



Internal Quality Audit of Islamic Educational Institutions at IAIN Curup: A Planning Study

Laila Wulandari^{1*} 

Heldy Ramadhan Putra P.² 

¹Postgraduate of Islamic Education Management, UIN RM Said Surakarta, Sukoharjo, Indonesia

² Department of Islamic Educational Management, UIN RM Said Surakarta, Sukoharjo, Indonesia

ABSTRACT

This research is based on the planning and implementing of a Quality Audit at the Islamic Educational Institution IAIN Curup. As a College university with various auditor designs for quality assurance at an Islamic Educational Institution. This study aims to find out how auditors carry out quality planning and implementation at educational institutions. The methods used are descriptive qualitative data collection techniques with interviews, observations, documentation and literature analysis related to planning and performance in the field. The subject of the study was the head of the IAIN Curup quality assurance institute. The results showed that quality auditors at educational institutions always carry out designs according to existing policies and are carried out quite well. However, there are many obstacles experienced when making decisions

KEYWORDS

Planning; Internal Quality; Higher Education Quality Education Institutions; IAIN Curup

Received: 1 November 2022

Accepted: 10 December 2022

Published: 30 January 2023

Introduction

The Religious College (PTAI) is a manifestation of the state's concern for the complexity of the problems of Islamic society (Hidayah, 2022). Quantitatively, the number of IAIN and STAIN throughout Indonesia is quite large compared to an existing public university (Zadqisti & Sopih, 2021). This indicates how much the government cares about the problems of Muslims (Mudlofir, 2016). The presence of IAIN and STAIN scattered throughout the provinces, districts, and cities is intended to encourage the acceleration of the transformation of people's civilization, as well as people having a cultural readiness in the competition for modernization (Tunru, 2018). Following the institutional function of tertiary institutions, which carry out a mission both in religion and in areas with a high level of emotional development, of course, starting from planning to program communication, at least it is oriented towards achieving optimal goals within the institution so that it is hoped that it can influence the quality of learning and the quality of graduates (Ekawati et al. al., 2018). The rapid development of science and technology always creates a structure for the advancement of science, accompanied by the rapid globalization of the world, which has an impact on the world of education. So each country and every region continues to develop their instruction to face the competition of the globalization era as it is today.

The national education system must be managed by implementing quality management if we want to reduce lagging in education from other countries (Syafaruddin, 2002). Changing the education system is assumed to help schools achieve goals effectively by replacing some structures, programs and implementation with something better (Syafaruddin, 2002). All educational institutions are quality-oriented, educational institutions are said to be of high quality if their inputs, processes and outcomes can meet the requirements demanded by users of educational services. If the performance can exceed the requirements requested by the user, it is said to be superior. Because the demands of the criteria desired in service users continue to change and develop in quality, the notion of quality is also dynamic, continues to create and continues to be in constant competition (Aminatul, 2014). Goodwin & Kent (2006) mentioned that internal audit could help organizations identify and evaluate risks and turn them into an important part that must be considered in an organization's risk management.

An internal audit is an independent unit, objective quality assurance, and consultative activity unit that aims to add value and improve the operational performance of an organization (Sulanam, 2017). The quality of education is an issue that has always been sought for improvement by the government. Education quality control is the quality control of human resources on the site. To find out this control, information about the situation of students is needed, whether there are changes, whether teachers are functioning, and whether schools support the implementation of educational programs so that the results can be optimal. UU RI No. 20 the year 2003, concerning the National Education System, states that the main components of education are integrated to achieve national education goals by developing capabilities and improving the quality of life and human dignity in Indonesia.

In the national education strategy plan, one of the main problems that must be solved is related to efforts to improve the quality of education, namely setting goals and standards for educational competence. In this case, improving the quality of education can refer to (Peraturan Pemerintah Republik Indonesia, 2005) National Education Standards as a foundation and benchmark for the quality of education in an educational institution. According to Hanun (2014), The quality of education matches the needs of interested parties and the services education managers provide. A quality education process is an educational process that conformity with the requirements of internal and external stakeholders. Quality education also includes meeting the needs of those served with those who do in the field of education. The conditions of the serving party are outlined in the national standards of education.

