

The Relationship Between Internal Quality Assurance, Internal Quality Audit, and Accreditation Outcomes: An Exploratory Case Study at a Private Higher Education Institution

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Abstract—Internal quality assurance (IQA) serves as a fundamental pillar in the sustainable governance of higher education. However, empirical studies examining the relationship between IQA, internal quality audits, and accreditation outcomes remain limited—particularly within the context of private higher education institutions. This study aims to explore the potential correlations between the performance of internal quality assurance—as measured through monitoring and evaluation (M&E) activities—the results of Internal Quality Audits (AMI), and program-level accreditation outcomes. Employing a descriptive-correlational quantitative approach, the study analyzes 2024 M&E data, AMI scores, and accreditation results from 2025 and prior periods, focusing on four academic programs within a single private university. Internal quality assurance is assessed using four key indicators: consistency in monitoring and evaluation, achievement of quality standards, completeness of documentation, and follow-up on evaluation results. The analysis reveals a tendency toward positive correlations among IQA scores, audit scores, and changes in accreditation outcomes. These findings suggest that internal quality assurance and internal

audits may function as supportive mechanisms for achieving accreditation goals, though the results remain contextual and exploratory in nature.

Keywords— *internal quality assurance; internal quality audit; accreditation, private university*

I. INTRODUCTION

Quality assurance has become a central issue in modern higher education governance, as an effective quality system not only ensures compliance with external standards but also promotes continuous improvement across all higher education processes [1]. Internal Quality Assurance (IQA) is viewed as a systemic framework that integrates objectives, processes, and human resources to consistently ensure quality within higher education institutions [1]. In a global context, the integration of IQA and accreditation has drawn researchers' attention, as their relationship contributes to improving institutional performance.

The internal quality assurance system in higher education functions as an institutional mechanism for controlling, evaluating, and enhancing both academic and non-academic

quality through a structured cycle of planning, implementation, evaluation, and follow-up [2]. Several studies show that systematically conducting internal quality audits can improve the effectiveness of internal quality system implementation and influence the success of external accreditation processes [3], [4]. Internal quality audits provide objective data that enrich institutional evidence for accreditation preparation and external evaluation, while also strengthening academic accountability [5].

In practice, accreditation is often perceived as a periodic administrative obligation separate from the internal quality assurance system, whereas accreditation should represent the culmination of planned and documented quality assurance efforts [5]. Recent research indicates that the relationship between the quality of internal quality systems and external accreditation outcomes is an important indicator of the effectiveness of quality governance in higher education [2], [5]. Moreover, consistent implementation of IQA contributes to improving learning quality, academic governance, and stakeholder satisfaction [6].

Private universities face distinct challenges in implementing effective internal quality systems due to limited resources, quality culture, and internal audit capacity [1]. A gap between internal quality assurance practices and accreditation outcomes can occur if the internal system is carried out merely as an administrative formality rather than as part of a continuous quality improvement strategy [5]. Empirical studies from various countries affirm that synergy between internal quality assurance and internal auditing is a key factor in achieving better accreditation results [3], [5].

In line with this, the quality assurance literature emphasizes the importance of internal control mechanisms, comprehensive documentation, and stakeholder involvement in the IQA cycle to produce quality outcomes that support accreditation [4]. Based on this background, this study focuses on the empirical relationship between internal quality assurance, internal quality audits, and study program accreditation outcomes—particularly in private universities—in order to provide evidence that accreditation achievement is a logical consequence of effective internal quality management.

II. METHOD

This study employs a quantitative approach with a correlational design aimed at identifying relationship patterns between variables without directly manipulating independent or dependent variables. A correlational design is an appropriate choice when researchers wish to understand the strength and direction of relationships between variables in a real-world context without intervention (*ex post facto*), particularly in higher education research involving institutional documents and evaluation results. The method focuses on the statistical analysis of relationships between internal quality assurance scores, Internal Quality Audit (IQA) scores, and changes in study program accreditation scores.

The quantitative correlational approach is widely used in higher education studies as it provides a systematic framework for measuring relationships between quality indicators and

accreditation outcomes through standardized instruments and inferential statistical techniques, such as Pearson and Spearman correlation coefficients.

The research data are secondary and were obtained from official institutional documents, including the results of the 2024 internal quality assurance monitoring and evaluation (Monev), Internal Quality Audit (IQA) scores, and study program accreditation scores for 2025 and previous periods. The research subjects consist of four study programs within one private university, selected based on the availability of complete data for all analyzed variables. This method of using secondary data is consistent with higher education research practices that utilize institutional records to measure relationships between variables [7].

