

INTISARI

Penelitian ini bertujuan untuk menganalisis faktor-faktor yang memengaruhi kualitas sistem pengendalian internal dan pengaruhnya terhadap pencapaian *Good University Governance* pada Perguruan Tinggi berstatus BLU di Indonesia. Populasi dalam penelitian ini ialah seluruh Perguruan Tinggi yang telah memperoleh status PPK-BLU yang telah dinilai kinerjanya oleh pembina PPK-BLU. Penelitian ini menggunakan data primer dan sekunder. Data primer diperoleh dari jawaban kuisisioner, sedangkan data sekunder dari arsip dokumentasi sampel yang dipilih dengan metode *purposive sampling*. Terdapat dua model pengujian, yaitu analisis regresi linier berganda dan sederhana dengan bantuan *software* statistik *SPSS v.15.0*.

Berdasarkan pengujian yang telah dilakukan, pada model pertama diperoleh hasil bahwa ukuran berpengaruh negatif signifikan terhadap kualitas sistem pengendalian, kompleksitas tidak berpengaruh signifikan dan pendapatan berpengaruh positif signifikan terhadap kualitas sistem pengendalian. Sedangkan model kedua menunjukkan bahwa kualitas pengendalian tidak berpengaruh terhadap pencapaian *Good Univeristy Governance*.

Kata kunci: Ukuran, Kompleksitas , Pendapatan, Sistem Pengendalian Internal dan *Good University Governance*

ABSTRACT

This study aimed to analyze the factors that affect the quality of the internal control system and its effect to the achievement of Good University Governance in Higher Education BLU status in Indonesia. The population in this study is all universities that have obtained the status of PPK-BLU and their performance which has been assessed by PPK-BLU supervisor. This study uses primary and secondary data. Primary data was obtained from the questionnaire answers, while the secondary data was gained from the archive documentation selected samples by purposive sampling method. There are two models of the test, namely multiple linear regression analysis and simple with the help of statistical software SPSS v.15.0.

Based on the testing that has been done, the first model shows three results. First, size has significant negative effect on the internal control system quality. Second, complexity has no significant effect. Third, earning has significant positive effect on internal control system quality. While the second model shows that the quality control does not affect the achievement of the Univeristy of Good Governance.

Keywords: Size, Complexity, Earnings, Internal Control System and Good University Governance.