The statement above shows that it is indispensable to have an audit or inspection to assist in quality planning in an educational institution from an organizational perspective. Planning itself formulates the objectives of an institution to be carried out according to standards, regulations and practices.

Literature review

Management comes from the word to manage which means to care. So the question arises of what is regulated, the purpose of being controlled, why it should be regulated, who holds it, and how to organize it (Hasibuan, 2014). According to Apud (2018), planning the quality of education includes analysis, diagnosis, preparation of draft program plans, program socialization, preparation of financing budgets, and documentation. This follows the opinion of Murni (2009) that planning is carried out: first, make a map of the state of education; Second, based on the map, problems faced in the implementation of education are also compiled with a SWOT analysis; third, drawing up an educational plan; and fourth, budgeting.

Classically, the notion of quality shows a trait that describes the degree of "goodness" of a service supplied by an institution with specific criteria (Sani et al., 2015). Definition of internal audit according to Indranata (2006) based on ISO 9001: 2002 in the book Internal Quality Audit is an audit carried out in an organization to determine the effectiveness of the implementation of the system they use with internal audits carried out objectively, systematically and documented. Deep Permendiknas (2009) Article 1 point 2 states that education quality assurance is a systematic and integrated activity by academic units or programs, Edward Sallis, Total Quality Management in Education: Models, Techniques, and Their Implementation, organizers of academic departments or programs, local governments, governments, and communities to increase the intelligence of the nation's life through education. Article one point three states that the Education Quality Assurance System (SPMP) is a subsystem of the National Education System whose primary function is improving education quality. Implementing a quality audit is realizing everything that has been thought out and stated in the quality audit planning. The implementation of quality audits is focused on verifying the conformity of performance with rules that have been documented. Evidence of the suitability of the quality system implementation is what needs to be sought in the implementation of the audit. A guarantee of quality assurance by what has been determined will be obtained with proof of conformity. Meanwhile, the implementation stage of the Internal Quality Assurance System (IQAS) implementation stage which contains Policies, Manuals, Standards, and (IQAS) Forms (Kadir & Asrohah, 2014).

Audit in the Internal Quality Assurance System is carried out systematically, independently, and documented to obtain audit evidence and evaluate it objectively to determine the level of meeting the audit criteria (Fattah, 2019). The audit criteria used in school quality assurance are eight National Education Standards (E-NES). Still, the selection of measures can be carried out in stages depending on the characteristics of the school.

Methods

The research method used is a qualitative descriptive method based on case studies in the field. Case study research is a research design that is comprehensive, detailed, intense, and in-depth, and focused on efforts to study problems or phenomena that are contemporary or limited-time (Herdiansyah, 2015). The head of LPM conducted the source of this research as primary data by strengthening the data obtained from the educational personnel involved and the secondary data based on books, journals, and articles. Data collection techniques are to conduct interviews, observations, and documentation. Power analysis using the Interactive Analysis model has three components: data reduction, data presentation, and drawing conclusions or verification.

Results

History, Vision, and Mission of IAIN Curup

The history of IAIN curup is very long; in 1962 was just a Ushuludin faculty which had the status of a faculty far from IAIN Raden Fatah Palembang. Then the passage of time, IAIN Curup became one of the favourite Islamic State Universities in Rejang Lebong Regency, Bengkulu Province. The university was originally just a Faculty of IAIN Raden Fatah Palembang, and now it is not just an Islamic University but has good credibility from year to year. IAIN Curup is one of the State Islamic campuses in Bengkulu as well as a buffer from other provinces, namely Lubuk Linggau Palembang City, South Sumatra Province, and Jambi Province. So that IAIN Curup has a vision of "Becoming a Quality University in the Development of Islamic-Based Science Moderation at the Southeast Asian Level in 2045". The concept was then prepared with a mission, namely; a) develop quality science and technology based on moderation, b) increase quality scientific publications based on moderation Islam, and c) carry out quality community empowerment based on Islamic moderation.

So that it is based on the vision of the State Islamic Institute (IAIN) Curup, namely to become a Quality, Religious, Innovative and Competitive Islamic Higher Education Institution; this vision can be described as a must for

IAIN, the State Islamic Institute of Curup concern and determined to produce, produce alums who are of high quality and have the competencies needed by the world of work and can be relied on for the progress of the Nation, Religion and State. In the field of research, IAIN Curup is determined to produce academic work that develops integrative-based sciences and becomes a problem solver for the issues of the people and the nation.

