

COMMUNITY SERVICE IN ENHANCING BASIC INTERNAL SUPERVISION CAPACITY AT STATE POLYTECHNIC BANYUWANGI AND STATE POLYTECHNICS IN INDONESIA

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ABSTRAK

Di era globalisasi dan Industri 4.0, inovasi dan kekayaan intelektual menjadi hal yang krusial dalam memajukan pendidikan dan penelitian. Pengabdian kepada masyarakat di perguruan tinggi berperan penting dalam menjembatani kesenjangan antara penelitian akademis dan kebutuhan masyarakat, serta meningkatkan kapasitas sumber daya manusia. Namun, masih ada tantangan dalam memahami dan menerapkan pengawasan internal di perguruan tinggi. Oleh karena itu, penelitian ini bertujuan untuk mengeksplorasi dampak dari Pelatihan In-House untuk Meningkatkan Kapasitas Pengawasan Internal yang diselenggarakan oleh Politeknik Negeri Banyuwangi dan beberapa Politeknik lainnya di seluruh Indonesia. Penelitian ini menggunakan pendekatan kualitatif dengan analisis deskriptif analitis, yang melibatkan tinjauan literatur dan pengumpulan data dari para peserta pelatihan. Temuan menunjukkan bahwa pelatihan ini berhasil meningkatkan pengetahuan dan keterampilan anggota Satuan Pengawas Internal (SPI), memperkuat jaringan kerja sama di antara institusi pendidikan tinggi, dan meningkatkan akuntabilitas dan transparansi dalam pengelolaan institusi. Kesimpulan dari kegiatan ini menunjukkan bahwa pengabdian kepada masyarakat tidak hanya meningkatkan kapasitas individu tetapi juga memiliki potensi besar untuk memperkuat sistem pengawasan internal di perguruan tinggi, dan menjadi model bagi institusi lain untuk meningkatkan efektivitas pengawasan internal mereka..

ABSTRACT

In the era of globalization and Industry 4.0, innovation and intellectual wealth have become crucial in advancing education and research. Community service at higher education institutions plays an important role in bridging the gap between academic research and societal needs, as well as enhancing human resource capacity. However, challenges remain in understanding and implementing internal supervision in higher education institutions. Therefore, this research aims to explore the impact of the In-House Training for Enhancing Internal Supervision Capacity organized by State Polytechnic Banyuwangi and several other Polytechnics across Indonesia. The study employs a qualitative approach with analytical descriptive analysis, involving literature review and data collection from training participants. The findings indicate that the training successfully improved the knowledge and skills of members of the Internal Supervision Unit (ISU), strengthened collaboration networks among higher education institutions, and enhanced accountability and transparency in institutional management. The conclusion of this activity suggests that community service not only enhances individual capacity but also has great potential to strengthen internal supervision systems in higher education, serving as a model for other institutions to improve their internal supervision effectiveness.

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INTRODUCTION

In the context of globalization and Industry 4.0, innovation and intellectual wealth are key to advancing education and research (Rodríguez-Abitia & Bribiesca-Correa, 2021). Community service in higher education also plays a role in bridging the gap between academic research and societal needs. Through community service activities, knowledge generated from research can be directly applied to provide solutions to real-world problems (Syaljumairi et al., 2023). Community service is one of the essential pillars

of responsibility for higher education institutions, including polytechnics. Through this service, educational institutions contribute to enhancing human resource capacity in their surrounding environment. The primary focus of community service at State Polytechnic Banyuwangi is to strengthen the Internal Supervision Unit (ISU), which plays a vital role in maintaining accountability and transparency in institutional management. This activity aims to provide a comprehensive understanding of the scope, procedures, and communication techniques necessary for implementing internal supervision (Smart Indonesia Academy, 2024a).

To achieve this goal, State Polytechnic Banyuwangi serves as one example of several Polytechnics in Indonesia that organized In-House Training for Enhancing Internal Supervision Capacity. This training is open to members of the Internal Supervision Unit (ISU) from higher education institutions throughout Indonesia, creating a collaborative platform for sharing knowledge and experiences. Inviting Widia Nurdiani, Director of Smart Indonesia Academy, as a resource person, this event presents relevant and applicable material, covering audit communication as well as the roles and functions in the internal supervision process (Smart Indonesia Academy, 2024a).

The significance of this training lies not only in enhancing participants' knowledge but also in developing practical skills that can be applied in their respective environments. With a better understanding of supervision procedures, it is hoped that ISU members can carry out their duties more effectively and efficiently. This activity also aims to strengthen networks among higher education institutions, fostering synergistic collaboration in the field of internal supervision (Smart Indonesia Academy, 2024a).

The Smart Indonesia Academy provides training to several state polytechnics across Indonesia, and this scientific paper will discuss one such example. The training event took place from September 17 to 20, 2024, at State Polytechnic Banyuwangi. Participants included fewer than 40 members of the Internal Supervision Unit (ISU) from various institutions. The limited participant format is designed to create a more intimate and interactive atmosphere. With a small number of attendees, it is expected that deeper discussions and constructive exchanges of ideas will occur during the training sessions. This allows participants to share experiences and insights, thereby enhancing learning effectiveness and collaboration among ISU members from various polytechnics in Indonesia (Smart Indonesia Academy, 2024a).

Consequently, this paper aims to provide a comprehensive overview of the importance of internal supervision in the context of higher education. Additionally, the explanation of the materials presented and the outcomes of this activity are expected to serve as a reference for other higher education institutions seeking to enhance their internal supervision capacity. This community service initiative is anticipated to positively impact not only the participants but also the educational institutions as a whole.

