Internal Quality Assurance System in Achieving Accreditation Scores for Islamic Religious Higher Education

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ABSTRACT: This research explores contextual factors and operational dynamics of implementing the Internal Quality Assurance System (SPMI) at several State Islamic Universities in Indonesia, namely Syarif Hidayatullah State Islamic University (UIN) Jakarta, North Sumatra State Islamic University (UINSU), State Islamic University (UIN) Sjech M Djamil Djambek Bukittinggi, Syekh Ali Hasan Ahmad Addary State Islamic University (UIN) Padangsidimpuan, and State Islamic College (STAIN) Mandailing Natal. This type of research is qualitative with a multi-case study approach. Data collection includes documentation, field notes about process dynamics, observations and interviews with the Head of the Quality Assurance Institute (LPM) and Focus Group Discussions with stakeholders such as study program managers, lecturers, students, alumni and university auditors. The validity of the data is ensured through reliability checks, triangulation, member checking, and audit trails. The research results show that in-case analysis examines contextual factors and operational dynamics that are unique to each institution. Various universities are exploring variations in adherence to Total Quality Management (TQM) principles. UIN Syarif Hidayatullah Jakarta's transition to a paperless system through the SIQA application is an example of TQM principles by increasing efficiency and data management in the Internal Quality Audit (AMI) process. UIN Sjech M. Djamil Djambek Bukittinggi faces challenges in auditor capacity and role clarity, requiring organizational adaptation to increase AMI's effectiveness. Overall, this research contributes to the academic discourse regarding internal audit quality and underlines the importance of systems theory and organizational change theory in improving educational quality assurance practices in State Islamic Universities and Colleges.


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I. INTRODUCTION

Quality assurance for tertiary institutions is mandated by Law Number 12 of 2012 and Government Regulation Number 53 of 2023, which includes the Higher Education Quality Assurance System incorporating Internal Quality Assurance (SPMI) and External Quality Assurance or Accreditation, ensuring and enhancing higher education quality through interconnected processes and mechanisms like SPMI, designed to assess and improve educational quality independently (Rahminawati & Supriyadi, 2023). The assessment outcomes will shape the university's quality strategies and objectives as outlined in the quality manual, aiming to enhance study program accreditation and cultivate a university-wide culture of quality, emphasising the crucial role of the Internal Quality Assurance System (SPMI) in evaluating performance, particularly at the study program level (Bhayangkara, 2017; Hawks et al., 2022).

Through systematic, comprehensive, and ongoing evaluations, study programs can assess their current status, identify strengths and weaknesses, and use these findings to enhance performance, better prepare for accreditation, and advance the concept of continuous quality improvement (Sharova et al., 2023). To achieve desired assessments in tertiary institutions, adherence to accreditation standards is essential to enhance the quality of each study program at the tertiary level, integrating both external and internal processes within defined timelines (Wartoni, 2023).

If study programs and universities only focus on improving quality to achieve good accreditation scores, then it is possible that actual internal quality will not improve.
Therefore, implementing a continuous quality improvement pattern is the main thing that will help achieve good accreditation. By first improving internal quality, a suitable accreditation process can be guaranteed. The Internal Quality Assurance System (SPMI) is considered a solution to overcome problems in higher education in Indonesia. It is expected to answer the challenges in the higher education sector (Rahminawati & Supriyadi, 2023).

Jamil's guidebook outlines the audit instruments for units, institutions, and equipment at UIN Raden Fatah, adhering to national education standards aimed at integrated national education goals. The public scrutinise higher education institutions' quality, reflected in the transparent implementation of Internal Quality Audits (AMI), emphasising improvement efforts over mere assessment (Jamil et al., 2020).

Total Quality Management (TQM) or Quality Management is a strategy to continuously improve performance at every level of organisational operations or processes, using all available human and capital resources (Gaspersz, 2006; Jasti et al., 2022). The TQM approach includes a focus on internal and external customer satisfaction, continuous improvement in quality, application of a scientific approach, long-term commitment, teamwork, continuous improvement, education and training, controlled freedom, unity of purpose, and team member involvement and empowerment (Al-Jarrah et al., 2023; Meyliana & Renata, 2012; Texeira-Quiros et al., 2022). The main goal of TQM is to produce quality products or services that meet the needs and satisfaction of the consumer market in a sustainable manner, which in turn increases consumer loyalty and producer productivity and reduces production costs (Niarti et al., 2016; Valentino et al., 2021) (Iqbal, 2021).

To optimise Total Quality Management (TQM), a systems approach can effectively integrate components to achieve specific goals. In education, this approach distinguishes between open systems, which interact with their environment, and closed systems, which operate with tighter boundaries, recognising external influences like competition, resources, and political pressures (Hoy & Miskel, 2008; Weber & Waeger, 2017). Meanwhile, a closed system is a system that is more independent and has stricter boundaries with its environment than an open system.

Change in an organisation is a transition process from a current state to a desired state in the future, as proposed by Potts & LaMarsh (Potts & LaMarsh, 2004). This change involves structure, processes, people, and organisational culture, as seen by Stacy (Stacy et al., 2022). Organisational change is a step to shift the organisation's current state to its expected future state to increase its effectiveness (Kováts, 2018; Syauqy, 2016).

Universities with Centers for Internal Auditing Excellence impact fewer material weaknesses in internal controls, fewer financial reporting errors, more efficient audit processes and lower audit costs for companies adjacent to those programs (Calvin & Holt, 2023). Process-based quality assurance systems in higher education institutions are essential, focusing on process management as a critical element. External and internal quality audits are crucial in evaluating and improving these processes, ensuring organisational responsiveness and achieving strategic objectives. Research findings indicate that internal audits help identify necessary improvements and lead to corrective actions to improve or maintain process quality (Kettunen, 2012).

