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ENHANCHING THE INTERNAL QUALITY AUDIT (AMI) AT UNIVERSITAS NEGERI MAKASSAR THROUGH THE CIPP EVALUATION MODEL: A QUALITATIVE ASSESSMENT

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ABSTRAK

Penelitian ini mengkaji pelaksanaan Audit Mutu Internal (AMI) tahun 2024 di Universitas Negeri Makassar (UNM) dengan menggunakan model evaluasi *Context, Input, Process, Product* (CIPP) untuk menilai efektivitas penerapan penjaminan mutu di sebelas fakultas. Dengan menggunakan metode deskriptif kualitatif, data dikumpulkan dari laporan audit, hasil Rapat Tinjauan Manajemen (RTM), dan dokumen institusional. Analisis menunjukkan bahwa seluruh fakultas telah menerapkan siklus PPEPP secara konsisten, meskipun kedalaman dan integrasi praktiknya bervariasi. Fakultas seperti FMIPA dan FIKK menunjukkan praktik yang unggul, termasuk dukungan infrastruktur dan kesiapan sumber daya manusia, sementara fakultas lain seperti FIP menghadapi tantangan dalam dokumentasi strategis dan integrasi kurikulum MBKM. Penelitian ini mengidentifikasi sejumlah aspek yang perlu ditingkatkan, seperti keterlibatan pemangku kepentingan, pemanfaatan *tracer study*, dan tindak lanjut yang lebih sistematis terhadap rekomendasi audit. Studi ini merekomendasikan digitalisasi sistem audit, pelatihan auditor secara berkala, serta pelibatan formal alumni dan pengguna lulusan dalam proses penjaminan mutu. Temuan penelitian menegaskan relevansi model CIPP sebagai kerangka evaluasi yang efektif dalam menilai dan meningkatkan fungsi audit internal di perguruan tinggi. Dengan memberikan pemahaman komprehensif tentang kinerja audit dan kesenjangan institusional, penelitian ini berkontribusi pada pengembangan praktik penjaminan mutu yang berkelanjutan di UNM dan institusi sejenis.

Kata Kunci: Audit Mutu Internal, CIPP, Mutu Pendidikan Tinggi, SPMI, Universitas Negeri Makassar.

ABSTRACT

This study examines the implementation of the 2024 Internal Quality Audit (AMI) at the State University of Makassar (UNM) using the Context, Input, Process, Product (CIPP) evaluation model to assess the effectiveness of the implementation of quality assurance in eleven faculties. Using a qualitative descriptive method, data was

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collected from audit reports, Management Review Meeting (RTM) results, and institutional documents. The analysis shows that all faculties have implemented the PPEPP cycle consistently, although the depth and integration of practice varies. Faculties such as FMIPA and FIKK demonstrate superior practices, including infrastructure support and human resource readiness, while other faculties such as FIP face challenges in strategic documentation and integration of the MBKM curriculum. This study identifies a number of aspects that need to be improved, such as stakeholder engagement, the use of tracer studies, and more systematic follow-up to audit recommendations. This study recommends the digitization of the audit system, periodic auditor training, and the formal involvement of alumni and graduate users in the quality assurance process. The findings of the study confirm the relevance of the CIPP model as an effective evaluation framework in assessing and improving the internal audit function in universities. By providing a comprehensive understanding of audit performance and institutional gaps, this research contributes to the development of sustainable quality assurance practices at UNM and similar institutions

Keywords: *Internal Quality Audit, CIPP, Higher Education Quality, SPMI, Universitas Negeri Makassar.*

INTRODUCTION

In the evolving landscape of global higher education, intensified by digitalization, international rankings, and demands for transparency, institutions are increasingly expected to demonstrate accountability and continuous quality improvement. These expectations are driven by global benchmarks and national regulations that seek to ensure that higher education institutions not only comply with standards but also demonstrate impact and responsiveness to societal needs [1,2].

