PAEDAGOGIE
Vol. 21, No. 1, Tahun 2026
e-ISSN 2621-7171 | p-ISSN 1907-8978
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doi: 10.31603/paedagogie.v21i1.16226

Beyond Compliance: How Quality Management Transforms Accountability in Indonesian Higher Education

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Submit	*Review*	*Publish*
15 Februari 2026	21 Februari 2026	11 Maret 2026

Abstract

Accountability has become a critical issue in higher education management, particularly in relation to quality assurance and performance transparency. This study aims to examine how educational quality management strengthens institutional accountability through internal quality assurance practices in Indonesian higher education. The study employs a qualitative semi-empirical approach by integrating a systematic literature review with document analysis and reflective evaluation of Internal Quality Assurance Systems implemented through the PDCA cycle (Establishment, Implementation, Evaluation, Control, and Improvement). The analysis focuses on how quality management processes are translated into accountability mechanisms through evaluation-based decision-making and continuous improvement. The findings indicate that educational quality management contributes to accountability when internal quality assurance is implemented as an integrated and evaluative process rather than a compliance-oriented administrative activity. Leadership commitment, systematic use of evaluation results, and the development of a quality-oriented organizational culture are identified as key factors influencing the effectiveness of accountability mechanisms. The study concludes that accountability in higher education is not merely an external reporting obligation but an outcome of educational quality management embedded within internal quality assurance systems. These findings provide practical implications for higher education leaders and quality assurance units in strengthening accountable governance and sustainable quality improvement.
Keywords: accountability, educational quality management, higher education, internal quality assurance, PDCA cycle

Abstrak

Akuntabilitas telah menjadi isu kritis dalam manajemen pendidikan tinggi, khususnya terkait dengan penjaminan mutu dan transparansi kinerja. Penelitian ini bertujuan untuk mengkaji bagaimana manajemen mutu pendidikan memperkuat akuntabilitas institusional melalui praktik penjaminan mutu internal di pendidikan tinggi Indonesia. Penelitian ini menggunakan pendekatan kualitatif semi-empiris dengan mengintegrasikan tinjauan literatur sistematis bersama analisis dokumen dan evaluasi reflektif terhadap Sistem Penjaminan Mutu Internal yang diimplementasikan melalui siklus PDCA (Establishment, Implementation, Evaluation, Control, and Improvement / Penetapan, Pelaksanaan, Evaluasi, Pengendalian, dan Peningkatan). Analisis berfokus pada bagaimana proses manajemen mutu diterjemahkan ke dalam mekanisme akuntabilitas melalui pengambilan keputusan berbasis evaluasi dan peningkatan berkelanjutan. Temuan menunjukkan bahwa manajemen mutu pendidikan berkontribusi pada akuntabilitas ketika penjaminan mutu internal diimplementasikan sebagai proses yang terintegrasi dan evaluatif, alih-alih sekadar aktivitas administratif yang berorientasi pada kepatuhan. Komitmen kepemimpinan, penggunaan hasil evaluasi secara sistematis, dan pengembangan budaya organisasi yang berorientasi mutu diidentifikasi sebagai faktor utama yang memengaruhi efektivitas mekanisme akuntabilitas. Penelitian ini menyimpulkan bahwa akuntabilitas di pendidikan tinggi bukan sekadar kewajiban pelaporan eksternal, melainkan hasil dari manajemen mutu pendidikan yang melekat di dalam sistem penjaminan mutu internal. Temuan ini memberikan implikasi praktis bagi pimpinan

pendidikan tinggi dan unit penjaminan mutu dalam memperkuat tata kelola yang akuntabel dan peningkatan mutu yang berkelanjutan.
Kata kunci: *akuntabilitas, manajemen mutu pendidikan, pendidikan tinggi, penjaminan mutu internal, siklus PDCA*

INTRODUCTION

Accountability has become a central issue in higher education management as institutions are increasingly required to demonstrate transparency, performance, and responsible governance. Universities are no longer assessed solely based on academic reputation, but also on their ability to justify educational processes, learning outcomes, and institutional decisions to stakeholders. Recent studies indicate that accountability in higher education is closely linked to internal governance mechanisms, performance evaluation, and quality assurance systems that support continuous improvement (Management & Education, 2007; Torres, 2021; Wisnu et al., 2014).

