## RINGKASAN

Penelitian ini bertujuan untuk menganalisis dan menggambarkan pengaruh sistem pengendalian intern pemerintah, implementasi *good university governance* terhadap luas ruang lingkup audit internal, khususnya di perguruan tinggi non Departemen Kementerian Riset Teknologi dan Pendidikan Tinggi. Salah satu isu yang menjadi perhatian adalah pelaksanaan sistem pengendalian intern pemerintah yang tidak optimal pada pengelolaan perguruan tinggi seperti pada pengamanan aset negara. Sampel dipilih dengan menggunakan teknik *purposive sampling* yang berarti sampel dari ketiga objek pada populasi dipilih berdasarkan kriteria tertentu. Uji kualitas data, uji asumsi klasik (normalitas, autokorelasi, heterokedastisitas, dan multikolinearitas) dan regresi linier berganda sebagai metode analisisnya.

Penelitian ini merumuskan tiga hipotesis yaitu pengaruh sistem pengendalian intern dan implementasi GUG secara simultan dan secara parsial. Hasil penelitian ini menyimpulkan bahwa luas ruang lingkup audit internal khususnya di STIP, PKN-STAN, dan UIN Syarif Hidayatullah, dipengaruhi oleh satu faktor yaitu sistem pengendalian intern pemerintah baik secara simultan dan parsial. Hal ini mengindikasikan bahwa suatu perguruan tinggi akan memiliki luas ruang lingkup audit internal yang sempit apabila penerapan sistem pengendalian intern pemerintah dilaksanakan dengan baik.

Implikasi: setiap manajemen dan satuan pengawas intern perguruan tinggi di STIP, PKN-STAN, dan UIN Syarif Hidayatullah harus meningkatkan penerapan sistem pengendalian internal pemerintah agar pelaksanaannya semakin baik. Manajemen dan satuan pengawas intern perguruan tinggi harus melindungi dan memaksimalkan kekayaan organisasi dengan kinerja perguruan tinggi. Selain itu, SPIP yang baik seharusnya melaksanakan kegiatan yang efektif dan efisien, keandalan pelaporan keuangan, dan ketaatan terhadap peraturan perundang-undangan. Sehingga, tujuan organisasi dapat tercapai dan pemeriksaan internal yang dilakukan oleh satuan pengawas internal memperoleh luas ruang lingkup audit yang sempit dan opini audit yang baik.

***Kata Kunci :*** *Sistem Pengendalian Intern Pemerintah, Good University Governance, Luas Ruang Lingkup Audit Internal.*

## SUMMARY

*This study aims to analyze and to describe the relation of internal control system of government and the implementation of good university governance when they gather influence broad scope of internal audit, especially in non – departmental ministerial technology research and higher education colleges. One issue of concern is the implementation of internal control system of the Government is not optimal on the management of the College such as securing the assets of the country. Sample was selected using purposive sampling technic which means samples of three objects in population were selected based on certain criteria. This research use data quality test, the assumptions of classical test (such as normality, autocorrelation, heterocedasticity, and multicollinearity) and multiple linear regression as its analysis method.*

*This study formulated three hypothesis that the influence of the internal control system and implementation GUG simultaneously and partially. The results of this research concluded that broad scope of internal audit especially in STIP, PKN-STAN, and UIN Syarif Hidayatullah was influenced by one factor that is internal control system of government both simultaneously and partially. This indicates that each college will have broad scope of internal audit is narrow where the application of internal control system of government is properly implemented.*

*Implications: each management and internal controller unit in STIP, PKN-STAN, and UIN Syarif Hidayatullah must improve the application of internal control system of government for better implementation. Management and internal controller unit in colleges must protect and increase the wealth of organization with college performance. In addition, good internal control system of government should implement effective and efficient activity, reliable financial report, and adherence to legislation. So that the organizational goals can be achieved and internal audit is conducted by internal controller unit gain broad scope of internal audit is narrow and also good audit opinion.*

***Keywords:*** *Internal Control System of Government, Good University Governance, and Broad Scope of Internal Audit.*