In Indonesia, the Internal Quality Assurance System (IQAS) is a nationally regulated framework that mandates periodic self-evaluation through Audit Mutu Internal (AMI), functioning as an essential mechanism for assessing institutional conformity, effectiveness, and strategic alignment. According to Permenristekdikti No. 62 of 2016, AMI is expected to be conducted systematically, independently,

[1]Altbach PG, Reisberg L, Rumbley LE. Trends in Global Higher Education: Tracking an Academic Revolution. Paris: UNESCO; 2009.
[2]Hazelkorn E. Rankings and the reshaping of higher education: The battle for world-class excellence. 2nd ed. London: Palgrave Macmillan; 2015.

and based on verifiable evidence, following the DIECE cycle: Determination, Implementation, Evaluation, Control, and Enhancement [3,4]

However, studies reveal that many higher education institutions in Indonesia still face systemic challenges in executing AMI effectively. These include limited institutional capacity, unclear quality indicators, insufficient training for auditors, and weak integration of audit findings into strategic planning and resource allocation [5,6,7]. The result is a gap between compliance-driven audits and genuine quality enhancement. Furthermore, there is often a lack of follow-up mechanisms, insufficient stakeholder engagement, and minimal use of audit data for performance improvement [8].

At Universitas Negeri Makassar (UNM), AMI is managed by the Quality Assurance Institute (LPM) and applied across faculties and academic programs. While compliance is evident through routine audits, the deeper impact of these practices on academic quality, governance, and institutional effectiveness remains underexplored [9]. To address this gap, it is essential to evaluate how effectively AMI has been implemented in terms of its contextual relevance, resource readiness, process integrity, and measurable outcomes. Therefore, this study seeks to answer the following research question: how effectively has the Internal Quality Audit (AMI) at UNM been implemented in terms of context, input, process, and product dimensions, as evaluated through the CIPP model?

The CIPP model—Context, Input, Process, Product—provides a decision-oriented framework that allows for a comprehensive assessment of program performance. It emphasizes utility, feasibility, propriety, and accuracy in evaluating institutional systems [1011]. Applying this model to AMI at UNM is expected to

[3]Ministry of Research, Technology and Higher Education. Permenristekdikti No. 62 Tahun 2016 tentang Sistem Penjaminan Mutu Pendidikan Tinggi. Jakarta: Kemenristekdikti; 2016.
[4] Directorate General of Higher Education. Guidelines for the Internal Quality Assurance System in Higher Education. Jakarta: Ministry of Education and Culture; 2016.

[5] Shrestha G. Internal Quality Assurance Systems and Practices in South Asia: An Overview. Int J Educ Dev. 2019;66:52–60.
[6] Owlia MS, Aspinwall EM. A framework for the dimensions of quality in higher education. Quality Assurance in Education. 1996;4(2):12–20.
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generate evidence-based recommendations to strengthen audit mechanisms, enhance internal accountability, and align institutional performance with national and international standards [12]

[12] Yin RK. Case study research and applications: Design and methods. 6th ed. Thousand Oaks: SAGE Publications; 2018.

METHOD

This study employed a qualitative, evaluative research design to investigate the implementation of AMI across selected academic and administrative units at Universitas Negeri Makassar. A qualitative approach was considered appropriate to enable in-depth exploration of institutional dynamics and to capture the complexities of audit practice in a naturalistic context. The evaluative design allowed for structured judgment using predefined criteria aligned with the CIPP model.

Sampling was purposive and involved faculties that had demonstrated consistent AMI implementation over the past three audit cycles, as well as those identified with critical gaps in audit follow-up, to ensure variation in institutional performance and audit maturity. This comparative rationale enabled the research to extract lessons from both high-performing and underperforming units, thus enhancing the generalizability of findings within the institutional context.

Primary data sources included official university policy documents, internal audit manuals, AMI reports, and minutes from Management Review Meetings (RTMs). These were complemented by direct non-participant observations conducted during the audit cycle. Document analysis focused on assessing the alignment between institutional practices and quality assurance policies, while observations provided contextual insights into implementation behavior and follow-up procedures.

To strengthen the credibility and trustworthiness of the findings, a triangulated data collection strategy was adopted. This involved combining document review, audit trail mapping, and observation notes to cross-validate information across sources. The CIPP model served as the core analytical framework, and each of its four dimensions— Context, Input, Process, and Product—was broken down into operational indicators developed from quality assurance literature and national policy guidelines.

Thematic coding was conducted in two stages: an initial open coding phase to surface emergent categories from the data, followed by axial coding guided by the CIPP model to structure and refine the findings. To ensure coding reliability, inter-coder agreement was tested using a small subsample of documents independently coded by two researchers, achieving an agreement rate above 85%. The final coding scheme was peer-reviewed and revised accordingly.

