. So, SPI is still in finance and for each report then SPI still does not have the standard for a finding and what the indication is. In 2017, SPI shifts to human resource for a while, because assets are controlled enough here. For any reasonably good asset, there is an inventory, but the problem lies in human resource. Because many personnel members have been transferred but those with main duties and functions that are not compatible with the transfer are still held back. In the past, for instance, if a lecturer worked in administration but has now returned to become a lecturer, a lecturer is a lecturer. There were also, for instance, technicians or PUP who taught. Recommendations similarly went to the Director as well; for example, for the latest recommendation to evaluate lecturers who were still graduates, SPI made a matrix that from those graduates, for

instance, 11 were undertaking their masters but had not finished yet, or had finished but had not received their certificates. There were also those who did not want to study further and preferred to move to other educational staff. So, related to SPI's involvement in taking decisions, SPI does not act but recommends to the Director to be followed up. Thus, the decision-making done more by SPI is a warning, so that before there is any SPI audit first, not lacking. So far SPI supports the leadership to take decisions. A control mechanism from the Academic Senate of the University on the performance of the Rector and Deans, and whether the Deans have made a performance contract with the Rector and the Rector with the Minister." Informant 7 expressed, "Always involved. It means when there is an event sometimes SPI's part is forgotten, such as in even the smallest thing as distribution of mugs, sometimes SPI is not given any, which means SPI is not in their mind."

In regard of the implementation of the transparency principle by a mechanism of checks and balances and an effort to avoid conflict of interest and dual position, the Academic Senates of the university and faculties control the Rector and Deans. Concerning this, at times dual positions still exist in the university, as informant 1 stated, "At the university there are still personnel with dual position. For example, the Head of a Study Program or Department concurrently serves as Chairman of the Board. But when regarding auditors it is already in order, an auditor promoted to Head of a Study Program or Department or Deanery automatically resigns from SPI to avoid conflict of interest." Informant 2 added, "Last time there was already a mapping on that matter." According to Informant 3, "SPI Chairman/members or secretaries, shareholders, or the audit committee, none of them has dual position, as it will disrupt independence. The Chairman heads the secretary of audit and finance, the secretary of academic affairs and the management. SPI staff members are all obviously from accounting." Informant 5 said, "There is dual position, such as the Income Treasurer also serving as lecturer."

On the mechanism of promotion for educational staff and lecturing staff at the university, according to Informant 2, "Nomination for educational staff promotion is given by the Directorate of Human Resource. For lecturing staff, there is open recruitment held by the Dean." Informant 1 added, "Lecturing staff recruitment is done by the Dean and whosever study program may apply following the criteria. For functional/structural recruitment, there is a separate decree (SK) for the criteria. For instance, a Dean has at least officiated at a study program or as head of a certain department." According to Informant 3, "For teaching staff in audit and finance, one person is taken (updated) from every faculty of the school. In its mechanism, the SPI chairman writes a letter to the Dean that SPI requires an auditor for non-financial audit,

then the Dean recommends who can become auditor and whoever is elected resigns from the previous post. Such is the case in filling other positions, and the Rector simply monitors without giving any input. And to maintain independence again during audit, an auditor audits another faculty (cross-audit).” Referring to Informant 3, “There is career mapping; each educational staff member will be evaluated such as Section Heads, Subdivision Heads, Division Heads. Evaluation is just a matter of time; for instance, after evaluation it should be from Section Head and should be to Division Head but could go down following the leadership’s assessment.”

Informant 4 stated, “For said mechanism, it is usually seen from the performance of the person in question, then according to the post about to be filled (competence). There is a clear mechanism.” Informant 5 said, “Nowadays the Rector is concentrating on this matter, because the demand of the institution for the ratio of lecturer to educational staff is a problem of fitting competence. The Rector also pays attention to the mechanism of educational staff and lecturing staff posts. If the lecturer is not too problematic, what matters is meeting conditions and criteria. The problem is government regulations for certain positions mainly in the finance division; here although there are civil servants, their competencies do not match. In the end it is temporarily covered, such as in the finance division which is not one’s competency, but because one is a civil servant, that person is ultimately placed in finance. Because of it, eventually we recruit from outside, transferred from the local government, procurement of goods and services; essentially what is set by regulations is what we fulfil. Even because of high commitment, from the checker until the bureau are degraded for not being civil servants yet. In the end, the position of head of bureau is auctioned, but until now it is not fulfilled.”

