

An Evaluation of Internal Quality Audit Standards for Learning: Identifying Areas for Improvement in a Higher Education Institution

Selfy Manueke¹, Iyam L. Dua², Meiske W. Manopo³, Floren A. Sinaga⁴, Inka M.S. Tumengkol⁵

^{1,2,3,4,5}*Business Administration Department, Manado State Polytechnic, Manado City, Indonesia*

**Corresponding author: Selfy Manueke*

Corresponding email: self22r@gmail.com

ARTICLE INFO

Article history:

Received 18 December 2025

Revised 06 January 2026

Accepted 02 February 2026

Available Online 16 February 2026

Keywords:

Internal Quality Audit

Quality Assurance

Learning Quality

Higher Education

Vocational Education

Cite as:

Manueke, S., Dua, I. L., Manopo,

M. W., Sinaga, F. A., &

Tumengkol, I. M. (2026). An

Evaluation of Internal Quality

Audit Standards for Learning:

Identifying Areas for Improvement

in a Higher Education Institution.

Economics, Business, Accounting

& Society Review, 5(1).

[https://doi.org/10.55980/ebasr.v](https://doi.org/10.55980/ebasr.v5i1.366)

[5i1.366](https://doi.org/10.55980/ebasr.v5i1.366)

ABSTRACT

Internal quality assurance has become a critical mechanism for improving learning quality in higher education institutions, yet the effectiveness of internal quality audits often depends on how clearly learning standards are structured and implemented within institutional audit systems. This study aims to investigate the existing internal quality audit (IQA) standards for learning at Manado State Polytechnic and to identify areas for improvement. This research employed a qualitative approach by collecting data through document analysis and semi-structured interviews. A total of 15 informants participated in the study, including the head and administrators from the Learning Development and Quality Assurance Center, study program coordinators, and internal auditors. The findings indicate that the internal quality audit process at Manado State Polytechnic follows a three-stage model. Moreover, several essential learning components are not comprehensively included in the quality standards, such as curriculum design, teaching and learning methods, assessment and evaluation, student support and engagement, and lecturers' performance. These limitations contribute to inefficiencies in the current internal quality audit implementation. This study suggests the reorganization of the quality standards into a chronological framework of "Before Learning," "During Learning," and "After Learning" to simplify evidence submission and audit processes. This study contributes to internal quality assurance practices by providing practical insights for quality assurance managers in developing more systematic and effective internal quality audit standards to support continuous improvement in learning quality.

© 2026 The Author(s). Published by International Ecsis Association. This is an open access article under the Creative Commons Attribution-ShareAlike 4.0 International License.



1. Introduction

Manado State Polytechnic, as a state higher education institution in North Sulawesi, plays a strategic role in producing high-quality human resources to support Indonesia's national agenda toward Golden Indonesia 2045. In this context, the improvement of learning quality becomes a central institutional priority. Quality assurance has evolved as a key governance mechanism for

improving institutional performance and maintaining academic standards in higher education (Nasution et al., 2023). Quality does not have a universal definition but can be applied across sectors, including education, in forms such as excellence, fitness for purpose, error-free processes, and value for money (Cheng, 2017; Jacob & Gokbel, 2018; Seyfried & Pohlenz, 2018).

In higher education, quality is closely associated with stakeholder satisfaction, particularly students as the primary recipients of learning services. Educational quality is therefore understood as the institution's ability to deliver learning services that meet or exceed stakeholder expectations, making quality assurance a core component of higher education management (Umbase, 2023)(Nur, 2024). So, in improving the quality of education in higher education, this audit also functions as a tool for an evaluation and assurance (Tarigan & Zahara, 2024).

According to Tumoka (2021) learning is the core activity for the entire process of implementing education in higher education where learning is provided by educators so that students can acquire knowledge, can master it, making students competent and have character, attitude and self-confidence. To ensure consistent learning quality across its 20 study programs, Manado State Polytechnic implements an Internal Quality Assurance System coordinated by the Center for Learning Development and Quality Assurance. One of the key instruments within this system is the Internal Quality Audit (IQA), which serves as a mechanism to evaluate the achievement and conformity of learning standards. Internal quality audit is a mandatory internal evaluation process aimed at monitoring, controlling, and improving the quality of higher education services (Mulyani et al., 2022). Beyond compliance, IQA functions as an evaluative and assurance tool that supports continuous quality improvement (Sampe & Arifin, 2024).

