

ABSTRACT

This study aims to examine and determine the effect of the Government Internal Control System (SPIP) on the application of GUG principles at state universities in Indonesia. The independent variable in this study is SPIP which consists of 5 components, namely, control environment, risk assessment, control activities, information and communication, and monitoring. While the dependent variable is GUG which consists of 5 principles, namely transparency, accountability, responsibility, independence and fairness.

The population in this study were all state universities under the auspices of the ministry of education, culture, research and technology, using a sample selection technique, namely purposive sampling and obtained 122 selected samples, only 54 state universities gave answers. The data used is primary data and analyzed using linear regression which was processed with the help of SPSS Statistics version 21 software.

The results showed that the control environment, risk assessment, control activities, information and communication, and monitoring had an influence on the application of GUG principles.

Keywords: Government Internal Control System, Good University Governance