

Assessing Institutional Quality Assurance Effectiveness through Internal Quality Audit Results

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ABSTRACT

This mixed-methods study, employing correlation analysis, investigated the impact of the internal quality assurance (IQA) system at a leading university in Indonesia. Drawing on data from Internal Quality Audits (AMI) conducted across eleven faculties and institutional units, the research aimed to evaluate institutional performance and identify areas for enhancement. Using a four-point rating scale, descriptive analysis revealed the highest mean scores in Mission (3.86), Governance and Leadership (3.86), Education (3.82), and Finance, Facilities, and Technology (3.77). These findings indicate institutional strengths in strategic direction, organizational performance management, and resource sustainability. Analysis at the faculty level revealed notable variations. For instance, overachievement was observed in specific units (e.g., FBSB, FIPP) and particular selection criteria (e.g., FISHIPOL – Teaching), while the PPGPPI Directorate achieved maximum scores across all indicators. Conversely, lower mean scores were recorded for Community Service (3.58) and Tri Dharma Outputs (3.41), both rated "Very Good," suggesting potential shortcomings in external engagement and research impact. Pearson bivariate correlation analysis identified two primary clusters of significant positive correlations: one among strategic, governance, financial, and output indicators ($r = 0.887-0.944$; $p < 0.01$), and another among supporting academic dimensions. The study contributes empirically grounded insights to inform quality policy development. It recommends implementing benchmarking of best practices to enhance community engagement and establishing continuous professional development programs for faculty to strengthen overall institutional quality.

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INTRODUCTION

The efficacy of an institution's quality assurance (QA) system is largely predicated on its internal quality audit (IQA) results (Matear, 2021). As formalized, independently documented processes, internal audits ensure that organizational activities align with established policies and objectives (Buaton et al., 2022). A robust IQA system serves as a prerequisite for achieving institutional visions and missions, including the promotion of academic excellence and the production of high-quality graduates (Wulandari & Aristana, 2021). Furthermore, effective IQA systems enhance operational efficiency and can positively influence university compliance with environmental and sustainability policies (Zheng et al., 2024). These systems function as key tools for quality assurance and benchmarking, contributing to a production-process QA model that prioritizes ongoing standards adherence and fosters an embedded quality culture (Bendermacher et al., 2017).

Quality assurance in higher education constitutes a holistic enterprise encompassing all institutional policies and procedures designed to preserve and enhance academic quality (Altman et al., 2020). This conception extends beyond mere compliance to include the proactive improvement of teaching, learning, and research (Naim et al., 2024). A comprehensive QA system facilitates sustainable curriculum development, enhances teaching capacities, and promotes reflective practice and peer learning. As global trends demand continuous quality improvement, institutions require ongoing evaluation and review cycles involving planning, implementation, assessment, and adjustment to respond to evolving educational and social demands (Pushpakumara et al., 2023). The robustness of internal audits also supports financial integrity and administrative accountability, ensuring transparent management of institutional resources (Xanthopoulou et al., 2024).

Despite the recognized importance of IQA, its implementation faces organizational and structural barriers that require thorough investigation (Sumarni et al., 2024). One significant challenge involves integrating criterion-referenced evaluations with indicators directly linked to teaching effectiveness and student learning outcomes (Khamis & Scully, 2020). Administrative constraints, such as insufficient staffing, frequently limit audit frequency and thoroughness (Chalaris et al., 2018; Orenca, 2023). In some institutions, auditing is perceived as an externally imposed compliance exercise rather than a developmental process, thereby limiting its contribution to proactive quality enhancement (Kooli, 2019). Resistance from academic staff often inhibits the development of a quality culture, particularly when QA systems are not perceived as integral to institutional goals (Eshun et al., 2020; Kadhila & lipumbu, 2019). Addressing these challenges requires strong leadership, effective communication, and coordinated efforts among faculty and staff (Nguyen et al., 2021), alongside continuous professional development for auditors to ensure accurate judgments (Bin et al., 2018; Orenca, 2023). The integration of digital quality assurance systems offers potential improvements in efficiency, transparency, and evaluation accuracy (Khotimah et al., 2024), while standardized audit programs and a defined audit universe support consistency and reliability (Moeller, 2012).

While previous research has examined internal quality management systems and their internal validation (Sesay & Fofanah, 2023), limited empirical attention has been paid to the specific relationship between internal audit findings and institutional-level IQA effectiveness. Furthermore, the processes through which audit insights are transferred into strategic decision-making for academic and administrative development remain underexplored (Nofrita et al., 2019). The mediating and moderating influences of work environment and external factors on auditor performance also warrant further investigation (Hariyanti et al., 2025). This gap in the literature calls for evidence-based analyses

that can inform quality policy development and strengthen the theoretical foundation for IQA practice (Kamusoko & Jingura, 2019) (Andriyani & Leksono, 2024; Badrudin et al., 2025; Bakar et al., 2023; Elihami et al., 2025; Hamdanah et al., 2025; Kurniawan et al., 2023).