Accountability in higher education refers to an institution's obligation to justify its performance, educational processes, and governance to stakeholders, measured through indicators such as transparency, compliance with established standards, responsiveness to feedback, effectiveness in achieving outcomes, and justification for strategic decisions. From a theoretical perspective, accountability is commonly understood through the lens of Agency Theory, where higher education institutions act as agents responsible for reporting their performance to the government and society as principals (Lane, 2005). Complementing this view, Stakeholder Theory broadens the scope of accountability by emphasizing that institutions must answer to diverse groups with vested interests, including students, parents, and the workforce. In parallel, educational quality management is defined as an integrated managerial approach focused on continuous improvement through planning, control, assurance, and enhancement of quality, operationalized through the PDCA cycle within Internal Quality Assurance Systems (IQAS) (Jongbloed et al., 2008). Rooted in Total Quality Management (TQM) principles, educational quality management prioritizes data-driven decision-making, active participation of all institutional members, and the cultivation of a quality culture as foundational elements for achieving excellence and relevance in educational outcomes (Huisman & Currie, 2004).

In the Indonesian higher education context, institutional accountability is formally strengthened through the implementation of Internal Quality Assurance Systems (IQAS), known as Internal Quality Assurance System (SPMI), which are operationalized through the PDCA cycle consisting of Establishment, Implementation, Evaluation, Control, and Improvement (Badan Akreditasi Nasional Perguruan Tinggi, 2019; Pendidikan et al., 2020). Conceptually, this system is designed to ensure that quality standards are consistently achieved and improved. However, empirical evidence suggests that internal quality assurance practices in many educational institutions remain predominantly compliance-oriented, with primary attention directed toward fulfilling documentation standards and accreditation requirements rather than fostering evaluation-based decision making and strengthening managerial accountability (Dill, 2013; Elassy, 2015; Rokhmah et al., 2025; Serrano et al., 2025).

This tendency often results in quality assurance systems being treated as administrative routines rather than strategic mechanisms for continuous improvement, limiting their potential to generate meaningful insights for institutional development. Consequently, data collected through quality assurance processes may be underutilized in informing policy formulation, resource allocation, and performance enhancement, while accountability practices tend to focus on procedural adherence instead of outcomes and impact. To move beyond this compliance-driven approach, institutions need to reorient internal quality assurance toward evidence-based evaluation frameworks that support reflective governance, promote transparency, and encourage leaders and stakeholders to use quality data as a foundation for strategic planning and sustainable organizational improvement (Hussen & Onia, 2024; Riyadi et al., 2021; Rusdi et al., 2023).

Despite the growing body of literature on quality assurance and accountability, existing studies have largely examined these concepts in isolation. For instance, (Rokhmah et al., 2025) found that the implementation of IQAS in Indonesian higher education remains predominantly compliance-oriented, focusing primarily on meeting accreditation documentation requirements rather than generating meaningful inputs for strategic decision-making. Similarly, (Cheng, 2024)

identified that follow-up actions resulting from internal quality audits are often weak, indicating that the improvement function within the PDCA cycle has not been optimally realized. In a related vein, (Tam, 2014) critiqued that accountability mechanisms built upon quality assurance frameworks frequently reduce accountability to narrow performance indicators, thereby overlooking the importance of deep internal reflection and contextual understanding. Collectively, these studies reveal a persistent tendency for quality assurance to function as an administrative routine rather than a strategic driver of substantive accountability.

Educational quality management offers an alternative managerial approach to address this limitation (Brennan & Shah, 2000; Keane et al., 2008; Pushpakumara et al., 2023). Quality management emphasizes the integration of planning, implementation, evaluation, and follow-up actions as a continuous and systemic process. Previous studies have shown that when quality assurance is embedded within educational quality management frameworks, evaluation results are more likely to be utilized for strategic decision making and accountability enhancement rather than for administrative reporting purposes (Harvey, 2005; Tam, 2014).

Despite the growing body of research on quality assurance and accountability, existing studies tend to examine these concepts separately. Research focusing on quality management often emphasizes improvement processes, while studies on accountability primarily address reporting and performance measurement. Limited attention has been given to examining accountability as an outcome of educational quality management implemented through internal quality assurance systems, particularly in the context of Indonesian higher education. This gap indicates the need for integrative analysis that positions internal quality assurance as a managerial mechanism for strengthening institutional accountability.

