

## Supervision as Governance Instrument: Compliance and Accountability in PTKIN-BLU Indonesia

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### Abstract

This study investigates the supervision strategies employed by the Internal Supervisory Units (Satuan Pengawasan Internal/SPI) of four State Islamic Universities (Universitas Islam Negeri/UIN) operating under Public Service Agency (Badan Layanan Umum/BLU) status in Indonesia — hereinafter referred to as PTKIN-BLU Institutions. In 2024, a qualitative multiple-case study was carried out, involving in-depth interviews with Organ SPI at UIN Sunan Kalijaga Yogyakarta, UIN Raden Mas Said Surakarta, UIN Sayyid Ali Rahmatullah Tulungagung, and UIN Mataram. Drawing on Agency Theory, Stewardship Theory, the internal audit effectiveness literature, hybrid governance scholarship, and the Supervision–Compliance–Accountability (SCA) Framework developed herein, the study analyses five dimensions of internal supervision practice: reporting structure, evidence and documentation management, internal–external audit coordination, authority and execution governance, and strategic orientation. Findings show considerable differences between institutions across a governance maturity spectrum, from emphasis on compliance and accountability to preventive, developmental, and process-renewal strategies. UIN Sunan Kalijaga demonstrates the highest level of supervisory maturity, characterised by dual-principal reporting, dedicated archival infrastructure, and long-term institutional knowledge management. The study contributes an integrated empirical model of supervisory strategy for hybrid public service organisations. It offers practical recommendations to strengthen compliance and accountability in PTKIN-BLU institutions in developing-country contexts.

### Keywords

*Internal Supervision, PTKIN-BLU, Public Service Agency, Compliance, and Accountability*

## INTRODUCTION

Compliance and supervision are essential for maintaining transparency and accountability in public institutions. These mechanisms ensure adherence to laws, ethical standards, and operational guidelines, which are vital for public trust and effective governance (Barbera et al., 2025; Belaiche & Hamdi, 2025; Bovens, 2010; Kurrohman et al., 2018; Maharramov, 2025; Mukhamedyarova et al., 2025). In practice, supervision acts as a quality assurance mechanism, ensuring that public services meet established standards and deliver value

to citizens, particularly in critical sectors such as healthcare, education, and public administration (Natan-Krup & Mizrahi, 2024; Trap, Kikule, et al., 2016; A. K. Tung Ng et al., 2021). Moreover, effective supervision reinforces compliance with regulatory frameworks, safeguards public funds, and promotes ethical behaviour, thereby playing a crucial role in preventing corruption and ensuring the efficient use of resources (Battiston & Gamba, 2016; Buribayev & Khamzina, 2025; Lapuente & Van de Walle, 2020; Nadirsyah et al., 2024).

Complementing supervision, audits are a key instrument for strengthening compliance within public institutions. Audits enhance accountability and transparency by verifying that public funds are used lawfully and in accordance with established policies and financial regulations (Auyezova et al., 2025; Grossi et al., 2021; Lagos et al., 2025; Noor & Mansor, 2019; Tomic, 2023). They also assess compliance with accounting standards and the effectiveness of internal control systems, thereby mitigating the risks of fraud and financial mismanagement (Emmanuel et al., 2013; Hazaea et al., 2021; Natan-Krup & Mizrahi, 2024). Additionally, audits provide independent assurance regarding the fairness of financial statements and the effectiveness of public policies (Bisogno, 2018; Janssen, 2025). Together, compliance, supervision, and auditing form an integrated framework that supports transparent, accountable, and integrity-driven public sector governance (Barbera et al., 2025; Rajala, 2025; Schillemans & Bjurström, 2020).

Despite the growing body of literature on public sector governance, the dominant approach remains predominantly procedural and compliance-oriented, focusing on ex-post controls such as audits and inspections (Lapuente & Van de Walle, 2020; Setiawan et al., 2026). While these mechanisms are undeniably essential, they tend to be reactive rather than preventive — addressing governance failures after they occur rather than proactively mitigating the underlying risks (Rajala, 2025). As a consequence, there is limited empirical and conceptual exploration of supervision as a proactive and strategic governance instrument that integrates risk management, behavioural control, and performance improvement, particularly within semi-autonomous Public Service Agencies, known as Badan Layanan Umum (BLU), operating in the Indonesian institutional context.

A further critical limitation in the existing literature concerns the scope of the context. The majority of studies on supervision and compliance are conducted in general public-sector settings or within developed-country institutional environments, with comparatively little attention directed towards Public Service Agencies operating in emerging and developing economies, where institutional capacity, governance complexity, and regulatory challenges differ significantly from those of their Western counterparts (Choi, 2016; Pribadi et al., 2024). This highlights a significant gap in understanding how supervision strategies can be effectively tailored to the specific context of agencified public organizations like BLU, which function at the crossroads of public mandate and quasi-commercial management principles (Brusca et al., 2016; Grossi et al., 2021; Lapuente & Van de Walle, 2020; Schillemans & Bjurström, 2020).