Manueke & Manopo's research on internal quality audits at Manado State Polytechnic highlights their conclusion that the audits are managed by the Learning and Quality Assurance Center, following manual procedures including pre-audit, audit, and post-

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audit processes. Challenges include integrating with a central data system and hindering effective management of audit results such as corrective actions, reporting, and documentation (Manueke & Manopo, 2019). R. Supyan Sauri's study on improving education quality through SPMI implementation at Islamic University of Nusantara Bandung concluded that SPMI policies and academic quality standards are crucial, supported by a structured SPMI cycle, despite challenges like limited auditors and sporadic activities, addressed through expert support, auditor training, and regular evaluations to foster a quality culture, elevate BAN-PT rankings, and enhance stakeholder satisfaction (R. Supyan Sauri, 2019).

Kufi's research on quality audits in education highlighted that while instructors and directors generally understood quality concepts well, significant gaps existed in assuming roles and contributing effectively to quality audits, emphasising academic work over research and community services, and lacking opportunities for bottom-up reflection, with audits often tailored to meet higher office requirements rather than to enhance current practices effectively (Kufi, 2022). Amrizal's research on the Model of Evaluation and Internal Quality Audit at the University of North Sumatra concluded that the internal quality assurance system employed diverse models of quality documents tailored to the staff's understanding in each faculty and study program (Calvin & Holt, 2023). Internal quality management was primarily focused on the faculty level. Yet, evaluating the quality assurance system at faculty and study program levels needed to adhere to the quality assurance guidelines. Furthermore, the quality audits conducted by auditors must be aligned with the guidelines, resulting in incomplete audit reports. While quality cycles were implemented, the accreditation statements must be fully realised in managerial and academic activities. This indicates a need for more successful implementation in addressing fundamental deficiencies at the faculty and study program levels.

Based on the studies mentioned earlier, the Quality Assurance Audit in higher education plays a crucial role in ensuring the quality of higher education institutions. Building on this foundation, this research extends previous studies by focusing on five State Islamic Religious Higher Education (PTKIN) institutions, including Syarif Hidayatullah State Islamic University (UIN) Jakarta, State Islamic University of North Sumatera (UINSU), State Islamic University (UIN) Sjech M Djamil Djambek Bukittinggi, Syekh Ali Hasan Ahmad Addary Padangsidimpuan State Islamic University (UIN), and Mandailing Natal State Islamic College (STAIN). The study aims to explore
contextual factors and operational dynamics of implementing the Internal Quality Assurance System (SPMI) in these institutions (Yin, 2018).

The interview aimed to explore contextual factors and operational dynamics of implementing the Internal Quality Assurance System (SPMI) in higher education involved Heads of Quality Assurance Institutes (LPM) from each university as informants. Information gathered was enriched through Focus Group Discussions with program managers, lecturers, students, alums, users, and university auditors. The effectiveness of SPMI findings is projected to guide future institutional advancements. Observations encompassed data on SPMI processes, stakeholder interactions, challenges, and mitigation strategies. Required data included implementation documentation, process dynamics field notes, and insights from direct observation, providing a comprehensive view of SPMI effectiveness and challenges.

Data validity testing involves reliability, triangulation of data sources, member checking and audit trail. Triangulation gathers information from multiple sources to ensure consistency of findings, member checks confirm accuracy with participants, and audit trails document the research process in detail for verification and transparency (Creswell & Creswell, 2017; Yin, 2018).

This research uses Within-Case Analysis to understand the characteristics of contextual factors and operational dynamics of implementing the Internal Quality Assurance System (SPMI) in each state Islamic religious college in depth (Woodside & Wilson, 2003). Then, researchers used Inter-Case Analysis to compare the results of various cases to identify common themes and differences in characteristics in implementing SPMI in multiple institutions (Ryan, 2012).

III. RESULT AND DISCUSSION

The Role of Quality Assurance Institutions

The Quality Assurance Institute is pivotal in fostering and institutionalising higher education quality through clarifying, developing, consolidating, accelerating, and systematising standards. Quality universities are nurtured by leaders, faculty, staff, and students committed to embodying high standards in vision, mission, goals, strategic plans, leadership, organisation, resources, and collaboration (Lodi et al., 2022).

The Quality Assurance Institute has developed a questionnaire based on National Higher Education Standards (SN-DIKTI), regulated by the Minister of Research, Technology and Higher Education (Permenristekdikti) number 44 of 2015, amended by Permenristekdikti number 53 of 2023, to assess study program quality. This instrument integrates these standards with nine accreditation criteria established by the National Accreditation Board for Higher Education (BAN-PT) under Regulation 4 of 2017 (Danish & Esteves, 2023; Mangkuprawira & V, 2007).

Quality Assurance Institutions, guided by modern higher education management theories, underscore the imperative of quality assurance, which has become essential in higher education. Islamic Religious Universities have increasingly recognised the significance of these institutions over the past decade, particularly in response to regulations concerning Study Programs and Higher Education Accreditation (Texeira-Quiros et al., 2022).
Quality Assurance Institutions in higher education are categorised into various types based on their scope and depth. In Islamic Religious Universities, the most prevalent format includes:

1. Quality Assurance Institution (LPM) at the Higher Education level
2. Quality Assurance Unit (UPM) at the Faculty/Postgraduate level
3. Quality Control Group (GKM) at the Study Program level

Quality assurance, according to fundamental principles, involves an independent party responsible for ensuring the quality of activities separate from those conducting them. Additionally, it's noteworthy that most quality assurance unit personnel established in 2016 are educational (Rahminawati & Supriyadi, 2023).

