

Quality Governance Design Good University Governance In The Education Sector: a Literature Review of Concepts Performance Models and Audit Practices From a Risk Management Perspective

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Abstract

This research outlines the research methodology used in a literature review on the Quality Governance Design of Good University Governance (GUG) in the education sector, with a focus on the GUG concept, performance models, and audit practices from a risk management perspective. The GUG concept is a vital framework for enhancing the quality and effectiveness of higher education institutions such as universities, with principles of transparency, accountability, participation, and ethics as its core components. This concept also emphasizes the importance of innovative ideas and the leadership capabilities of university leaders in facing global changes. Furthermore, this research discusses relevant performance models, including the Balanced Scorecard (BSC) and Key Performance Indicators (KPIs), which assist universities in measuring their performance through financial, customer, internal process, and growth and learning perspectives. These models help universities become more focused, transparent, and accountable in their governance. Audit practices, both internal and external, are also essential elements in higher education risk management. Internal audits help identify operational, financial, and reputational risks, while external audits ensure compliance with accreditation standards. Audit practices help universities manage risks efficiently and strengthen transparency and accountability in educational governance. This research also illustrates the integration of the GUG concept in higher education, including internal and external quality assurance, program accreditation, and sustainable quality improvement. Previous research indicates that many factors influence the quality of university governance, including government influence, leadership, and quality assurance priorities.

Keywords : Good University Governance, Quality, Governance, Performance, Audit

INTRODUCTION

Good governance (Good University Governance - GUG) is a key element in the success and development of the education sector. Along with dynamic changes in the world of education, GUG has become an increasingly important focus in efforts to ensure universities and other educational institutions operate effectively and transparently. GUG covers various aspects, such as concepts, performance models and audit practices, which are interrelated and impact risk management in an educational context. Governance in the context of higher education is the method used to manage resources and potential optimally in order to achieve the vision and mission set by the institution (Reichborn-Kjennerud & Johnsen, 2018). Technically, governance can be understood as a systematic effort to achieve the expected goals, involving functions such as planning, implementation, control, monitoring and evaluation. Therefore, governance covers all aspects of the management process of higher education institutions, including the elements involved, and has the main objective of improving the quality of higher education in a sustainable manner in accordance with the established strategic plan (Parker et al., 2018).

Quality governance in higher education is not only about administrative structure, but is also related to a conducive academic atmosphere and organizational culture. This can be achieved by creating an environment that encourages and presents a high level of concern, sense of belonging, and commitment to togetherness among all members of the academic community. The success of higher education governance depends not only on technical aspects, but also on the quality of relationships and involvement in the academic community. Therefore, quality

governance must be complemented by a supportive academic culture (Lonsdale & Mayne, 2018). The principles of good governance or good governance are increasingly becoming an important issue in higher education management. This issue has attracted the attention of various groups, including researchers, because it is considered a panacea or preventive measure to improve the quality of governance in higher education. Implementation of good governance principles, such as transparency, accountability and participation, is considered a step that can overcome various challenges in managing modern higher education (Wahyudin et al., 2017). The concept of good governance is considered relevant and useful in efforts to increase the effectiveness and efficiency of higher education governance (Sari et al., 2022).

A review of the literature on GUG in the education sector is an important step in understanding relevant concepts, performance models and audit practices. This helps in identifying best practices, challenges faced, and opportunities to improve educational governance. GUG covers a number of core concepts, including transparency, accountability, participation, and ethics (Ho, 2018). These concepts form an important foundation for the effective management of universities and educational institutions. In the context of GUG, performance models play an important role in measuring goal achievement, resource use efficiency and continuous improvement. Several performance models such as the Balanced Scorecard and Key Performance Indicators (KPI) have become relevant in measuring educational performance (Cordery & Hay, 2019). In line with research conducted by Rozi et al., (2020) Considering the synthesis of the literature and current issues in public administration, the paper highlights themes that warrant further research, including the PA implications of digitalization and emerging technologies, the potential for widening accountability, PA's connections with media, and the relevance of PA in a risk management perspective.