Addressing these gaps, this study repositions supervision not merely as a procedural control function but as a strategic governance instrument that strengthens compliance and accountability in PTKIN-BLU institutions, both directly and indirectly. By constructing an integrated conceptual framework — the Supervision–Compliance–Accountability (SCA) Framework — and empirically examining its relational dimensions through qualitative methods, this research makes both theoretical and practical contributions to public governance scholarship and to institutional design in Islamic higher education contexts in developing countries.

## THEORETICAL FOUNDATION

### Supervision as a Strategic Governance Instrument

Supervision in the public sector has been conceptualised along a continuum ranging from narrow, compliance-oriented inspection functions to broader, strategically oriented governance mechanisms (Natan-Krup & Mizrahi, 2024; Trap, Todd, et al., 2016). In its narrowest sense, supervision refers to the monitoring and checking of activities against predetermined rules and standards—a function closely associated with inspection and audit traditions in public

administration (Alqudah & Amran, 2023; Erasmus & Coetzee, 2018; Lagos et al., 2025). In its broader strategic conception, however, supervision encompasses a proactive governance function that integrates risk anticipation, behavioural alignment, performance improvement, and institutional capacity development within a coherent framework (Lapuenta & Van de Walle, 2020; Roussy et al., 2020; E. C. Tung Ng et al., 2021).

Recent scholarship has increasingly advocated transitioning from reactive, after-the-fact supervision to proactive, risk-focused, and performance-driven oversight. (Rajala, 2025; Raudla et al., 2016; Reichborn-Kjennerud & Johnsen, 2018; Schillemans & Bjurstrøm, 2020). Empirical studies of performance audit in Estonia (Raudla et al., 2016) and Norway (Reichborn-Kjennerud & Johnsen, 2018) demonstrate that the organisational impact of supervisory functions depends less on audit volume than on the quality of audit–auditee interaction, the credibility of recommendations, and the managerial capacity to internalise findings as institutional learning. Under this perspective, effective supervision strategies are characterised by at least four core dimensions: (a) preventive control, which aims to detect and mitigate risks before they materialize into governance failures; (b) corrective oversight, which provides mechanisms for identifying deviations from standards and initiating remedial action; (c) developmental capacity building, which strengthens organizational competencies to ensure sustained compliance; and (d) assurance and reporting, which generates credible information for accountability purposes (Barbera et al., 2025; Natan-Krup & Mizrahi, 2024).

In the context of semi-autonomous public institutions such as BLU, the strategic dimension of supervision is particularly significant. These organisations operate with substantial operational and financial flexibility, which, while enabling greater efficiency and service responsiveness, also introduces heightened risks of governance deviation and accountability deficit (Choi, 2016; Schillemans & Bjurstrøm, 2020). Supervision, therefore, must function not only as a control mechanism but also as a relational and constructive instrument of governance that balances institutional autonomy with public accountability obligations (Lagos et al., 2025; E. C. Tung Ng et al., 2021)

### **Internal Audit Effectiveness: Drivers and Organisational Significance**

The scholarly literature on internal audit effectiveness has matured considerably over the past decade, converging on the finding that internal audit functions in the public sector require a constellation of organisational, professional, and relational conditions to deliver value (Alqudah & Amran, 2023; Hazaea et al., 2021). A systematic review Hazaea et al. (2021) maps the field's evolution from compliance-focused internal control testing to broader governance advisory roles. Erasmus & Coetzee (2018) identify alignment of stakeholder perceptions — particularly the divergent views of management and audit committees on what constitutes effectiveness — as a critical determinant of an internal audit unit's influence. Alqudah & Amran (2023) the review synthesises factors, including auditor competence, management support, organisational independence, and audit planning quality, as recurring predictors of effectiveness.

Roussy et al. (2020) reconceptualise internal audit not merely as an effectiveness problem but as a matter of organisational significance — the extent to which the internal audit function is meaningfully integrated into the organisation's strategic and operational decision-making. Grossi et al. (2021), a review of public-sector accounting and performance management research in knowledge-intensive organisations reveals a parallel shift: audit and performance management systems increasingly operate as enablers of accountability change rather than as passive verification instruments. For state Islamic higher education institutions (PTKIN) with BLU status, this implies that the analytical question is not simply whether SPI units are 'effective' in a technical sense, but whether and how they achieve organisational significance within the institutional governance architecture. Indonesian empirical evidence further indicates that the Government Internal Supervision Agency (APIP) plays a consequential role in elevating accrual-based accounting quality (Muhtar et al., 2020), audit opinion quality (Pamungkas et al., 2018),

and overall governance quality (Setyaningrum et al., 2017) — findings that are directly relevant to the PTKIN-BLU context.