In the learning, there is reciprocity or interaction between educators and students in understanding the assigned teaching materials (Zydzianaite et al., 2022). In order for students to gain knowledge and skills to equip them to be able to compete in the world of work, both nationally and internationally, they must have professionalism through quality learning. Educators, in this case lecturers, are professional educators who have knowledge and skills that will be transformed to students as learners Law Number 12 of 2012 (2012). Internal quality audits serve as an important mechanism to ensure that educational practices conform to institutional quality standards and support a culture of continuous improvement (Kufi, 2022).

Previous studies conceptualize internal quality audit as a structured and objective process designed to ensure conformity between planned standards and actual implementation (Abdullah et al., 2018; Mohammed El Hadj et al., 2025; Mulyani et al., 2022). While the literature highlights the importance of internal audits in strengthening institutional governance and accountability, most studies focus on audit effectiveness at the system or policy level rather than on the organization and applicability of learning quality standards themselves. In practice, learning quality audits involve complex components, including curriculum implementation, teaching and learning processes, assessment practices, lecturer performance, and student engagement. However, limited attention has been given to how the structure and organization of audit standards affect audit efficiency, evidence submission, and stakeholder readiness at the study program level.

Initial observations at Manado State Polytechnic indicate that the internal quality audit for learning employs a relatively large number of quality standards, totaling 38 items. Although comprehensive in scope, these standards are not systematically organized, resulting in implementation challenges. Several study programs experience difficulties in providing and uploading evidence due to the complexity and unclear sequencing of audit items. As a consequence, delays in system audits and field audits frequently occur, and the audit process tends to be perceived as administrative rather than developmental. This condition suggests a gap between the intended function of internal quality audit as a quality improvement instrument and its practical implementation in supporting effective and efficient learning evaluation. Based on this gap, the novelty of this research lies in its focus on restructuring internal quality audit standards for learning to enhance audit effectiveness and learning quality improvement. Rather than merely assessing audit compliance.

This study examines how learning quality standards are organized and applied within the internal quality audit process. Therefore, this research aims to investigate the existing internal

quality audit standards for learning at Manado State Polytechnic and identify areas for improvement. Specifically, it seeks to analyze the suitability, organization, and completeness of learning quality standards as a foundation for developing a more systematic and efficient internal quality audit model that supports continuous improvement in learning quality.

2. Methods

This study employed a qualitative research design to explore and evaluate the implementation of internal quality audit standards for learning at Manado State Polytechnic. A qualitative approach was selected because it allows an in-depth understanding of processes, practices, and contextual challenges related to quality assurance in higher education. Specifically, this research adopted a descriptive qualitative approach, focusing on interpreting institutional practices and stakeholder experiences in the internal quality audit process. According to (Baker & Edwards, 2012), qualitative methods are used to develop convincing narrative analysis based on perfection, complexity, and detail compared to statistical logic. Furthermore, according to (Cresswell, 2016) qualitative research is a type of research that explores and provides understanding of meaning in a number of people or groups of people related to social problems.

The research site was Manado State Polytechnic, with the Center for Learning Development and Quality Assurance and selected study programs as the units of analysis. The research participants consisted of 15 informants who were purposively selected based on their roles and involvement in the internal quality audit process. These included seven study program coordinators, six internal quality auditors, and two administrators from the Center for Learning Development and Quality Assurance. This selection ensured that data were obtained from key stakeholders directly responsible for planning, implementing, and evaluating learning quality audits.

Data were collected through document analysis and semi-structured interviews. Document analysis focused on institutional quality standards, internal quality audit instruments, audit reports, and supporting learning documents used in the audit system. Semi-structured interviews were conducted to capture participants' perspectives on the clarity, organization, and effectiveness of existing audit standards, as well as challenges encountered during evidence submission and audit implementation. This combination of data sources enabled triangulation to enhance the credibility of the findings.

Data analysis was conducted using thematic analysis. The collected data were systematically coded, categorized, and interpreted to identify recurring patterns and key themes related to the structure, consistency, and completeness of internal quality audit standards. Narrative descriptions were then developed to explain how the existing standards influence audit efficiency and learning quality evaluation. The research focus evolved iteratively during the data collection process, allowing emerging issues and novel insights to guide further analysis.

To ensure trustworthiness, data credibility was strengthened through source triangulation and repeated verification of interview findings with relevant documents. This methodological approach enabled a comprehensive understanding of the current internal quality audit standards and provided an analytical foundation for proposing improvements to support more effective learning quality assurance.

3. Results

The findings of this study are derived from document analysis and interviews with key stakeholders involved in the internal quality audit process at Manado State Polytechnic. Overall, the results indicate that while the internal quality audit system for learning is procedurally established, its effectiveness is constrained by the structure and scope of the existing quality standards.