Informant 6 declared, “The last auction for a new position is for the Head of Bureau.” Informant 8 expressed, “Actually we used to have our own career path as we were not yet a public service board (BLU) and a new university (PTN-B). So now we return to character and when we use our career path we will be left behind for being carried away in collaboration. So, if we count the educational staff here, head lecturers altogether are 19 people, expert assistants are more than 30, and there is one professor.” Informant 9 stated, “The mechanism of promotion for lecturing staff and educational staff is put forward to the ministry if there are propositions from work units/faculties.” Informant 10 said, “The promotion mechanism is put forward to the ministry if there are propositions from work units/faculties.”

Informant 11 explained, “The mechanism of promotion for lecturers is that a lecturer fills out a promotion form consisting of five categories/enclosures:

- a. About the identity of the lecturer in question.
- b. Calculation of credit points comprising lectures, research, and community service.
- c. Once complete, submitted to the department to be discussed by the Credit Point Assessor (PAK) team.
- d. If the department's PAK team considers it inadequate/incomplete, it is returned to the lecturer in question.
- e. Once completed, returned to the department and re-discussed by the department PAK team.
- f. If the department PAK team has considered it complete, it is recommended to be sent to the Central PAK team for discussion.
- g. After the consent of the Central PAK team, it continues to be discussed at the Academic Senate to gain approval.
- h. A head lector (LK) must be sent to the Ministry to be issued a decree of appointment.
- i. Positions below head lector are appointed by the Director.

As for the mechanism of promotion for educational staff, there are two categories:

- a. General functional posts
Promotion does not require accumulating credit points, but regularly, once every four years until retirement limit, the class is adjusted to education level (automatic promotion).
- b. Specific functional posts
As in PLP-ULP-Library-PBJ the promotion is alike, such as a lecturer who has to amass credit points. If in five years one is unable to gather credit points, that person will be transferred to a general functional post."

In the case of mechanism of control by the Academic Senate of the university on the performance of the Rector and Deans, Informant 1 stated, "Performance control of Deans and Rector is concealed. SPI involvement over this control with the presence of MWA is when there is a crucial matter." Informant 2 added, "there are two performance reports from the Academic Senate on every unit, namely a semi-annual report and an annual report conveyed to the Rectorate. Whether those performance reports are followed up or not, the SPI does not know." According to Informant 3, "There is a decree about the performance contract of educational staff and lecturing staff. Each individual has a target and will fulfil its achievement by oneself. And there is

assessment from the head of unit before being handed to the Rector. Regarding the SPI report results, every year SPI makes a work program signed by the audit committee, Rector and SPI chairman, and it becomes SPI's work contract. Assessment of the execution of the SPI work program is made by the audit committee. Lacking evaluation results in implementation usually makes SPI directly reproached by the audit committee. Sometimes in the execution of the work program there are obstacles from the part audited by SPI."

Informant 4 expressed, "Actually it is more the responsibility of the Academic Senate to control the teaching and learning process by the Board of Trustees (MWA). And clearly the Rector must have a contract, because it must be present during accreditation." Informant 5 explained, "For the performance of the Rector and Deans, the mechanism is by control from the Academic Senate. As for the board, lecturer posts already exist. As there are performance contracts for Deans and Rector, so is there for lecturers." Informant 6 affirmed, "There is not yet any control for the Rector, while for educational staff there is SKP which applies for educational staff only. Regarding the vision, missions and goals of public universities, SPI and Itjen are still relied on since they are still work units (Satker)."