The novelty of this study lies in its integrative approach, which positions accountability as an outcome of effective educational quality management implemented through IQAS. Departing from previous research that treats accountability primarily as an external reporting obligation or mere standard compliance, this study proposes and empirically examines the proposition that responsive, transparent, and improvement-oriented accountability emerges logically from data-driven evaluation practices embedded within the PDCA cycle. Focusing on the Indonesian higher education context, this study develops an integrative model that articulates the causal relationships between dimensions of quality management and dimensions of accountability. Furthermore, it analyzes the mediating role of evidence-based evaluation as a critical mechanism linking quality management practices to strengthened managerial accountability.

This study aims to empirically examine how educational quality management, operationalized through IQAS, strengthens institutional accountability within Indonesian higher education. The significance of this study is threefold. Theoretically, it contributes to bridging the gap between quality management and accountability literature by offering a novel conceptual framework that views accountability as a logical consequence of sound quality governance. Practically, the findings provide guidance for university leadership to shift focus from administrative compliance toward the strategic utilization of IQAS as a foundation for evidence-based policy and resource allocation. From a policy perspective, this study offers insights for regulatory bodies, such as the Ministry of Education and the National Accreditation Board, to refine IQAS policies and accreditation instruments in ways that incentivize the meaningful use of quality evaluation results for continuous internal improvement rather than mere documentation fulfillment.

METHOD

This study employed a qualitative research approach with a semi-empirical design. The research was intended to explore how educational quality management strengthens institutional accountability through internal quality assurance practices. A qualitative approach was considered appropriate as the study focused on understanding processes, managerial practices, and evaluative mechanisms embedded within internal quality assurance systems rather than measuring causal relationships quantitatively (Denzin & Lincoln, 2005; Miles et al., 2014; Patton, 2003).

This research was conducted between January and June 2025 at three Indonesian higher education institutions using probability sampling that had officially implemented the Internal Quality Assurance System (IQAS). Document analysis of seven other educational institutions in

Indonesia, available on various official campus websites, was also used for comparison. The research locations were selected due to the institutional relevance of quality assurance practices and the availability of internal quality assurance documents required for the analysis.

The research targets included institutional quality assurance practices and accountability mechanisms within higher education management. The research subjects consisted of quality assurance units, institutional leaders, and academic managers involved in the implementation of internal quality assurance systems. Subjects were selected using purposive sampling based on their roles and direct involvement in quality management and evaluation processes.

The research was conducted through several stages. First, relevant literature related to educational quality management, accountability, and internal quality assurance was reviewed to establish a conceptual framework. Second, institutional documents related to SPMI implementation, including quality standards, evaluation reports, and improvement plans, were collected and examined. Third, reflective evaluation was conducted to analyze how internal quality assurance processes were implemented through the PDCA cycle and how evaluation results were utilized in managerial decision making to strengthen accountability.

The data used in this study consisted of qualitative data derived from institutional documents and reflective analysis. Document analysis was employed to collect data from internal quality assurance manuals, PDCA implementation reports, and evaluation records. The primary instrument used in this study was a document analysis guideline developed by the researcher, which focused on indicators such as quality planning, evaluation mechanisms, use of evaluation results, and accountability practices. Data collection was conducted systematically by reviewing documents and recording relevant information according to predefined indicators.

To ensure the quality of the research instrument, the document analysis guideline was developed based on established theories of educational quality management and accountability. Content validity was ensured through expert review involving academics with expertise in educational management and quality assurance. Reliability was addressed by applying consistent coding procedures and cross-checking interpretations across documents to maintain analytical consistency.

Data analysis was conducted using NVivo software. The methods used included data condensation, data presentation, and drawing and verifying conclusions. The analysis process proceeded in stages: 1) importing data sources, 2) coding, 3) comparing codes, 4) creating comparison diagrams, 5) presenting data, and 6) drawing conclusions (Edwards Jones, 2014; Priyatni et al., 2020). Data validity was ensured through the application of credibility, transferability, dependability, and confirmability techniques. Data analysis was conducted using thematic analysis. The collected data were categorized, coded, and interpreted according to themes related to educational quality management, internal quality assurance, and accountability. The analysis focused on identifying patterns in how evaluation results were used to support managerial decision making and continuous improvement. To ensure the trustworthiness of the findings, techniques such as data triangulation, reflective validation, and peer debriefing were applied. These strategies were employed to enhance credibility, dependability, and confirmability of the research results.