### **Agency Theory and Stewardship Theory in the Context of BLU**

The theoretical underpinning of supervision in public organisations is most extensively explored through Agency Theory, originally formulated by Jensen & Meckling (1976) and subsequently extended to public sector settings by numerous scholars (Schillemans & Bjurstrøm, 2020; Verhoest et al., 2020). Agency Theory postulates that governance problems arise when an agent — such as a public organisation's management — acts on behalf of a principal — such as a ministry or the citizenry — but may pursue objectives that diverge from those of the principal due to information asymmetry, differing incentive structures, and bounded rationality (Rajala, 2025; Schillemans & Bjurstrøm, 2020). In the PTKIN-BLU context, the Ministry of Religious Affairs acts as the political principal while BLU management constitutes the executive agent; supervision mechanisms are thus designed to align agent behaviour with principal objectives and mitigate the risks of moral hazard and adverse selection (Choi, 2016; Natan-Krup & Mizrahi, 2024; Tillema & ter Bogt, 2016).

However, Agency Theory has faced criticism for its inherently adversarial view of principal-agent relationships, which often downplays the importance of intrinsic motivation, institutional trust, and collaborative governance within public organisations. (Rajala, 2025; Schillemans & Bjurstrøm, 2020). As a complementary lens, Stewardship Theory — introduced by Davis et al. (1997) — offers an alternative model in which managers and public officials are conceived as stewards who are intrinsically motivated to act in the interests of the organisation and broader public, rather than purely in self-interest. Under this perspective, supervision is not primarily coercive but rather supportive, functioning to reinforce institutional trust, recognise performance, and create enabling conditions for responsible autonomy (Schillemans & Bjurstrøm, 2020). Schillemans & Bjurstrøm (2020) empirical evidence demonstrates that the effectiveness of supervision in steering government agencies depends significantly on whether the ministry-agency relationship approximates a principal-agent or a principal-steward relationship. In high-trust, stewardship-oriented relationships, bottom-up participatory approaches to supervision yield stronger governance outcomes, whereas coercive control mechanisms may undermine performance and generate perverse compliance behaviours. The effectiveness of supervision in steering government agencies thus depends significantly on whether the ministry-agency relationship approximates a principal-agent or a principal-steward dynamic. (Choi, 2016; Pribadi et al., 2024) — a tension particularly acute in PTKIN-BLU governance, where religious-educational mission and quasi-commercial financial management coexist.

### **Public Accountability and Its Dimensions**

Public accountability has been defined as the social relation in which an actor is obliged to explain and justify their conduct to a forum, which can pass judgment and impose consequences (Bovens, 2007, 2010). This foundational definition captures accountability as a governance mechanism — a structured relationship between account-givers and account-holders — that operates across multiple institutional dimensions. Bovens (2010) further distinguishes accountability as a mechanism from accountability as a virtue or intrinsic organisational commitment, recognising that effective public accountability requires both external oversight structures and internal institutional norms of transparency and responsibility.

In contemporary governance scholarship, public accountability has been conceptualised along at least three principal dimensions. Financial accountability concerns the obligation of public organisations to account for the stewardship of public resources — ensuring that funds are used legally, efficiently, and in accordance with the purposes for which they were appropriated (Lagos et al., 2025). Performance accountability extends this obligation to the achievement of organisational results and service quality outcomes, reflecting the influence of New Public Management reforms that emphasise outputs and impact rather than procedural conformity alone

(Barbera et al., 2025; Lapuente & Van de Walle, 2020). Democratic accountability encompasses the broader obligation of public institutions to justify their actions and decisions to elected representatives and citizens, ensuring that governance remains responsive, transparent, and legitimate (Bovens, 2010; Rajala, 2025; Tagesson et al., 2015; Van Thiel & Leeuw, 2002).

Barbera et al. (2025) accountability mechanisms in contemporary public governance face intensifying challenges arising from new service delivery models, digital transformation, and the proliferation of hybrid institutional forms — all of which complicate the delineation of accountability relationships and the enforcement of accountability norms. In the BLU context, the hybrid character of these agencies — combining a public mission with quasi-commercial management practices — creates particular accountability challenges, as multiple, potentially conflicting obligations towards different principals must be managed simultaneously. (Choi, 2016). Supervision strategies are thus critical governance instruments for navigating and reconciling these overlapping accountability demands.

### **The Supervision–Compliance–Accountability (SCA) Framework**

Drawing on the theoretical perspectives reviewed above, this study proposes the Supervision–Compliance–Accountability (SCA) Framework, which positions supervision strategy as both a direct and an indirect determinant of accountability outcomes in PTKIN-BLU institutions. Conceptually, the framework holds that supervision strategies — encompassing preventive, corrective, developmental, and assurance functions — directly influence regulatory compliance within PTKIN-BLU institutions. Compliance, in turn, mediates the relationship between supervision strategies and financial, performance, and democratic accountability outcomes.