To enhance transparency, a visual representation of the CIPP-based evaluation rubric was developed, showing how indicators were derived and organized by dimension. This visual tool facilitated communication of findings and strengthened the interpretive validity of the thematic analysis. Emphasis was placed

not only on procedural compliance but also on how AMI contributes to institutional learning, strategic alignment, and continuous improvement. Through this evaluative lens, the study aimed to generate insights and recommendations relevant to the optimization of internal quality audits in Indonesian higher education settings [13]

RESULT AND DISCUSSION

The implementation of AMI at UNM reveals a mixed landscape of achievement, innovation, and challenge across the CIPP dimensions.

Table 1. The implementation of AMI based on CIPP framework

Component	Sub-	Key Themes
Context	Strategic Alignment	Strong alignment between AMI mandates and institutional strategic objectives
	Policy Foundation	Availability of comprehensive regulatory instruments (e.g., Rector's decrees, AMI handbooks)
	Stakeholder Involvement	Limited integration of external stakeholder input into audit design and planning
Input	Auditor Competence	Auditors demonstrate technical proficiency, with several holding formal certification
	Instrument Quality	Instruments reflect national standards but show variability in operational use
	Resource and Infrastructure	Inadequate digital tools and lack of centralized documentation systems
Process	Audit Implementation	Regular audit cycles observed, with strong procedural adherence
	Data Verification	Triangulation through interviews, documents, and observation is practiced with varying depth
	Monitoring and Feedback	Follow-up processes are inconsistently applied and weakly institutionalized
Product	Audit Reporting	Reports are generally timely and well-formatted
	Management Review Meetings	RTMs held consistently but tend to focus on compliance rather than strategic follow-through
	Corrective Action Implementation	Weak integration of audit outcomes into programmatic or strategic planning

The internal quality audit conducted across all faculties at Universitas Negeri Makassar in 2024 indicates that the quality evaluation cycle has been

[13] Yin RK. Case study research and applications: Design and methods. 6th ed. Thousand Oaks: SAGE Publications; 2018.

systematically implemented through the PPEPP mechanism (Planning, Implementation, Evaluation, Control, and Improvement).

This comprehensive implementation of the Internal Quality Assurance System (SPMI) supports the university's role in sustaining the quality of higher education in accordance with the mandate of Permendikbud Regulation No. 3 of 2020. The success of IQA implementation at UNM is measured not only by administrative compliance but also by the institution's ability to internalize a quality culture, engage in critical reflection, and build adaptive follow-up systems [14].

The following discussion is structured based on the four dimensions of the CIPP evaluation model [15]

This section presents the findings of the study using the CIPP (Context, Input, Process, Product) evaluation model. The data analyzed reflects the implementation of Internal Quality Audit (AMI) across selected faculties at Universitas Negeri Makassar (UNM) during the 2024 audit cycle. The evaluation highlights variations in strategic alignment, resource readiness, implementation integrity, and audit impact across faculties. The analysis also draws attention to institutional strengths, persistent challenges, and opportunities for system-wide improvement. This multi-dimensional lens is particularly relevant in Indonesian higher education, where decentralized governance and diverse institutional capacities demand nuanced evaluation approaches [16]

Context.

The context evaluation assesses how well institutional needs are understood and addressed through applied quality policies. Faculties such as FMIPA, FIKK, Psychology, and FIP demonstrated diverse strategic priorities. FMIPA and FIKK emphasized the strengthening of tridharma-related documentation—particularly research and community service roadmaps. Psychology focused on integrating strategic planning systems into quality documentation, while FIP highlighted the need to reorganize faculty workloads and refine MBKM-related documents. These faculty- specific emphases reflect a contextual responsiveness that, however, lacks a unified, institution-wide framework for integration. This observation underscores a critical gap in translating strategic objectives into coherent quality mechanisms across units. As suggested by Brennan and Shah (2000), effective internal quality assurance hinges

[14] Sallis E. Total quality management in education. 3rd ed. London: Routledge; 2014.
[15] Stufflebeam DL, Coryn CLS. Evaluation theory, models, and applications. 2nd ed. San Francisco: Jossey-Bass; 2014.
[16] Altbach PG, Reisberg L, Rumbley LE. Trends in Global Higher Education: Tracking an Academic Revolution. Paris: UNESCO; 2009.

on clear alignment between institutional mission and operational quality systems . A multi-model view of educational quality reinforces that context must account for institutional diversity and mission focus [17]

Input.