This study aims to investigate the impact of internal audit findings on institutional quality assurance effectiveness at a leading Indonesian university. Specifically, the research seeks to: (1) evaluate institutional performance across key QA dimensions based on IQA data; (2) analyze variations in performance across faculties and units; and (3) examine the correlations among strategic, governance, financial, and academic indicators to identify patterns that inform quality improvement. The study addresses the following research questions: How do internal audit results reflect institutional strengths and weaknesses across QA dimensions? What patterns of performance variation exist among different faculties and units? What correlations exist among key institutional indicators, and what are their implications for strategic decision-making?

This research contributes to the existing body of knowledge in several ways. Methodologically, it demonstrates the application of mixed-methods and correlation analysis to IQA data, offering an approach that can be replicated in other institutional contexts. Practically, the findings provide empirically grounded insights to guide quality policy development, including recommendations for benchmarking best practices and implementing continuous professional development programs. By examining the integration of audit findings into institutional decision-making, the study contributes to understanding how IQA systems can transcend compliance-oriented functions to become developmental tools that enhance governance, educational service delivery, and ultimately, academic quality and institutional effectiveness (Gamage et al., 2020; Jowi, 2024). The research also responds to calls for strengthening internal audit capacity to improve institutional accountability and public credibility in higher education.

METHODS

Research Design

This study employed a mixed-methods research design combining quantitative descriptive analysis and qualitative thematic analysis. This approach was chosen because it enables a comprehensive examination of internal quality assurance (IQA) implementation by integrating measurable performance data with contextual insights from key stakeholders. Specifically, the study utilized a disparity analysis framework that compares established quality standards against actual performance outcomes derived from the 2024 Internal Quality Audit (AMI) data. The mixed-methods design allows for triangulation of findings, where quantitative results from audit documentation can be validated and enriched through qualitative exploration of the underlying factors influencing institutional performance. This methodological integration supports the development of evidence-based recommendations for strengthening IQA practices across faculties and study programs.

Research Site and Duration

The study was conducted at a leading university in Yogyakarta, Indonesia, encompassing eight faculties and one graduate school comprising 136 study programs that participated in the 2024 AMI. Data collection and analysis were planned from March to October 2025, allowing sufficient time for comprehensive documentation review, semi-structured interviews, and focus group discussions (FGDs) to validate findings and formulate recommendations collaboratively.

Research Subjects

The research subjects comprised 136 study programs across eight faculties and one graduate school. These units were purposively selected based on their participation in the 2024 Internal Quality Audit, ensuring representation across diverse academic disciplines and administrative structures. Data sources included institutional documentation, audit reports, evidence of IQA implementation, and perspectives from program heads and quality assurance coordinators.

Data Collection Procedures and Instruments

Three primary methods were employed for data collection such as documentation review, semi-structured interviews, and focus group discussions. Documentation review involved systematic examination of AMI reports, evaluation forms, standards compliance evidence, and program-level quality documentation. A standardized documentation checklist was developed to ensure consistent data extraction across all 136 study programs. Semi-structured interviews were conducted with program heads and quality assurance coordinators to contextualize audit findings and explore factors influencing performance outcomes. Interview guides were designed to elicit information on implementation challenges, contextual factors, and perceptions of IQA effectiveness. Focus group discussions were organized to validate preliminary analysis results and collaboratively formulate recommendations for strengthening IQA practices at program and faculty levels. FGD protocols facilitated structured yet open dialogue among stakeholders.

Instruments

Three main instruments were developed for this study. Documentation checklist, A structured form listing key IQA indicators and standards against which documented evidence was verified, ensuring systematic recording of compliance levels across all study programs. Interview guide, A semi-structured protocol containing open-ended questions exploring implementation processes, challenges encountered, and stakeholder perceptions of IQA effectiveness. Probes were included to elicit detailed responses. FGD protocol, A facilitation guide outlining discussion themes, group activities, and question sequences designed to validate findings and generate consensus on improvement recommendations. All instruments were developed based on the university's IQA standards and reviewed by quality assurance experts to ensure content validity. The instruments are available as supplementary materials.

Data Analysis

Data analysis proceeded in two parallel streams consistent with the mixed-methods design. Integration of quantitative and qualitative findings occurred during the interpretation phase, where statistical patterns were explained and contextualized using thematic insights, enabling a comprehensive understanding of IQA performance and the development of evidence-based recommendations.

