

Internal Quality Audit Accountability (AMI) To the Quality of Study Programs in Islamic Higher Education

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Abstract

The research reveals in-depth how the Internal Quality Audit (AMI) is accountable to the quality of the study program at the State Islamic Institute (IAIN) Ponorogo. This research focuses on how the Internal Quality Audit (AMI) is carried out by the Quality Assurance Institute (LPM) IAIN Ponorogo as part of the plan, do, check, act (PDCA) cycle. This qualitative study aims to explain AMI's accountability to the quality of the study program. The approach used is program evaluation, namely by measuring the results/impact of an activity, comparing the program with the goals that have been set, and how to achieve them. The results showed that AMI is an integral part of PDCA, which has five steps: setting, implementing, evaluating, controlling, and improving standards. Observing the results of the Internal Quality Audit and External Quality Audit of the three study programs at IAIN Ponorogo, it can be said that the accountability of quality assurance through AMI to study program accreditation has a robust correlation with the quality of study programs. This accountability can be seen in several ways: 1) the independence that exists because of the auditor, 2) the auditor has an adequate education and training background, 3) internal audit has carried out its responsibilities well, with the existence of audit programs, audit guidelines, audit results report that are explain the problems or audit findings as well as suggestions and recommendations.

Keywords

Accountability, AMI, Evaluation, Quality, Study Program

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Introduction

Regulation of the Minister of Research and Technology of Higher Education (Permenristekdikti) Number. 62 of 2016 concerning the Higher Education Quality Assurance System, the quality of higher education is the level of conformity between the implementation of higher education and the Higher Education Standards. If the Higher Education Standards are matched with the word "promise," then quality is the level of conformity between the implementation and the "promise." Alternatively, in other words, only words with actions. When the "promise" has not been fulfilled, it can be considered not qualified. On the other hand, when the level of implementation meets the promise, it is said that the quality has been met. Therefore, quality studies are becoming increasingly important in education as in all sectors (Hamutoğlu et al., 2020).

Fulfillment of quality requires higher education to be professional in managing its education to provide outputs and outcomes widely recognized by the community using its graduates (Mukhibat, 2020). The form of recognition is the existence of an accreditation certificate that is recognized nationally and internationally. Accreditation is a very positive benchmark for the quality improvement process to identify quality indicators in services, monitor quality indicators, measure the results of quality indicators that lead to the achievement of outputs and outcomes. So, in the context of quality improvement, educational institutions need to have a quality management system that can guarantee the quality of their education (quality assurance). (Cerdeña et al., 2021). The fulfillment of the quality system will be an added value and impact high selling points for higher education.

The National Accreditation Board for Higher Education is the accreditation agency charged by the Ministry of Research, Technology, and Higher Education of the Republic of Indonesia to enhance the quality of higher education (BAN-PT). BAN-PT has developed two models of accreditation: accreditation of study programs and accreditation of higher education institutions. Accreditation of educational institutions BAN-PT evaluates study programs for accreditation using the input, process, and output systems approach, divided into nine criteria.

Based on Law no. 12 of 2012 concerning Higher Education, the Quality Assurance System (SPM) of higher education includes the Internal Quality Assurance System (SPMI) and the External Quality Assurance System (SPME) or better known as Accreditation (Suban, 2021). Most universities pay less attention to accreditation or SPME than SPMI, so what happens is that most universities are still in the stage of procuring documents, both policy documents, manuals for implementing quality standard policies. That is because universities do not yet have an excellent internal quality assurance system, so when accreditation arrives, the results cannot be maximized. In fact, by improving the internal quality first, inevitably, the accreditation process will also be good. Fitra et al.'s research show that implementing an internal quality assurance system in universities is critical in improving quality to produce graduates by what stakeholders expect (Fitrah, 2018).