Lack of Systematic Structure

The analysis of internal quality audit instruments embedded in the institutional online audit system indicates that Manado State Polytechnic currently applies 38 quality items related to learning activities. However, document analysis reveals that these items are not systematically organized

within the audit application, resulting in inconsistencies in their arrangement and interpretation across study programs. For example, several audit items related to curriculum implementation, learning documentation, and assessment procedures appear in non-sequential positions within the system interface, making it difficult for study programs to determine the appropriate supporting documents for each item. This structural inconsistency complicates evidence submission and audit implementation.

Interview findings confirm this issue. One study program coordinator stated, *“Sometimes we are confused about where to upload certain documents because the audit items are not arranged according to the learning process.”* Similarly, an internal auditor explained, *“The order of audit questions in the system does not follow the sequence of learning activities, so verification often requires additional clarification during field audits.”* As a consequence, study programs frequently experience delays when preparing and uploading audit evidence, which subsequently affects both system-based and field audit schedules. These findings support previous research of Nopriandi et al. (2025), which highlights that internal quality audits in higher education function as a form of institutional self-evaluation, but their effectiveness depends heavily on the clarity and organization of the audit instruments.

Compliance-Oriented Audit Standards

Further analysis indicates that the existing quality items within the internal quality audit system reflect compliance-oriented audit standards, as they predominantly emphasize administrative documentation rather than a comprehensive evaluation of learning quality. Document analysis of the audit instruments reveals that most audit items focus on verifying the availability and completeness of supporting documents, such as the Semester Learning Plan (RPS), assignment plans, and learning materials. While these documents are essential for demonstrating procedural compliance, the audit system does not systematically assess the effectiveness of the learning process itself. Several critical components of learning quality—including curriculum design alignment, teaching and learning methodologies, assessment and evaluation practices, student engagement, and lecturers’ performance and competencies—are not explicitly formulated as auditable standards. As a result, the current audit framework tends to prioritize document verification over substantive evaluation of pedagogical practices. For example, the audit checklist includes items confirming whether the RPS has been uploaded and whether teaching materials are available in the system, but it does not include indicators that assess whether the teaching strategies applied effectively support the achievement of course learning outcomes. This finding suggests that the prevailing audit standards are largely compliance-driven, limiting the capacity of internal quality audits to function as a meaningful mechanism for evaluating and improving learning quality.

Interview findings further support this observation. One internal auditor noted, *“Most audit questions only check whether documents exist in the system, not whether the learning process itself is effective.”* Similarly, a study program coordinator explained, *“As long as the required documents are uploaded, the audit item is considered fulfilled, even though the quality of teaching methods is not evaluated.”* These findings suggest that the current audit standards emphasize procedural compliance rather than substantive learning quality assessment. From an internal auditing perspective, this limited scope reduces the audit’s capacity to function as a meaningful internal control mechanism for improving learning quality.

Structured Audit Process

Despite these limitations, the internal quality audit process itself follows a structured cycle consisting of pre-audit, audit implementation, and post-audit stages. Planning, scheduling, document verification, and auditor appointment are conducted during the pre-audit stage, while conformity assessment is performed during audit implementation. Post-audit activities include corrective action planning, audit reporting, and management review. These procedures align with established internal audit practices in public sector organizations and reinforce institutional

accountability. Consistent with Krooi et al. (2024) that effective internal quality assurance requires the alignment of institutional purposes, people involved, and operational processes within the quality management system.

The findings also indicate that the implementation of internal quality audits generates reflective feedback for lecturers and study programs, which can support professional development and promote greater consistency in teaching and assessment practices. Document analysis of several audit reports shows that auditors typically provide written recommendations related to the completeness of learning documents, the alignment of course learning outcomes with assessment instruments, and the improvement of teaching documentation. For example, one audit report noted that *“lecturers are encouraged to improve the clarity of assessment rubrics and ensure alignment between learning outcomes and evaluation methods.”* Interview data further reveal that lecturers perceive the audit process as a form of reflective evaluation. One lecturer stated, *“The audit feedback helps us review whether our teaching documents and assessment methods are already aligned with the curriculum.”* Similarly, a study program coordinator explained, *“Through the audit report, we can identify which courses need improvement, especially in preparing learning plans and assessment evidence.”* These findings support Serrano et al. (2025) who emphasizes that academic audits can enhance teaching effectiveness by encouraging reflective evaluation. However, informants also consistently noted that the impact of audit feedback on learning quality remains limited. As one internal auditor explained, *“Most findings still focus on document completeness rather than evaluating the quality of the teaching process.”* Consequently, audit outcomes tend to emphasize procedural compliance rather than substantive improvements in learning practices.