This poses a challenge because teaching staff may need more comprehensive expertise to ensure academic quality. The National Accreditation Board for Higher Education (BAN-PT) standards emphasise competencies that align more with teaching roles. Hence, it is typical for the Chair of the Quality Assurance Institute to be an educator with sufficient rank and management experience. Similarly, the Head of Centers within the Institute also typically holds an educational (functional) role (Priyadi, 2012).

Table 1. The Role of Quality Assurance Institutions

<table>
<thead>
<tr>
<th>State Islamic Universities</th>
<th>The Role of Quality Assurance Institutions</th>
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<tbody>
<tr>
<td>Syarif Hidayatullah State Islamic University (UIN) Jakarta</td>
<td>LPM at UIN Jakarta coordinates, audits, monitors, and enhances academic quality, mainly overseeing study program quality and accreditation, utilising the SIQA (System of Internal Quality Assurance) application for efficient, paperless operations.</td>
</tr>
<tr>
<td>State Islamic University of North Sumatera (UINSU)</td>
<td>LPM at UIN North Sumatra coordinates, audits, monitors, and develops academic quality, serving as a vital source of academic quality information for management to achieve the university's vision and reputation goals by 2025. LPM UINSU also develops and communicates quality standards across units and collaborates with relevant units to ensure their implementation.</td>
</tr>
<tr>
<td>State Islamic University (UIN) Sjech M Djamal Djambek Bukittinggi</td>
<td>LPM oversees and enhances academic quality through coordination, control, audit, monitoring, assessment, and system development. Additionally, LPM facilitates developing and implementing educational quality assurance systems, conducts training, consultation, and mentoring, collaborates on academic quality assurance, and manages internal academic audits.</td>
</tr>
<tr>
<td>Syeek Ali Hasan Ahmad Addary Padangsidimpuan State Islamic University (UIN)</td>
<td>LPM oversees academic quality through coordination, control, audit, monitoring, assessment, and development of educational activities. It also plays a crucial role in planning, program evaluation, reporting, academic quality development, audits, monitoring, assessment, and institutional administration.</td>
</tr>
<tr>
<td>Mandailing Natal State Islamic College (STAIN)</td>
<td>The Quality Assurance Center (P2M) at Mandailing Natal State Islamic College (STAIN) oversees academic quality through coordination, control, audit, monitoring, assessment, and development activities. Despite being a new university, Mandailing Natal State Islamic College (STAIN) still needs to implement Internal Quality Audit (AMI) but continues to utilise Monitoring and Evaluation (Monev) processes.</td>
</tr>
</tbody>
</table>
Implementation of Internal Quality Audits in Islamic Religious Universities

According to researchers' findings across State Islamic Universities, Syarif Hidayatullah State Islamic University (UIN) Jakarta has shifted to online data collection, eliminating reliance on physical document-based methods. Despite this, traditional practices of document retrieval remain crucial for Internal Quality Audit (AMI) activities and are widely used across study programs today. UIN Jakarta has implemented the Paperless system through the SIQA (System of Internal Quality Assurance) application, developed by its Quality Assurance Institute, to digitise and analyse AMI processes. As a Research University, UIN Jakarta leverages SIQA to enhance study program quality, offering tools for program improvement and leadership insights into achievements to bolster educational effectiveness. LPM at UIN Jakarta cited the SIQA application's purpose as streamlining AMI processes and reducing redundancy in data handling. Study program representatives appreciate SIQA for simplifying administrative tasks by centralising data management for students, courses, and faculty, enhancing efficiency across various operational aspects.

On the other hand, when compared with the AMI process at the North Sumatra State Islamic University (UINSU), the Quality Assurance Institute (LPM) already intends to adopt the internal quality audit (AMI) application. However, because the available resource support is inadequate, the application of data collection methods through this application has yet to be realised. The North Sumatra State Islamic University (UINSU) is ready to utilise the AMI data collection application but needs a description and availability.

We also received the same thing from UIN Sjech M. Djamal Djambek and Bukit Tinggi regarding obtaining AMI implementation data. LPM UIN Sjech M. Djamal Djambek is still implementing hard copy data collection, which must be implemented using the application. The results of the interview that researchers obtained directly from the LPM UIN Sjech M. Djamal Djambek, namely, "In terms of collecting each study program at UIN Sjech M. Djamal Djambek, they have yet to use an online system. During COVID-19, we used an online system that collected documents using a Google Drive application and provided several Zoom links for urgent activities. However, we have not received any special online applications to collect AMI implementation data. After the COVID period, the Auditor went straight to the study program to check data related to AMI. The data stored in Google Drive is displayed using Infocus. Until now, each study program already has its files in Google Drive, so when the Auditor comes, he only needs to look at the related documents required via the Google Drive application.

Next, Syekh Ali Hasan Ahmad Addary Padangsidimpuan State Islamic University (UIN) continues to utilise a physical document-based system for data collection in preparation for conducting Internal Quality Audits. According to information gathered from direct interviews with the Quality Assurance Institute, the persistence of the hard copy system is attributed to the challenges in obtaining Internal Quality Audit (AMI) data directly from study programs, particularly about application-based data collection methods. Researchers were informed that this challenge influences the current approach to implementing Internal Quality Audits.