In achieving the quality of education, a quality cycle needs to be created for process and outputs, and inputs. In higher education in Indonesia, to measure the level of conformity between the implementation of higher education and the seven standards, periodic evaluations are carried out as part of implementing the plan do check act (PDCA). Permenristekdikti No 62 of 2016 concerning the Higher Education Quality Assurance System, Article 5, that evaluation of the implementation of higher education standards is carried out through an Internal Quality Audit (AMI) (*Direktorat Pembelajaran Dan Kemahasiswaan Direktorat Jenderal Pendidikan Tinggi Kementerian Pendidikan Dan Kebudayaan, Pedoman Sistem Penjaminan Mutu Pendidikan Tinggi, Tahun 2014. Iii, n.d.*) before the External Quality Audit (AME) from BAN-PT; therefore, in the education system in Indonesia, accreditation is a non-negotiable necessity because it is a form of accountability of educational institutions to their users (Panggabean et al., 2020).

Based on Permenristekdikti No. 62 of 2016, every university must have an internal auditor. Higher education played an essential role in the organization. This could affect the organization in the best audit decisions (Cahyaningsih & Lestari, 2021). For this reason, the Ponorogo State Islamic Institute has collaborated with the UGM Quality Assurance Office to conduct AMI auditor training, and 30 lecturers have received certificates as internal auditors (E.I., May 2020). However, nowadays, many are questioning the accountability for improving the quality of study programs. In order to facilitate the implementation of AMI, the Quality Assurance Institute (LPM) of IAIN Ponorogo has compiled the 2020 AMI guidelines based on the Decree of the Chancellor of IAIN Ponorogo number B-601/In.32.1/04/2020 (*Direktorat Pembelajaran Dan Kemahasiswaan Direktorat Jenderal Pendidikan Tinggi Kementerian Pendidikan Dan Kebudayaan, Pedoman Sistem Penjaminan Mutu Pendidikan Tinggi, Tahun 2014. Iii, n.d.*). The preparation of the AMI manual is an

essential instrument in overseeing the setting of evaluation standards in the PDCA series. Therefore, the disclosure of how the PDCA cycle is carried out is very relevant to be studied and researched to know how internal audit accountability is to the quality of the study program at IAIN Ponorogo because AMI is a very strategic stage in developing the quality of higher education sustainably. However, in the practice of AMI at IAIN Ponorogo, there are many obstacles faced so that many questions its accountability for the quality of the Study Program, namely: 1) Auditees/audited do not understand the usefulness of audit for their respective work units so that audits are considered troublesome and an additional workload. 2) There is a perception that internal quality audit activities only interfere with daily main work. 3) The auditor lacks sufficient power so that the auditee/auditee often takes it lightly and does not follow up on existing audit findings. 4) There is no adequate reward/award for Auditor officers. That has an impact on the motivation of the auditor's teamwork. 5) Audit findings have not been followed up. 6) Follow-up action by the auditee does not touch the root of the problem so that the same problem will be repeated in the future. The constraints mentioned above cause the PDCA cycle not to run consistently (M T, April 2, 2020). AMI's constraints were almost the same as found by Ahmad Sulaiman at Gadjah Mata University (UGM) Yogyakarta, the commitment of the perpetrators of the higher education process to improve the quality of education was relatively lacking; so that the implementation of AMI is still not optimal (Sulaiman & Wibowo, 2016).

Based on these problems, research on quality assurance accountability through AMI with a focus on how PDCA and AMI at IAIN Ponorogo are implemented is needed not only to fulfill and improve the quality of study programs but also in order to maintain quality continuity which currently at IAIN Ponorogo has five Accredited Study Programs A and 15 Study Programs accredited B. Until now, there is no information about AMI's accountability for the quality of Study Programs, which can be the basis for how AMI should be developed in a quality management system in higher education, especially at the Ponorogo State Islamic Institute.