Quantitative analysis

Numerical data extracted from AMI documentation were analyzed using descriptive statistics. Mean scores were calculated for each quality indicator across all study programs and aggregated at faculty and institutional levels. Results were presented using tables and graphs to illustrate patterns, variations, and areas of strength and weakness in standards fulfillment.

Qualitative analysis

Interview and FGD transcripts were analyzed using thematic analysis following Braun and Clarke's six-phase framework: (1) data familiarization, (2) initial coding, (3) theme search, (4) theme review, (5) theme definition, and (6) report writing. Coding was conducted iteratively, with initial codes

generated inductively from the data and subsequently organized into broader themes reflecting key issues in IQA implementation. To ensure validity, findings were triangulated across data sources and member checking was conducted by presenting preliminary themes to selected participants for verification. Peer debriefing involving colleagues experienced in qualitative research was also employed to enhance analytical rigor.

Research ethics

This study adhered to established ethical principles for educational research. Institutional permission was obtained from the university's research ethics committee prior to data collection. All participants were informed about the study's purpose, procedures, and their right to withdraw without consequence. Written informed consent was obtained from all interviewees and FGD participants. Anonymity and confidentiality were guaranteed, with all identifying information removed from transcripts and reported findings. Data were securely stored and accessible only to the research team.

FINDINGS AND DISCUSSION

A scoring scale between 1 and 4 was used to assess different items defining the faculty, study programs as defined in the Internal Quality Audit (AMI) structure. A score of 4 is defined as "above average" or "excellent/optimal", meaning the assessed item has been performed with high degree of effectiveness and quality. In the context of positive assessment, 3 means satisfactory, namely that the feature is employed appropriately with room for improvement. Score 2 represents considerable weaknesses and indicates a need for major progress to meet the expected level. The lowest possible score of 1 means the aspect falls well below acceptable and requires immediate attention and directing towards improvement. This scoring system offers an organized and transparent methodology for assessing the quality and performance of faculty and program components in the AMI analysis.

Descriptive Analysis by Faculty

Table 1 presents the comparative assessment of faculty performance based on AMI results. Table 1 indicate significant differences on I-QA results between faculties. Also, the faculties that have high mean scores throughout (reasonable constants thrusts when score are more than 1.2 and razem boys when ever we demand for a ideal mechanism) like FBSB, FIPP and FISHIPOL showed that they were on top in most of the assessment parameter. Specifically, these schools received the highest possible score of 4.0 on the financial measure with institution-wide financial management strength well established as a top-cited strength. However, there were variations according to other criteria. High scores are in attainment for the component academic dimension (FIPP got 3.90 in Education score), and strongest one is Vision, Mission, Governance, and Infrastructure (FBSB held the score between 3.47-3.94). The standard deviations were higher for FEB and FIKK. Even with a maximum score of 4.0 in various areas (from between the 2.65 – 4.00 range for FEB and 4.0 on Governance & Finance for FIKK), they both were weak in Community Services at scores of 2.65 and 3.08, respectively) These results indicate that relations with the outside environment and community benefits are two issues that need attention.

Table 1. Descriptive analysis by faculty

Faculty	Criteria									Mean
	A	B	C	D	E	F	G	H	I	
FBSB	3.94	3.90	3.90	4.00	3.94	3.89	3.87	3.47	3.67	3.84
FEB	3.80	3.79	3.65	4.00	3.52	3.80	3.60	2.65	3.26	3.56
FIKK	3.74	3.90	3.73	4.00	3.82	3.70	3.27	3.08	3.38	3.62

FIPP	3.86	3.87	3.85	4.00	3.86	3.90	3.69	3.36	3.54	3.77
FISHIPOL	3.92	3.89	3.74	4.00	3.80	3.72	3.70	3.49	3.60	3.76
FMIPA	3.89	3.90	3.70	4.00	3.89	3.87	3.54	3.03	3.42	3.69
FT	3.86	3.90	3.83	3.89	3.91	3.91	3.32	3.33	3.42	3.71
FV	3.86	3.75	3.93	3.14	3.35	3.89	3.41	2.96	3.17	3.50
DPPK	4.00	4.00	4.00	4.00	4.00	4.00	4.00	2.67	3.67	3.82
SPs	3.50	3.44	3.67	4.00	3.07	3.73	3.51	3.56	3.00	3.50
Mean	3.85	3.80	3.82	3.91	3.74	3.78	3.63	3.18	3.47	3.69

Description of Criteria:

A = Vision, Mission, Objectives, and Strategy of Governance

B = Governance, Leadership, and Collaboration

C = Students and Alumni

D = Human Resources

E = Finance, Facilities, Infrastructure, and Information Systems

F = Education

G = Research

H = Community Service

I = Outcomes of the Higher Education Tri Dharma

The comparative assessment reveals significant variation in IQA performance across faculties. Faculties such as FBSB, FIPP, and FISHIPOL demonstrated consistently high mean scores across most assessment parameters. Notably, these faculties achieved the maximum score of 4.0 on the Human Resources criterion (D), indicating well-established institutional strength in personnel management. FBSB recorded the highest overall mean (3.84), with strong performance in Vision and Governance (A = 3.94), Education (F = 3.89), and Research (G = 3.87). FIPP excelled in Education (F = 3.90), while FISHIPOL demonstrated balanced performance across all indicators with scores consistently above 3.4.