These findings suggest that the core challenge lies not in the absence of internal quality audits, but in the design and organization of the audit standards themselves. Without clearly structured and comprehensive learning quality standards, the internal quality audit cannot fully realize its role as a governance and accountability mechanism within a public higher education institution. This highlights the need for a more integrated and systematic approach to internal quality audit standards to support meaningful learning quality improvement.

4. Discussion

4.1 The Internal Quality Audit Processes for Learning Improvement

The findings derived from document analysis and interviews indicate that the internal quality audit for learning at Manado State Polytechnic is structured into three main stages: the pre-audit stage, audit implementation stage, and post-audit stage. This three-stage structure reflects a standard internal audit cycle commonly applied in public sector organizations and demonstrates that the institution has established a formal audit mechanism to support quality assurance. Quality assurance involves a methodical evaluation procedure designed to assess if an institution or program complies with, sustains, and improves recognized standards of education, scholarship, and infrastructure (Oware & Mokoena, 2025). However, the significance of these stages lies on how effectively they function to support learning quality improvement. Specific reviews by the audit committees on internal audit activities affect audit quality or overall internal audit performance (Abdullah et al., 2018).

- **Pre-Audit Stage**

The pre-audit stage plays a critical role in determining the effectiveness of the entire audit process, as it establishes the foundation for subsequent audit activities. This stage includes planning and scheduling, audit preparation, and documentation review. Audits should be conducted systematically and in an organized manner, with clearly established expectations for pre-audit, audit, and post-audit activities (Taylor et al., 2021). From a governance perspective, this preparatory phase ensures that the audit scope, objectives, and responsibilities are clearly defined, which is essential for maintaining audit impartiality and consistency (Mohammed El Hadj et al., 2025). The involvement of the Head of the Center for Learning Development and Quality Assurance in determining audit scope and appointing qualified auditors reinforces the accountability and

independence of the audit process. The importance of this stage lies in its function as a control mechanism that aligns audit objectives with institutional learning goals (Coskun & Gungormus, 2024). By reviewing quality standards, documentation, and previous audit findings, auditors gain a comprehensive understanding of learning activities to be evaluated. However, when quality standards are not systematically organized, the effectiveness of this preparatory stage is reduced, potentially affecting the clarity of audit focus and the readiness of study programs to provide appropriate evidence.

- **Audit Implementation Stage**

The audit implementation stage represents the core interaction between auditors and study programs, where conformity or non-conformity to quality standards is assessed. At Manado State Polytechnic, this stage consists of two main activities: system-based evidence reviews and field visits. The use of an online audit application reflects an effort to modernize audit practices and improve efficiency. Also, the technology needs regulatory guidance, the initial setup effort, and the requirement for auditors to develop new competencies (Christ et al., 2021; Eulerich et al., 2023). Nevertheless, the frequent need for field visits indicates that system-based evidence alone is often insufficient to verify compliance with quality standards (Gallagher & Dillon, 2023).

This condition highlights an important issue in audit effectiveness. From an internal auditing perspective, frequent clarification during field visits suggests that the audit standards or indicators may lack clarity or completeness, particularly in capturing substantive aspects of learning quality. Field visits, while valuable for verification, also indicate inefficiencies when they become unavoidable rather than complementary. Non-conformities identified during this stage are therefore not solely the result of study program performance, but also reflect limitations in the design and organization of audit standards.

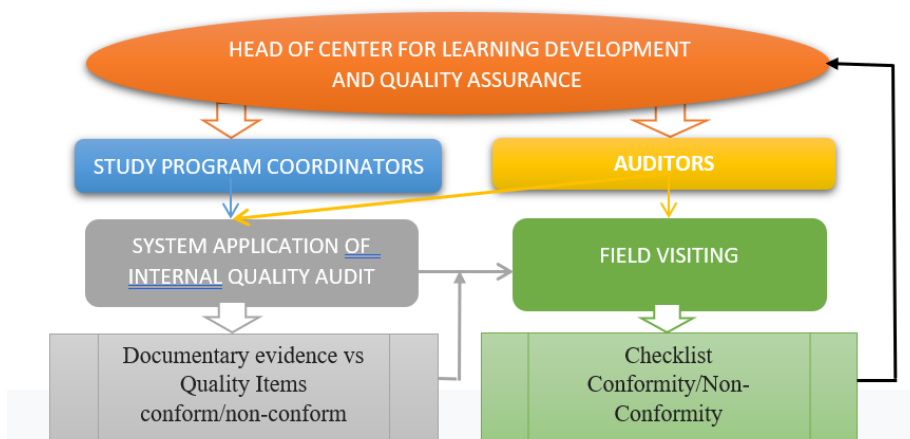


Figure 1: Audit Implementation Stage Flow

Figure 1 illustrates the audit implementation process, showing the interaction between the Center for Learning Development and Quality Assurance, study program coordinators, and auditors. The figure emphasizes that audit implementation is not a linear administrative process, but a cyclical interaction aimed at verifying evidence and ensuring accountability. However, the need for repeated verification underscores the importance of having clearly structured and comprehensive quality standards to support effective audit decisions.