Audits, both internal and external, are an important tool in ensuring compliance with standards and procedures, as well as in identifying possible risks. Audit practices play a role in a risk management perspective to minimize potential negative impacts and increase the sustainability of educational institutions. Good implementation of GUG in the education sector can have a positive impact in improving the quality of education, optimizing the use of resources, and increasing public trust in educational institutions (Nguyen et al., 2021). The aim of this literature review is to delve deeper into the concept of GUG, analyze various relevant performance models, and identify effective audit practices in the context of risk management in the education sector (Gustavson & Sundström, 2018). Thus, it is hoped that this literature review will provide valuable insights for the more effective development and implementation of GUG in educational institutions (Heydari & Mohammadzadeh Salteh, 2020).

RESEARCH METHODS

Good Governance Quality Design University Governance (GUG) in the education sector with a focus on concepts, performance models and audit practices from a Risk perspective Management can be described as follows:

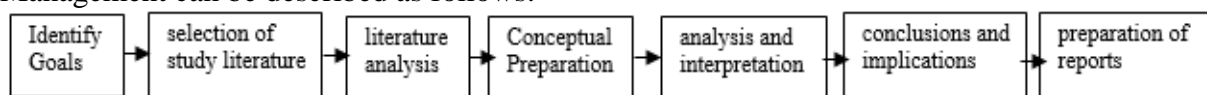


Figure 1. Stages Study

The first step is to clearly define the research objectives. The objectives of this research will include an in-depth understanding of the GUG concept, relevant performance models, audit practices in educational contexts, and how they relate to risk management. Identification of literature sources involves searching academic documents, scientific journals, books, research reports, and other relevant sources. These sources should include views from multiple

perspectives, including academics, practitioners, and educational stakeholders. After identifying potential sources, the next step is selecting the literature that is most relevant to the research objectives. Selection criteria should consider the novelty, relevance, and academic quality of the literature. Once the literature is selected, conduct an in-depth analysis of each source. This includes identifying GUG concepts, performance models, audit practices, and risk management approaches discussed in the literature (Arniati, Puspita, Amin, & Pirzada, 2019).

In the preparation stage conceptual, develop a conceptual framework that connects the GUG concept, performance models, audit practices, and risk management. This framework will help in understanding how these elements interact with each other. Conduct an in-depth analysis of the selected literature, including identifying trends, differences, similarities, and evolution of GUG concepts, performance models, audit practices, as well as how risk management is applied in the education sector. Once the analysis is complete, draw a conclusion that summarizes the main findings from the literature, including important aspects of GUG and risk management in education. Discuss the implications of the findings, such as how the GUG concept can be applied in an educational context, the most appropriate performance models, and effective audit practices (Muralidharan & Singh, 2020). End the research by compiling a systematic and informative research report. This report should include a summary of findings, practical implications, and suggestions for further research in this area.

RESULT AND DISCUSSION

Good University Governance Concept (GUG)

The concept of Good University Governance (GUG) has become an important focus in research and discussions related to higher education. GUG is a framework that plays a key role in improving the quality and effectiveness of higher education institutions such as universities. The main principles that make up GUG include transparency, accountability, participation and ethics. This concept underlines the importance of implementing effective and ethical governance in managing universities and other educational institutions. Higher education management in an effort to create quality institutions that are able to compete in the era of globalization must pay attention to various key aspects. One very important aspect is the ability of university leaders to produce innovative ideas and thoughts that can respond to the dynamics of global change. In a rapidly changing educational environment, creative ideas and innovative solutions are needed so that universities can continue to exist and develop amidst increasingly fierce competition. The ability of leaders to come up with ideas that can lead universities towards a better future is the key to facing global challenges.