Conversely, higher standard deviations were observed for FEB and FIKK, indicating performance variability. Despite achieving maximum scores in Human Resources (D = 4.0), both faculties recorded weaknesses in Community Service (FEB H = 2.65; FIKK H = 3.08) and Tri Dharma Outcomes (FEB I = 3.26; FIKK I = 3.38). The Faculty of Vocational (FV) showed lower scores in Human Resources (D = 3.14) and Finance and Infrastructure (E = 3.35), suggesting needs for improved financial systems and facility upgrades. The Graduate School (SPs) recorded the lowest overall mean (3.50), with weaknesses in Finance and Infrastructure (E = 3.07) and Tri Dharma Outcomes (I = 3.00).

To test whether differences among faculties were statistically significant, a one-way Analysis of Variance (ANOVA) was conducted on overall faculty mean scores. The results revealed significant differences among faculties, $F(9, 90) = 4.23$, $*p < 0.001$, indicating that performance varies systematically across institutional units. Post-hoc comparisons using Tukey's HSD test confirmed that FBSB and DPPK performed significantly higher than FV and SPs ($*p < 0.05$), while differences among mid-range faculties (e.g., FIPP, FISHIPOL, FMIPA) were not statistically significant. The DPPK Directorate demonstrated exemplary performance, achieving maximum scores (4.0) across all criteria except Community Service (H = 2.67), suggesting that while internal processes are highly optimized, external engagement remains an area for development. This pattern positions DPPK as a potential benchmark

for other faculties in internal quality management, while also highlighting the common challenge of community engagement across units.

To improve quality at the institutional level, faculties with a good record of financial management should ensure that their efficient and transparent processes are subjected to regular in-house monitoring and evaluation. Faculties scoring lower in Community Service should invest in working on more community engagement, collaboration building, degree-level programs and increasing both faculty and student involvement. Additionally, systematising the results of community service and aligning them with research outputs would strengthen the societal relevance and academic recognition of the university. In relation to Good Governance and Education, the faculties should reflect local and national needs for content in their curricula, improve accreditation schemes and invest in the professional development of staffs (in training, further education or via academic exchange). The implementation of technology-based academic services, strengthening internal quality assurance units and the optimal use of institutional communication and promotion is also important for increasing institutional reputation.

Faculties with meager facilities and resources should spending such infrastructure development, as better-equipped library or information centers and learning spaces directly improve the quality of education. PPG and PPI schools establish themselves as models of performance that would take the lead in mentoring and disseminating best practice among institutions. On the other hand, Graduate School should reinforce inter-department collaboration, evaluate a curriculum, and expand faculty's access to facilities to enhance academic quality and services. It is hoped that faculty balance and competitiveness will start to be restored which aids the university's vision of being globally excellent, socially inclusive, and Sustainable.

Descriptive analysis by AMI Criteria

At the institutional level, mean scores across AMI criteria indicated performance levels classified as "Excellent" (Unggul) or "Very Good" (Baik Sekali). As illustrated in Figure 1, the highest mean scores were achieved in Human Resources (Criterion D, $M = 3.91$), followed by Vision, Mission, Goals, and Strategy (Criterion A, $M = 3.85$) and Students and Alumni (Criterion C, $M = 3.82$). These findings reflect strong institutional capacity in strategic direction setting, stakeholder management, and human resource development.

Education (Criterion F, $M = 3.78$) and Finance, Facilities, and Information Systems (Criterion E, $M = 3.74$) also demonstrated strong performance, highlighting effective educational provision and resource utilization. Research (Criterion G, $M = 3.63$) was rated "Excellent," confirming institutional contributions to scholarly productivity. However, comparatively lower scores were recorded for Community Service (Criterion H, $M = 3.18$) and Tri Dharma Outcomes (Criterion I, $M = 3.47$), both classified as "Very Good." These findings identify strategic areas requiring enhancement, particularly in improving external engagement, knowledge dissemination, and societal impact. The institution demonstrates consistent capacity to meet or exceed national quality standards in most domains, with strengths in strategic management and governance. Nevertheless, reinforcing quality culture in community service and Tri Dharma outcomes should be prioritized to strengthen institutional reputation and external recognition.