The State Islamic Institute of Curup is concerned about implementing the values of Innovation in the teaching, learning and research process. Thus able to produce academic works that can contribute to the Development of Science and contribute to the life of the People, Nation and State, as well as religious and innovative, one of which is through the Quality Assurance Institute IAIN Curup.

As universities have quality standards above SD Dikti and implement SPMI based on Risk Management according to ISO 9001-2015, PT conducts RTM, which schedules seven discussions, namely: AMI results, feedback, educational process performance and graduate suitability, Status of Prevention and improvement measures, follow-up from the previous RTM, changes that can affect the quality management system. The higher education quality assurance system is a systematic activity to improve the quality of education in a planned manner to improve the quality of higher education in a planned and sustainable way. The higher education quality assurance system (SPM) consists of (SPMI) internal and external quality assurance systems. So that the Internal Quality Assurance System (SPMI) of IAIN Curup is planned or determined, implemented, evaluated, controlled, and developed by IAIN Curup based on six criteria set by BAN-PT. The output of the Internal Quality Assurance System (SPMI) by IAIN Curup is used by BAN-PT in implementing the External Quality Assurance System (SPME) in the form of accreditation. The planning/determination, implementation, evaluation, control, and development of SPMI are based on Higher Education Standards. Internal quality audit IAIN Curup is a systematic, independent, and documented activity to obtain and evaluate audit evidence.

IAIN Curup College Planning

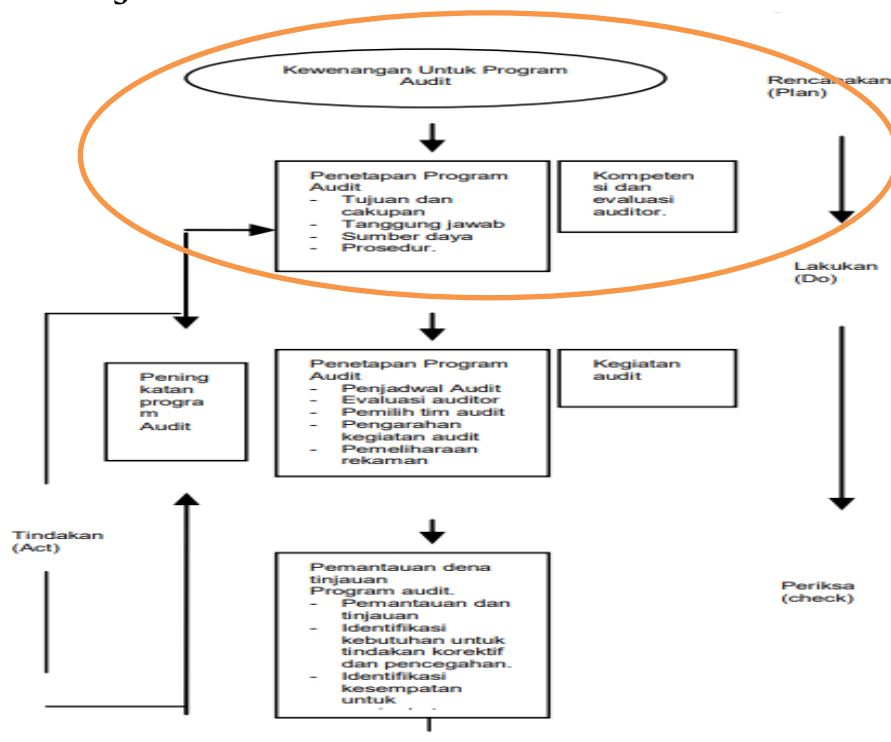


Figure 1. Process Flow for the management of an audit program

Based on the above thoughts, inspection activities are carried out to improve, evaluate, and improve the qualities defined. An audit is a systematic, independent, and documented process for objectively obtaining and evaluating audit evidence to determine the extent to which review criteria are met. The audit determines the size to which the quality system requirements are met. The internal quality audit must be carried out legally and philosophically to evaluate the quality management system. Internal quality audit includes all the functions necessary to plan and regulate the types and amounts of audits. In addition, it aims to allocate resources to conduct audits efficiently and effectively within a specific time.