Informant 8 stated, "We make SAKIP, but between SAKIP and derivatives within, we make them qualitatively. Such as performance submission, every unit makes qualitatively, comprising performance targets, then repeatedly controlled, which was the domain of ISO but now the domain is continued by SPI. SPI is more to non-academic monitoring including performance as head of education; for instance, SAKIP mentions how many ATK, or that five entrepreneur graduates must be born. Hence, programs are made and we develop those derivatives from SAKIP again into several details according to department: who will be responsible for the department, specified into with whom that person coordinates, whether with Vice Director 1 or Vice Director 2 who is responsible to maintain such achievement. We make BKD only, or SKP and BKD educational staff. It is just that yesterday it became a finding because we were yearly. Thus, every year we made a Lecturer Performance Report. After that, it was planned for the next year that it is no longer annual but per semester." Informant 9 said, "Concerning control of the Academic Senate over Rector and Dean performance, no mechanism has regulated and there has not been any performance contract with the Rector and between Rector and the Minister." Informant 10 declared, "There has not been any mechanism that regulates about control from the Senate, but in the main duty and function, the Senate must exist and so does a performance contract." Informant 11 affirmed, "Once every fortnight is a Senate session held to discuss ongoing activities by

the Director and head of department to monitor issues emerging from them. If there is a problematic activity, it directly receives a solution from said session. Then the Director has settled a performance contract with the Minister of Research, Technology and Higher Education, as well as the Heads of Department who signed their contracts with the Director during official inauguration.”

Regarding remuneration for fulfilment of the contract between SPI and the Rector, Informant 2 said, “In our university remuneration is still based on Lecturer Workload (BKD) and its capacity is still at 75% realization.” Informant 4 declared, “There is no remuneration. But there is compensation for service by educational staff only.” Informant 2 asserted, “Its system is not yet available; employees receive additional pay from BPOPTN.” Informant 8 stated, “Here is from rupiahs purely. So, actually the BLU that we expect is still arranging, more towards salary, lecturer certification, performance endowment. Its return is just from fulfilling obligations. There is a term about how many percent if one day below six hours; only attendance we have controlled since we have indeed used finger prints. Secondly about quality target, it is controlled from presence and measured every three months.” Informant 11 affirmed, “Remuneration at ours is solely given to educational staff according to rules/guidance from the government but so far it still tends to be based on time (work discipline)”.

Accountability

On the mechanism of socializing the vision and missions as well as the goals of public universities, Informant 2 asserted, “Vision and missions must be displayed at all faculties and department.” About annual academic and financial reports audited by a public accounting firm (KAP) and published to society, Informant 2 said, “Only this year on our website has there been a summary of financial reports, audited by KAP since 2005 starting with an unqualified (WDP) opinion and a qualified (WTP) one, from PTN-BHMN, PTN-BLU to PTN-BH,” while Informant 1 added, “We used to be acknowledged as a state-owned asset but then was revoked and now re-acknowledged as a state-owned asset.” Informant 4 stated, “Seven cultural values of the university are displayed on banners. These vision and missions have existed until now for five years and not been changed.” Informant 5 expressed, “Vision and missions are displayed on banners, and continue to be revisited at coordination meetings. They are most exposed during accreditation.” Informant 6 claimed, “All organs know the vision and missions featured on the website and shown on banners within university premises.” Informant 8 said, “Vision and missions have already been on running texts and our website. The vision is not difficult; the missions are.” Informant 9 declared, “Socialization of vision

and missions and goals of the university has been carried out.” Informant 10 admitted, “There has not been any large-scale socialization but just by the web and banners displayed around the university.” Informant 11 stated, “Drafts of vision/missions and goals of the Polytechnic have been discussed in Senate sessions until agreed by all members. Their socialization was conducted during board meetings, then on Job Career Days when we invited the industry, as well as during student admissions.”

Concerning the system used by the finance division and the involvement of SPI as auditor, Informant 2 said, “It has its own system, SIMAK BLU which is under development. Its ease of access to required information is identical to SIMAK BMN.” Informant 1 added, “When a division needs financial information and is only given a hardcopy, it does not mean inaccessibility into the information system; it is just that such way is ineffective and inefficient.”

