Innovation Diffusion In Improving Campus Internal Audit

Dwi Hariyanti, Jaelani La Masidonda

Abstract: This research aims to build a dissemination model based on innovation diffusion to improve internal audit performance at campus. Researchers use qualitative approach to build a dissemination model based on innovation diffusion. The informants are the Chancellor / director of campus and foundation chairman as the manager of campus in Maluku region. Data is collected by in-depth interview method. This research result can develop a Dissemination Model Based on Innovation Diffusion. It is developed by building the knowledge about those who will receive the socialized innovation. Furthermore, recipient will analyze the usefulness of innovation and decides to accept or reject the changes of socialized innovation.

Index Terms: Campus, Dissemination, Diffusion, Innovation, Internal Auditors, Knowledge, New Model

1. INTRODUCTION

THE Quality assurance at campus is very familiar. However, the implementation is still far from expectations. This is consistent with opinions of Blackmore and Jacquelinegara (2004) and Al-Twaijry et al., (2003) that in UK and Saudi Arabia regions the internal audits have not been running optimally. This phenomenon is also experienced by Campus in Maluku region. The campus quality in Maluku region is still very far from expectations. This can be seen from accreditation data as a benchmark for campus. The accreditation in Maluku region for 2016 showed only 3 from 43 private Campus were accredited, while the state campus was almost entirely accredited. This shows that campus quality is still very far from expectations. Authors conducted research to uncover what the causes of low education quality in Maluku. Hariyanti (2018) explained that one of reasons was low commitment from campus leaders. Leaders as campus controllers should not see quality assurance only as an element of formality for the accreditation process, but it becomes a necessity to make all elements of campus community are aware of “quality”. It is very important to explore what commitment that suitable to support the good quality assurance at campus. Hariyanti search (2018) found 3 elements of commitment were required by quality assurance actors, namely infrastructure, financial and regulation commitments. This research results are very important to be implemented in practice. The implementation should also be done, but the dissemination needs to be done for all involved parties. Therefore, research builds a Dissemination Model Based on Innovation Diffusion to improve internal audit performance. Why does this need to be done? It is because of diffusion process need dissemination to explain the process of communication through certain channels at all the time to group members from social system. All parties, both Campus Leader (chancellors / directors, foundations leader and auditors) should interact in one table and mutually understand each roles. In addition, with diffusion there will become an information transfer between one person (leader) with another to communicate new ideas needed by meeting the point or to re-enable internal audit at each campus. This is consistent with theory of Rogers (1983) who explain the diffusion as a process to communicate innovation through certain channels over time among social system members. Based on description above, researcher intends to build a dissemination model based on innovation diffusion to map leader commitment to support internal audits at state and private campus in Maluku province.

2 THEORETICAL BASIS

2.1 Theory of Dissemination

The dissemination word is familiar word at every campus community, and even does it. However, when asked about the meaning of dissemination, it is very confused to explain in words or sentences. Therefore, author begins this article with theory of dissemination. Georgelis et. al. (2001) explained theory of dissemination as a process to introduce values in a group of people. Humans at first did not have identity. They through begin to grow its identity in the interaction with surrounding community. The definition similar of dissemination was expressed by Toor (2008). The dissemination was a process of human learning to acquire knowledge, skills and values and norms. Therefore, the dissemination can be defined as a person’s process to implant values and norms in the group of people to implement the values and norms in social life.

2.2 Innovation

Innovation is a word often spoken in every campus community. The experts make various definition of innovation but substantially almost same. Suyani (2008) defined innovation as a change occurred not only at level of products, but also services or ideas that someone perceives as something new. The definition is almost the same with Wijayanto (2012), Deden (2012), Diah M. and T. Sugiharto (2004) and Georgelis, y, Joyce P, and Words, A. (2001) who explain that innovation is an implementation the creativity of one’s new ideas. Therefore, innovation is defined as a person’s ability for good creativity. This is in line with Janssen (2003) who explains that innovation starts from development to implementation of ideas. This is also in line with De Jong & De Hartog (2003). Therefore, it can be said that innovation is doing new things while creativity is thinking new thing.
2.3 Innovations Diffusion
The innovation diffusion theory is still rarely used by researchers. This theory was originally used by Rogers (1983). The innovation diffusion theory explains that an innovation can be communicated through several channels at all times to group members of a social system. The diffusion process consists of four main elements namely innovation, communication channels, time periods and social systems. Innovation is an idea, action, or item that is considered new by someone. Measurement of innovation is usually subjective in according to someone ability to catch it. Rogers (1983) explained the communication channels are a means used to convey the latest messages or innovations to recipients. The diffusion process is the most important part for information exchange between one person and another to create new ideas. The communication tools greatly affect the influence on exchange of information produced. Both parties will exchange information to deliver messages. The communication tools used are usually mass and interpersonal media. Apart from communication channels, time and social system are also needed. Time can also be used as a consideration in diffusion process. Social systems are groups of different units based on their functions but are bound together in form of cooperation in order to solve problems to achieve common goals. Diffusion can occur in a social system. The structure of a social system can influence the diffusion of innovation. In addition, other things can also affect social systems such as norms, role of community leaders and agents of change, type of innovation decisions, and consequences of innovation. Therefore, diffusion and social system getting involved to achieve a common goal.