The SCA Framework recognises that the effectiveness of supervision strategies is moderated by institutional context, including organisational culture, leadership quality, regulatory capacity, and the nature of the principal–agent or principal–steward relationship between the supervising authority and BLU management (Rajala, 2025; Schillemans & Bjurstrøm, 2020; Verhoest et al., 2020). By integrating Agency Theory (Jensen & Meckling, 1976; Tillema & ter Bogt, 2016), Stewardship Theory (Davis et al., 1997), the internal audit effectiveness literature (Alqudah & Amran, 2023; Roussy et al., 2020), and hybrid governance scholarship (Grossi et al., 2015; Verhoest et al., 2020) the SCA framework enables nuanced analysis of how supervision strategies can be designed to strengthen both compliance behaviour and accountability outcomes in complex, hybrid public service organisations. The framework's theoretical contribution is threefold: first, it repositions supervision as a proactive strategic governance instrument rather than a reactive procedural control function; second, it positions compliance as a mediator rather than a terminal variable in the supervision–accountability relationship; and third, it embeds this relationship within the structural specificity of hybrid public service agencies such as PTKIN-BLU.

## **RESEARCH METHODOLOGY**

This research employs a qualitative multiple-case study design based on Yin's (2018) framework, chosen for its ability to examine complex governance phenomena comparatively across institutions through the logic of replication (Eisenhardt & Graebner, 2007). A purposive sampling strategy was applied to select four PTKIN-BLU institutions — namely UIN Sunan Kalijaga Yogyakarta, UIN Raden Mas Said Surakarta, UIN Sayyid Ali Rahmatullah Tulungagung, and UIN Mataram — based on their active BLU status under the Ministry of Religious Affairs. The cases were selected based on the "Superior" predicate, the presence of a well-established Internal Supervision Unit (SPI), and the willingness of SPI organs to participate in interviews. These four cases represent geographical diversity across Java Island and West Nusa Tenggara Island. Primary data were gathered in 2024 through semi-structured, in-depth interviews with SPI bodies at each institution. These interviews were guided by protocols based on five supervision dimensions from previous research: reporting structure, evidence and

documentation management, internal–external audit coordination, governance of authority and implementation, and strategic orientation. Conducted in Indonesian, each interview was translated into English using back-translation to maintain semantic accuracy. The interview transcripts were subsequently analysed using Braun & Clarke's (2006) reflexive thematic analysis framework through six phases — from familiarisation with the data, initial coding, theme grouping, to report production — complemented by cross-case comparative analysis (Miles et al., 2020).

**RESEARCH RESULTS**

This section presents findings from in-depth interviews conducted in 2024 with Organ Internal Supervisory Units (Satuan Pengawasan Internal/SPI) at four PTKIN-BLU institutions — UIN Sunan Kalijaga Yogyakarta, UIN Raden Mas Said Surakarta, UIN Sayyid Ali Rahmatullah Tulungagung, and UIN Mataram. All four institutions are State Islamic Universities (Universitas Islam Negeri/UIN) classified as Perguruan Tinggi Keagamaan Islam Negeri (PTKIN) under the Ministry of Religious Affairs and have been granted Badan Layanan Umum (BLU) financial management status — and are therefore categorised as PTKIN-BLU institutions, not as Perguruan Tinggi Negeri (PTN) BLU, which fall under a distinct regulatory and ministerial framework. The analysis is structured around five thematic dimensions of supervision strategy that emerged from systematic cross-case coding: (1) reporting structure, (2) evidence and documentation management, (3) internal–external audit coordination, (4) authority and execution governance, and (5) strategic orientation. Table 1 presents the cross-case comparative summary.

IV. Table 1 *Cross-Case Comparative Analysis of Internal Supervision Strategy*

<b>Supervision Dimension</b>	<b>UIN Sunan Kalijaga Yogyakarta</b>	<b>UIN Raden Mas Said Surakarta</b>	<b>UIN Sayyid Ali Rahmatullah Tulungagung</b>	<b>UIN Mataram</b>
<b>1. Reporting Structure</b>	Formal structured report submitted to both the Rector and the Supervisory Board	The follow-up reporting framework integrates outcomes from both internal supervisory activities and external audit bodies (BPK, Itjen, KAP) and reports to the Rector, the principal authority.	Structured formal reporting to institutional leadership (Rector); report documentation aligned with institutional governance obligations.	Reporting oriented toward fulfilling governance accountability obligations to institutional leadership (Rector) and relevant oversight stakeholders.
<b>2. Evidence &amp; Documentation</b>	Most advanced practice: dedicated archival function with formal storage, archiving, and retention procedures; systematic	Structured working paper system; evidence systematically collected from all internal units; strong and sufficient evidence	Documented evidence collection from relevant units; working paper-based recording of supervisory activities.	Evidence-based supervisory process aligned with accountability and transparency principles; documentation supports the