Input evaluation examines the adequacy of resources, organizational structures, and instruments in supporting AMI. Most faculties have established Internal Quality Assurance Units (UPM), and documented quality standards. However, gaps remain in the completeness of strategic documents such as the Renstra (Strategic Plan), research roadmaps, and MBKM guidelines. FMIPA, for instance, demonstrated structural readiness but had limited documentation of research groups (RG) and thematic roadmaps. Psychology faced difficulties in operationalizing content standards and community service documentation. In contrast, FIKK showed strong input preparedness—reporting balanced student-faculty ratios, accessible laboratories, and functioning academic systems. Despite these variations, consistent quality implementation requires regular auditor training, technical support, and adequate digital infrastructure [18]. According to Woodhouse (2006), institutional investment in quality resources and staff development is a predictor of successful audit outcomes [6]. Institutions that embed continuous improvement into their resourcing models are better equipped for long-term quality gains.

Process.

Process evaluation assesses the implementation of quality activities and the consistency of the PPEPP cycle (Planning, Implementation, Evaluation, Control, and Improvement). Management Review Meetings (RTM) were conducted in all faculties, though the depth and format of documentation varied. FMIPA and FIP showed formal adherence to PPEPP but struggled with validating learning tools and monitoring tridharma activities. Psychology applied corrective actions, albeit with inconsistent follow-through. FIKK emerged as a leader in process execution, demonstrating well- managed non-regular classes and effective evaluation of learning activities. Nevertheless, tracer studies—vital for outcome assessment—remain weak and sporadic, rather than institutionalized as a core mechanism for feedback and planning. A study by Srikanthan and Dalrymple (2007) emphasized that embedding reflective practice and systematic feedback loops into academic audits is key to advancing quality maturity . Moreover, engagement from academic

[17] Brennan, J. & Shah, T. (2000) *Managing quality in higher education: An international perspective on institutional assessment and change*. Buckingham: Open University Press.

[18] Shrestha G. Internal Quality Assurance Systems and Practices in South Asia: An Overview. Int J Educ Dev. 2019;66:52–60.

staff and responsiveness to audit recommendations are integral to process sustainability [19]

Product.

The product evaluation focuses on audit results, including standard achievement and follow-up implementation. Most faculties reported strong performance in teaching and learning. FMIPA achieved an average audit score of 3.5475, ranking among the top in instructional quality. FIKK performed well in promoting student involvement in community service and managing academic systems. The Faculty of Psychology consistently applied IQAS (SPMI) but showed weaknesses in reporting key performance indicators. FIP presented notable performance gaps between departments, particularly in implementing MBKM curricula and academic publication outputs. These findings highlight that the effectiveness of quality outcomes is contingent on the strength of prior components—context, input, and process—and require better audit utilization for strategic improvement [8,9,13]. As highlighted by Harvey and Newton (2004), audit outcomes must inform strategic action plans and institutional learning for them to be transformative [20]. A holistic model of quality, as proposed by Srikanthan and Dalrymple (2002), suggests that synergy among all CIPP components determines the sustainability of improvements

CONCLUSION

This study underscores the value of employing the CIPP evaluation model to examine the implementation of Audit Mutu Internal at Universitas Negeri Makassar. The findings suggest that while foundational elements—such as policies, procedures, and personnel—are firmly in place, the full potential of AMI as a driver of institutional change has yet to be realized. To enhance the strategic value of AMI, several recommendations are offered: Strengthen Stakeholder Integration: Establish formal mechanisms for including employer and alumni feedback into audit criteria and priority-setting processes. Digitalize AMI Systems: Develop and deploy a centralized, cloud-based audit management platform to support documentation, monitoring, and reporting, Enhance Monitoring Culture: Institutionalize follow-up protocols with clear accountability structures to ensure recommendations are implemented and assessed, Reframe RTMs: Shift the

[19] Harvey, L. & Williams, J. (2010) 'Fifteen years of quality in higher education', *Quality in Higher Education*, 16(1), pp. 3–36.

[20] Stufflebeam DL, Coryn CLS. Evaluation theory, models, and applications. 2nd ed. San Francisco: Jossey-Bass; 2014.

emphasis of Management Review Meetings from procedural reporting to strategic analysis and policy linkage. Through these enhancements, AMI can evolve from a compliance mechanism into a dynamic engine for academic and operational excellence.

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