On how far the function of SPM has been carried out, Informant 4 stated, “The function of SPM at the university has been running. SPM is monitored by SPI on whether quality has been implemented at ours. Although monitoring is also to improve quality, SPM deals only with academic matters, whereas SPI at ours works as the overall quality assurer. We have coincidental TOR, in which at assessment stage SPI also directly audits.” Informant 5 affirmed, “SPM is already active, cross-checking, socializing and reminding about the implementation of SPM accreditation, during pre-audit as well, before they (BAN PT) came, and now it has formed an internal committee that prepares institutional audit.” Informant 11 said, “SPM has been run well, as seen from PAMIOL or the Online Internal Quality Audit Program for all work units at our place. Besides that, SPM also organizes Accreditation Form evaluation activities for study programs facing re-accreditation, and also assistance in arranging accreditation items if necessary. Assistance in making SOP is given as far as validating SOP drafts from each work unit at ours.”

Regarding the accomplishment of performance indicators set in Renstra and RKA, Informant 4 explained, “They are usually achieved, but not 100%; at most 85% are achieved while the rest are worked on the next year, but new performance attainments keep coming up.” Informant 5 said, “It is still learning units, and for lecturers is still the Three Principles of Higher Education (Tri Dharma Perguruan Tinggi), and included in RENSTRA, Operational Plan (RENOP). Usually, it also has been internally audited. SPI audits the correspondence of RKA with its realization, with the vision and missions, on whether RENOP and RENSTRA are linked. From Renstra to the vision and missions of higher education, until the activity plan of every work unit, we audit and warn whenever there is a mismatch.”

Informant 8 explained, “For RKAT, we separate, so the process is usually the indicative ceiling first, the operational first. SPI is involved from arrangements on campus until the RKAT is handed to Dikti. Thus, SPI is more inclined to look at last year on approximately where problems lay, either in absorption or execution. There may be absorption but wrongly implemented, then this especially often happens in internally funded independent research; last year it went down because it was not absorbed, but it turned out that there was miscommunication in its implementation in terms of who may and who may not. In the past, the head researcher had to be a doctor, but although there were several young ones, it was not absolutely like that so that there was no absorption. SPI tried to look at the rules, then we communicated with Itjen about what may or may not be done. For example, there was a problem with RKA when we accepted a job from LEMKERMA from the Directorate General of Institutional and Cooperative Affairs. There was a program for several polytechnics whose lecturers underwent a retooling program, which was special training for polytechnics and vocations; some abroad, some in the country. We organized two programs to train lecturers and those from outside to be trained here about design and machinery. The problem was whether the money Itjen gave to us was counted as income or not. Well, such matter affected RKA on whether it should have been included or not; here SPI mediated the matter. And it finally became another supporting grant. Hence, it was not deposited to the state but there still had to be a report on its usage; in essence to be absorbed smoothly and correctly.”

Informant 10 stated, “There has been no specific target referring to Renstra and RKA; there need to be a review on Renstra and RKA.” Informant 11 said, “On the attainment of performance indicators set in Renstra and RKA, in the beginning of a trimester, what is usually the most punctual is employee salary payment, while for procurement of goods and services, auctions start to emerge. In the second trimester, the achievement begins to increase because of initial payments from auction winners although not 50%. In the third trimester, it usually has reached 70% performance”.

The fourth dimension is the role of SPI under the Rector, regarding which Informant 4 remarked, “There is SPI involvement under the Rector.” Informant 5 mentioned, “The organization structure of SPI itself is not yet available, because it is still developing and remains under the Rector.” About the organization structure at another university, Informant 6 commented, “It still uses the old standard, which is Head of Bureau, and has not had any replacement by now; it has remained under an acting official this last year, taken from a Head of Division who was then chosen to become Head of Bureau, while there has lately been an election but no one has been fitting. The Rector, Vice Rector, Bureau, Head of Division, Head of Subdivision, all as

Satker. For accreditation, we still hold a license from the Minister and are controlled by BAN-PT. For university accreditation, we have not been accredited, but now we are preparing towards that purpose, but for study program accreditation, we have (been accredited). SPI is not involved, because it is the scope of SPM. Our hope is that SPI and SPM are indeed merged. But until now there is still no regulation regarding that matter. While SPI has already followed the rules in that SPI is under the Rector.”