Regarding data collection methods for implementing AMI at State Islamic Universities, researchers next examined Mandailing Natal State Islamic College (STAIN). According to interview findings, Mandailing Natal State Islamic College (STAIN) still needs to

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implement the AMI program. Therefore, it has yet to initiate data collection for AMI through physical documents or a dedicated application. Researchers quoted LPM Mandailing Natal State Islamic College (STAIN) in interviews, explaining that since the AMI program has not been implemented, an interim measure involves conducting learning monitoring and evaluation at the beginning and end of each semester. This approach is necessary to support and influence the study program's pursuit of rankings or accreditation, which typically require a prior audit. Student evaluations of lecturers and stakeholder surveys serve as alternative activities in the absence of AMI. Accreditation can only proceed with the Study Program Outcomes (SPO) document, which includes the Curriculum, Internal Quality Assurance System (SPMI), and Lecturer qualifications. Once determined, the lecturers undergo evaluation by PD-DIKTI, as they accredit our sector. Therefore, we are leveraging the SPO document to substitute for AMI, incrementally enhancing the study program's accreditation level.

Table 2. Implementation of Internal Quality Audits in Islamic Religious Universities

<table>
<thead>
<tr>
<th>State Islamic Universities</th>
<th>Method data collection</th>
<th>System Applications used</th>
<th>Information</th>
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</thead>
<tbody>
<tr>
<td>Syarif Hidayatullah State Islamic University (UIN) Jakarta</td>
<td>Online (Paperless)</td>
<td>SIQA (System of Internal Quality Assurance)</td>
<td>Consolidating all data into a single application facilitates the analysis of study program achievements.</td>
</tr>
<tr>
<td>State Islamic University of North Sumatera (UINSU)</td>
<td>It is still in the planning stage but not yet completed</td>
<td>Not yet used application</td>
<td>Lack of support hampers application implementation</td>
</tr>
<tr>
<td>State Islamic University (UIN) Sjech M Djamil Djambek Bukittinggi</td>
<td>Physical copies (previously utilised Google Drive during Covid)</td>
<td>Google Drive (during Covid)</td>
<td>Currently, there is a lack of a dedicated application; during the pandemic, data was stored on Google Drive, but now the process has reverted to manual methods.</td>
</tr>
<tr>
<td>Syekh Ali Hasan Ahmad Addary Padangsidimpuan State Islamic University (UIN)</td>
<td>Hard copy</td>
<td>Not yet used application</td>
<td>They must still rely on manual methods due to insufficient application-based data collection.</td>
</tr>
<tr>
<td>Mandailing Natal State Islamic College (STAIN)</td>
<td>Not implementing AMI</td>
<td>Not yet used application</td>
<td>We have yet to implement AMI; instead, we use learning monitoring and strength surveys as alternatives.</td>
</tr>
</tbody>
</table>

Effectiveness of Implementing Internal Quality Audits in State Islamic Universities

Considering that Internal Quality Audit (AMI) is a crucial process for evaluating the implementation of Internal Quality Assurance System (SPMI) standards, there are
numerous challenges in its practice and implementation. For instance, issues may arise when auditees need help to grasp the significance of their respective roles, viewing audits as burdensome and requiring an additional workload. Moreover, obstacles may occur within the auditor team, where auditors must gain the necessary skills and competence, thus needing help managing internal quality audits effectively. Additionally, providing adequate incentives for auditors poses another significant challenge, alongside various other hurdles encountered in the AMI implementation process.

After conducting field research at several Islamic State Universities (PTKIN), researchers found that the effectiveness of internal quality audits at these institutions still needs to be improved. This ineffectiveness stems from numerous challenges encountered in the internal quality assurance audits of Islamic State Universities during their quality assurance activities.

The Quality Assurance Institute (LPM) at Syarif Hidayatullah State Islamic University (UIN) Jakarta stated, "Currently, all documents required for AMI have been integrated into the SIQA application. Implementing this application for data input crucially depends on leadership and team support to ensure continuous development. Leaders must prioritise providing skilled IT personnel who are vital in managing and enhancing the SIQA application. However, UIN Syarif still faces challenges securing IT experts, posing a risk to the application's development. Integrating data with IC or personnel data has encountered numerous obstacles, complicating the ideal implementation. Managing auditors and assessing unit performance will subsequently impact study programs, reflecting unit contributions to overall achievements. This responsibility shift aims not to assign blame but to empower each unit in accreditation processes currently burdening study programs with data compilation, which is crucial for accreditation. The correlation between AMI and accreditation at Syarif Hidayatullah UIN depends on the study program's commitment to AMI. While AMI involves auditor support, accreditation assessments include formal grading by assessors, distinguishing between implementation mechanisms and evaluative outcomes."

The effectiveness of quality assurance at the Program Study level at the State Islamic University of North Sumatera (UINSU) continues to face several challenges. A primary issue is the lack of a centralised quality assurance unit at the faculty level, namely the Quality Assurance Unit (UPM), and many Program Studies have yet to establish functional Quality Control Groups. These challenges are compounded by structural provisions within UINSU's organisational documents, such as the Statute and Organizational and Work System documents. The institution's quality assurance framework also needs to improve human resources regarding quantity and quality. Since transitioning from IAIN to UINSU at the end of 2014, the number of personnel within the Quality Assurance Institute (LPM) has remained the same despite a significant expansion in the number of study programs and student enrollment shortly after the transition. This growth necessitates a balanced response from a quality assurance perspective, requiring personnel with formal educational backgrounds in Academic Quality Assurance and substantial leadership experience at the Program Study, Faculty, or University levels. The current composition of UPM's workforce, consisting of the Director, Program Study Chairman, and six administrative members, complicates the effective implementation of UPM's intended role as an extension of the university's quality assurance efforts and its collaboration in quality assurance activities. This situation is evident in the accreditation process, where standards about philosophical
aspects (vision, mission, objectives) and scientific components (curriculum, teaching, research, service) often need more data and evidence, undermining the credibility of UPM’s contributions. The challenge of inadequate funding allocation for UPM personnel further complicates efforts by faculty leaders to support UPM effectively. Consequently, accreditation activities broadly fall under the direct responsibility of faculty structures, particularly Program Study Chairman and Secretaries at UINSU. The inefficiency of UPM also results in insufficient data and supporting evidence during the preparation of accreditation documentation, which becomes particularly critical during leadership transitions within specific study programs.