Literature Review

Accountability

Accountability is called accountability which is defined as "that which can be accounted for." The form of accountability in the adjective is accountable (Sulaiman & Wibowo, 2016). Accountability comes from the Latin acceptable (to account for the primary form of the word computer (to take into account), which also comes from the word round (to do calculations) (Cochran-Smith, 2021). The meaning of accountability if you look for it properly is complicated. The article often experiences shifts and depends on who is doing it. Translators and users. Accountability is also defined as the trustee's (agent's) obligation to provide accountability, present, report, and disclose all activities and events that are the trustee's (principal's) responsibility and for which the trustee (principal) has the right and authority to request such accountability. (Abdullah, 2016). Accountability is an essential feature of modern higher education management in the 4.0 era because it can reduce people's contact (person to person) (Munadi, 2020).

Based on some of the definitions above, it can be said that educational accountability is the responsibility of educational institutions for educational purposes (Wibowo, 2013). Accountability in education includes 1) programs and personnel management that lead to goals, 2) effective and efficient development management, 3) programs, personnel development, improvement of community relations, and management activities—all aims to create public trust in educational institutions.

Accountability is understood as the responsibility of leaders who are given the mandate to carry out their duties towards good university governance. Academic Internal Quality Assurance System is a commitment to implement education and teaching, research, and community service to realize the institution's vision. For this reason, in order to maintain and improve the quality of higher education internally or internally driven quality assurance activities by higher education institutions, an internal and external higher education quality management system is needed.

Accountability of the quality assurance system to meet the expectations of all parties, a performance-based management cycle is needed in carrying out AMI, namely: a) Determination of strategic planning, which includes determining the vision, mission, and goals of the organization, as well as strategic performance objectives, b) Determining performance measures, c) Collection and reporting of performance data, d) Utilization of performance information for continuous quality

improvement (Wibowo, 2013). Based on the accountability cycle, AMI bases its performance process on running in an accountable manner. So the existence of AMI in evaluating quality fulfillment is the key to success in developing the quality of graduates who are competitive (Sani, 2018). Two things become tools for analyzing the quality of higher education, 1) quality, namely the actual quality due to the learning process by the qualifications of educational goals and essential competencies possessed by graduates, and 2) quality in perception, namely the quality of graduates measured, with customer satisfaction and increasing external customer interest in graduates (Fitrah, 2018).

Internal Quality Assurance System (SPMI) and External Quality Assurance System (SPME)

The Higher Education Quality Assurance System is comprised of an internal quality assurance system (SPMI) and an external quality assurance system (SPME), as specified in Article 53 and Article 52 paragraph (4) of the Higher Education Law (Permensristekdikti No. 62 of 2016 concerning SPM Dikti article 3, nd). SPMI is a systemic quality assurance activity conducted by each university to monitor and improve higher education's planned and sustainable implementation. According to Article 5 paragraph (1) of Permenristekdikti No. 62 of 2016 on Higher Education Quality Development Standards (SPM), namely (1) SPMI has a cycle of activities consisting of the following: a) Standard Setting, b) Standard Implementation, c) Standard Implementation Evaluation, d) Standard Implementation Control, and e) Higher Education Standard Improvement. This cycle is referred to as the PDCA cycle. (2) The evaluation referred to in paragraph (1) letter c is conducted via an Internal Quality Audit (AMI). AMI is not an evaluation (assessment) but rather a means of determining the suitability of an activity or program's planning and implementation in the field. In this case, AMI assesses how the organization's internal implementation of activities adheres to the established quality standards. Conformity is measured about regulations, procedures, and work instructions to enhance the institution's quality and minimize the risk of not meeting standards and degrading quality. Quality assurance activities in higher education are conducted through a university's internal quality assurance system. This system is designed to ensure the quality of higher education provided by each university by implementing the Tridharma of Higher Education, realizing the university's vision, and meeting the needs of the university's internal and external stakeholders. (Fitrah, 2018).

Substantively, AMI activities have several essential elements, including accountability, objectivity, and independence (Laksita & Sukirno, 2019). Accountability, namely, audit activities, must be accountable both legally and morally (Shiffman & Shawar, 2020). Objectivity means that audit activities must be carried out honestly (objectively) without any particular engineering (Nawawi, 2020). Meanwhile, independence means that audit activities must be free from specific interests or interventions of parties that can make the audit biased and not objective (Moore, 2020).