From the picture above, it can be explained that the internal quality audit contains audit planning and scheduling, verification of the competence of auditors and audit team leaders, selection of appropriate audit teams and determination of duties and responsibilities, implementation of audits, Implementation of audit follow-ups, Maintenance of audit program records, Monitoring of performance and effectiveness of audit programs, and Reporting to top management about the overall achievement of the audit program.

Discussion

From the designer's point of view, the system design describes the data, the processes required, and the technology used. Data is an essential part of the design of internal quality control information systems. Necessary information on work programs, audit periods, main topics and study programs, members of inspectors, work units, examination standards and indicators, examination results, examination lists, observations and follow-up actions. The

information generated by the system is in the form of an audit report. Manageable processes Data management of quality audit activities, Management of study program and unit data, Management of auditor member data, Management of standard data, Management of system user data, Management of finding data, and Making reports of audit results.

As for the approach of the quality review process, it belongs to the management function. A process-based approach to management embedded in management functions. The management process approach is included in this book. The concept of quality audit in the world of education has also been poured in UU RI No. 20 Tahun, 2003, stated the National Education System must be able to ensure equal distribution of educational opportunities, quality improvement, as well as the relevance and efficiency of education management to face challenges following the demands of changes in local, national and global life so that it is necessary to carry out educational renewal in a planned, directed and concluded manner. Next, in (Peraturan Pemerintah Republik Indonesia, 2005) about National Education Standards, it is stated that each education unit on the formal and non-formal pathways is required to carry out quality assurance of education.

Quality Audit IAIN Curup

The audit is also a mandatory activity that must be carried out by the institution internally and externally. The examined internal audit includes policies, procedures or requirements used as references. The goal is to check the extent to which the quality management system in the IAIN Curup environment complies with the established audit criteria. IAIN Curup has an interest in measuring the performance of institutions, study programs, and their supporting performance tools. In this position, an internal quality audit is one of the instruments for assessing, diagnosing, and mapping problems and achieving performance in a certain period.

In another context, the Internal Quality Audit of IAIN Curup aims to improve the performance of institutions in educational services to stakeholders. Implementing periodic Internal Quality Audits provides an overview of developments and changes gradually. The continuity of Internal Quality Audit helps IAIN Curup stakeholders design performance achievements systematically and cohesively.

So that in the planning stage, the Internal Quality Audit (AMI) has several College, namely from the implementation that was carried out (Direktorat Penjaminan Mutu, Dirjen Belmawa, 2018), Audit request, where the auditor asks the auditor to conduct an audit on its part of the work can know a standard with the implementation that is in a field, so that it can find out the root of a problem that has incompatibilities and can make improvements. The superior's order, namely the choice of an institution, can order the auditor to conduct an audit in a field of work to determine the conformity of field management standards. In its implementation, AMI has eight Colleges that must be passed sequentially, including Socialization, scheduling, auditor forum, auditor forum, visitation, preliminary report, clarification and revision discussion, and preparation of reports.

After all, is done, conduct an annual survey on the Satisfaction of External Internal (Student-Lecturer-Tendik) Stakeholders (Graduates-Partner Users) on PPEPP-based Cooperation Services. After the planning, the AMI Report is submitted to the Rector of IAIN Curup. It becomes one of the quality documents that can be used by related parties to improve the performance and professionalism of the institution in manifesting the quality statements set.

Conclusion

The study concludes that planning and implementing quality in educational institutions is carried out to realize the vision and mission of IAIN Curup. Quality audits are essential in carrying out all existing ideas and tasks, from planning to implementation. Quality audits have carried out breakthroughs that function so that what has been scheduled can be implemented as well as possible, both internally and externally. The head of the quality assurance agency has carried out the structural design of the AMI structurally based on laws set by the government so that all of its activities are based on existing policies and are neatly arranged.