- **Post-Audit Stage**

The post-audit stage functions as a decision-making and follow-up mechanism within the internal quality assurance system. During this stage, audit findings are compiled into formal reports, including evidence of conformity, non-conformity, and opportunities for improvement (Sayal et al., 2025). The preparation and submission of audit reports to management highlight the strategic role of internal quality audits in supporting institutional governance and continuous improvement (Pangastuti, 2023).

The significance of this stage lies in its contribution to organizational learning. Corrective action plans, monitoring mechanisms, and management reviews transform audit findings into actionable improvements (Roussy et al., 2020). However, the effectiveness of this stage depends heavily on the relevance and completeness of the audited standards. When audit standards do not fully capture key learning components, corrective actions may focus more on administrative compliance than on substantive improvements in learning quality.

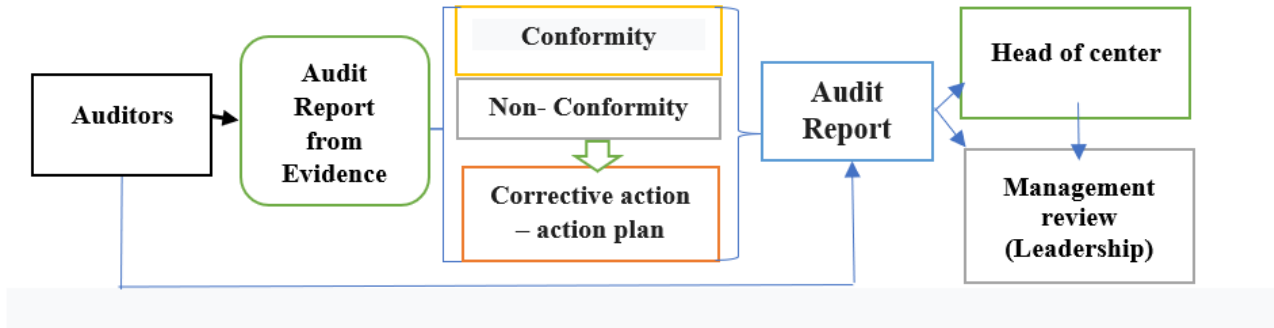


Figure 2: Post Audit Stage Flow

Figure 2 demonstrates how audit results are translated into management actions. This reinforces the role of internal quality audits as a governance tool that links evaluation outcomes with strategic decision-making and resource allocation.

4.2 Quality Standards for Quality Learning Improvement

The findings of this study highlight that the quality standards for learning developed by the Center for Learning Development and Quality Assurance are not systematically organized within the internal quality audit application system. This condition has significant implications for audit effectiveness, as study program coordinators experience difficulties in mapping documentary evidence to audit questions. Moreover, the inconsistent sequencing of the 38 quality items across study programs undermines the comparability and reliability of audit results. From an internal auditing perspective, such inconsistency weakens the function of quality standards as a control instrument and limits their usefulness as a basis for managerial evaluation and decision-making. This research is in line with Baltos et al. (2018) suggesting that standard proliferation and overlap can create organizational challenges.

Beyond structural issues, a more fundamental concern lies in the scope of the existing quality standards. The analysis reveals that several essential components of learning quality are not explicitly included as auditable items. These include curriculum design and alignment, effectiveness of teaching methods, assessment and evaluation practices, student support and engagement, and lecturers' performance, including competencies. The absence of these components indicates that the current audit standards focus predominantly on administrative compliance rather than on substantive learning quality outcomes (Halibas et al., 2020; Harris & Clayton, 2019). As a result, the internal quality audit is limited in its capacity to generate meaningful feedback for learning improvement.