Based on the explanation above, it can be briefly explained that the audit is a series of activities that run systematically, independently, and documented to obtain audit evidence and evaluate it objectively to determine the extent to which the audit criteria are met. For State Islamic Religious Universities (PTKIN) that have implemented a quality management system, an internal quality audit is one of the mandatory activities that the institution must carry out because, in the PDCA cycle, AMI takes an essential role in the control part of the cycle.

According to the Higher Education Law, universities are encouraged to pursue four goals: (a) educating students to become human beings who believe and fear God Almighty, have a noble character, are healthy, knowledgeable, creative, independent, and skilled; and (b) educating students to become human beings who believe and fear God Almighty, competent, and cultured for the benefit of the nation; (b) the production of graduates who master the branches of Science and Technology in order to serve the national interest and increase the nation's competitiveness; (c) the production of Science and Technology through Research that values and applies the Humanities in order to benefit the nation's progress as well as the (Undang-Undang Republik Indonesia No. 12 Tahun 2012 Tentang Pendidikan Tinggi, n.d.) (*Undang-Undang Republik Indonesia No. 12 Tahun 2012 Tentang Pendidikan Tinggi, Pasal 5, n.d.*).

To realize the four objectives above, the Ministry of Research, Technology and Higher Education has established higher education development standards consisting of 24 (twenty-four) standards, consisting of 8 (eight) educational standards, 8 (eight) research standards, and 8 (eight) research standards.) community service, which refers to what is explained on the front. The 24 (twenty-four) university development standards are then synergized with 9 (nine) BAN-PT criteria consisting of (1)

vision, mission, goals, and objectives; (2) governance, governance, and cooperation; (3) students; (4) human resources; (5) finance and infrastructure; (6) education; (7) research; (8) community service; and (9) the outcomes and achievements of the Tridharma (*Peraturan BAN PT No 2 Tahun 2017 Tentang Sistem Akreditasi Nasional*, n.d.). These nine criteria are then described in two documents, namely: 1). Higher Education Academic Performance Report (LK PT)/Study Program Performance Report (LK PS) 2). Higher Education Self Evaluation Report (LED PT) / Study Program Self Evaluation Report (LED) PS. The range of scores and categories of higher education accreditation assessments is based on nine criteria, namely;

Table 1

Higher Education Accreditation Score

No	Score Accreditation Value Range	Accreditation Status	
1	Skor \geq 361	Superior	A
2	300 < Skor \leq 360	Very well	B
3	200 \leq Skor \leq 300	Good	C
4	Skor < 200	Not Accredited	

Accreditation is highly dependent on the implementation of 24 standards by integrating three factors: 1) the internal quality assurance system at each university, 2) the external quality assurance or accreditation system at the Higher Education Accreditation Board or Independent Accreditation Agency, and 3) the Higher Education Database (Direktorat Pembelajaran dan Kemahasiswaan Kementerian Pendidikan Dan Kebudayaan, Pedoman Sistem Penjaminan Mutu Pendidikan Tinggi, Tahun 2014. Iii, n.d.). According to Minister of Research and Technology (Permenristekdikti) Regulation No. 44 of 2015, the higher education quality assurance system established by the National Higher Education Standards Law (SNPT) requires all universities in Indonesia, including Islamic Religious Universities (PTKI), to implement the Higher Education Quality Development Standards (SPM Dikti) in the following manner.