The implementation of Internal Quality Audit (AMI) at State Islamic University (UIN) Sjech M Djamil Djambek Bukittinggi follows a structured schedule, occurring twice a year during odd and even semesters. In odd semesters, AMI concludes with findings that are subsequently reviewed through a Follow-up Audit (ATL) to ensure compliance. Similarly, AMI is conducted again in even semesters, followed by another ATL session. A December Management Review Meeting (RTM) gathers all AMI results from both semesters, presenting study programs' follow-up actions. Concurrently, Research Institutions and Community Service (LP2M) at UIN Sjech M Djamil Djambek Bukittinggi conducts research activities known as PKM alongside AMI, typically in odd semesters. Unlike numerical assessments, AMI focuses on guidance rather than evaluation, emphasising direction for auditors within study programs. Despite striving to audit all nine criteria, the implementation often centres on four key areas: Education, Research, Students, and PKM. As exemplified in the PAI study program, successful AMI outcomes correlate directly with accreditation success, where comprehensive document readiness facilitates smooth accreditation processes without discrepancies. The commitment to study programs, backed by supportive deans, significantly influences AMI outcomes, fostering either pride or scrutiny based on results showcased during RTM sessions. This dynamic underscores varied approaches among study programs in managing AMI and underscores the critical role of institutional support and seriousness in achieving favourable outcomes.

In contrast to the State Islamic University of North Sumatera (UINSU), Syekh Ali Hasan Ahmad Addary Padangsidimpuan State Islamic University (UIN) has successfully implemented the Internal Quality Audit (AMI) through the Internal Quality Assurance System (SPMI). At Syekh Ali Hasan Ahmad Addary Padangsidimpuan State Islamic University (UIN), the Quality Assurance Institute (LPM) oversees the AMI process meticulously. LPM provides study programs with two weeks to ensure thorough preparation and completeness of required documents; any deficiencies or incompleteness are noted for revision. Effective coordination and cooperation among various quality assurance stakeholders at UIN have contributed significantly to the success of AMI. Despite the rigorous audit process and the substantial workload for study programs, AMI is a pivotal mechanism fostering constructive engagement between auditors and study programs. LPM acts as a facilitator and mediator between auditors and study programs, ensuring smooth communication and resolution of issues that arise during and after audits. The instructions provided by LPM to auditors are promptly implemented across all study programs, evidenced by the diligent response to audit findings and subsequent revisions made in collaboration with auditors. This proactive approach marks a qualitative shift in the role of auditors, moving beyond quantitative assessments to a more comprehensive and constructive evaluation process under the current AMI implementation.

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Mandailing Natal State Islamic College (STAIN) has not initiated the AMI program. To fulfil its role as a Quality Assurance Center (P2M), Mandailing Natal State Islamic College (STAIN) currently relies on learning monitoring and evaluation conducted at the beginning and end of each semester, which includes student evaluations of lecturers and a power survey. Mandailing Natal State Islamic College (STAIN) is preparing to implement AMI, following the practices observed at several other State Islamic Universities (PTKINs). Being a relatively new institution, the main challenge faced by the audit team is the need for more familiarity with the implementation of monitoring and evaluation (Monev). In the 2023 budget proposal, LPM has suggested conducting training for auditors, although no registrations have been received. Without appointed auditors, no rewards have been distributed. Coordination of the audit team currently falls directly under P2M due to the absence of designated auditors. The monitoring and evaluation conducted at the beginning and end of each semester are expected to support the accreditation process at Mandailing Natal State Islamic College (STAIN).
Table 3. Internal Quality Audit (AMI) Implementation Data Summary