RESULT AND DISCUSSION

Results

Based on field data findings that have been analyzed using N-Vivo, the following data arepresented,

The results of this study are presented descriptively and supported by tabular summaries derived from document analysis and reflective evaluation of internal quality assurance practices. The presentation of results follows the research focus on how educational quality management strengthens institutional accountability through internal quality assurance systems implemented using the PDCA cycle.

Educational quality management (with SPMI as its instrument) is not merely an administrative tool, but a mechanism for strengthening accountability. Accountability here can be interpreted as: 1) Internal Accountability: Accountability to oneself (internal stakeholders) for achieving established quality standards; 2) External Accountability: Accountability to external

stakeholders (community, government, graduate users) that the institution has managed resources well and produced relevant outcomes (Stufflebeam & Coryn, n.d.).

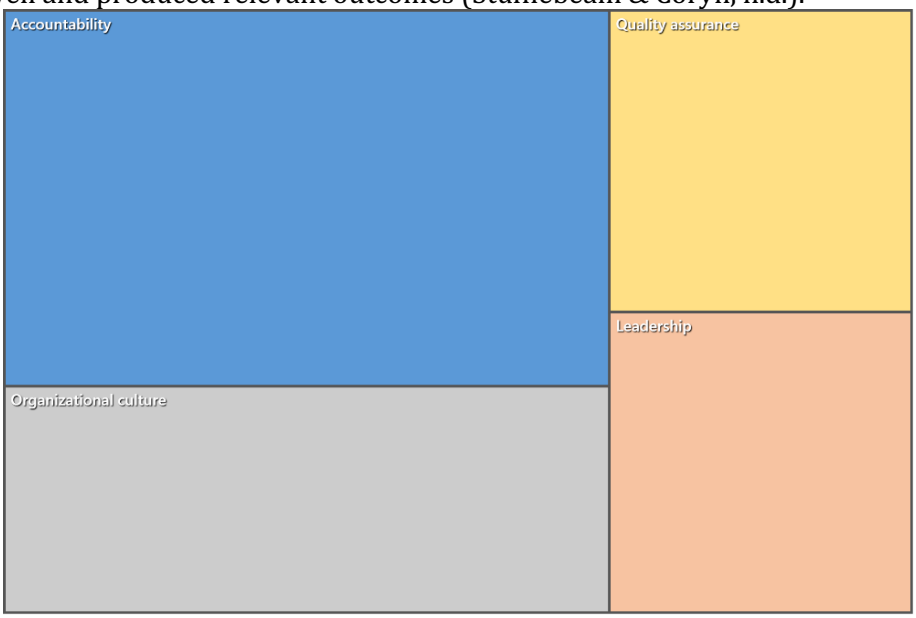


Figure 1. Data visualization diagram based on findings

Strengthened accountability occurs because SPMI provides: 1) Transparency: Processes and standards are clear and documented; 2) Periodic Evaluation: The "Check" mechanism in PDCA ensures internal monitoring and auditing; 3) Corrective and Preventive Action: The "Act" stage ensures that evaluation findings are followed up, so that the institution not only "plans" but also "improves.".

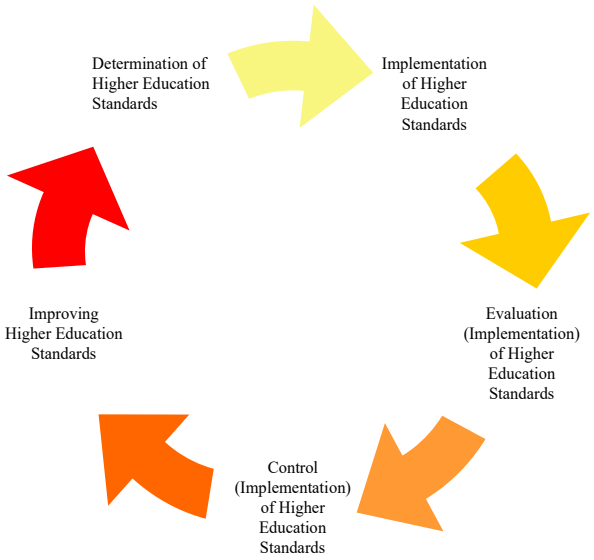


Figure 2. PDCA cycle (Ramadhan et al., 2025)

Implementation of Internal Quality Assurance in Educational Quality Management

The analysis of institutional documents indicates that internal quality assurance has been formally implemented in higher education institutions through structured quality standards and procedures. These standards cover academic processes, learning outcomes, evaluation mechanisms, and improvement plans. However, the depth of implementation varies across institutions, particularly in the evaluation and improvement stages of the PDCA cycle.

