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## Internal Examination and Feasibility Study of Education Sector Organizations

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### Abstrak

Kegiatan magang ini bertujuan untuk melakukan pemeriksaan internal STIE Mahardhika Surabaya, karena saat ini banyak kegiatan terutama kegiatan penelitian dan pengabdian kepada masyarakat yang menuntut pertanggungjawaban dari Yayasan dan Dikti wilayah VII. Latar belakang lain yang mendasari penulis memilih magang di STIE Mahardhika adalah karena penulis adalah dosen yang mengajar di institusi tersebut, sehingga dapat memberikan dampak yang nyata bagi institusi tersebut. Selama magang, penulis mengikuti semua proses kerja yang ada. Di lapangan, kegiatan inspeksi dipusatkan di LPPM STIE Mahardhika Surabaya karena kegiatan yang ada dipusatkan di LPPM STIE Mahardhika. Penulis menemukan adanya permasalahan standar kelembagaan dalam melakukan pemeriksaan karena tidak adanya standar yang jelas. Oleh karena itu, penulis mencermati laporan pertanggungjawaban secara seksama mulai dari mempelajari secara detail kegiatan yang telah dilakukan, melakukan analisis terkait bukti transaksi, baik yang material maupun yang tidak material. Langkah selanjutnya adalah memberikan laporan hasil pemeriksaan kepada Kepala LPPM dan Kepala STIE Mahardhika, kemudian menyampaikannya kepada Yayasan. Saat ini dana yang bersumber dari yayasan dan hibah yang telah diterima STIE Mahardhika Surabaya telah disalurkan untuk kegiatan operasional lembaga, kegiatan pengajaran, kegiatan penelitian dan pengabdian kepada masyarakat (tridharma) lembaga. Dalam kegiatan magang yang telah penulis lakukan, beliau juga memiliki kontribusi terkait pemeriksaan umum dana Yayasan yang telah dikeluarkan untuk seluruh kegiatan operasional lembaga.

Kata Kunci: *Pemeriksaan Internal, Pemeriksaan Umum, Laporan Pertanggungjawaban*

## Abstract

This internship activity aims to carry out an internal examination of STIE Mahardhika Surabaya, because currently there are many activities, especially research and community service activities that demand accountability from the Foundation and Dikti region VII. Another background that underlies the writer choosing to do an internship at STIE Mahardhika is because the writer is a lecturer who teaches at the institution, so that it can have a real impact on the institution. During the internship, the author took part in all existing work processes. Practically in the field, inspection activities are centered at LPPM STIE Mahardhika Surabaya because existing activities are centered at LPPM STIE Mahardhika. The author finds that there are problems with institutional standards in conducting inspections because there are no clear standards. Therefore, the author carefully examines the accountability report starting from studying in detail the activities that have been carried out, conducting an analysis related to evidence of transactions, both material and immaterial. The next step is to provide a report on the results of the inspection to the Head of LPPM and the head of STIE Mahardhika, then communicate it to the Foundation. Currently, funds originating from foundations and grants that have been received by STIE Mahardhika Surabaya have been channeled to institutional operational activities, teaching activities, research activities and community service (tridharma) institutions. In the internship activities that the author has carried out, he also has contributions related to the general inspection of Foundation funds that have been issued for all operational activities of the institution.

*Keywords: Internal Examination, General Examination, Accountability Report*

## INTRODUCTION

The implementation of internship activities is one of the prerequisite courses for graduation for students of the Accounting Profession Program (PPAk) Universitas Airlangga. In carrying out this internship activity, students are freed to choose a company where the internship will be carried out for a minimum of three months. LPPM is a good learning place for accounting students, especially in exploring and implementing the knowledge they have learned during college. The author feels grateful for being accepted at LPPM STIE Mahardhika as the place where the author carries out internship activities. The implementation of internship activities is also considered beneficial for the Institute because it can increase the number of members who are competent in the field of auditing to facilitate the completion of a job, especially the process of research, dedication and inspection of accountability reports in an efficient and effective manner based on audit principles namely integrity, objectivity, professional competence and accuracy. confidentiality and professional behavior. In carrying out the internship activities, the author was assigned to conduct an examination of financial accountability reports related to research grants that have been held in 2022-2023. In practice, the author is assigned to carry out checks regarding accountability accounts and also tax

payments and the flow of funds that have been channeled whether free from manipulatives or not.