Informant 11 explained, “Basically SPI conduct activities on demand of the Inspectorate General (Itjen) and internal work programs proposed in meetings between SPI and the Director. All results of SPI activities, either upcoming, incidental or the work program of each division, are given recommendations to be followed up by the auditee. But not all recommendations can be executed by the Director for certain reasons. If there are problems related to external parties in the provision of goods and services, SPI is always involved and asked to give recommendations. If there is an external auditor, SPI is also asked to give assistance as necessary.”

Regarding the accounting system being checked by an external auditor and reporting financial statements to the public, Informant 4 asserted, “It is clearly auditable, and has been regularly audited in every period, semester and month. And our reports have been audited by KAP with unqualified opinion.” Conversely, Informant 5 claimed, “It is not checked yet, at most an audit by BPKP and not audited by KAP, and financial reports are not announced to the public. We are not examined by KAP so there is no obligation to report financial statements to the public. But it is more to Itjen, BPKP or BPK. So just internally.” Meanwhile, Informant 10 stated, “There has been an application but it still needs improvements.” Informant 11 said, “The applied and operated accounting system can be checked by an auditor both internally and externally, and there is also a financial reporting system that goes directly into the Finance Bureau, so that Kemenristek and Itjen can instantly grasp the ongoing condition of our financial accounting.”

On the archiving of the license of university establishment and study program operations, Informant 4 commented, “It is already good, and it has its own records office as well as its own archivist. And this archivist is among functional career posts equivalent to an office chairman.” Informant 5 stated, “Now archive management goes through LP2M who coordinates the mechanism of accreditation.” Informant 6 remarked, “Here it is still not clear regarding administration, still scattered but must be at the correspondence division.” Informant 10 said, “About archiving, still not well recorded,” whilst Informant 11 explained, “Records of the license of university establishment and study program operations are kept in the central archives by using a

subjects and chronology system to make them easy to find whenever needed.”

Responsibility

Concerning the university statute with the description of the position, function, duty, responsibility, and authority of each element in the organization, Informant 2 declared, “SPI statute was first composed after the PT-BHMN status in 2005 or the establishment of PTN-BH.” Informant 3 explained, “In the statute, structural positions are only those of the SPI Chairman and Secretary. Based on the new statute, academic and non-academic affairs are separated. Academic affairs are handled by the Senate, while SPM just makes policies, and SPI’s duty is to audit finances and oversee the implementation of policies made by SPM.” Informant 4 affirmed, “The main duty and function of every element of the organization have been included.” Informant 5 stated, “The statute is in PERMENDAGRI No. 8 Year 2017. Job descriptions are not yet available, under development.” Informant 10 said, “The description of positions, functions, duties and responsibilities are already available at our university.” Informant 11 confirmed, “Yes, in our university statute, there is the description of the position, function, duty, responsibility, and authority of each element in the organization”.

On clear personnel job description and standard operating procedure (SOP), Informant 2 remarked, “SOP and job description are only limited to the statute.” Informant 1 conveyed, “The extent of responsibility is only limited to the statute, so SPI carries out its tasks only limited to the statute.” Informant 4 said, “SOP is not included in the statute, but we (SPI) have it.” Informant 7 affirmed, “For educational staff, there is (SOP), but in reality, almost all unit SOPs are unclear.”

Informant 8 explained, “For this matter there is no clear SOP and job description yet, but since we are already ISO, then in auditing we already have an auditor certificate, so that in auditing ways we already understand the entries and exits—we have a form, how findings are recorded, such as those. The steps and mechanism are the same, what is changed is just the form. The job description of an auditor has been set out; there are assignment letters and the format is for academic audit and from SPI. Then the mechanism relating to finance is general and remains effective up to this moment. The only problem is that based on recent Itjen results, our SPI has no accountant so that more detailed performance regarding the Accrual-Based Accounting Information System (SAIBA) is still not understood, such as deficient tax management.” Informant 10 said, “SOP at the university is not yet available, still under process of composition,” whereas Informant 11 stated, “Personnel job description and SOP are already clear enough for each work unit to understand and implement.”