Transparency is one of the main principles in GUG. Transparency in the context of higher education refers to openness in decision-making and reporting processes. This means that all stages of decision making at universities, from policy setting to resource allocation, must be carried out openly and accessible to all stakeholders. This is very important in building trust among stakeholders such as students, lecturers, staff and the general public (Sartawi & Sanad, 2019). Furthermore, accountability is a principle that emphasizes that universities must be responsible for their actions and decisions. In the context of higher education, this means that educational institutions must have mechanisms to measure and report their performance clearly and measurably. Accountability also involves managing resources efficiently and effectively, so that funds received from various sources are used appropriately.

Participation is the third principle in GUG. Participation means involving all stakeholders, including students, lecturers, staff and the general public, in the decision-making process. Effective participation ensures that the interests of all parties are considered in university policies

and practices. By listening to and engaging these stakeholders, universities can create a more inclusive and responsive environment. Finally, ethics is the fourth principle in GUG. Ethics in university governance emphasizes the importance of carrying out all activities with high moral standards. This includes avoiding conflicts of interest, upholding integrity, and carrying out governance in accordance with generally accepted ethical values. Ethics is an important foundation to ensure that governance is carried out with integrity and honesty (Erickson et al., 2021). Exploring the integration of the concept of Good University Governance (GUG) in various aspects of higher education functions plays a key role in improving the governance of educational institutions. Below is a more detailed explanation of how GUG integration relates to each of these aspects:

1. Academic Program Management

GUG integration in academic program management means applying the principles of transparency, accountability, participation and ethics in the development, implementation and evaluation of educational programs. Universities need to ensure that the curriculum they offer is appropriate to student needs and meets national standards. The process of student admission, learning and evaluation must be carried out openly and accountably. Student guidance and support must also be a priority, including providing counseling services, personal development, and scholarship opportunities (Jarensiripornkul & Pandey, 2018). Management of research and community service programs must also apply GUG principles, including the use of research funds for ethical and accountable purposes.

2. Human Resource Management

GUG integration in human resource management involves applying the principles of justice, accountability and participation in the management of lecturers and staff. The selection, recruitment and promotion processes must be based on objective competencies and achievements, without discrimination. Higher education institutions need to ensure employee welfare, fair career development, and clear and accountable performance assessment procedures. The importance of open communication between management and the academic community should not be ignored, by seeking the participation of all parties in the decision-making process regarding human resources.

3. Financial management

The integration of GUG in financial management requires universities to apply the principles of accountability and efficiency in managing their financial resources. Financial planning and budgeting must be carried out openly and transparently, following applicable financial accounting standards. Financial reporting must include complete information, such as balance sheets, operational reports, cash flows, and notes to financial reports. Fund management, including the collection and allocation of funds for various purposes, must be carried out with high transparency and accountability. Internal and external audits must become a routine practice to ensure compliance with applicable procedures and regulations (Kooli, 2019). Universities must also prioritize efficiency in the use of education funds to ensure resources are used as best as possible.

4. Facilities and infrastructure

GUG integration in facilities and infrastructure management means ensuring that educational facilities are available and managed effectively to support teaching and learning activities. This includes good planning in building or updating facilities, procurement and maintenance of appropriate facilities, as well as routine maintenance and necessary repairs. All of these actions must be carried out with high accountability and efficiency to ensure that the learning environment remains conducive to student development and improving the quality of education.

The integration of GUG in all these aspects will not only help universities achieve better levels of efficiency, transparency and accountability in their management, but will also create a better educational environment, which in turn will contribute to student development and overall improvement in the quality of education. whole. In conclusion, GUG is an in-depth and comprehensive framework that guides the governance of universities and other educational institutions. By integrating the principles of transparency, accountability, participation and ethics in their governance, universities can achieve higher quality education and maintain stakeholder trust. GUG is not just an administrative framework, it also creates a culture of good governance in higher education. GUG also plays an important role in building strong relationships with various educational stakeholders. By implementing GUG principles, universities can ensure that their decisions benefit not only the institution itself, but also the communities served by higher education.