3 RESEARCH METHODOLOGY
This is qualitative research type (Arikunto, 2004). The research objects were Campus in Maluku Province, both public and private. The data was collected from informants. The informants were chancellor / director and foundation leader as managers of private campus. The informants were selected by purposive sample techniques (Sugiyono, 2012: 85). The consideration to select informants is campus leader as a direct supervisor or the actors of Internal Management Control System with at least 2 years service. The primary data was collected directly from interviews through observation, interviews, documentation and combination / triangulation (Sugiyono, 2012: 402). Data analysis refers to 4 stages from Miles and Hubberman (1992), namely data reduction, data presentation and drawing conclusions and verification as well as validation and reliability. Validity data test was done by triangulation technique.

4 RESULTS AND DISCUSSION
Researchers develop a dissemination model based on Innovation Diffusion. It was based on knowledge influenced by recipient and social system. The recipients are the leader with different personality characteristics. One campus leader explained that the implementation of Quality Assurance in Higher Education has four elements. First, leader should have a command starting from rector / director with his deputy. Second, leader should have a strong participation and motivation to implement quality assurance at campus. Third, leader should be able to synergize with other parts and other work programs. Forth, leader should have a good communication with all parties involved. In addition to personality characteristics, a leader must also have a view for the need of innovation for Campus Quality Assurance. Almost all campus leaders, especially private, really need financial support and infrastructure and commitment from all parties. The interviews analysis of campus leaders in Maluku region show that they are very aware or have sufficient knowledge about the quality assurance system. However, implementation of Internal Management Control System is very controversial; it was underestimated by related parties. This is a big question for researchers. In addition, there are still some campus leaders who think it is difficult to run Internal Management Control System private campus because they need strong support in funding and others part. Therefore, implementation of Internal Management Control System needs communication between all related parties at private and state Campus in Maluku. Focus Group Discussion is a way to communicate Internal Management Control System. The first FGDs purpose is to socialize the research results. A second purpose is to find a solution to problems faced by all related parties to improve optimal quality assurance at campus. This activity was attended by Campus leaders, foundations leaders, Campus Service Institution as Trustees institutions of campus and Regional Governments and representatives of people (Chairperson of Commission D of Maluku Province). All participants discuss to solve problems in campus, especially to build the campus quality through quality awareness. It should be able to bridge to improve the quality of education in Maluku through campus accreditation. This activity was very positively responded by all parties, especially Campus, councils and regional governments as well as Campus Service Institution. The FGD activities make recommendations for mutual agreement from all parties. The recommendation form is explained below.

1. Local government should increase the quality of Higher Educations to equalize the development access to support infrastructure and lectures capacity improvement.
2. Council should improve campus education quality through budgeting and regulation.
3. Higher Educations leader should show commitment regulation support, infrastructure and funding to increase campus quality.
4. Creating campus leader forum in Maluku Province.
5. Local government Commitment should be increase to research and campus dedication to choose development channel and synergy.
6. Campus foundation leader should support regulation, infrastructure and funding to increase campus quality.
7. Higher Educations elements should show commitment to their role as main elements of Campus quality assurance.

The dissemination model on diffusion innovation is shown in figure 1.
Fig. 1. Dissemination Model Based on Innovation Diffusion

4.1 FGD in Action

FGD at July 4th 2019 created recommendations to improve commitment of leaders, managers and implementers of Quality Assurance. Researchers communicate to Campus to overcome the problem in relation with Internal Quality Assurance System standards. The campus supports these activities. Campus was given training. FGD activities should increase the quality and quantity of Campus Maluku Province to improve accreditation process. Table 1 show the improvement of accreditation.

**TABLE. 1.**

<table>
<thead>
<tr>
<th>No</th>
<th>Explanation</th>
<th>2019</th>
<th>Study Program</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Accreditation with B Score</td>
<td>4</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Accreditation with C Score</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>11</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Total</td>
<td>15</td>
<td>214</td>
<td>35%</td>
</tr>
<tr>
<td>4</td>
<td>Department with B Accreditation Score</td>
<td>60</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Department with C Accreditation Score</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>121</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Total</td>
<td>181</td>
<td>84.5%</td>
<td></td>
</tr>
</tbody>
</table>

Based on results of accreditation, table 1 show an increase in accredited institutions and research programs. At beginning of our research in 2017 there were only 3 accredited institutions, 1 had a B accreditation score, while 2 had C accreditation scores. In 2019 there were 35% accredited institutions. This has increased quite sharply. The accreditation for research programs increased sharply (84.5%) which had been accredited with B accreditation of 60 Study Program while remaining 121 had not been accredited.

5 CONCLUSION

The Campus Leaders should manage the Personality Ability to manage Quality Assurance. There are 4 things that should be owned by leadership, namely Internal Management Control System in one command, synergy, participation and motivation and communication. Campus leaders do not yet have a strong commitment in carrying it out. Campus leaders must also have personality abilities to increase Internal Management Control System. The implementation of Internal Management Control System in Campus needs more commitment from campus PT leaders, more human resources and commitment from Internal Management Control System.

REFERENCES