Independence

Regarding the need to separate decision-making at university from the government or nonprofit corporate owner, Informant 1 yielded, "It still uses Presidential Regulations (Perpres), conservatively (very carefully). It has not made its own decree for goods and services, has thought about it but kept rethinking to remain careful." Informant 1 stated, "It is still called nonprofit in line with the Constitution. Except that we are not helped by the government." Informant 5 said, "We always look at existing regulations, because we are still PTN-B, to the point that we once stopped a project because it had no relevant regulation yet, so we had to comply to state regulations." Informant 10 also declared, "The university does not need to separate its decision-making because we have to adhere to regulations made by the government." Meanwhile, Informant 11 elaborated, "Internal decisions at ours may be made by the Director, as long as in normal conditions and without problems. But if the decision carries a risk due to debatable rules, then we always consult with the Ristekdikti Ministry to avert mistakes. A public university such as ours that is still Satker is indeed the extended arm of bureaucracy."

Fairness

The human resource division holds a logbook/track record in appointing officials, educational staff and lecturing staff. Informant 2 admitted, "We do not have a logbook/track record of human resource, as those documents are at the human resource division." Informant 1 added, "There has been an instance, an example of incidentally placing someone who has been suspect at a strategic position. This happened when the old Director was replaced with a new one, and there was no information from the previous Director so that a fraud case recurred."

About proper implementation of a merit system (incentives and disincentives) in managing employees, Informant 2 stated, "There is no integrated system yet; the academic, finance and human resource divisions are still separated." Informant 4 mentioned, "The appointment of officials has referred to their respective competence and track record." Informant 5 confirmed, "Yes, the consideration is like that, then according to the Advisory Board on Ranks and Positions (BAPERJAKAT)," but Informant 10 asserted, "Appointment is not yet based on track record, because of current limitations in human resource for its implementation process," while Informant 11 claimed, "The appointment of employees and officials are clearly based on competence and also track record, more so for structural officials, besides also

according to inspections by lecturers through the Academic Senate.”

Quality Assurance and Relevance

Regarding professional certification of lecturers, lecturer assessment questionnaire and tracer study on graduates and users, Informant 1 conveyed, “All lecturers have a lecturer certificate and lecturer questionnaires are filled by students. Before students see their grades, they have to first fill out the questionnaire to assess their lecturers.” Informant 2 added, “Tracer studies are still sectoral, which means per department individually. And tracer studies on alumni are handled by the Directorate of Student Affairs. And SPI has not audited this matter.”

The lecturing staff should have had professional certification. Informant 4 said, “It is ongoing, and there has been an accreditation process but only for Faculty BAN-PT; there are about nine faculties and all have been accredited.” Informant 5 stated, “There has been a lot (lecturer certification for lecturing staff) and lately there was acceleration, in that some have graduated, thus conditioned. Not 100% civil servants yet because the lecturers are under the foundation.” Informant 6 claimed, “The majority of lecturers have had certification,” Informant 8 said, “Lecturer certification is already available,” Informant 10 affirmed, “some lecturers have had certification,” and Informant 11 confirmed, “Yes, most of our lecturers already hold a professional lecturer certificate, but young/new lecturers are lining up to obtain a lecturer certificate.”

Relating to tracer studies, Informant 5 affirmed, “If to customers, we have not conducted any tracer study, at least to evaluate the learning process of students per semester. Tracer study exists as evaluation material.” Informant 6 admitted, “Tracer study has only been budgeted this year and conducted at the end of the year. In accreditation, it is done through direct interviews with alumni.” Informant 8 stated, “Tracer study takes place once every two years and only became online in 2017.” Informant 10 expressed, “Feedback/tracer study has been conducted at the end of every semester by giving questions to students; for alumni and customers there is no tracer study yet.” Informant 11 confirmed, “Yes, tracer study to obtain feedback from students and users is done by the Assistant Dean III by involving Heads of Study Programs for its execution, such as by visiting industries where there are several graduates of said study programs to be given interviews and questionnaires to answer, both by students and users. Apart from that, the study program also conducts a tracer study on the internet and answers are sent back by the same medium online.”