<b>Supervision Dimension</b>	<b>UIN Sunan Kalijaga Yogyakarta</b>	<b>UIN Raden Mas Said Surakarta</b>	<b>UIN Sayyid Ali Rahmatullah Tulungagung</b>	<b>UIN Mataram</b>
	working paper management.	standard applied.		credibility of the recommendation.
3. Internal–External Audit Coordination	SPI, as a complementary internal oversight layer alongside BPK, BPKP, Itjen, and KAP, avoids duplication while extending governance coverage.	Explicit institutional emphasis that internal follow-up is independent of external audit requirements; internal supervision renews organisational processes autonomously.	Coordination with external oversight bodies (Itjen, BPK) to align priorities and reduce audit duplication.	Institutional alignment with the national regulatory oversight framework; SPI is positioned within the broader public accountability ecosystem.
4. Authority & Execution Governance	Rectoral authorisation as an institutional basis for supervisory activities; formal mandate ensures organisational legitimacy and cross-unit access.	Formal Rector’s assignment letter is a mandatory prerequisite for each supervisory engagement; it determines the testing scope and authority to conclude.	The Rector’s authority grants leadership-backed supervision, enabling cross-unit access and upholding the institutional standing of SPI recommendations.	Governance-aligned supervisory authority; formal mandate embedded within institutional governance structure to ensure BLU compliance.
5. Strategic Orientation	Preventive + developmental: long-term institutional knowledge building through archival infrastructure; supervision as cumulative governance investment.	Corrective + organisational process renewal: continuous internal improvement; supervision as a mechanism for rebuilding and updating institutional processes.	Compliance + performance: supervision focused on regulatory adherence and service quality improvement per BLU performance mandates.	Accountability + governance strengthening: supervision oriented toward public accountability and Good University Governance (GUG) principles.

**Dimension 1 — Reporting Structure: Accountability to Multiple Principals**

The cross-case analysis shows a consistent institutional pattern where all four SPI units have formal supervisory reporting duties to institutional leadership. Nevertheless, a notable qualitative difference exists between UIN Sunan Kalijaga and the other three institutions. UIN

Sunan Kalijaga is the only PTKIN-BLU site that formalises a dual-reporting obligation to both the Rector and the Supervisory Board, and the only institution that explicitly prescribes a minimum four-component report structure encompassing supervisory objectives, scope of work, conclusions and findings, and recommendations. An SPI organ at UIN Sunan Kalijaga Yogyakarta described the institutional reporting standard as follows:

"Compile a report on the results of supervision and submit it to the Rector and the Board of Trustees. The report is prepared as a document that, at a minimum, reveals the supervisory objectives, scope of work, conclusions/findings, and recommendations. (SPI UIN Sunan Kalijaga Yogyakarta, Personal Communication, 2024)"

This minimum reporting standard is structurally congruent with the Global Internal Audit Standards (2024), which require engagement communications to state the purpose, scope, conclusions, and recommendations. From the perspective of Bovens (2007, 2010) accountability framework, the four-component structure ensures that both the account-giving and judgment-enabling functions are systematically discharged in every supervisory cycle. The dual-principal reporting design — addressing both the Rector as the operational executive and the Supervisory Board as the governance oversight body — reflects an institutional architecture that distributes accountability horizontally across governance tiers, consistent with a complexity-aware accountability framework.

### **Dimension 2 — Evidence and Documentation: Infrastructure as Governance Investment**

The evidence and documentation dimension shows the most pronounced inter-institutional variation across the five dimensions analysed. All four institutions employ working paper systems and evidence collection protocols, reflecting a shared commitment to evidence-based supervision. However, UIN Sunan Kalijaga demonstrates a qualitatively superior documentation capability through the institutionalisation of a dedicated archival function that performs formal document storage, classification, and retention procedures beyond the supervisory working paper system.

"SPI must obtain strong and sufficient evidence to support its recommendations. Supervision evidence in the form of documents sourced from Faculties/Postgraduate/Units/Institutions within the university is stored or documented in a supervision working paper. Therefore, SPI needs to carry out supervision documentation, which is reinforced by SPI UIN Sunan Kalijaga Yogyakarta, which has a functional archivist to manage secure storage, archive supervision documents, and carry out document retention procedures. (SPI UIN Sunan Kalijaga, Personal Communications, 2024)"

The testimony identifies three analytically distinct evidence management functions: (a) collection — gathering robust and sufficient documentation from the full spectrum of university units; (b) organisation — systematising evidence within working papers that structure the supervisory narrative; and (c) retention — maintaining archived documentation through formalised retention procedures that preserve the institutional audit trail over time. The third function, retention through the archival function, constitutes the most advanced capability and distinguishes UIN Sunan Kalijaga's documentation practice from those of its three comparators.