The variables in this study include: Internal Quality Assurance (SPMI), measured by a total score representing the accumulation of four main indicators; Internal Quality Audit (IQA), measured by official audit result scores; and Accreditation Achievement, measured by the 2025 accreditation score and the change in score from the previous period. These variables align with literature that measures relationships between quality indicators and higher education outcomes to understand the structural connections between internal quality mechanisms and external recognition [7].

This study employs a conceptual model that positions internal quality assurance as the main foundation for improving higher education quality. Internal quality assurance is operationalized through monitoring and evaluation (Monev) activities, encompassing the consistency of Monev implementation, achievement of quality standards, completeness of documentation, and follow-up on evaluation results. These four indicators are represented in the total score of the Internal Quality Assurance System (SPMI).

In this model, the Internal Quality Audit (IQA) is positioned as an internal validation mechanism that bridges internal quality assurance and external accreditation achievement. The IQA functions to assess the level of compliance and effectiveness of internal quality standard implementation while ensuring that monitoring and evaluation results are systematically followed up. Thus, the internal quality audit serves as the link between internal quality assurance processes and quality recognition by external agencies through accreditation.

In addition to the indirect pathway through the Internal Quality Audit, this conceptual model also accommodates a direct influence of internal quality assurance on accreditation achievement. This direct pathway represents the possibility that some results of internal quality assurance may be directly reflected in accreditation assessment, even without going through a formal audit mechanism. This direct relationship is understood as a conceptual relation that is not strictly causal and is interpreted carefully in the analysis.

The conceptual model of the relationship between internal quality assurance, Internal Quality Audit, and accreditation achievement is presented in Figure 1.

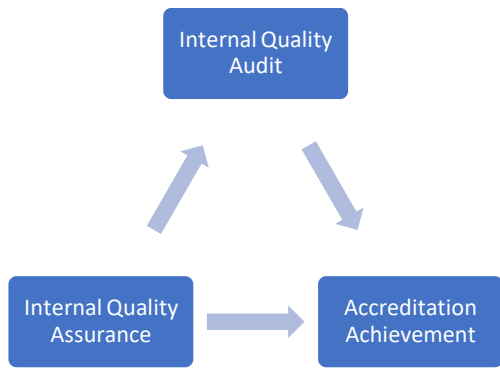


Figure 1. Conceptual model of the relationship between internal quality assurance, Internal Quality Audit, and accreditation achievement .

Internal quality assurance influences accreditation achievement both indirectly through the Internal Quality Audit and directly. The Internal Quality Audit serves as an internal validation mechanism that bridges the internal quality assurance system with external accreditation.

Data analysis was conducted using descriptive statistics and correlational analysis to identify relationship patterns between variables. A correlational statistical approach was used to measure the direction and strength of relationships between SPMI scores, IQA scores, and changes in study program accreditation scores. The Pearson correlation technique was chosen when data normality assumptions were met, while the Spearman correlation was used when the data did not meet normality assumptions or were ordinal in scale [8].

Correlational analysis in higher education research has been explained in previous studies as an appropriate method for measuring relationships between numerical and ordinal variables without requiring assumptions of causality (cause-effect), making it suitable for exploratory studies such as this one [8].

The measurement of internal quality assurance was conducted using an internal assessment rubric developed by the university's quality assurance unit. This instrument includes four main indicators: (1) consistency of monitoring and evaluation, (2) achievement of quality standards, (3) completeness of quality documentation, and (4) follow-up on evaluation results. Each indicator was assessed using an ordinal scale of 1–4, with assessment criteria referring to the institution's internal audit and quality monitoring guidelines.

The total Internal Quality Assurance System (SPMI) score was obtained by summing the scores of these four indicators. The Internal Quality Audit (IQA) was measured using the official audit result scores from audits conducted by certified internal auditors. Accreditation achievement data were obtained from study program accreditation assessment documents for the 2025 period and previous periods. All data were collected through document review and have been verified by the internal quality assurance unit to ensure consistency and accuracy [7].

III. RESULTS AND DISCUSSION

Descriptive statistical analysis was conducted to describe the characteristics of the Internal Quality Assurance (IQA/SPMI) scores, Internal Quality Audit (IQA/AMI) scores, and program accreditation outcomes. The descriptive statistics include the minimum, maximum, and mean values for each variable.