<table>
<thead>
<tr>
<th>Aspect</th>
<th>Findings</th>
</tr>
</thead>
<tbody>
<tr>
<td>AMI implementation</td>
<td>The implementation of AMI across various PTKINs studied varies, with some employing paperless applications, others relying on Google Drive, and some still using manual systems.</td>
</tr>
<tr>
<td>Syarif Hidayatullah State Islamic University (UIN) Jakarta</td>
<td>Currently, UIN Syarif Hidayatullah utilises the SIQA application for a paperless system, facilitating digitisation and analysis of the Internal Quality Audit (AMI) process.</td>
</tr>
<tr>
<td>State Islamic University of North Sumatera (UINSU)</td>
<td>AMI implementation continues to rely on manual systems up to the present time. During AMI, data collection initially relied on manual systems, but it was shifted to Google Drive during COVID-19, without specific dedicated applications, and occurs bi-annually.</td>
</tr>
<tr>
<td>Syekh Ali Hasan Ahmad Addary Padangsidimpuan State Islamic University (UIN)</td>
<td>Currently, the implementation of AMI remains manual, and a hard copy system for data collection is utilised in readiness for AMI implementation.</td>
</tr>
<tr>
<td>Mandailing Natal State Islamic College (STAIN)</td>
<td>P2M STAIN Madina fulfils its Quality Assurance Center duties through semester-start and end learning monitoring and evaluation, featuring student evaluations of lecturers and a comprehensive survey.</td>
</tr>
<tr>
<td>Implementation evaluation</td>
<td>Universities conduct AMI implementation evaluations through Follow-up Audits (ATL), Management Review Meetings (RTM), and the SIQA application system.</td>
</tr>
<tr>
<td>AMI evaluation</td>
<td>AMI evaluation utilises the SIQA application for comprehensive monitoring and checks, necessitating additional IT experts at UIN Syarif Hidayatullah to optimise its implementation.</td>
</tr>
<tr>
<td>At the State Islamic University of North Sumatera (UINSU), AMI is conducted biannually with document completeness evaluations regarding funds, and an annual Management Review Meeting (RTM) is held.</td>
<td></td>
</tr>
<tr>
<td>Evaluation of study programs includes audits followed by findings, addressed through Follow-up Audits (ATL), with AMI scheduled for the even semester, culminating in a Management Review Meeting (RTM).</td>
<td></td>
</tr>
<tr>
<td>AMI at UIN Syahada occurs biannually with document completeness checks for funds, followed by an annual Management Review Meeting (RTM).</td>
<td></td>
</tr>
<tr>
<td>STAIN Madina is currently implementing AMI Asama, a process underway at multiple PTKINs.</td>
<td></td>
</tr>
<tr>
<td>Problems with Auditees</td>
<td>Auditees face challenges, including insufficient skilled human resources for AMI support and a lack of understanding of its benefits, which lead to perceived audit burdens and added workload.</td>
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<tr>
<td></td>
<td>There is a shortage of IT experts to manage applications, and integrating data designed with IC faces significant obstacles due to burdens on study programs and limited accessibility for accreditation purposes.</td>
</tr>
<tr>
<td></td>
<td>Auditee human resource limitations and inadequate data acquisition from previous administrators hinder optimal AMI implementation.</td>
</tr>
<tr>
<td></td>
<td>Some auditees need more understanding of their roles in AMI implementation, and some audits' lack of seriousness results in suboptimal data collection, impacting departmental accreditation.</td>
</tr>
<tr>
<td></td>
<td>Some auditees need more understanding of their roles, while some audits' lack of seriousness results in suboptimal data collection, impacting departmental accreditation.</td>
</tr>
<tr>
<td></td>
<td>Some auditees need more understanding of their roles, while some audits' lack of seriousness results in suboptimal data collection, impacting departmental accreditation.</td>
</tr>
<tr>
<td></td>
<td>Auditors require IT expert support to implement AMI using the SIQA application, with no significant issues otherwise.</td>
</tr>
<tr>
<td>Problems with Auditors</td>
<td>The need for auditor human resources limits their ability to fully cover and maximise their roles, compounded by a lack of understanding of their duties and functions.</td>
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<tr>
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<td>With only 25 auditors at UIN Sjeh M. Djamil Djambeke, each faculty is grouped and audited by five auditors, limiting the ability to maximise AMI implementation fully.</td>
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<td>Some auditors need a clearer understanding of their roles, while others' stern demeanour during AMI creates discord with auditees or study programs.</td>
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<td>In the 2023 budget, LPM proposed auditor training, but registrations for auditors have yet to be received.</td>
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<tr>
<td>Gifts for Auditors</td>
<td>Some universities must provide adequate rewards or incentives to their auditor teams, with some auditors receiving rewards and punishments to encourage motivation and show appreciation.</td>
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<td>Rewards are provided to auditors for appreciation and motivation, but the successful auditors receive rewards and punishments for appreciation and motivation, but the expectation is that no rewards are provided to AMI auditors.</td>
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<td>STAIN Madina still needs to award rewards due to the absence of an auditor.</td>
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</tbody>
</table>

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<table>
<thead>
<tr>
<th>Coordination</th>
<th>All universities coordinate between auditees and auditors to ensure optimal AMI implementation.</th>
<th>Coordination</th>
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<tbody>
<tr>
<td>Relation to Accreditation</td>
<td>AMI implementation positively impacts accreditation by ensuring document completeness and facilitating accreditation.</td>
<td>The correlation between AMI and accreditation at UIN Syarif Hidayatullah Jakarta depends on the seriousness of the study program in AMI implementation.</td>
<td>AMI implementation is linked to accreditation scores as it ensures all required documents are fully complete.</td>
<td>AMI impacts accreditation scores by ensuring all required documents are fully complete.</td>
<td>AMI influences accreditation despite variations in its implementation.</td>
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</table>

- Offering no rewards.
- Implementation of AMI is expected regardless of reward availability.
- AMI implementation will proceed effectively regardless of these incentives.
- Lacking an auditor, audit team coordination is managed directly by P2M.

- Learning monitoring and evaluation at the start and end of the semester aids the accreditation process.
Discussion

A critical aspect of supporting the implementation of the Higher Education Quality Assurance System is through internal quality audits, where the processes required by higher education institutions can be explained and audited systematically (Kettunen, 2012). The Quality Assurance Institute (LPM) plays an essential role in improving and institutionalising the quality of higher education at State Islamic Religious Universities (PTKIN). LPM is responsible for setting quality standards based on national regulations and integrating them into university policies and strategic plans. This standard not only functions as a guide in the development of academic programs and institutional practices but also as a basis for evaluation through assessment instruments developed to measure achievement of accreditation standards. Evaluation provides information that can be used for policy-making regarding internal quality assurance (Hernández Paz et al., 2023; Supriyanto et al., 2024), as well as improving internal control towards improving service quality (Calvin & Holt, 2023; Garwe et al., 2021).