In terms of curriculum design, the existing quality standards do not assess whether curriculum learning outcomes are aligned with the institution's overall educational goals. Alignment between curriculum outcomes and institutional objectives is a critical element of quality assurance, as it ensures coherence between strategic goals and learning implementation. Furthermore, there are no quality items that evaluate whether teaching methodologies effectively support the achievement of learning outcomes. The current standards only identify the types of teaching methods used, without assessing their pedagogical effectiveness. Additionally, the absence of quality items related to curriculum review and updates based on previous audit findings or stakeholder feedback limits the audit's role in supporting continuous curriculum improvement. Lock et al. (2018) identified that effective curriculum review requires "implementing through actionable items". Consequently, curriculum evaluation remains procedural rather than

developmental. These results are in line with Ferguson et al. (2025) found that audits frequently fail to drive tangible change due to “poor feedback mechanisms”

With regard to assessment and evaluation, the audit standards include items that ensure assessment methods are aligned with course learning outcomes. However, alignment alone is insufficient to guarantee assessment quality. There are no quality items that verify whether assessment processes are conducted fairly, applied consistently across courses, or supported by transparent criteria. Furthermore, the absence of audit items related to the provision of constructive and timely feedback to students restricts the audit’s ability to assess learning effectiveness. From a governance perspective, assessment practices are a key mechanism for accountability and quality control, and their exclusion from audit standards represents a significant gap in learning quality assurance (O’Keefe et al., 2020).

Student support and engagement are also insufficiently addressed within the current quality standards. While student involvement in research and lecturers’ community service activities is documented, there are no audit items that evaluate students’ participation in academic improvement or institutional quality enhancement processes. Moreover, the absence of quality items that verify the existence and effectiveness of systems for collecting and analyzing student feedback limits the institution’s capacity to incorporate student perspectives into program improvement. This gap reduces the audit’s responsiveness to stakeholder needs and weakens its role as a feedback-driven quality assurance mechanism.

Similarly, lecturers’ performance and competencies are not comprehensively audited. The current quality standards do not include items related to the review of lecturer evaluation reports, professional development plans, or classroom observations. In addition, there are no audit items that verify whether lecturers’ competencies, training, and skills remain relevant and up to date. From an internal audit and governance standpoint, lecturers represent a critical human resource in learning delivery, and the absence of systematic performance and competency evaluation reduces the audit’s effectiveness in supporting learning quality improvement (Thu Phuong Do et al., 2025).

Taken together, these findings indicate that the main challenge in improving learning quality does not stem from the absence of an internal quality audit system, but from the design and organization of the quality standards themselves. To strengthen the audit’s role as a governance and quality assurance tool, the quality standards need to be reorganized into a coherent and logical structure that reflects the learning process. A “Before Learning,” “During Learning,” and “After Learning” framework would provide a chronological structure that aligns audit standards with learning planning, implementation, and evaluation stages.

Furthermore, the inclusion of comprehensive learning-related quality indicators covering curriculum design, teaching methods, assessment and evaluation, student support and engagement, and lecturers’ performance is essential to ensure that internal quality audits generate substantive feedback. Such improvements would reposition internal quality audits from a compliance-oriented activity to a strategic mechanism that supports continuous learning quality improvement and institutional accountability in public higher education.

5. Conclusion

This study concludes that the current implementation of internal quality audits for learning at Manado State Polytechnic has not yet functioned optimally as an effective quality assurance mechanism. The inefficiency primarily stems from the unsystematic organization of quality standards within the online audit system and the inconsistency of quality items across study programs. These conditions limit the audit’s ability to provide clear, comprehensive, and comparable evaluations of learning quality. This research contributes to the understanding of internal quality assurance practices by highlighting the importance of well-structured and comprehensive audit standards in supporting learning quality improvement. To enhance audit effectiveness and consistency, this study recommends reorganizing learning quality standards into a chronological framework of “Before Learning,” “During Learning,” and “After Learning,” which would facilitate clearer evidence submission and more efficient audit implementation. In addition,

the inclusion of essential learning components such as curriculum design, teaching methods, assessment and evaluation, student support and engagement, and lecturers' performance is crucial to ensure that internal quality audits fully capture the learning process. When internal quality audit standards comprehensively reflect all key aspects of learning, evaluation and monitoring can be conducted more effectively, enabling audits to generate meaningful feedback for continuous improvement. Ultimately, a more systematic and inclusive internal quality audit framework will strengthen the institution's capacity to measure, control, and improve learning quality. Future research may extend this study by examining internal quality audit practices in other higher education institutions, both nationally and internationally, to enrich comparative insights and best practices.