Research Methods

This research limits itself to gathering information to find the accountability of AMI conducted by the Quality Assurance Institute (LPM) for the quality of the Study Program at IAIN Ponorogo by the Minister of Research and Technology of Higher Education's Regulation No. 44 of 2015 on National Standards for Higher Education and the Minister of Education and Culture's Regulation. Culture No. 3 of 2020 relates to National Standards for Postsecondary Education. When the data collection stage is complete, i.e., when all data on quality management is collected, the data collection stage is complete. Therefore, the selection of LPM IAIN Ponorogo was based on a purposive sampling approach (specific samples selected at random and deemed representative) (Sugiyono, 2018), (Campbell et al., 2020). The type of research carried out is field research, meaning that the data raised is data from the reality that exists or occurs in the field to clarify the suitability of the theory (Moleong, 2006). The approach used in this study is a program evaluation research approach. Program evaluation research attempts to measure the results or impact of an activity, program, or project by comparing it with the goals set and how to achieve them (Ragil et al., 2020). The data collection techniques used observation, interviews, and documentation. According to Huberman's suggestion, data analysis used data reduction, data display, and conclusion drawing (Miles & Huberman, 1992).

Results And Discussion

Internal Quality Audit as A PDCA Cycle

Implementation of the Internal Quality Assurance System at IAIN Ponorogo has become the main parameter for capturing each dimension of activity's quality to achieve the institution's vision and mission. However, these parameters must always be measured periodically and continuously through correct and systematic evaluation methods. This evaluation is part of the PDCA cycle at IAIN Ponorogo, which has been stated in the SPMI implementation process based on the Decree

of the Chancellor of IAIN Ponorogo Number 329/In.32.1/02/2020 concerning Guidelines for the Internal Quality Assurance System of IAIN Ponorogo.

In order to increase knowledge, The skills and experience of how the LPM IAIN Ponorogo team carried out the PDCA cycle benchmarked to LPM Walisongo State Islamic University (UIN) Semarang, Central Java on June 26, 2019 (E.I., Mei 2020) Sunan Kalijaga State Islamic University (UIN) Yogyakarta. The specific thing learned was how AMI as part of the PDCA cycle had been successfully carried out in the two PTKINs, as evidenced by the AME of the two UINs receiving A accreditation status from BAN-PT.

In addition to the benchmarking activities mentioned above, LPM IAIN Ponorogo, in particular, has also collaborated with the UGM Yogyakarta Quality Assurance Office by conducting an SPMI workshop on April 4-5, 2018, and continued with auditor recruitment in the form of auditor training on October 24-25 2018. Not only that is all, to further increase accountability for the implementation of AMI and the professionalism of auditors, IAIN Ponorogo also participated in several activities organized by the Head of the Sub-Directorate for Institutional and Diktis Cooperation of the Ministry of Religion of the Republic of Indonesia, namely the SPMI workshop at IAIN Jember on 11-13 August 2018 and on 7-9 June 2019 in Palembang (E.I., Mei 2020).

Evaluation can be a form of measuring the quality (Owen, 2020) of higher education to ascertain the degree of conformity between implementation and higher education standards, both those contained in the National Higher Education Standards (SN Dikti) and those established by IAIN Ponorogo. Evaluation of the implementation of higher education standards is the primary tool for determining the degree of conformity. Thus, due to the critical nature of this evaluation activity in the process of quality improvement, which is a component of the PDCA cycle (Chen et al., 2020). Evaluation is a check stage that is specifically carried out with the Internal Quality Audit (AMI) mechanism, as stated in article 5 of the Minister of Research, Technology and Higher Education No. 62 of 2016 concerning the Higher Education Quality Assurance System in paragraph 1 which explains that SPMI has a cycle of activities consisting of: a) Determination of Higher Education Standards, b) Implementation of Higher Education Standards, c) Evaluation of the implementation of Higher Education Standards, d) Controlling the implementation of Standards Higher education; and e) Improvement of Higher Education Standards, then the explanation of paragraph 2 which strengthens AMI's position as a form of structured action to evaluate quality standards, the paragraph reads as follows; The evaluation as referred to in paragraph (1) letter c is carried out through an Internal Quality Audit (AMI).