The governance significance of this archival capability extends well beyond procedural compliance. Cantù (2025) argues that the internal audit function's potential for organisational learning — its capacity to transform supervisory findings into institutional knowledge that improves governance over time — depends critically on systematically archived documentation that enables the identification of recurring governance patterns, the tracking of recommendation implementation, and the benchmarking of institutional performance across supervisory cycles. Without robust retention practices, each supervisory engagement risks yielding isolated, ephemeral findings rather than contributing to a cumulative institutional knowledge base. The functional archives at UIN Sunan Kalijaga thus represent not merely an administrative investment

but a strategic governance infrastructure that enhances the long-term value of internal supervision as an accountability and capacity-building mechanism. (Cantù, 2025; Furqan et al., 2020).

From a Stewardship Theory perspective (Davis et al., 1997; Schillemans & Bjurstrøm, 2020) The institutionalisation of comprehensive documentation and archival practices also signals an organisational culture in which supervision is understood as a constructive governance partnership rather than a coercive control mechanism. When SPI units invest in the quality and longevity of their evidentiary infrastructure, they demonstrate an institutional commitment to transparency, accountability, and continuous improvement — hallmarks of stewardship-oriented governance that the international literature associates with higher levels of institutional trust and governance effectiveness. (Schillemans & Bjurstrøm, 2020; Tjaraka et al., 2025).

### **Dimension 3 — Internal–External Audit Coordination: Complementarity and Institutional Renewal**

The third dimension reveals a sophisticated and theoretically significant institutional understanding — most explicitly articulated by SPI UIN Surakarta — of the relationship between internal supervision and the multiple external oversight mechanisms to which BLU universities are simultaneously subject. The informant's account identifies four categories of external oversight actor: the Audit Board of the Republic of Indonesia (Badan Pemeriksa Keuangan/BPK-RI) as the constitutional external auditor; the Inspectorate General of the Ministry of Religious Affairs (Inspektorat Jenderal Kementerian Agama/Itjen Kemenag) as the ministerial oversight body; the Finance and Development Supervisory Agency (Badan Pengawasan Keuangan dan Pembangunan/BPKP) as the government auditor; and Public Accounting Firms (Kantor Akuntan Publik/KAP) as independent financial auditors.

"The follow-up of the supervisory results does not only focus on the supervision carried out by the team of the Audit Board of the Republic of Indonesia (BPK-RI), the Inspectorate General of the Ministry of Religion (Itjen Kemenag), the Public Accounting Firm (KAP), and other external auditors, but the follow-up of the results of internal supervision is very important to build and update the processes that run in the organization. (SPI UIN Surakarta, Personal Communication, 2024)"

The critical analytical insight in this testimony lies in the informant's framing of internal supervision follow-up as a practice that is explicitly not reducible to a response to external audit findings. This framing positions internal supervision as a continuous, organisation-building activity with an autonomous institutional rationale — one that complements rather than mirrors the periodic, compliance-checking functions of external oversight. This distinction maps directly onto Lapuente & Van de Walle (2020) differentiation between procedural compliance (reactive adherence to externally imposed requirements) and substantive compliance (proactive institutional internalisation of governance norms and continuous process improvement).

The OECD (2024) documents that well-coordinated cooperation between internal and external auditors produces significant governance benefits, including expanded audit coverage, reduced duplication of oversight effort, and improved institutional responsiveness to governance recommendations. The data from UIN Tulungagung and UIN Mataram indicate that this coordination is operationally established at these institutions through formal alignment with external oversight priorities. However, the UIN Surakarta testimony suggests a higher-order conceptualisation of the internal–external relationship: rather than merely coordinating with external auditors to avoid duplication, the SPI frames internal supervision as the mechanism through which the institution engages in continuous self-governance renewal — using the cumulative insights from both internal and external oversight cycles to redesign and strengthen its own institutional processes.

This finding is consistent with Furqan et al. (2020) empirical demonstration in the Indonesian public sector context that audit finding follow-up is a more powerful predictor of governance improvement than audit activity volume per se — underscoring the institutional value of treating internal supervision as a process of organisational learning rather than a compliance

exercise. It also aligns with Cantù's (2025) characterisation of advanced internal audit functions as governance partners that support value creation through systemic insight rather than as watchdogs that report deviations. The cross-case variation on this dimension suggests that UIN Surakarta has achieved a level of strategic supervisory maturity — explicitly articulating and institutionalising the internal improvement rationale of supervision — that positions it as a reference point for supervision strategy development across the BLU higher education sector.

#### **Dimension 4 — Authority and Execution Governance: The Rectoral Mandate**

The fourth dimension concerns the formal authority structure that governs the initiation and execution of supervisory activities. Interview data from SPI UIN Surakarta offer the most detailed and theoretically comprehensive view of this governance system, showing that a formal assignment letter from the Rector is a necessary institutional step for each supervisory activity.