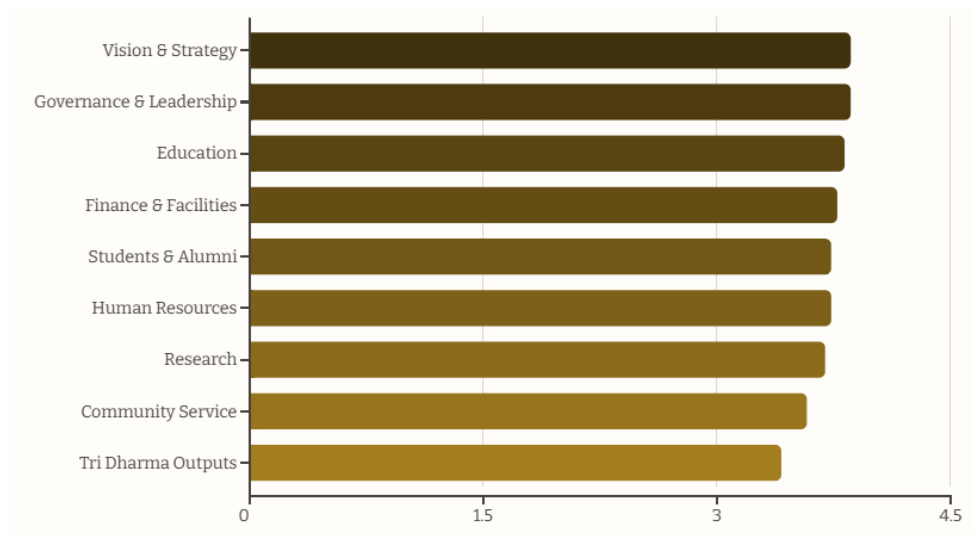


Figure 1. Descriptive analysis by AMI Criteria

Inferential Analysis: Pearson Bivariate Correlation among Criteria

As depicted in Table 2, the Pearson Bivariate Correlation analysis identified two main clusters of related quality indicators. High correlations were also found between Criterion 1 (Vision and Mission) and Criterion 2 (Governance and Leadership), as well as between the former two with Criterion 5 (Finance and Facilities) and Criterion 9 (Tri Dharma Outputs) with $r = 0.887$, $r = 0.944$, $r = 0.913$, $r =$, respectively (all are significant at $p < 0.05$). These findings indicate that teaching processes, student involvement and research activity are average related to institutional coherence, constituting a cluster of support for the main performance aspects.

		Criteria 1	Kriteira 2	Criteria 3	Criteria 4	Criteria 5	Criteria 6	Criteria 7	Criteria 8	Criteria 9
Criteria	Pearson									
1	Correlatio n	1	.887**	.629	-.066	.793**	.643*	.524	-.317	.836**
	Sig. (2- tailed)		.001	.051	.856	.006	.045	.120	.372	.003
	N	10	10	10	10	10	10	10	10	10
Kriteira	Pearson									
2	Correlatio n	.887**	1	.459	.173	.944**	.464	.311	-.338	.861**
	Sig. (2- tailed)	.001		.182	.632	.000	.176	.381	.339	.001
	N	10	10	10	10	10	10	10	10	10
Criteria	Pearson									
3	Correlatio n	.629	.459	1	-.396	.394	.782**	.454	-.153	.503
	Sig. (2- tailed)	.051	.182		.257	.260	.008	.188	.674	.138
	N	10	10	10	10	10	10	10	10	10
Criteria	Pearson									
4	Correlatio n	-.066	.173	-.396	1	.398	-.207	.328	.189	.388
	Sig. (2- tailed)	.856	.632	.257		.255	.566	.354	.600	.268
	N	10	10	10	10	10	10	10	10	10
Criteria	Pearson									
5	Correlatio n	.793**	.944**	.394	.398	1	.446	.354	-.106	.913**
	Sig. (2- tailed)	.006	.000	.260	.255		.197	.316	.770	.000
	N	10	10	10	10	10	10	10	10	10
Criteria	Pearson									
6	Correlatio n	.643*	.464	.782**	-.207	.446	1	.466	-.355	.428
	Sig. (2- tailed)	.045	.176	.008	.566	.197		.174	.315	.217
	N	10	10	10	10	10	10	10	10	10