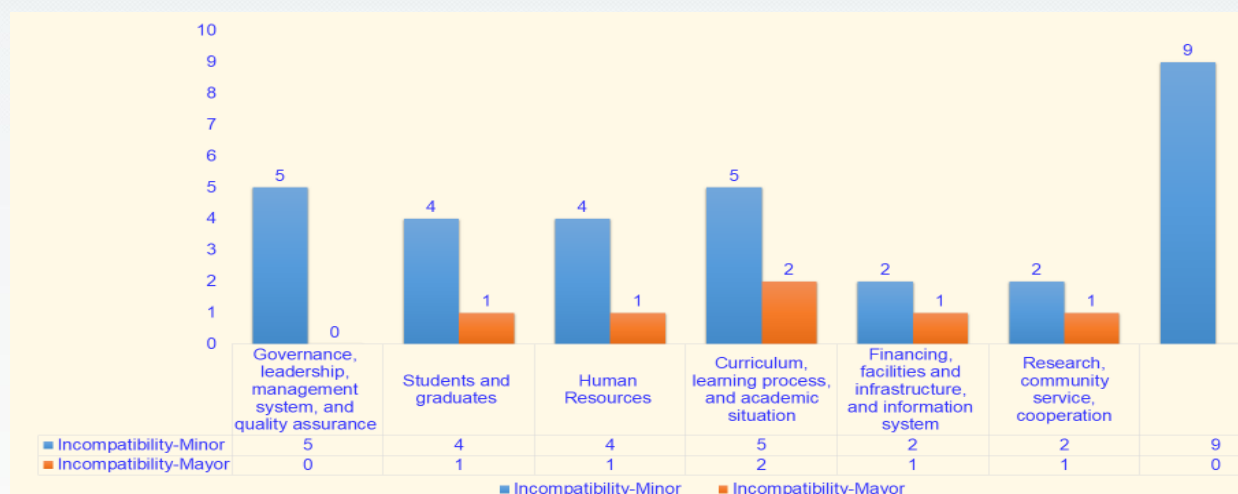
Evaluation or monitoring (check), examination, measurement, and evaluation of the implementation and implementation results through an internal quality audit by LPM IAIN Ponorogo and an external audit by BAN-PT. At the follow-up (action) stage, improvements are made from the evaluation results by drawing up improvement plans and compiling reports on the implementation of educational programs. Evaluation of Implementation of Standards in SPMI (Higher Education Standards) is the action of structural officials at each level of IAIN Ponorogo to assess the contents of various standards in SPMI (Higher Education Standards) have been implemented or fulfilled. In other words, they assess the conformity between the implementation of the standard and the standards that have been set. The act of evaluating the implementation of standards is commonly associated with the act of monitoring (monitoring), so it can be called monitoring and evaluation (monev) (Ragil et al., 2020).

The scope of AMI LPM IAIN Ponorogo consists of (1) vision, mission, goals, objectives, and achievement strategies; (2) governance, leadership, management system, and quality assurance; (3) students and graduates; (4) human resources; (5) curriculum, learning, and academic atmosphere; (6) Financing, facilities and infrastructure, as well as information systems; (7) research, community service; and cooperation.

Internal Quality Audit Results (AMI)

The AMI implementation schedule at IAIN Ponorogo is determined based on the AMI policy that has been set by following a predetermined cycle or based on unique needs determined by the leadership. The audit schedule is an agreement between the three parties, namely the auditee and the auditor. It is not recommended that the management or the auditor only determine the audit schedule with the aim that the audit can reveal what happened. That is done because the audit is not an investigation, interrogation, or investigation. The duration of AMI is determined by the number of documents to be examined and clarified and the number of parties to meet or interview. The audit findings are depicted in the image below:

Figure 1.
AMI Results



Based on the audit findings above, it can be explained by the scope of the audit that has been carried out, along with suggestions for improvement.