Relevant Performance Models

In the context of Good University Governance (GUG), performance measurement is a very important aspect. To help universities understand and improve their governance, various performance models have been identified in related research. One model that is often used is the Balanced Scorecard (BSC). This model provides a holistic framework for measuring university performance through four key perspectives: financial, customer, internal processes, and growth and learning (Ajili & Bouri, 2018).

The first perspective, namely the financial perspective, is related to measuring the university's financial performance. This includes things like university revenue, expenses, and profitability. By monitoring these financial aspects, universities can ensure their financial sustainability and manage resources efficiently. The second perspective is the customer perspective, which evaluates the extent to which universities meet the needs and expectations of students, lecturers and other stakeholders. This includes measuring the level of student satisfaction with the quality of education and services provided by the university. The third perspective, namely the internal process perspective, focuses on the efficiency and effectiveness of university operations. Here, processes that can be optimized are identified and measured, including administrative and academic processes. Finally, the growth and learning perspective evaluates the university's capabilities and readiness for sustainable growth as well as capabilities in learning and innovation. This includes measuring the level of innovation in teaching methods, research, and human resource development (Waris & Haji Din, 2023).

Apart from BSC, Key Performance Indicators (KPI) are also used as a tool to identify key performance indicators that must be monitored and improved. KPIs are specific metrics used to measure an organization's achievement in achieving its strategic goals. KPIs can cover various aspects, including academic, administrative and financial. For example, in the academic aspect, KPI can focus on graduation rates, which measure the extent to which students successfully complete their study program. Another KPI may relate to students' satisfaction levels, which reflect their experiences and perceptions of the quality of the education they received. The lecturer-student ratio is another relevant KPI, measuring the level of lecturer involvement in supporting student learning (Ozturk, 2020). Apart from academic aspects, KPIs can also include administrative aspects, such as efficiency in the new student registration process or university financial management. For example, the new student acceptance rate is a KPI that can reflect a university's attractiveness and recruitment for prospective students.

These models provide powerful guidance in measuring universities' performance and achieving their strategic goals. They help universities to be more focused, transparent and accountable in their governance. By using the BSC and KPIs, universities can identify areas for improvement, measure progress against strategic goals, and respond more effectively to changes in the dynamic educational environment. The importance of performance measurement and

application of these models in the context of Good University Governance is to ensure that universities can operate efficiently, provide better value to students and other stakeholders, and better achieve their long-term goals.

Audit Practices from a Risk Management Perspective

Audit practices, both internal and external, have a very important role in managing risk in the context of higher education. Audit is a systematic process used to evaluate performance and compliance with applicable standards and policies. The following is a more detailed explanation of the role of audit practices in managing educational risk:

1. Internal Audit

Internal audit is a practice carried out by a team of internal auditors who are usually part of the organization or educational institution itself. The main objective of internal audit is to evaluate operational efficiency and effectiveness of risk management within the institution. Internal audits are carried out with the aim of improving organizational management and governance. The internal audit process includes examining various aspects within the organization, including internal processes, procedures and the level of compliance with established internal policies. The internal auditor team will carry out audits using certain standards and methods, as well as by checking documentation, interviews and other tests.

One of the main benefits of internal audit is its ability to identify potential operational, financial and reputation risks that may arise from non-compliance or inefficiencies in organizational processes (Steiss, 2019). By identifying these issues, universities or educational institutions can take the necessary corrective steps to reduce risks and improve their performance. Internal audits can also help in uncovering opportunities for process improvement and operational efficiency. By providing recommendations and suggestions based on audit findings, a team of internal auditors can help organizations optimize the use of their resources and better achieve strategic goals.

2. External Audit

External audit is an audit practice carried out by an independent party who has no connection or relationship of interest with the organization or institution being audited. External auditors have the responsibility to verify compliance with applicable standards, regulations or requirements, whether national or international standards. In the context of higher education, external audits are often carried out to ensure that universities or educational institutions meet the accreditation requirements set by national or international accreditation bodies. This accreditation body has standards that universities must meet to ensure quality education and good management.