The dominant emphasis is placed on the establishment and implementation of quality standards, while evaluation results are not always systematically used as the basis for managerial decision making. This pattern suggests that internal quality assurance has been institutionalized procedurally, but its function as a driver of accountability remains uneven.

Table 1 summarizes key findings related to the implementation of internal quality assurance within educational quality management.

Table 1. Implementation of Internal Quality Assurance in Educational Quality Management

No.	Quality Management Aspect	Main Findings
1	Quality Planning	Quality standards are formally documented and aligned with institutional policies
2	Quality Implementation	Academic and administrative processes follow established quality standards
3	Evaluation	Evaluation is conducted regularly but not consistently used for decision making
4	Control	Monitoring focuses on compliance with standards rather than performance analysis
5	Improvement	Improvement actions are documented but vary in depth and sustainability

The data presented in Table 1 highlight that while quality assurance processes are formally in place, the evaluative dimension has not been fully optimized to support accountability-oriented management.

Accountability Mechanisms within Internal Quality Assurance Practices

The findings further reveal that accountability mechanisms are embedded within internal quality assurance practices, particularly through evaluation reports, performance indicators, and follow-up action plans. Evaluation results provide evidence for institutional accountability to both internal and external stakeholders.

However, the effectiveness of these accountability mechanisms depends largely on how evaluation data are utilized. Institutions that actively integrate evaluation findings into planning and improvement processes demonstrate stronger accountability practices. In contrast, institutions that treat evaluation primarily as a reporting requirement show limited accountability outcomes. Table 2 presents the relationship between evaluation use and accountability practices.

Table 2. Relationship between Evaluation Use and Accountability Practices

No.	Use of Evaluation Results	Accountability Implications
1	Evaluation used for reporting	Accountability limited to formal compliance
2	Evaluation used for reflection	Partial accountability improvement
3	Evaluation used for decision making	Strong accountability and continuous improvement

As shown in Table 2, accountability is strengthened when evaluation results are systematically used for managerial decision making rather than solely for reporting purposes.



Figure 3. Frequency of SPMI based on findings

DISCUSSION

The findings of this study demonstrate that educational quality management strengthens institutional accountability when internal quality assurance is implemented as an evaluation-based and continuous improvement process. This result aligns with previous studies emphasizing that accountability in higher education is most effective when it is integrated into managerial and evaluative practices rather than treated as an external control mechanism (AYAZ, 2023; Brennan & Shah, 2000; Torres, 2021; Wisnu et al., 2014).

The dominance of procedural compliance observed in the implementation of internal quality assurance supports earlier research indicating that quality assurance systems often focus heavily on documentation processes and accreditation requirements, thereby limiting their broader impact on institutional accountability and continuous quality enhancement (Đonlagić & Fazlić, 2015; Mu'alimin, 2025). In many cases, quality assurance mechanisms are designed primarily to demonstrate conformity with external standards rather than to function as tools for critical evaluation and strategic improvement. As a result, institutional efforts tend to prioritize the production of reports, forms, and evidence files needed for audits, while the reflective use of data for decision-making, policy improvement, and performance monitoring receives less attention. This compliance-oriented culture can reduce the perceived relevance of quality assurance among academic and administrative staff, who may view it as an administrative burden rather than an integral part of organizational learning (Alhosani & Yaakub, 2025; Nasim & Tian, 2025; Susilowati, 2025). Consequently, opportunities to strengthen managerial accountability and foster innovation in teaching, research, and governance are often underutilized. To maximize the contribution of internal quality assurance, institutions need to shift from a procedural mindset toward a culture of continuous improvement, where evidence-based evaluation informs strategic planning, encourages stakeholder participation, and enhances transparency and responsibility across all levels of management (Dill, 2013; Elassy, 2015). This study extends existing literature by demonstrating that the PDCA cycle has the potential to function as an accountability framework when evaluation and improvement stages are fully operationalized.

From a managerial perspective, the findings highlight the critical role of leadership in shaping accountability-oriented quality management. Institutional leaders who emphasize the strategic use of evaluation results contribute to stronger accountability practices and foster a quality-oriented organizational culture. This finding reinforces the view that accountability is not solely a technical process but also a leadership-driven governance practice.