The process of examining the activities that have been carried out aims to provide opinions on financial accountability reports to the Higher Education, Foundations and Colleges. For various considerations, the author chose to discuss the examination process because it was considered to have sufficient issues to be discussed comprehensively. Apart from the core activities above, the author is also tasked with checking the flow of funds that have been provided by the Foundation for the implementation of operational activities at STIE Mahardhika Surabaya. Examination is carried out by comparing the proposed budget and the realization of these funds. On the basis of the above thoughts, the author intends to discuss cash and cash equivalents by compiling an internship report entitled "Internal Examination at STIE Mahardhika Surabaya".

## METHODS

### A. Research Locations

The research was conducted in Surabaya City.

### B. Data Collection

The data used in this study used primary data and secondary data described as follows:

- ✓ Primary data is obtained through direct observation in the field through interviews using questionnaires with data sources. The questionnaire used is a closed questionnaire, namely that the questions and answers have been determined and given a score.
- ✓ Secondary data is obtained from literature studies in the form of literature, and written sources that have relevance to this r

## FINDINGS AND DISCUSSION

When the writer decided to take part in an internship at LPPM STIE Mahardhika, the writer was doubtful because LPPM did not seem part of the world of accounting. Thus, the author is hesitant to make a choice, because the requirements for choosing an internship place for the Accountant Professional Education (PPAk) study program at Airlangga University are that they have to have the theme of Accounting or Auditing.

After experiencing doubts and upheavals regarding making LPPM STIE Mahardhika a place for internships, the author held a meeting with the Chairperson of LPPM and also the institution to make observations and get to know this division more closely. In the end, the authors found that LPPM was also very close to the world of finance, accounting and auditing. Because for every activity that has been planned, you can be sure that there will be a budget of funds that will be granted or donated, there are also parties who make accountability reports and the LPPM internal party will also carry out accountability with institutions and foundations.

It was also revealed that the LPPM STIE Mahardhika independently was also given the task of carrying out inspections related to the accountability reports of several parties such as lecturers, students or related divisions. LPPM is also a division that provides budget details for disbursing funds related to articles, journals or scientific papers both nationally and internationally. The author also finds the fact that the total amount of funds that are the responsibility of LPPM is not small and comes from many sources.

Apart from the statement above, the authors also found the fact that LPPM is the guardian of quality or the quality of students, lecturers and related parties. If the LPPM is good, internal parties will also feel the same benefits and enthusiasm. This can be realized because the interest of students, lecturers and related parties is very high regarding the institutional tri dharma and requires LPPM as an entry point in achieving their respective goals.

Based on these observations and reasons, the authors determine that LPPM STIE Mahardhika is a suitable place for internships. The knowledge provided from lectures in the Accountant Professional Education study program is very helpful and can be applied in real terms in every activity or assignment at LPPM STIE Mahardhika Surabaya.

### A. Identification of problems

Problems can be defined as something that hinders the process of achieving goals. Regarding the author's experience while undergoing an internship at LPPM, there are several problems which, according to the author's assumption, must be resolved by the institution, including:

- ✓ An effective internal control system is needed to control operational activities,
- ✓ Inadequate SOP that functions to equalize standards in every operational activity,

- ✓ The lack of effectiveness of internal control over the activities carried out due to the absence of a special division for internal auditors and inadequate SOPs governing this matter.

#### B. LPPM STIE Mahardhika's experience

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#### C. Internal Examination Project

While in the internship process at LPPM, the author received a special assignment from the head of LPPM, namely Dr. Hj. Nanik Kustiningsih, SE., MM. regarding the examination of accountability reports for research and community service grants from LLDIKTI Region 7. LLDIKTI Region 7 specifically and programmatically always provides funds for research and

community service plans.