During an external audit, an independent auditor will review various aspects of the organization, including academic, administrative and financial processes. They will conduct in-depth examinations, including document reviews, interviews with university personnel, and other testing to check the university's compliance and performance with accreditation standards. The results of this external audit can have a significant impact on a university's reputation and its ability to receive external funding or support (McCaffery, 2018). If a university does not meet the standards set in an external audit, this can result in a decrease in accreditation status or a decrease in trust from stakeholders, such as students, lecturers or funders. In order to improve the governance and quality of education, external audits are an important tool to ensure that universities and educational institutions operate according to established standards and can provide high-quality education to their students.

3. Risk management

Audit practices, both internal and external audits, have an important role in helping universities manage risk more effectively. Internal audits help identify risks that may arise within the university and uncover potential weaknesses in organizational processes. This includes risks

related to financial management, operations, compliance, and many other aspects that can impact university performance. Meanwhile, external audits have different objectives. This audit is carried out by an independent party that is not related to the university and aims to ensure that the university complies with applicable standards and regulations, be they academic, financial or administrative standards. This is very important to avoid sanctions or legal consequences that could harm the university (Cole et al., 2019).

By implementing good audit practices, universities can manage risk more efficiently and effectively. This helps universities reduce the likelihood of problems occurring that could affect the quality of education provided, the institution's reputation, or their financial sustainability. In other words, audits help universities to maintain the quality, integrity and sustainability of their operations, all of which are essential in carrying out their leading role in the world of education.

4. Transparency and Accountability

Audit practices also have an important role in strengthening transparency and accountability in educational governance at universities. Through the audit process, universities provide a better understanding to various stakeholders, including students, lecturers, and the general public, about how they run their operations. These audits help ensure that the university complies with applicable standards and policies. Thus, transparency in university management increases because information obtained from audits becomes more easily accessible to interested parties (Sharifi & Khavarian-Garmsir, 2020). This also has an impact on accountability, where universities must be held accountable for their actions and decisions. Stakeholders can monitor audit results and ensure that universities are running their operations well.

As a result, good audit practices help build and maintain stakeholder trust in educational institutions. They have confidence that the university strives to achieve the highest standards in management and providing quality education. Thus, audit practices are not only a tool to improve university performance but also to build healthy and sustainable relationships with their stakeholders.

Overall, audit practices, both internal and external, have an important role in identifying, managing, and mitigating risk in higher education. They also contribute to increasing transparency, accountability and effectiveness of educational governance.

Integration of the GUG Concept in Education

The integration of the GUG (Good University Governance) concept in education is closely related to higher education quality assurance governance. Higher education needs to implement good governance to achieve its vision, mission and goals. In this case, the GUG concept plays an important role in ensuring that higher education governance is carried out with transparency, accountability and effectiveness.

1. Internal Quality Assurance

The concept of Good University Governance (GUG) places transparency and accountability as important points in higher education management. In the context of internal quality assurance, this means that universities must regularly carry out careful self-evaluations. This evaluation includes an assessment of the university's achievements in accordance with their vision, mission and goals, as well as the extent to which they comply with applicable national accreditation standards. By adopting a GUG-based approach in internal quality assurance, universities can continue to strive to improve the quality of their education in a sustainable manner (Idris, 2019). Additionally, they can ensure that their internal governance is carried out in compliance with good governance principles, such as transparency, accountability and efforts towards continuous improvement. Thus, internal quality assurance that focuses on the GUG concept will help create an educational environment that is more efficient, trustworthy and oriented towards continuous improvement.

2. External Quality Assurance

External quality assurance in the context of higher education involves institutions such as the National Accreditation Board for Higher Education (BAN-PT) or similar accreditation institutions recognized by BAN-PT in certain countries. The Good University Governance (GUG) concept emphasizes the importance of external accountability and evaluation carried out by independent parties. In the external quality assurance process, the accreditation agency carries out a comprehensive evaluation of the university by referring to accreditation standards which cover various aspects, such as vision and mission, governance, human resources, finance, education, research and community service (Abbas, 2020).