Effectiveness and Efficiency

Through a planning system for the long term, medium term (Renstra) and every year (RKAT), Informant 1 explained, “Every work unit has an annual budget plan and SPI takes part in reviewing its content. SPI is given a hardcopy to review. For instance, when we review Faculty A then SPI faces Faculty A. And SPI is also reviewed by the Board of Trustees or the Supervisory Board.” Informant 2 added, “Because many reviewers are involved, there are still dissenting opinions.” Informant 5 stated, “Renstra is caused by change, so we are revising Renstra. Such is also the case with RKAK/L, which is under adjustments because of several changes.” Informant 6 said, “RKAT is for annual regular programs; SPI is only given 20% of 85 billion.” Informant 10 affirmed, “At university there has only been RENSTRA, while RENOP is still under conception.” Informant 11 confirmed, “Yes, we have a long-term plan or RPJ then have Renstra and also an annual short-term plan as guidelines in performing activities.”

Nonprofit

All budget remainder from activities may not be distributed, but must be reinvested for the quality improvement and development of the university. Informant 1 stated, “More and more matters have not been regulated, but of course they are supported/facilitated by the university; for instance, an international seminar at every faculty has a budget of 10 million, and we are allowed to organize it, but with the condition that it must be indexed by Scopus/others.” According to Informant 3, “Surplus from budget realization is managed by the Absorbed Fund Enterprise Management Board (BPUDR) functioning for academic affairs. Aside from the use for academic needs, there is a special unit managing the fund such as a hotel, Sabuga, and scholarship grants for students.” Informant 5 said, “So far because of our status as a new university (PTN-B), we may not handle money, we return any budget remainder, and on 31 December it must be zero, no balance. Even though we still have debts.” Informant 7 mentioned, “For now it is still returned, because we do not want to take risks,” but Informant 8 disclosed, “Legally it should be returned, but we as much as possible make it absorbed because if not, there will be poor achievement. Thus, for SPI in this case, at the moment RKA is discussed by also looking at how the activities last year were. From experience, a workshop is often held at the end of the year, so every unit holds a workshop although the participants remain virtually the same. Particularly in making a budget, not only must numbers be considered but its absorption into activities as well. Hence, workshop activities are reduced and what is typically liked is the Polytechnic

Education Development Program (PEDP) project, which is required to advance mechanical gear technology and develop technology. The frequent problem during mechanic training is that sometimes the machine is completed but the training is late. The absorption is scheduled.”

Informant 10 reasoned, “Budget remainder is used for maintenance and development of facilities because they are still very limited,” while Informant 11 stated, “If there is budget remainder fund on us, the remainder is deposited to the State Treasury; we may not keep the budget because we are still Satker. We are committed to enhance quality in line with industrial and technological advances in order to break through the national and international job market by sending lecturers to undertake doctoral programs at various universities in and outside the country as well as placing engineering students abroad at universities that have collaborated with us.”

5. IMPLICATIONS AND CONCLUSION

The professionalism of internal audit in the implementation of good corporate governance toward good university governance, which consists of transparency, accountability (to stakeholders), responsibility, independence (in taking decisions), fairness, quality assurance and relevance, effectiveness and efficiency, and nonprofit, is already well-regarded by the author. In terms of transparency, the quality of university operations could be improved so that the university is able to meet the expectations of society to become a vessel in the efforts of developing the nation's intellectual life. Transparency must keep being enhanced at university both in providing high quality information and making the resulting information accessible to all stakeholders including students, lecturers, alumni, graduate users, and the broader community. In regard to accountability, university financial statements are not yet wholly accessible to all stakeholders including students, lecturers, alumni, graduate users, and the broader community. The information system utilized by the universities has not yet been accessible to educational and lecturing staff. Similarly, in terms of responsibility within the university, there is still no clear standard operating procedure (SOP) save only within the limits of the statute.

In terms of fairness, the human resource division has not yet held a logbook/track record for the appointment of officials, educational staff and lecturing staff, so that fraud persists. In regard to quality assurance, efficiency and effectiveness, as well as nonprofit, the universities have implemented those principles well.

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