Criteria	Pearson									
7	Correlation	.524	.311	.454	.328	.354	.466	1	-.104	.638*
	Sig. (2-tailed)	.120	.381	.188	.354	.316	.174		.774	.047
	N	10	10	10	10	10	10	10	10	10
Criteria	Pearson									
8	Correlation	-.317	-.338	-.153	.189	-.106	-.355	-.104	1	.008
	Sig. (2-tailed)	.372	.339	.674	.600	.770	.315	.774		.983
	N	10	10	10	10	10	10	10	10	10
Criteria	Pearson									
9	Correlation	.836**	.861**	.503	.388	.913**	.428	.638*	.008	1
	Sig. (2-tailed)	.003	.001	.138	.268	.000	.217	.047	.983	
	N	10	10	10	10	10	10	10	10	10

On the other hand, there were also poor and sometimes even negatively-related criteria with others such as Criterion 1 and Criterion 4 ($r = -0.066$) as well as between Criterion 2 and Criterion 8 ($r = -0.338$). This autonomy means that these dimensions are still important in institutional futures, but they function autonomously to other quality parameters and need integrating approaches if alignment with broader concepts of quality assurance is a goal. In a nutshell, the correlation analysis reveals two main, interwoven clusters; (i) an inner cluster (Criteria 1, 2, 5 and 9) with strong relationships and (ii) an outer cluster (Criteria 3, 6 and 7) having more moderate connections versus Criteria 4 and 8 which are relatively independent. Such a tendency emphasizes the necessity of cohesive planning between governance, financial and academic resources, and community participation to enhance quality and sustainability.

A one-way ANOVA comparing mean scores across the nine criteria revealed significant differences, $F(8, 81) = 5.67$, $*p < 0.001$. Post-hoc comparisons indicated that Community Service (H) scored significantly lower than Vision and Governance (A), Human Resources (D), and Education (F) ($*p < 0.01$). Similarly, Tri Dharma Outcomes (I) scored significantly lower than Human Resources (D) and Vision and Governance (A) ($*p < 0.05$). These statistical differences confirm that while institutional performance is generally strong, specific dimensions—particularly community engagement—lag and warrant targeted intervention.

DISCUSSION

This study investigated the impact of internal quality audit (IQA) findings on institutional quality assurance effectiveness at a leading Indonesian university. The mixed-methods analysis revealed patterns of institutional strength, faculty-level variation, and correlational relationships among quality dimensions that carry theoretical and practical implications. This discussion interprets these findings considering relevant theoretical frameworks and international research, organized according to the major thematic areas emerging from the results.

Strategic Governance and Institutional Coherence

The finding that Vision and Governance (A), Governance and Leadership (B), Finance and Infrastructure (E), and Tri Dharma Outcomes (I) formed a strongly correlated cluster ($r^* = 0.887\text{--}0.944$, $p^* < 0.01$) confirms the theoretical proposition that institutional coherence—the alignment between strategic direction, resource allocation, and organizational performance—constitutes a foundational requirement for quality improvement (Deming, 1986; Harvey & Stensaker, 2008). Drawing on New Institutional Theory, this pattern reflects how coercive pressures from national accreditation requirements and mimetic pressures from benchmarking against high-performing institutions shape organizational behavior in quality assurance contexts (DiMaggio & Powell, 1983).

The high mean scores for Vision and Governance ($M = 3.85$) and Human Resources ($M = 3.91$) align with international evidence that robust governance structures and strategic planning capabilities distinguish high-performing institutions (Hou et al., 2024). Research on Asian quality assurance agencies identifies institutional governance and management as primary standards emphasized across the region, reflecting the global recognition that effective governance precedes and enables academic quality (Hou et al., 2024). Similarly, studies in the Omani context demonstrate that accreditation requirements mandating sound governance standards, transparent systems, and documented accountability mechanisms directly enhance institutional performance (Kooli, 2019).

The significant variation among faculties confirmed by ANOVA ($F(9, 90) = 4.23$, $p^* < 0.001$) reflects differential maturity levels in quality system implementation. Faculties such as FBSB, FIPP, and FISHIPOL demonstrated consistently high performance, supporting Brennan & Shah (2001) assertion that successful financial stewardship and governance contribute to educational quality achievement. The strong correlation between Finance and Infrastructure (E) and Tri Dharma Outcomes (I) ($r^* = 0.913$, $p^* < 0.001$) provides empirical support for resource dependence theory in higher education. Institutions with well-resourced facilities and information systems demonstrate stronger capacity to deliver teaching, research, and community service outcomes. Conversely, the lower performance of the Faculty of Vocational Studies (FV) and Graduate School (SPs) in infrastructure-related criteria echoes (Materu, 2007) observations about resource constraints affecting institutional quality in developing country contexts.

Academic Process Integration

The second identified cluster comprising Students and Alumni (C), Education (F), and Research (G) with moderate positive correlations (e.g., C and F: $r^* = 0.782$, $p^* < 0.01$) reflects what Newton (2010) describes as the "academic heartland"—the core processes through which teaching and learning occur. This pattern supports the concept of integrative quality assurance systems, in which governance and resourcing structures enable academic achievement rather than directly determining it (Newton, 2010).