Standard 1. Vision, Mission, Objectives, and Objectives of Study Program

Minor Non-Conformance

- There are differences in the formulation of vision, mission, goals, and objectives in several related documents, for example, in profiles, brochures, strategic plans, and forms. Suggestions for improvement are the vision, mission, goals, and objectives that have been prepared, endorsed, and used as a foothold in all activities, and there are no incidental changes
- Not all study programs have a strategic plan and operational plan, although there are only supporting documents for accreditation, not in absolute terms as a basis for carrying out activities. Suggestions for improvement are the need for the preparation of the strategic plan and operational plan of Study Programs, which are prepared by referring to the strategic plan and operational plan of the faculty

Major Non-Conformance

- There is no survey of the study program's/vision, faculty's mission, goals, and objectives; rather, a survey is conducted to ascertain the level of understanding among relevant stakeholders. It is, however, frequently used solely to complete accreditation documents. Among the suggestions for improvement is the establishment of a survey program to ascertain stakeholder comprehension of the study program/vision, the faculty's mission, goals, and objectives.

Standard 2. Governance, Leadership, Management System, and Quality Assurance.

Minor Non-Conformance

- Complete and comprehensive evidence of the selection of the Head of Study Program has not been found. Suggestions for improvement are that the selection of the Head of Study Program needs to be reported and documented correctly, ultimately, and easily accessible
- Student feedback documents are less systematic because they still use offline surveys. The suggestion for improvement is that the survey is carried out online and routinely twice in one semester

- The socialization of quality documents has not been implemented optimally, so its implementation has not been measured. Suggestions for improvement are the agenda for the dissemination of quality documents to all stakeholders in the IAIN Ponorogo environment

Major Non-Conformance

- Not all organs in the work unit have been filled out completely, so it is better to immediately complete all organs in each work unit, such as the secretary of the Department/Study Program

Standard 3. Graduates and Students

- Documents for the number of active and graduating students that vary between the Academic Information System (SIKAD) and the Dikti Higher Education Report Forum (FORLAP) are not the same; it is necessary to clarify the leading sector for managing FORLAP to the fullest.
- Student and alumni documents have not been well and neatly documented and are not easily accessible in real-time. Suggestions for improvement are the development of Siakad by the needs of Forlap
- The existence of alumni has not been optimized; it needs to be optimized for donations of funds, facilities, involvement in academic activities, network development, provision of facilities. Suggestions for improvement are Optimizing alumni participation to make donations of funds, donation of facilities, involvement in academic activities, network development, provision of facilities
- The achievement of national and international students is still meager. Recommendations for improvement are optimizing mentoring and providing student facilities to take part in national and international competitions

Major Non-Conformance

- Tracer studies have not been carried out in real terms; the existing documents only support evidence for field assessments at the time of accreditation. So, the suggestion for improvement is to carry out fundamental and routine tracer studies every year, with the entire population of alumni as respondents. Standard 4. Sumber Daya Manusia

Minor Non-Conformance

- Participation of permanent lecturers in scientific seminars / workshops / upgrading / workshops / performances / exhibitions / demonstrations at national and international levels is still very low. Suggestions for improvement are increasing financial support for the participation of permanent lecturers in national and international seminars/workshops/upgrades/workshops/performances/exhibitions/shows.

- Lecturers' achievements in obtaining grant awards, program funding, and academic activities from national and international levels are still meager. Suggestions for improvement are clinical activities for preparing proposals for tips on getting grants with international funding sources

Major Non-conformance

- The number of appointments for professors and head lectors is still deficient, so there must be an acceleration of promotion activities
- Not all lecturers are distributed in relevant study programs in their fields of expertise so that the ratio of lecturers and students between faculties is not balanced. Suggestions for improvement are a rearrangement of lecturer home and recruitment of Human Resources according to need.