6. References

- Abdullah, R., Ismail, Z., & Smith, M. (2018). Audit committees' involvement and the effects of quality in the internal audit function on corporate governance. *International Journal of Auditing*, 22(3), 385–403. <https://doi.org/10.1111/ijau.12124>
- Baltos, G. C., Chomata, F. S., & Vidakis, I. G. (2018). Quality Management, Standardization and Auditing Meet Multiple Organizational Risks, Strengthening Open Market Understanding and Social Responsibility. *Academic Journal of Interdisciplinary Studies*, 7(3), 87–94. <https://doi.org/10.2478/ajis-2018-0060>
- Cheng, M. (2017). Reclaiming quality in higher education: a human factor approach. *Quality in Higher Education*, 23(2), 153–167. <https://doi.org/10.1080/13538322.2017.1358954>
- Christ, M. H., Emmett, S. A., Summers, S. L., & Wood, D. A. (2021). Prepare for takeoff: improving asset measurement and audit quality with drone-enabled inventory audit procedures. *Review of Accounting Studies*, 26(4), 1323–1343. <https://doi.org/10.1007/s11142-020-09574-5>
- Coskun, A., & Gungormus, A. H. (2024). The impacts of internal audit quality and accounting information systems effectiveness on SME manager's perceptions of external audits. *Journal of Management, Economics, and Industrial Organization*, 51–72. <https://doi.org/10.31039/jomeino.2024.834>
- Eulerich, M., Masli, A., Pickerd, J., & Wood, D. A. (2023). The Impact of Audit Technology on Audit Task Outcomes: Evidence for Technology-Based Audit Techniques*. *Contemporary Accounting Research*, 40(2), 981–1012. <https://doi.org/10.1111/1911-3846.12847>
- Ferguson, C., Vaismoradi, M., & Glarcher, M. (2025). What's the Point of Quality and Safety Auditing in Healthcare if Nurses Don't Use Data to Drive Improvement? *Journal of Advanced Nursing*, 81(9), 5231–5233. <https://doi.org/10.1111/jan.70050>
- Gallagher, K., & Dillon, A. (2023). "Missing the essential aromas": Interactive online site visits in the international accreditation of teacher education. *Issues in Educational Research*, 33(3), 957–973.
- Halibas, A. S., Mehtab, S., Al-Attili, A., Alo, B., Cordova, R., & Cruz, M. E. L. T. (2020). A thematic analysis of the quality audit reports in developing a framework for assessing the achievement of the graduate attributes. *International Journal of Educational Management*, 34(5), 917–935. <https://doi.org/10.1108/IJEM-07-2019-0251>
- Harris, R., & Clayton, B. (2019). The current emphasis on learning outcomes. *International Journal of Training Research*, 17(2), 93–97. <https://doi.org/10.1080/14480220.2019.1644777>
- Jacob, W. J., & Gokbel, V. (2018). Global higher education learning outcomes and financial trends: Comparative and innovative approaches. *International Journal of Educational Development*, 58, 5–17. <https://doi.org/10.1016/j.ijedudev.2017.03.001>
- Krooi, M., Whittingham, J., & Beusaert, S. (2024). Introducing the 3P conceptual model of internal quality assurance in higher education: A systematic literature review. *Studies in*

Educational Evaluation, 82(April), 101360. <https://doi.org/10.1016/j.stueduc.2024.101360>