TABLE I. DESCRIPTIVE STATISTICS OF RESEARCH VARIABLES

Variable	N	Minimum	Maximum	Mean
Total SPMI Score	4	14.00	16.00	15.50
Internal Quality Audit (AMI) Score	4	349.14	377.50	366.91
Accreditation Score 2025	4	338.00	377.00	362.00
Previous Accreditation Score	4	352.00	368.00	359.00

The descriptive statistics indicate that the total SPMI score falls within a high category, with a mean value of 15.50 out of a maximum scale of 16. This finding suggests that the implementation of internal quality assurance across most study programs has been carried out very effectively. The Internal Quality Audit scores exhibit greater variability, ranging from 349.14 to 377.50, reflecting differences in levels of compliance and effectiveness in the implementation of quality standards among study programs.

Meanwhile, the mean accreditation score in 2025 is higher than that of the previous accreditation period, indicating an overall upward trend in accreditation performance, although the improvement is not evenly distributed across all study programs.

To examine the dynamics of accreditation performance, changes in accreditation scores (Δ score) were calculated as the difference between the 2025 accreditation scores and those from the previous accreditation period.

TABLE II. CHANGES IN ACCREDITATION SCORES BY STUDY PROGRAM

Study Program	Accreditation Score 2025	Previous Accreditation Score	Δ Score
Bachelor's in Mathematics Education	365	352	+13
Bachelor's in Economics Education	377	362	+15
Master's in Indonesian Language	368	368	0
Bachelor's in Civil Engineering	338	354	-16

Table II shows that two study programs experienced an increase in accreditation scores, one program remained stable, and one program experienced a decline. This variation indicates that accreditation outcomes are not uniform across programs and may be influenced by differences in the quality of internal quality assurance and internal quality audit processes.

A correlational analysis was conducted to examine the relationships among internal quality assurance scores, internal quality audit scores, and changes in accreditation outcomes. Given the limited sample size, the analysis was conducted exploratorily using both Pearson and Spearman correlation coefficients.

TABLE III. CORRELATION TEST RESULTS AMONG VARIABLES

Variable Relationship	Correlation Coefficient
SPMI – AMI	0.89
AMI – Δ Accreditation Score	0.91
SPMI – Δ Accreditation Score	0.88

Given the very small sample size ($N = 4$), the correlation coefficients are presented as preliminary indicators of relational tendencies and are not intended for statistical inference or generalization. With this limitation in mind, the correlational analysis in this study is used exploratorily to identify initial patterns of relationships among variables. The correlation coefficients suggest a tendency toward positive relationships among internal quality assurance, internal quality audit, and changes in accreditation outcomes. However, these findings should be interpreted as context-specific preliminary empirical patterns that require further validation using a broader dataset.

The descriptive statistical results indicate that internal quality assurance in the studied programs has reached a high level. The high average score of the Internal Quality Assurance System (SPMI) reflects consistent implementation of monitoring and evaluation, as well as effective follow-up on evaluation results. This finding is consistent with the literature, which suggests that internal quality assurance contributes to continuous improvement and institutional competitiveness through systematic and sustainable quality management practices [9].

The variation in Internal Quality Audit scores indicates differences in the effectiveness of quality standard implementation across study programs. This aligns with prior studies showing that internal audits constitute a key mechanism within quality assurance systems, supporting evaluation, academic quality improvement, and compliance with higher education standards [10].

A significant positive correlation was found between the Internal Quality Assurance System (SPMI) and Internal Quality Audit scores, indicating that consistency in the implementation of internal quality assurance practices contributes to higher-quality audit outcomes. This finding aligns with empirical evidence from international studies demonstrating that effective quality assurance systems strengthen internal audit implementation, which in turn positively affects institutional performance. In higher education, quality assurance generally aims to maintain standards through mechanisms such as accreditation, assessment, and audits (Tran et al., 2025).

The significant relationship between Internal Quality Audit scores and changes in accreditation outcomes suggests that audits function as a strategic internal validation instrument prior to external accreditation evaluations. Empirical evidence supports a positive association between effective academic audit practices and improved institutional accreditation performance, positioning internal audits as a key indicator of institutional readiness for external evaluation processes [5].

A direct relationship is also observed between internal quality assurance and changes in accreditation outcomes, although this relationship is not always mediated by formal audit mechanisms. This finding is consistent with international studies emphasizing that the effectiveness of internal quality assurance

systems can enhance institutional capacity to meet external accreditation requirements more optimally and support continuous improvement in institutional practices [9].