The importance of the involvement of all parties in the quality assurance process cannot be emphasised enough. As seen at PTKIN, successful quality assurance requires commitment from all leaders, lecturers, staff and students (Kasmawati, 2020; Mulyasa & Aryani, 2022). Internal Quality Audits (AMI) carried out periodically at various PTKINs reflect the principle of continuous improvement in TQM, where corrective actions are carried out based on audit findings (Ibrahim, 2013). Applying the principles of Total Quality Management (TQM) can optimise performance and strengthen the competitiveness of education policies in schools. Implementing TQM includes leadership, human resource management, stakeholder collaboration, and benchmarking (Kaleli et al., 2024).

Based on the findings at Syarif Hidayatullah State Islamic University (UIN) Jakarta, the implementation of the SIQA application exemplifies Total Quality Management (TQM) principles by promoting a paperless system for AMI, enhancing efficiency in digitising and analysing audit processes. The Theory of Systems is evident as SIQA facilitates comprehensive monitoring and checks across study programs. However, more IT experts are needed to optimise application functionality and data integration with IC for accreditation purposes. This underscores the Theory of Organizational Change, highlighting the need for leadership support to address IT staffing gaps and enhance application effectiveness. Auditors' motivation through rewards and punishments reflects TQM's emphasis on team member engagement. At the same time, the correlation between AMI and accreditation depends on study programs' commitment and effective management of unit performance and data compilation burdens. The Quality Assurance Institute (LPM) plays a pivotal role in overseeing these processes, necessitating continuous leadership and team support to ensure AMI's alignment with accreditation requirements and organisational goals (Kaleli et al., 2024; Pomeroy et al., 2023; Stacy et al., 2022).

The implementation of the Internal Quality Audit (AMI) at the North Sumatra State Islamic University (UINSU), which still relies on a manual system to date, as well as the evaluation of document completeness and the implementation of Management Review Meetings (RTM) twice a year at State Islamic University of North Sumatera (UINSU), shows that there is imperfection in the application of the principles -Total Quality Management (TQM) principles, which emphasise continuous improvement and full involvement of all elements of the organisation. In the context of systems theory,
the effectiveness of AMI is hampered by limited human resources and inadequate data acquisition from previous administrators, as well as the limited number of auditors and the auditors' lack of understanding of their duties and functions, indicating the existence of systemic dysfunction that requires a holistic and integrative approach. In addition, organisational change theory highlights the importance of structural and cultural transformation in responding to change and growth. However, challenges in increasing personnel at the Quality Assurance Institute (LPM) since the transition from IAIN to UINSU and the lack of adequate funding allocation for UPM personnel hinder the optimisation of their role. UPM in quality assurance activities and collaboration with faculty structures, which has implications for gaps in data and evidence during the accreditation process and reduces the credibility of UPM's contributions. Support for AMI through awards to auditors only guarantees successful implementation with solid structural support because exemplary AMI implementation correlates with accreditation scores by ensuring the completeness of required documents. There needs to be a comprehensive reform in the quality assurance system that involves increasing the capacity and quantity of personnel with a formal educational background in Academic Quality Assurance, as well as substantial leadership experience at the Study Program, Faculty or University level to effectively respond to the challenges of growth and change at UINSU (Kaleli et al., 2024; Pomeroy et al., 2023; Stacy et al., 2022).

Based on the observations at State Islamic University (UIN) Syeh M Djamil Djambek Bukittinggi, the implementation of the Internal Quality Audit (AMI) reflects principles of Total Quality Management (TQM) through its structured biannual schedule and focus on comprehensive data collection and evaluation. The Theory of Systems is evident as AMI activities, including Follow-up Audits (ATL) and Management Review Meetings (RTM), are integrated into a systematic process for continuous improvement. The Theory of Organizational Change is highlighted by challenges such as auditees' varying understanding of their roles and the impact of auditor seriousness on data quality, underscoring the need for organisational adaptation and more explicit role definitions to enhance AMI effectiveness. Despite resource constraints with only 25 auditors, each faculty's grouping and limited audit capacity, AMI strives to impact accreditation positively by ensuring document completeness and compliance across critical criteria. The coordination efforts at UIN Syeh M Djamil Djambek Bukittinggi, although challenging, emphasise the importance of institutional commitment and supportive leadership in driving successful AMI outcomes and enhancing overall academic quality assurance practices (Kaleli et al., 2024; Pomeroy et al., 2023; Stacy et al., 2022).

Based on the observations from Syekh Ali Hasan Ahmad Addary Padangsidimpuan State Islamic University (UIN), the implementation of AMI exemplifies Total Quality Management (TQM) principles through meticulous oversight by the Quality Assurance Institute (LPM) and systematic adherence to the Internal Quality Assurance System (SPM). This systematic approach reflects the Theory of Systems by ensuring all study programs undergo comprehensive preparation and document completeness checks, aligning with AMI's biannual schedule and annual Management Review Meeting (RTM). Furthermore, the Theory of Organizational Change is evident in UIN's proactive role in fostering a conducive environment for AMI, where LPM facilitates effective coordination and cooperation between auditors and study programs. This collaborative effort enhances AMI's impact on accreditation and cultivates a culture of continuous improvement and mutual understanding among stakeholders. The contrast with UINSU highlights the critical role of organisational commitment and structured
processes in achieving successful AMI outcomes, underscoring the importance of integrating quality assurance practices deeply into institutional operations (Kaleli et al., 2024; Pomeroy et al., 2023; Stacy et al., 2022).