"The implementation of supervision at BLU universities carried out by SPI is an authority in decision-making related to the implementation time, which then also determines the test and can draw conclusions, and when the implementation of supervision is first submitted by the Rector, in this case, as the highest leader of the university. (SPI UIN Surakarta, Personal Communication, 2024)"

This authority structure encodes a principal-agent governance design (Jensen & Meckling, 1976) in which the Rector, as the institution's highest executive authority, retains formal control over the deployment of internal supervisory resources. The Rectoral mandate serves three concurrent governance functions. First, it provides institutional legitimacy — the formal authorisation that enables SPI officers to access documents, records, and personnel across all university units without obstruction. Second, it establishes temporal governance — the Rector's scheduling authority ensures that supervisory activities are aligned with institutional risk priorities and governance cycles rather than being conducted ad hoc. Third, it creates a formal accountability record — the assignment letter constitutes documentary evidence of both the Rector's governance obligation to authorise oversight and the SPI's institutional mandate to execute it, thereby embedding supervisory activities within the institution's formal governance architecture.

From the perspective of the tension between Agency Theory and Stewardship Theory (Schillemans & Bjurström, 2020), the Rectoral mandate model presents a governance design that is theoretically productive when the principal-steward relationship between the Rector and the SPI is characterised by institutional trust, shared governance values, and aligned incentive structures. Under these conditions, the formal mandate mechanism serves as an enabling governance instrument, granting SPI activities institutional authority and cross-unit access. However, in contexts where the principal-agent relationship is characterised by lower trust, conflicting interests, or political sensitivity, the same mechanism could function as a constraint on supervisory independence — allowing the Rector to exercise timing and scope control over supervisory activities in ways that could limit the SPI's capacity to conduct proactive, risk-based oversight.

Natan-Krup & Mizrahi (2024) identify this structural tension as a defining feature of internal audit functions in public-sector organisations: internal auditors are institutionally dependent on the same senior officials whose activities and decisions they are charged with overseeing, creating a structural vulnerability to compromised independence that is only partially mitigated by formal governance protections. The cross-case data suggest that at UIN Sunan Kalijaga, the dual-reporting structure to both the Rector and the Supervisory Board partially mitigates this vulnerability by establishing an independent accountability channel that does not pass exclusively through the Rector. This governance design merits broader adoption across BLU higher education institutions seeking to strengthen supervisory independence while maintaining executive legitimacy.

### **Dimension 5 — Strategic Orientation: A Governance Maturity Continuum**

The fifth dimension — strategic orientation — represents the overarching governance philosophy that characterises each institution's approach to internal supervision and is perhaps the most analytically significant dimension for understanding inter-institutional variation in supervisory effectiveness. The cross-case data reveal that the four institutions occupy distinct positions along a governance maturity continuum, ranging from accountability-focused and compliance-oriented orientations at the lower end to preventive, developmental, and process-renewal orientations at the higher end.

UIN Mataram's orientation towards accountability and governance strengthening, and UIN Tulungagung's compliance and performance orientation, reflect supervisory strategies that are primarily responsive — focused on meeting regulatory obligations and ensuring that institutional performance meets established standards. These orientations align with what Lapuente & Van de Walle (2020) characterised as NPM-era accountability frameworks, in which performance and compliance measurement are the primary governance objectives. While operationally sound, these orientations tend to position supervision as a reactive mechanism that verifies whether governance standards are being met, rather than as a proactive instrument for enhancing institutional governance capacity.

UIN Surakarta's corrective and organisational process renewal orientation represents an intermediate position on the maturity continuum, combining reactive compliance assessment with a forward-looking emphasis on institutional process improvement. The informant's explicit framing of internal supervision follow-up as a mechanism for 'building and renewing organisational processes' signals an institutional understanding of supervision as a continuous improvement mechanism — consistent with the process renewal functions that Cantù (2025) identifies as a key dimension of advanced internal audit practice. This orientation positions UIN Surakarta's SPI as a governance partner that contributes to institutional quality improvement rather than merely policing compliance.

UIN Sunan Kalijaga's preventive and developmental orientation — encompassing long-term institutional knowledge-building through archival infrastructure, comprehensive evidence management, and dual-principal reporting accountability — represents the most advanced position on the governance maturity continuum. This orientation aligns with the strategic governance conception of supervision advocated in this study's theoretical framework and is consistent with the New Public Governance paradigm's emphasis on value creation and institutional capacity development, and collaborative governance rather than narrow compliance checking (Torfing & Triantafillou, 2013). The investment in functional archives as a dedicated knowledge management resource reflects an institutional understanding that the value of supervision accumulates over time through the systematic preservation and analytical use of supervisory knowledge — a conception of governance that transcends the individual audit engagement and treats supervision as an institution-level governance investment.

These differences in strategic orientation have direct implications for governance outcomes. Drawing on Furqan et al. (2020) finding that audit follow-up quality is a significant predictor of financial reporting quality and public service quality, and Tjaraka et al. (2025) evidence that internal control system quality mediates governance effectiveness in Indonesian BLU universities, the governance maturity continuum identified in this study suggests that institutions with more advanced supervisory orientations are likely to achieve superior compliance and accountability outcomes over time. This empirical prediction constitutes a directly testable hypothesis for future quantitative research on BLU governance effectiveness.