However, an anomaly observed in one study program—where accreditation scores declined despite high SPMI scores—indicates that accreditation outcomes are not solely a reflection of internal systems. They are also influenced by external factors such as changes in accreditation policies, newly introduced evaluation indicators, and the broader institutional operational context (Ridho & Julaiha, 2025).

The findings suggest that effective management of internal quality assurance systems and the implementation of internal audits serve as supporting mechanisms for achieving program accreditation. This conclusion aligns with international literature highlighting the importance of integrating internal quality assurance and audit processes as critical elements within a comprehensive accreditation framework, contributing to improved institutional performance and continuous quality enhancement (Tran et al., 2025).

Furthermore, international research indicates that the improvement and documentation of internal systems play a crucial role in external accreditation preparation, as they strengthen institutional evidence and operational readiness to meet external standards [5].

It is important to note that the relationships identified in this study are correlational in nature; therefore, no direct causal relationship can be inferred between the implementation of SPMI, internal audits, and accreditation outcomes. The implications of these findings emphasize that the effectiveness of internal quality assurance systems requires the support of an institutionalized quality culture and strong leadership commitment to drive continuous improvement in learning processes and academic governance [9].

This study has several limitations that should be considered when interpreting the findings. First, the research sample is limited to four study programs within a single private higher education institution. The small sample size renders the statistical analysis exploratory in nature and limits the generalizability of the results to other institutional contexts.

Second, the data used are secondary data derived from institutional documents, meaning that the quality of the analysis depends heavily on the consistency and accuracy of internal data recording. Although the data are official institutional records, potential variations in internal assessment processes across study programs should be taken into account.

Third, this study employs a correlational design; therefore, the relationships identified between internal quality assurance, internal audits, and accreditation outcomes cannot be interpreted as causal. Both direct and indirect pathways in the conceptual model are understood as conceptual and limited empirical relationships rather than evidence of causality.

Fourth, the relatively short observation period restricts the study’s ability to capture the long-term dynamics of internal quality assurance systems and their impact on accreditation outcomes. Long-term changes related to policy, leadership, and

institutional quality culture are not fully accommodated within the scope of this analysis.

Future studies are encouraged to expand the scope of analysis by involving a larger number of study programs across multiple higher education institutions, both public and private, to enhance the generalizability of the findings. Additionally, the use of longitudinal data with extended observation periods would allow for a more comprehensive examination of the dynamics between internal quality assurance, internal audits, and accreditation outcomes.

More advanced methodological approaches, such as mediation analysis or structural equation modeling, may be employed to test the role of internal audits as a mediating variable between internal quality assurance and accreditation outcomes. Furthermore, future research may integrate contextual factors—such as academic leadership, quality culture, and institutional support—to achieve a more holistic understanding of quality improvement mechanisms in higher education.

IV. CONCLUSIONS

This study explores the relationship between internal quality assurance, internal quality audits, and program accreditation outcomes within the context of a private higher education institution. The results indicate a tendency toward positive relationships between the consistency of internal quality assurance implementation, internal audit performance, and changes in accreditation scores. These findings suggest that internal quality assurance systems and internal quality audits may function as supporting mechanisms for maintaining and improving accreditation outcomes.

The practical implication of this study is that higher education institutions—particularly private universities—should strengthen the integration between internal quality assurance practices and internal audit mechanisms. A systematic implementation of monitoring, evaluation, documentation, and follow-up processes can help institutions better prepare for external accreditation assessments and support continuous quality improvement in academic governance.

However, this study has several **limitations**. First, the sample size is limited to four study programs within a single private university, which restricts the generalizability of the findings. Second, the research relies on secondary institutional data, meaning that the analysis depends on the consistency and accuracy of internal documentation. Third, the correlational design does not allow causal conclusions regarding the influence of internal quality assurance or audits on accreditation outcomes.

Future studies are recommended to involve a larger number of study programs across multiple higher education institutions, both public and private, in order to strengthen empirical generalization. Longitudinal research designs with longer observation periods would also allow researchers to capture the long-term dynamics between internal quality assurance, internal

audits, and accreditation performance. Additionally, advanced analytical approaches such as mediation analysis or structural equation modeling could be employed to further investigate the role of internal audits as a mediating mechanism between internal quality assurance systems and accreditation outcomes.

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