The integration of the GUG concept in the external quality assurance process ensures that the assessments carried out by accreditation institutions focus on important aspects such as transparency, integrity and compliance with good governance principles. In other words, universities must be able to carry out governance in accordance with GUG principles, such as transparency in the use of funds, integrity in the decision-making process, and accountability to all parties involved. The results of these assessments are very important because they can influence the reputation and accreditation of those universities, which in turn can influence their attractiveness to students and other stakeholders. As such, the integration of GUG in external quality assurance is a key step in ensuring that higher education institutions operate to high standards in terms of governance and the quality of the education they offer.

3. Operational Licensing

The higher education quality assurance program also includes the licensing process for program implementation by the Directorate General of Higher Education (Ditjen-Dikti) or equivalent higher education authority institution in a particular country. The concept of Good University Governance (GUG) becomes relevant in this context because it ensures that university governance includes the fulfillment of the conditions necessary for the implementation of quality educational programs. This licensing process usually involves an external evaluation by the Directorate General of Higher Education or a similar body. This evaluation aims to assess the feasibility and compliance of educational program implementation with predetermined standards. In the context of GUG, the integration of this concept means that universities must implement good governance, including transparency in resource management, accountability in decision processes, and integrity in all aspects of program implementation (Williamson, 2019). The integration of the GUG concept in the licensing process has a significant impact. Firstly, it helps ensure that the educational programs offered by colleges meet the quality standards set by regulatory authorities. Second, it encourages universities to continuously improve the quality of their programs, as they must meet higher requirements to obtain or maintain permits to run programs. Thus, the integration of GUG in the licensing process is an important step in improving the overall quality of higher education.

4. Continuous Quality Improvement

The integration of the Good University Governance (GUG) concept in higher education quality assurance governance aims to achieve sustainable quality improvement in all aspects of higher education. This approach offers significant benefits by making transparency, accountability and an orientation towards improvement key elements.

First, transparency ensures that all stakeholders have access to relevant information about how universities manage their educational resources and processes. This creates trust and enables active participation in educational improvement. Second, accountability encourages universities to be responsible for their actions and decisions. In the context of quality assurance, this means that universities must clearly demonstrate how they meet educational standards and how they strive to improve them.

Finally, an orientation towards improvement motivates universities to continuously monitor and evaluate their quality. Regular evaluations help them identify areas that need improvement, create impetus for innovation, and achieve better quality in education, research, and community service. Thus, GUG integration ensures that university governance supports the sustainable achievement of higher quality in all aspects of higher education (Beerkens, 2020).

5. Information and Digitalization

The use of information technology and digitalization in higher education governance is a very important aspect in the modern educational era. Information technology impacts all aspects of higher education, from data management to teaching, and has a significant impact on how universities conduct their operations. First, information technology provides the ability for more efficient and effective data management. With a good data management system, universities can better manage information about students, lecturers, academic programs and many other aspects. This helps in making more informed decisions based on accurate data.

Second, in the context of learning, information technology allows universities to provide access to a wider range of digital learning resources. This includes the use of online learning platforms, online resources, and digital content that students can access anywhere. Especially during the COVID-19 pandemic, information technology has become the main tool in supporting distance learning. Third, in digitalization-based library system management, universities can access and provide information resources more easily and quickly. This improves the quality of educational and research services offered by universities (Arda et al., 2019).

However, it should be noted that the use of information technology also brings challenges and risks. Universities must ensure data security, integrity and privacy of students and lecturers. Additionally, they must also ensure that technology is used effectively in support of their educational goals and not just as a “fashionable” tool. With proper understanding and good governance, information technology can help universities achieve sustainable improvements in the quality of education.

Overall, the integration of the GUG concept in higher education helps build good governance and ensures that higher education institutions operate with effectiveness and integrity. This concept also strengthens quality assurance governance, which is an important basis for maintaining and improving the quality of higher education in a country.