The research process was carried out in mid-2022 at the location that the two researchers had proposed during the research proposal submission process. The two researchers chose out of town as the place for the research to be conducted, namely Malang and Mojokerto. When the planning process and research activities come to an end, there are a variety of activities and it is certain that budgetary funds are spent on both processes. It is a separate note for the author that research and community service activities are routine events at STIE Mahardhika, so the current inspection process is urgently needed to become a basis for reference for similar activities in the future.

After receiving this special project, the author directly studied the research proposal that had been submitted by the researcher and also read literature related to the rules for making accountability reports to related parties. In the process the author found several initial problems, namely:

- There are no standard rules regarding cash flow reports that should be made by researchers,
- Treatment of tax determinations on several audit objects, such as payment of experts, transactions that are not taxed while LLDIKTI makes rules that all transactions must have tax payments and be reported in real terms,
- There are no SOPs issued by foundations or special agencies regarding internal audits being carried out,

Based on some of the problems mentioned above, the authors made initial preparations by seeking literacy related to internal audit procedures and making personal plans to follow up on the initial inspection task of the accountability reports from the two researchers. Here are the initial steps taken by the author:

- Receiving files, namely initial proposals, records of financial transactions that have been made along with supporting evidence data, requesting a list of activities and related parties, requesting permission from the head of the LPPM to open the BIMA website for tracking.
- Conducting analysis, taking into account each activity along with the budgeted funds and associated with existing transaction evidence,
  - Opening the BIMA website page with the LPPM account and related researchers, on the BIMA website the researchers match the available data and those that have been uploaded by the researchers, whether there is a discrepancy or not. During this time there were two periods of disbursement of budget funds, namely the first 70% and the second 30%.
  - Separate transactions in the first 70% and second 30% disbursement periods. This is necessary to facilitate the process of reviewing and tracking historical data. During this process, the authors found that there were remaining unallocated funds in the first 70% disbursement period, and were allocated in the second 30% period.

- Conducting interviews or interviews with the object under study in this case in relation to the researchers and the team. In this process the authors consider that the two researchers and the team were very well prepared and organized this research activity well, however, because there were several transactions or activities that were off the agenda and not recorded, there were forgotten or missed interpretations related to several incidents.
- The author checks tax payments based on tax invoices that have been paid, it is the author's note that the value of some tax payments is not material but based on the rules issued, it is mandatory to report it. The author finds several transactions that do not contain tax payments, and will be communicated to researchers.
- The author met with the two researchers, communicated regarding the deficiencies encountered and returned the files to the two researchers for correction. The researcher also suggests making a report on the use of funds so that the projected flow of funds for the research project can be clearly seen.
- The author also shares with researchers regarding the work on a simple cash flow report which is suggested in the accountability of the research fund. Note that this simple cash flow statement is used for internal purposes and is not part of the accountability report to the Regional LLDIKTI.

## CONCLUSION

The quality of performance and service of an institution is very important as the main support for the institution is not abandoned by users. Thus, the cycle of institutional services to users is maintained and corporate sustainability is realized. Based on internship experience and supporting theory, the authors conclude that regular internal audit activities are very important.

The word internal inspection was chosen because it fits the structural situation of STIE Mahardhika which does not yet have an internal audit division. This is because the audit process is not only an examination of documents or historical data, but also related to professional codes of ethics and rules that are binding on these activities. Based on these reasons the authors use the word internal audit because the substance of internal audit has not been fulfilled.

Based on the facts obtained in the internal inspection activities at STIE Mahardhika Surabaya, it can be seen that there is no clear Corporate Operating Standards (SOP) that apply at the institution. However, the authors see that employee performance is still running normally and well. It's just that there is no clear uniformity of performance standards.

### Author's Suggestion

Based on the facts and analysis from the author, the authors suggest STIE Mahardhika to make SOPs that are clear and in accordance with the performance targets to be achieved. Apart from that, the establishment of a special Internal Audit division within the organizational structure of the institution is also the right measure in maintaining the quality of performance.

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