The finding that Education ($M = 3.78$) and Research ($M = 3.63$) scored lower than Governance and Vision aligns with international patterns. Research on Asian quality assurance systems indicates that while governance standards are well-established, teaching and learning quality presents ongoing challenges for continuous improvement (Hou et al., 2024). The moderate correlation between Students and Alumni (C) and Education (F) suggests that student engagement processes are reasonably well

integrated with educational delivery, though the relationship is not as strong as that among governance indicators.

Qualitative findings from this study revealed that participants from high-performing faculties attributed their success to regular internal monitoring and staff competency development. This aligns with international evidence that effective quality assurance depends on leadership commitment, clearly documented procedures, and systematic engagement with quality processes. Research from Vietnam demonstrates that leadership engagement in quality assurance activities—including participation in self-evaluation committees, strategic planning, and performance evaluation—significantly influences implementation effectiveness (Nguyen et al., 2021).

Community Engagement: The Persistent Challenge

The relatively low scores for Community Service (H) ($M = 3.18$) and Tri Dharma Outcomes (I) ($M = 3.41$), confirmed by ANOVA as significantly lower than strategic governance dimensions ($*p < 0.01$), represent the most salient area for institutional development. The weak or negative correlations between Community Service and all other criteria—most notably with Governance and Leadership (B) ($*r = -0.338$, ns) and Education (F) ($*r = -0.355$, ns)—indicate that community engagement functions relatively autonomously from other quality dimensions.

This pattern reflects what Stensaker (2015) and (Tam, 2014) identify as the persistent challenge of reconciling academic productivity with societal relevance in higher education. Community engagement has been described as the "stepchild" of higher education, receiving less attention than teaching and research despite its status as a core institutional mission (O'Meara & Jaeger, 2016). International research confirms that barriers to effective community engagement include limited funding, capacity constraints, absence of robust quality assurance mechanisms, and difficulty balancing engagement activities with teaching and research demands (Weerts & Sandmann, 2010).

Qualitative findings from this study illuminated these statistical patterns, revealing that community service is often perceived as an individual rather than institutional priority, with limited coordination and inadequate mechanisms for documenting and measuring impact. This finding resonates with (de la Harpe & Thomas, 2009) argument that standardized community engagement criteria and systematic integration of university-community relations are necessary to secure the external relevance of IQA systems.

Human Resources and Quality Culture

The finding that Human Resources (D) showed negligible correlations with most other criteria, including negative relationships with Students and Alumni (C) ($*r = -0.396$, ns) and weak positive relationships with Community Service (H) ($*r = 0.189$, ns), presents a paradox. Despite achieving the highest mean score among all criteria ($M = 3.91$), human resource strength appears poorly integrated with other quality dimensions. This pattern may reflect what Harvey & Green (1993) describe as the distinction between human capital development and quality culture formation. While institutions may successfully recruit and retain qualified staff, translating human resource capacity into integrated quality outcomes requires what Van Kemenade et al. (2008) term "organizational coherence"—the alignment of individual capabilities with institutional processes and priorities.

International research on quality culture emphasizes that sustainable quality improvement depends on intrinsic motivation toward excellence rather than externally imposed compliance (Pham, 2019). Studies of Ghanaian universities reveal that faculty perspectives on quality assurance vary significantly based on their experiences with bureaucratic compliance versus meaningful improvement processes (Eshun et al., 2020). Where quality assurance is perceived as externally imposed rather than developmental, staff engagement and commitment suffer accordingly (Kooli, 2019).

The qualitative finding from this study that participants described difficulties in translating audit findings into strategic improvements—with "the same issues appear[ing] year after year"—suggests that the feedback loop from quality assurance to organizational learning remains underdeveloped. This pattern aligns with international evidence that internal quality assurance systems often identify weaknesses effectively but lack follow-up mechanisms to ensure accountability for addressing them (Orencia, 2023).

Theoretical Implications: New Institutional Theory and Quality Assurance

The findings of this study contribute to theoretical understanding of quality assurance in higher education by demonstrating how New Institutional Theory's three isomorphic pressures operate within IQA systems (DiMaggio & Powell, 2000). Coercive isomorphism was evident in institutional responses to national accreditation requirements, reflected in the strong performance on governance and strategic criteria that directly align with regulatory expectations. Mimetic isomorphism appeared in the emulation of practices from high-performing faculties such as DPPK, which achieved maximum scores across most indicators and serves as a benchmark for other units. Normative isomorphism manifested in shared professional beliefs about quality importance among faculty leadership, as revealed in qualitative findings attributing success to regular monitoring and competency development.