- Kufi, E. F. (2022). Quality audit in Education. *The Journal of Quality in Education*, 12(20), 69–82. <https://doi.org/10.37870/joqie.v12i20.327>
- Lock, J., Hill, S. L., & Dyjur, P. (2018). Living the Curriculum Review: Perspectives from Three Leaders. *Canadian Journal of Higher Education*, 48(1), 118–131. <https://doi.org/10.7202/1050845ar>
- Mohammed El Hadj, L., Salmi, D., Mohammed Azizi, Y., & Ferroukhi, W. (2025). Contribution to the realization of an internal audit according to the international standard ISO 19011:2018. *EDPACS*, 70(8), 39–58. <https://doi.org/10.1080/07366981.2025.2476815>
- Mulyani, S. H., Nugroho, A., & Nurain, M. (2022). SIMANTUL: Model of Internal Quality Audit Management System in Higher Education. *International Journal of Informatics and Computation*, 4(2), 16. <https://doi.org/10.35842/ijicom.v4i2.52>
- Nasution, A. P., Pristiyono, P., & Melia, Y. (2023). Total quality management as a business investment in facing business competition ASEAN countries areas. *AMCA Journal of Community Development*, 3(2), 42–48. <https://doi.org/10.51773/ajcd.v3i2.227>
- Nopriandi, H., Al-Hafiz, N. W., & Chairani, S. (2025). Analysis and Modeling of the Internal Quality Audit Information System Islamic University of Kuantan Singingi. *JURNAL TEKNOLOGI DAN OPEN SOURCE*, 8(1), 398–408. <https://doi.org/10.36378/jtos.v8i1.4456>
- Nur, M. (2024). Quality Management of Private Islamic University Education: A Study on Universitas Islam Syekh-Yusuf Tangerang-Indonesia. *Jurnal Ilmiah Ilmu Administrasi*, 14(2), 163–178. <https://doi.org/10.33592/jiia.v14i2.5122>
- O’Keefe, M., Forman, D., Moran, M., & Steketee, C. (2020). Governance options for effective interprofessional education: Exposing the gap between education and healthcare services. *Medical Teacher*, 42(10), 1148–1153. <https://doi.org/10.1080/0142159X.2020.1795096>
- Oware, E. N., & Mokoena, S. (2025). Standardized framework for institutional audit for quality in Ghanaian Universities. *Frontiers in Education*, 10(December), 1–12. <https://doi.org/10.3389/educ.2025.1673932>
- Pangastuti, L. A. (2023). The Role of Internal Auditing in Upholding Corporate Governance Standards. *Advances in Managerial Auditing Research*, 1(3), 114–124. <https://doi.org/10.60079/amar.v1i3.214>
- Roussy, M., Barbe, O., & Raimbault, S. (2020). Internal audit: from effectiveness to organizational significance. *Managerial Auditing Journal*, 35(2), 322–342. <https://doi.org/10.1108/MAJ-01-2019-2162>
- Sampe, N., & Arifin, Z. (2024). Internal Quality Assurance Systacem in Indonesia Higher Education: Literature Review. *Indonesian Journal of Educational Research and Review*, 7(1), 73–84. <https://doi.org/10.23887/ijerr.v7i1.67925>
- Sayal, A., Johri, A., Chaithra, N., Alhumoudi, H., & Alatawi, Z. (2025). Optimizing audit processes through open innovation: Leveraging emerging technologies for enhanced accuracy and efficiency. *Journal of Open Innovation: Technology, Market, and Complexity*, 11(3), 100573. <https://doi.org/10.1016/j.joitmc.2025.100573>
- Serrano, O. M. E., Miranda González, F. J., & Mourato, J. A. B. (2025). Determinants of the effectiveness of quality assurance systems and institutional performance in higher education. *Cogent Education*, 12(1). <https://doi.org/10.1080/2331186X.2025.2581411>
- Seyfried, M., & Pohlenz, P. (2018). Assessing quality assurance in higher education: quality managers’ perceptions of effectiveness. *European Journal of Higher Education*, 8(3), 258–271. <https://doi.org/10.1080/21568235.2018.1474777>
- Tarigan, T. M., & Zahara, F. (2024). Internal Quality Assurance System in Achieving Accreditation

Scores for Islamic Religious Higher Education. *Al-Hayat: Journal of Islamic Education*, 8(2), 677. <https://doi.org/10.35723/ajie.v8i2.638>

Taylor, A. D., Twitty, M. M., & Islam, R. M. (2021). Remote Audits: A CRO Virtual Reality – What Lessons have been Learned in a Time of Unexpected Isolation. *Bioanalysis*, 13(15), 1173–1176. <https://doi.org/10.4155/bio-2021-0126>

Thu Phuong Do, T., Tuan Tran, T., & Thi Diep, N. (2025). Determinants of lecturer quality in Vietnamese public universities: Evidence from a quantitative assessment aligned with AUN-QA standards. *Knowledge and Performance Management*, 9(2), 262–272. [https://doi.org/10.21511/kpm.09\(2\).2025.18](https://doi.org/10.21511/kpm.09(2).2025.18)

Tumoka, I. M. R. (2021). Kebijakan Tata Kelola Layanan di Masa Pandemi Covid-19 di Universitas Muhammadiyah Sorong. *QALAMUNA: Jurnal Pendidikan, Sosial, Dan Agama*, 13(1), 1–10. <https://doi.org/10.37680/qalamuna.v13i1.688>

Umbase, R. S. (2023). Management of quality assurance and development of the quality culture of higher education in Indonesia. *Multidisciplinary Reviews*, 6(4). <https://doi.org/10.31893/multirev.2023032>

Zydzianaite, V., Kaminskiene, L., Jurgile, V., & Jezukeviciene, E. (2022). 'Learning to Learn' Characteristics in Educational Interactions between Teacher and Student in the Classroom. *European Journal of Contemporary Education*, 11(1), 213–240. <https://doi.org/10.13187/ejced.2022.1.213>