Literature Review

Community Service

Community service, as a form of social responsibility for higher education institutions, aims to enhance community welfare through skill and knowledge development (Trajano, 2022). It represents an activity demonstrating concern or humanity towards fellow human beings (Dosu et al., 2022). The community can engage directly in training through interactive discussions (Wahyudi Ilham et al., 2023). Through this activity, students can apply the knowledge they have learned and contribute directly to solving problems in their communities (Goggins & Hajdukiewicz, 2022).

Audit Communication

Audit communication is crucial to ensure transparency and accountability within organizations. This process involves conveying audit findings clearly and effectively to all stakeholders, which can influence organizational decisions and policies (Citra, 2023).

METHODOLOGY

This study employs a qualitative approach using descriptive analytical methods. This approach was chosen to gain a deeper understanding of community service in the context of higher education institutions and audit communication within organizations (Rossman & Rallis, 2020). Data was collected through a literature review, including international journals, books, and related documents on community service and audit communication. This approach provides a solid theoretical foundation and a broader context.

Analysis was conducted by thematically assessing the content of these sources to identify emerging patterns and themes, enabling researchers to understand the relationship between both phenomena and their

contributions in social and organizational contexts. The results of the analysis were organized into clear descriptions, where researchers interpreted the data to draw conclusions about the role of community service in higher education and the importance of audit communication in creating transparency and accountability (Creswell & Creswell, 2018).

RESULT AND DISCUSSION

The In-House Training for Enhancing Internal Supervision Capacity organized by State Polytechnic Banyuwangi demonstrated a significant impact on improving the knowledge and skills of members of the Internal Supervision Unit (ISU). Feedback from the 40 participants indicated that they gained a better understanding of supervision procedures and audit communication. The material presented by Widia Nurdiani from Smart Indonesia Academy, which included audit communication techniques and the role of SPI, helped participants understand the importance of transparency in managing higher education institutions. This aligns with research indicating that community service not only enhances individual capacity but also strengthens institutional accountability (Rodríguez-Abitia & Bribiesca-Correa, 2021).



Figure 1. *In-House Training for Enhancing Internal Supervision Capacity (Smart Indonesia Academy, 2024c)*

Data analysis revealed that participants felt more confident in performing their duties after attending the training. Approximately 85% of participants stated that the training provided them with practical skills that could be directly applied in the context of internal supervision within their respective institutions (Smart Indonesia Academy, 2024a). This activity also successfully created collaboration networks among higher education institutions, allowing participants to share experiences and strategies for enhancing internal supervision. This underscores the importance of synergy among institutions to achieve common goals in creating a more transparent and accountable educational system (Syaljumairi et al., 2023).

The results of this training reinforce the argument that community service in higher education serves as a bridge between academic research and real-world practice. Through the application of acquired knowledge, participants are expected to contribute to solving problems faced by their communities and institutions. For example, a better understanding of audit communication enables ISU members to convey audit findings more effectively, which in turn can influence policies and practices within the organization (Citra, 2023). Thus, this training focuses not only on enhancing knowledge but also on developing practical skills that can strengthen the internal supervision function in higher education. Community service represents an expression of care or humanity towards fellow human beings (Dosu et al., 2022).

During the training sessions, the Director of Smart Indonesia Academy explained that communication is the process of conveying information between individuals or groups, encompassing the sending, receiving, and understanding of messages. In organizational contexts, communication plays a crucial role in ensuring that relevant information is conveyed clearly and effectively (Lv et al., 2024). This supports good decision-making and improved collaboration among team members (Smart Indonesia Academy, 2024b)



Figure 2. *Awarding of Certificate as Speaker to the Director of Smart Indonesia Academy at the In-House Training on Increasing Internal Supervision Capacity (Smart Indonesia Academy, 2024c)*

Communication within organizations can be categorized into two forms: formal and informal (Bouma et al., 2023). Formal communication, especially in the context of audits, is typically conducted through audit reports. These reports are official documents that present findings, analyses, and recommendations generated during the audit process. It is crucial for audit reports to be structured clearly and to follow certain guidelines, so that information can be systematically conveyed to all stakeholders. Clarity in these reports is essential to ensure that all parties understand the audit results and their implications (Smart Indonesia Academy, 2024b).

On the other hand, informal communication also plays a significant role. This includes the use of memoranda, casual discussions, and daily interactions among team members. Informal communication allows for faster and more flexible information exchange, facilitating brainstorming and collaborative problem-solving. Although unstructured, informal communication can provide valuable insights and enhance relationships among team members (Smart Indonesia Academy, 2024b).

Combined, research shows a gap between senior auditors, who reward and follow up on assertive communication, and their staff, who prefer passive communication. The study's results suggest potential improvements in audit quality through better alignment of communication style preferences between supervisors and subordinates, particularly in more autonomous team cultures (Proell et al., 2022). This indicates that communication occurs not only at the beginning or end of the audit process but continues throughout all stages. During this process, auditors need to communicate with clients and audit teams to

discuss findings, clarify information, and ensure a mutual understanding of the audit's purpose and implications.

CONCLUSION AND SUGGESTION

The In-House Training for Enhancing Internal Supervision Capacity at State Polytechnic Banyuwangi successfully improved participants' knowledge and skills, strengthening collaboration networks among higher education institutions in Indonesia. The training not only focused on theoretical aspects of internal supervision but also emphasized practical skills that can be applied in participants' respective institutions. By enhancing the internal supervision capacity, higher education institutions can achieve greater accountability and transparency in management practices. This community service initiative demonstrates the potential for higher education institutions to positively impact not only the participants but also the educational institutions as a whole.

The outcomes of this activity can serve as a model for other higher education institutions seeking to enhance their internal supervision systems. Furthermore, the integration of community service into higher education curricula is essential for preparing graduates to contribute effectively to their communities and organizations.

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