Institutional accountability is strengthened through quality management because this approach shifts the orientation of quality assurance from mere procedural compliance toward a process of data-driven evaluation and continuous improvement that is integrated into the managerial cycle. The study's findings indicate that when Internal Quality Assurance Systems (IQAS) are implemented by optimizing all stages of the PDCA cycle—particularly the evaluation (*Check*) and improvement (*Act*) phases—accountability is no longer understood solely as an external reporting obligation, but rather as an internal mechanism for justifying performance transparently and responsively. This transformation occurs because data-driven evaluation generates credible information regarding standard achievement, process effectiveness, and areas requiring enhancement, which subsequently serves as a foundation for strategic decision-making by institutional leadership. Consequently, accountability emerges from authentic organizational reflection and learning practices, rather than from external pressures to fulfill accreditation requirements. Within this framework, quality management functions as an infrastructure that enables institutions not only to account for their performance but also to learn from it, thereby rendering accountability more substantive and meaningful.

Operationally, the reinforcement of accountability through quality management occurs when institutional leadership actively promotes the utilization of quality evaluation results for policy improvement, resource allocation, and performance enhancement across all levels of management. The role of leaders becomes crucial in transforming a compliance-oriented culture into a quality culture focused on learning and innovation. Leaders who practice evaluative leadership not only ensure that quality assurance processes conform to procedures but also facilitate data-informed dialogue, encourage stakeholder participation, and establish feedback mechanisms that enable audit recommendations to be translated into concrete policies. In this context, the PDCA cycle functions as a systemic accountability framework: quality planning (*Plan*)

establishes standards and targets that serve as accountability benchmarks; implementation (*Do*) and evaluation (*Check*) generate performance evidence; while improvement (*Act*) demonstrates the institution's commitment to responding to evaluation findings tangibly. In this manner, quality management not only strengthens internal accountability at the unit and study program levels but also enhances institutional credibility in the eyes of external stakeholders, including government, students, and the public, because decisions and policies are grounded in empirical evidence and transparent improvement processes.

In terms of contribution to educational management, this study provides practical implications for several key areas. In educational leadership, the findings underscore the importance of evaluative leadership in promoting accountable decision making. In policy and planning, the study emphasizes the need to align quality assurance policies with performance-based management. From the perspective of educational economics, effective accountability supports more efficient use of resources through evidence-based planning. In the context of educational politics, strengthened accountability enhances institutional credibility and public trust.

Despite these contributions, this study has several limitations. The semi-empirical approach relies on document analysis and reflective evaluation, which may not fully capture the perspectives of all stakeholders involved in quality assurance implementation. Future research is encouraged to employ in-depth case studies or mixed-method approaches to examine accountability-oriented quality management across diverse institutional contexts. Such studies would provide richer empirical evidence and further strengthen the understanding of accountability in higher education management.

CONCLUSION

This study concludes that educational quality management plays a critical role in strengthening institutional accountability in Indonesian higher education when internal quality assurance is implemented as an evaluation-based and continuous improvement process. The findings demonstrate that accountability is effectively enhanced when internal quality assurance practices move beyond procedural compliance and function as managerial instruments that support evidence-based decision making and systematic follow-up actions. In this context, accountability emerges not merely as a reporting obligation but as an outcome of integrated quality planning, ongoing evaluation, and structured improvement initiatives that are embedded within institutional governance. When quality assurance processes generate reliable data and meaningful reflections, institutional leaders are better positioned to identify performance gaps, allocate resources strategically, and ensure that academic and administrative activities align with institutional goals and stakeholder expectations.

RECOMENDATION

Based on these findings, higher education institutions are encouraged to operationalize internal quality assurance by strengthening the evaluation and improvement stages of the PDCA cycle, ensuring that evaluation results are consistently integrated into strategic planning and managerial decision making. Institutional leaders and quality assurance units should prioritize the development of an accountability-oriented quality culture by promoting transparency, reflective evaluation, and strong leadership commitment to continuous improvement across all levels of the organization. Such efforts can help transform quality assurance from a compliance-driven process into a strategic mechanism that supports learning, innovation, and institutional resilience. Ultimately, aligning quality management practices with institutional governance structures is essential for achieving sustainable accountability and long-term educational quality enhancement in Indonesian higher education.

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