### **Synthesis: Empirical Contributions to the SCA Framework**

The five-dimensional cross-case analysis provides robust empirical grounding for the Supervision–Compliance–Accountability (SCA) Framework proposed in this study's theoretical section. Collectively, the findings demonstrate that supervision in BLU higher education institutions is neither unitary nor uniform, but rather a multidimensional institutional

configuration. Its governance effectiveness is shaped by the quality of reporting structures (Dimension 1), the depth of documentation infrastructure (Dimension 2), the sophistication of internal–external audit coordination (Dimension 3), the design of authority and execution governance (Dimension 4), and the strategic orientation that animates supervisory activities (Dimension 5).

Three empirical contributions of particular theoretical significance may be drawn from this analysis. First, the findings demonstrate that reporting structure design — specifically the dual-principal architecture at UIN Sunan Kalijaga — constitutes a critical governance variable that shapes the reach of supervisory accountability by determining which institutional actors receive supervisory information and can exercise accountability judgment on its basis. This finding extends Bovens (2007) accountability framework by showing that the governance value of supervisory reporting depends not only on report content but also on the institutional architecture through which reports are channelled to accountability principals.

Second, the findings establish documentation and knowledge management infrastructure as an underexplored but consequential governance variable in BLU institutional supervision. The institutionalisation of dedicated archival expertise at UIN Sunan Kalijaga demonstrates that supervision can be designed as a cumulative institutional knowledge investment rather than a periodic compliance exercise — a governance design innovation with potentially significant implications for supervisory effectiveness and institutional learning capacity (Cantù, 2025; Furqan et al., 2020)

Third, the explicit articulation by SPI UIN Surakarta of internal supervision as an autonomous organisational renewal mechanism — complementary to but not dependent upon external audit cycles — provides important empirical evidence for the SCA Framework's positioning of supervision as a proactive strategic governance instrument. This finding challenges the dominant procedural and reactive conception of public sector supervision in the existing literature (Lapunte & Van de Walle, 2020; Rajala, 2025) Moreover, supports the case for a paradigmatic reorientation toward supervision as continuous, value-generating institutional governance practice.

## CONCLUSION

This study has examined the internal supervision strategies of four PTKIN-BLU institutions — UIN Sunan Kalijaga Yogyakarta, UIN Raden Mas Said Surakarta, UIN Sayyid Ali Rahmatullah Tulungagung, and UIN Mataram — through the lens of the Supervision–Compliance–Accountability (SCA) Framework developed herein. The findings demonstrate that supervision in PTKIN-BLU higher education institutions is a multi-dimensional governance configuration rather than a unitary practice, and that inter-institutional variation across its five dimensions — reporting structure, documentation, audit coordination, authority governance, and strategic orientation — constitutes a governance maturity continuum with direct implications for compliance and accountability outcomes.

Three principal conclusions emerge from this study. First, the design of the reporting structure — and specifically the adoption of dual-principal accountability architecture — is a critical determinant of the governance reach of supervision. UIN Sunan Kalijaga's model of reporting simultaneously to the Rector and to the Supervisory Board represents a governance design that creates independent accountability channels and reduces the risk of information filtering that characterises single-principal reporting models. This finding supports the case for broader adoption of dual-principal reporting frameworks across PTKIN-BLU institutions seeking to strengthen governance independence.

Second, evidence and documentation infrastructure — in particular the institutionalisation of archival management expertise — constitutes an underrecognised but strategically significant dimension of internal supervision quality. The study demonstrates that when SPI units invest in systematic documentation retention and knowledge management, supervision transforms from a periodic compliance exercise into a cumulative institutional

governance investment with long-term capacity-building value. The functional archivist model at UIN Sunan Kalijaga serves as a replicable institutional innovation for other PTKIN-BLU institutions seeking to enhance their supervisory knowledge capital.

Third, the conceptual distinction between internal supervision as an external-audit response mechanism and internal supervision as an autonomous organisational renewal process has important implications for governance design. The evidence from UIN Raden Mas Said Surakarta demonstrates that PTKIN-BLU institutions can develop sophisticated conceptions of internal supervision that transcend compliance checking and contribute to continuous institutional improvement — a conception aligned with the New Public Governance paradigm's emphasis on value creation and collaborative governance (Osborne, 2016; Torfing & Triantafillou, 2013).

Taken together, these findings support the SCA Framework's theoretical proposition that supervision strategy is both a direct determinant of compliance and an indirect determinant of accountability, mediated by institutional governance maturity. The study contributes to both theoretical scholarship on hybrid public organisations and practical governance design in Islamic higher education institutions operating in the Indonesian BLU context. Future research should employ quantitative methods to test the SCA Framework's predictive hypotheses and extend the analysis to a larger sample of PTKIN-BLU institutions to strengthen external validity.

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