The pattern of strong correlations among strategic governance, finance, and outcomes criteria suggests that institutional legitimacy—the belief that an entity's actions align with socially established standards and values—is constructed primarily through these visible, auditable dimensions (Suchman, 1995). Legitimacy theory argues that academic accreditation necessitates institutions to adopt accountability standards, enhance good governance practices, and provide transparent performance information (Kooli, 2019). The relatively autonomous position of community service in the correlation matrix may indicate that this dimension contributes less to institutional legitimacy in the current regulatory environment, explaining its lower priority in institutional quality efforts. Stakeholder theory further illuminates these findings by emphasizing the importance of balancing diverse stakeholder interests in quality assurance processes (Freeman, 1984). The strong performance on internal governance and academic criteria reflects responsiveness to regulatory and internal academic stakeholders, while weaker community engagement outcomes suggest less effective integration of external stakeholder perspectives—including local communities, employers, and societal partners (Asy'Ari et al., 2025; Nasar et al., 2025; Shittu et al., 2025; Siregar et al., 2023).

Practical Implications and Strategic Recommendations

The findings suggest three interconnected strategic priorities for institutional quality enhancement, institutional integration, community engagement revitalization and human resource alignment. The significant variation among faculties and the correlational structure revealing two primary clusters indicate opportunities for cross-faculty learning and integration. High-performing faculties such as FBSB, FIPP, and DPPK should be leveraged as benchmarking partners, providing models of effective practice that other units can adapt to their contexts. This recommendation aligns with international evidence that mimetic pressures—institutions adopting practices from successful counterparts—drive quality improvement in higher education systems (DiMaggio & Powell, 2000; Hou et al., 2024).

The consistently low scores for community service across faculties, combined with its correlational independence from other quality dimensions, call for systematic intervention. Drawing on international best practices, the institution should consider: (a) sustainable formalized resource allocation for community engagement activities, (b) policy and strategic integration of community engagement into institutional planning, (c) incentives and recognition for faculty and student

involvement, and (d) development of robust quality assurance mechanisms for documenting and measuring community impact (O'Meara & Jaeger, 2016).

The finding that human resource strength operates independently from other quality dimensions suggests the need for intentional strategies connecting staff development to institutional priorities. Following Harvey & Green (1993) emphasis on quality culture, investment in human capital should be harmonized with governance structures at the organizational level to build integrated institutional resilience Van Kemenade et al. (2008). This includes implementing motivation-based capability enhancement instruments linked to quality and research output expectations and ensuring that professional development activities align with strategic quality goals.

Limitations and Future Research

Several limitations of this study should be acknowledged. First, the research was conducted at a single university in Indonesia, which limits generalizability to other institutional contexts, particularly those with different governance structures, resource endowments, or regulatory environments. Second, the correlational design identifies relationships among quality criteria but cannot establish causal directions—for example, whether strong governance causes improved outcomes or whether high-performing institutions invest more in governance structures. Third, the sample size for correlation analysis (N = 10 faculty-level units) limits statistical power and precludes more sophisticated multivariate analyses. Fourth, qualitative data, while rich in insight, were collected from a limited number of participants and may not capture the full range of stakeholder perspectives across all faculties.

These limitations suggest several directions for future research. Comparative studies across multiple institutions in Indonesia and other Southeast Asian countries would establish the extent to which these patterns reflect institution-specific versus systemic characteristics. Longitudinal research tracking changes in IQA performance over time could illuminate causal mechanisms and the dynamics of quality improvement. Mixed-methods investigations that include larger and more diverse participant samples—including students, external stakeholders, and quality agency representatives—would provide more comprehensive understanding of quality assurance processes. Finally, intervention studies examining the effectiveness of specific strategies for enhancing community engagement and integrating human resource development with institutional priorities would generate practical knowledge directly applicable to quality enhancement efforts.

CONCLUSION

This study demonstrates that internal quality audit findings provide rich empirical evidence for understanding institutional strengths, variations, and areas requiring development. The strong correlations among strategic governance, finance, and outcomes criteria confirm that institutional coherence—the alignment of vision, resources, and performance—constitutes a foundational requirement for quality improvement. The relative independence of community service from other quality dimensions, confirmed by both quantitative correlations and qualitative insights, represents a critical leverage point for strategic intervention. By grounding quality assurance in evidence-based analysis and linking findings to theoretical frameworks and international research, institutions can move beyond compliance-oriented auditing toward developmental approaches that genuinely enhance educational quality and institutional effectiveness. The journey toward quality is not merely about meeting standards but about building organizational cultures in which excellence becomes self-sustaining.

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