References

- Aminatul, Z. (2014). *Total Quality Management: Teori dan Praktik Manajemen Untuk Mendongkrak Mutu Pendidikan*. Ar-Ruzzmedia. Apud. (2018). *Manajemen Mutu Pendidikan Man Insan Cendekia: Analisis terhadap Pengelolaan Mutu Program Akademik di MAN Insan Cendekia Serpong-Tangerang Selatan*. *Tarbawi: Jurnal Keilmuan Manajemen Pendidikan*, 4(02), 171. <https://doi.org/10.32678/tarbawi.v4i02.1229>
- Direktorat Penjaminan Mutu, Dirjen Belmawa, K. (2018). *Pedoman Audit Mutu Internal (AMI)*.
- Ekawati, Suparta, M., & Sirin, K. (2018). Moderasi Kurikulum Perguruan Tinggi Islam dalam Deradikalisasi Agama di Indonesia. *Istiqro'*, 16(1), 139-178. <http://istiqro.kemenag.go.id/index.php/istiqro/article/view/97/82>
- Fattah, N. (2019). *Strategi dan Manajemen Pendidikan Tinggi Dalam Konteks Peningkatan Daya Saing Global menuju Masyarakat 5.0*. PT Remaja Rosdakarya.
- Goodwin, & Kent. (2006). The relation between external audit fees, internal audit and the audit committee. *Accounting and Finance*, 46(13), 387-404.
- Hanun, A. (2014). *Manajemen mutu pendidikan*. In *Buku Perkuliahan Program S-1 Jurusan Kependidikan Islam Fakultas Tarbiyah dan Kependidikan UIN Sunan Ampel Surabaya*.
- Hasibuan, M. S. (2014). *Manajemen Sumber Daya Manusia*. Cetakan keempatbelas.
- Herdiansyah, H. (2015). *Metodologi Penelitian Kualitatif untuk Ilmu Psikologi*. Salemba Humanika.
- Hidayah, N. (2022). Pengelolaan Lembaga Pendidikan Islam Swasta Berbasis Moderasi Beragama. *Edukasi Islami: Jurnal Pendidikan* ..., 10(2), 773-788. <https://doi.org/10.30868/ei.v10i02.2361>
- Indranata, I. (2006). *Terampil dan Sukses melakukan Audit Mutu Internal ISO 9001:2000*. Alfabeta.
- Kadir, A., & Asrohah, H. (2014). *Pembelajaran Tematik*. PT. Raja Grafindo Persada.
- Mudlofir, A. (2016). Pendidikan Karakter: Konsep dan Aktualisasinya dalam Sistem Pendidikan Islam. *Nadwa: Jurnal Pendidikan Islam*, 7(2), 229-246. <https://doi.org/10.21580/nw.2013.7.2.560>
- Murni, V. R. (2009). *Education Management*. Rajawali Press.
- Peraturan Pemerintah Republik Indonesia. (2005). *Nomor 19 Tahun 2005 Tentang Standar Nasional Pendidikan*.
- Permendiknas. (2009). *Peraturan Menteri Pendidikan Nasional Nomor 63 Tahun 2009 Tentang Sistem Penjaminan Mutu Pendidikan*.

- Sani, R. A., Pramuniati, I., Mucktiany, A., & Syamsiyah, N. (2015). *Penjaminan Mutu Sekolah*. PT Bumi Aksara.
- Sulanam. (2017). Posisi Auditing dalam Lembaga Pendidikan. *Peer Teaching Calon Dosen Fakultas Tarbiyah Dan Keguruan, UIN Sunan Ampel Surabaya*.
- Syafaruddin. (2002). *Manajemen Mutu Terpadu Dalam Pendidikan: Konsep, Strategi, Dan Aplikasi*. PT Grasindo.
- Tunru, M. I. (2018). STAIN/IAIN Menuju UIN (Perspektif Pemikiran Pendidikan A. Malik Fadjar). *Jurnal Ilmiah Iqra'*, 3(1). <https://doi.org/10.30984/jii.v3i1.547>
- UU RI No. 20 Tahun. (2003). *Tentang sistem pendidikan nasional*. Jakarta: Departemen Pendidikan Nasional. <https://doi.org/10.1111/j.1651-2227.1982.tb08455.x>
- Zadugisti, E., & Sopiah. (2021). *Sikap Moderat Mahasiswa: Kontruksi Alat Ukur Psikologis di Perguruan Tinggi Agama Islam Negeri Indonesia*. IAIN Pekalongan Press.