Standard 5. Curriculum, Learning and Academic Atmosphere

Minor Non-Conformance

- The semester learning plan document has not been equipped with a rubric or assignment assessment guide and has not been reviewed by a scientific consortium. Suggestions for improvement are the implementation of training/workshops on the preparation of rubrics or assignment assessment guidelines and review of semester learning plans and assessment

guidelines by scientific consortiums

Major Non-Conformance

- Mid-semester and end-semester exam questions have not been validated by a scientific consortium, so validation should be done

Standard 6. Financing, Infrastructure and Facilities, and Information Systems

Minor Non-conformance

- Document's evidence of the active involvement of the study program regarding the planning, management, and reporting processes and accountability for the use of funds have not been found. Suggestions for improvement, evidence of the active involvement of the study program in the planning, management, and reporting processes, as well as accountability for the use of funds, are well documented

Major Non-Conformance

- There is no system of information that is comprehensive, integrated, and easily accessible. Suggestions for improvement include the creation of a comprehensive, integrated, and up-to-date information system that is responsive to current needs and developments.

Standard 7. Research, Community Service, and Collaboration

Minor Non-Conformance

- Not all lecturers get research grants and Research and Community Service PkM. Suggestions for improvement are to encourage and facilitate all lecturers to obtain research grants and PkM.
- Sources of grant funds are still limited from independent, institutional, and national sources. Recommendations for enhancements encourage and facilitate the acquisition of grants from national and international institutions by all lecturers.
- The number of research and community service outputs in journals, proceedings, intellectual property rights, and patents is minimal. Suggestions for improvement facilitate all lecturers to publish in accredited journals and or proceedings indexed by Scopus, Intellectual Property Rights, and patents
- There are no guidelines for cooperation and monitoring and evaluation, so it is necessary to prepare guidelines for cooperation within IAIN Ponorogo, complete with monitoring and evaluation instruments and accurate follow-up on the MoU document.
- A limited number of collaborations with foreign universities. Suggestions for improvement are to establish cooperation with foreign universities and the need to develop a cooperation document information system, which all academicians of IAIN Ponorogo can easily access

What about AMI IAIN Ponorogo's accountability in light of these findings? At IAIN Ponorogo, quality assurance accountability for study program accreditation is critical to enhancing the quality of education and study program accreditation. Descriptive results from the dimensions of continuous improvement, information and quality targets, and the preparation of reports are excellent. Quality assurance accountability from monitoring the accreditation of study programs, the process of compiling forms, assistance with continuous improvement, to sending accreditation documents to BAN-PT.

This accountability can be seen in several ways: 1) the independence that exists because the auditors are people who are not involved in the operational activities of UPPS, 2) the existing internal auditors are people who have adequate education and training backgrounds, 3) internal audit has carried out its responsibilities well, with an audit program for guidance in conducting audits, audit reports that explain problems or audit findings as well as suggestions and recommendations. The following are the results of the AMI by LPM IAIN Ponorogo and the AME by BAN-PT below:

Table 2

Results of Internal Quality Audits and External Quality Audits

No	Study Program	AMI results	AME result	Accreditation Rating
1	Early Childhood Islamic Education	316.71	310	B
2	Syariah Banking	316.86	317	B
3	Natural Science education	312.76	304	B

Observing the results of AMI and AME in the three study programs at IAIN Ponorogo, it is possible to conclude that the accountability of quality assurance through AMI and the accreditation of study programs are highly correlated, indicating that the accountability of quality assurance is excellent, implying that the increase in the accreditation of study programs at IAIN Ponorogo will also be excellent.

Conclusion

This study with a program evaluation approach has found that AMI is an integral part of the implementation of SPMI, which is carried out with five steps, namely, setting, implementing, evaluating, controlling, and improving standards. Observing the results of AMI and AME in the three study programs at IAIN Ponorogo, it can be said that the accountability of quality assurance through AMI to accreditation of study programs has a robust correlation with the quality of study programs. This accountability can be seen in several ways: 1) the independence that exists because of the auditor, 2) the auditor has an adequate education and training background, 3) internal audit has carried out its responsibilities well, with the existence of audit programs, audit guidelines, audit results report that are explain the problems or audit findings as well as suggestions and recommendations.

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