Relevant Previous Research

Based on a number of studies, it can be concluded that university governance in various countries has various factors that influence its quality, especially in the context of quality assurance. Research by Yamada (2018) shows that public universities in Japan tend to have better governance than private universities, and factors such as quality assurance, accountability, and assessment play an important role in these differences. emphasizes the key role of internal parties in quality assurance policies and quality assurance program design (Geisler et al., 2019). In addition, Northern European countries are considered superior in implementing quality assurance, influenced by a number of factors including the number of students, number of higher education institutions, economic wealth, higher education systems, and political policies. Other research by Seyfried and Pohlenz (2018) highlights the importance of leadership support in quality assurance effectiveness, as well as the positive relationship between collaboration with other educational institutions and quality assurance effectiveness. Meanwhile research by Muktiyanto et al. (2020) shows that management control systems, including quality assurance, influence overall institutional performance by improving the quality of academic services, student GPA, and staff/lecturer performance, as well as influencing university governance by increasing transparency, accountability, accountability, and fairness in programs. studies. All these findings highlight the complexity and multiplicity of factors involved in improving university governance and quality assurance in higher education (Wahyudi, 2018).

Research conducted by Hou et al. (2022) highlight differences in government involvement in higher education quality assurance in various Asian and American countries. The research results show that some countries such as Indonesia and Vietnam tend not to be directly related to quality assurance systems, while America relies more on the accreditation process carried out by independent accreditation institutions. This difference is also reflected in the structure and members of the higher education directorate in America, which consists of non-academic professionals from various fields, while in Turkey, the higher education directorate is staffed by professors from large campuses and high-ranking government officials (Jamal Ali & Anwar, 2021). Additionally, America has a longer membership period for its higher education directorate, aimed at avoiding political influence, which is different from Turkey and Indonesia. The focus of authority of higher education directorates is also different, with America more oriented towards determining the general goals of universities and policy development, while in Turkey it is more involved in university administrative activities. Although the approach and level of leadership involvement in quality assurance governance varies, leadership involvement generally has a positive impact on quality assurance policies. Apart from that, research from Sayidah et al. (Hünefeld, Gerstenberg, & Hüffmeier, 2020) shows that quality assurance is a top priority in university governance, while Nandi's (2022) research highlights that a focus on performance and funding does not always result in sustainable and inclusive quality improvements in higher education institutions. On the other hand, self-governance in higher education currently involves various stages, including determining the vision, mission and goals, developing a curriculum equivalent to foreign universities, accepting foreign students and lecturers, and emphasizing quality assurance. change and technology oriented (Sudiardhita et al., 2018). All of this research illustrates the diversity of approaches and factors influencing higher education quality assurance governance in various national contexts.

CONCLUSION

Based on the summary of a number of relevant studies, there are several findings that can be drawn as conclusions. The concept of Good University Governance (GUG) plays a key role in improving the quality and effectiveness of higher education institutions. GUG principles, such as transparency, accountability, participation and ethics, are an important foundation in university governance to achieve the vision, mission and goals of higher education. The importance of audit practices, both internal and external, in higher education governance has also proven significant. Internal audits help universities identify potential risks and improve their operational efficiency. Meanwhile, external audits ensure the university's compliance with applicable academic and administrative standards. Both play a role in strengthening transparency, accountability and stakeholder trust in educational institutions.

The integration of the GUG concept in higher education also has a positive impact on quality assurance. This includes internal and external quality assurance, as well as licensing for program implementation. By implementing GUG principles, universities can ensure good governance, transparency, and adherence to high academic standards. Research also reveals diversity in approaches and factors influencing quality assurance governance in different countries. In order to improve higher education governance, it is important for universities to understand the GUG concept, implement good audit practices, and integrate GUG principles in all aspects of governance and education quality assurance. This will help universities achieve higher quality education, maintain stakeholder trust, and meet the demands of globalization in higher education

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