Based on the observations at Mandailing Natal State Islamic College (STAIN), the institution navigates its quality assurance responsibilities primarily through semester-start and end learning monitoring and evaluation processes, aligning with Total Quality Management (TQM) principles. These evaluations include student assessments of lecturers and comprehensive surveys, reflecting a commitment to continuous improvement. The Theory of Systems is evident as Mandailing Natal State Islamic College (STAIN) prepares for the AMI Asama implementation, akin to practices observed at other State Islamic Universities (PTKINs), aiming for systematic and standardised quality assurance practices across institutions. However, the Theory of Organizational Change highlights challenges stemming from Mandailing Natal State Islamic College's (STAIN) newness, notably the auditee team's unfamiliarity with Monev implementation, emphasising the need for organisational adaptation and more explicit procedural guidance. Despite budgetary proposals for auditor training in 2023, the lack of registrations underscores barriers to organisational readiness and capacity building. Furthermore, the absence of appointed auditors and subsequent lack of rewards reflect challenges in incentivising participation and fostering engagement among audit teams managed directly by P2M in the interim. Nonetheless, the integration of learning monitoring and evaluation into accreditation processes underscores Mandailing Natal State Islamic College (STAIN)'s proactive approach to quality assurance, setting the stage for future AMI implementation success through enhanced organisational learning and capacity development (Kaleli et al., 2024; Pomeroy et al., 2023; Stacy et al., 2022).

Based on inter-case analysis across several State Islamic Universities (UIN), the implementation of Internal Quality Audit (AMI) shows variations in compliance with Total Quality Management (TQM) principles, which can be explained through the perspectives of TQM theory, systems theory, and organisational change theory. UIN Syarif Hidayatullah Jakarta, for example, has transitioned to a paperless system by implementing the Academic Quality Assurance Information System (SIQA) application. This transition demonstrates adherence to TQM principles by improving efficiency and data management in the AMI process and reflecting the systematic approach of systems theory by integrating comprehensive monitoring throughout the study program. However, despite improvements in data management, limited IT resources hinder optimal application functionality and data integration. Organisational change theory highlights that effective leadership is needed to address this gap and ensure optimal use of applications (Armenakis & Bedeian, 1999; Lailla & Mardi, 2022).

In contrast, UIN Sjech M. Djamil Djambek Bukittinggi needs help with auditor capacity and diverse auditee understanding. This suggests more explicit role definitions and organisational adaptations are required to increase AMI effectiveness. Meanwhile, UIN Syekh Ali Hasan Ahmad Addary Padangsidimpuan demonstrated strong TQM principles with careful AMI supervision and proactive organisational support, fostering a conducive environment for positive AMI results and practical accreditation impacts (Ibrahim, 2013; Kettunen, 2012; Supriyanto et al., 2024).

At the State Islamic Religious College (STAIN) Mandailing Natal, although there are proactive efforts in quality assurance through monitoring learning and AMI preparation,
the readiness and involvement of auditors still need to be improved. This highlights the importance of organisational adaptation and structured auditor capacity building to achieve greater AMI effectiveness. The importance of coordination between various units and levels of the organisation and adequate leadership support is evident in this process. Using systems theory, the role of the Quality Assurance Institute (LPM) as a coordinating centre in setting quality standards based on national regulations is crucial in ensuring that all university units work by established standards (Hoy & Miskel, 1991). This is reflected in implementing the SIQA system at UIN Syarif Hidayatullah Jakarta, where integrating data and processes between units shows how a systematic approach can increase the efficiency and effectiveness of quality assurance.

Changes in formal organisational structures are essential to increase the efficiency and effectiveness of institutions (Kováts, 2018). Applying organisational change theory at PTKIN shows that effective change management, including training and human resource development, is vital in overcoming resistance to technological innovation. For example, the implementation of SIQA at UIN Syarif Hidayatullah Jakarta represents a change in the university's way of working and culture that requires strong leadership support to ensure successful adoption. In this case, leadership support and practical training demonstrate the importance of change management in achieving organisational goals and improving performance (Calvin & Holt, 2023; Kasmawati, 2020; Pratama & Suryawan, 2017).

Overall, the application of TQM theory, systems theory, and organisational change theory provides a comprehensive understanding of how quality assurance at PTKIN can be improved. TQM principles emphasise the involvement of all parties and continuous improvement; systems theory highlights the importance of coordination and integration between parts of the organisation. In contrast, organisational change theory emphasises the importance of change management in achieving innovation and improved performance. Implementing these principles can help PTKIN achieve higher quality standards of Islamic higher education by strengthening the organisational support structure and improving AMI effectiveness and accreditation results (Besterfield et al., 2019; Jasti et al., 2022; Kufi, 2022; Saifulloh, 2012; Sallis, 2014; Texeira-Quiros et al., 2022).

IV. CONCLUSION

Internal quality audits are crucial in supporting the implementation of the Higher Education Quality Assurance System as they systematically explain and assess required processes in higher education institutions. The Quality Assurance Institute (LPM) plays a pivotal role at State Islamic Religious Universities (PTKIN) by setting national quality standards and integrating them into university policies and strategic plans, guiding academic program development and institutional practices. These standards serve as benchmarks for evaluation through assessment tools and inform policy-making to enhance internal quality assurance and service quality.

Adequate quality assurance at PTKIN necessitates the engagement of leaders, lecturers, staff, and students, reflecting a commitment to continuous improvement akin to Total Quality Management (TQM) principles. Internal Quality Audits (AMI) manifest this commitment, ensuring corrective actions based on audit findings to enhance institutional effectiveness. Implementing TQM principles, such as leadership, human
resource management, stakeholder collaboration, and benchmarking, optimises educational policy performance and competitiveness.

Integrating TQM, systems theory, and organisational change theory offers a robust framework for improving quality assurance at PTKIN. Enhancing organisational readiness, clarifying roles, and fostering leadership support are essential to achieving higher standards of Islamic higher education and ensuring effective AMI implementation and accreditation success.

V. REFERENCES


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