



# Academic Internal Quality Audit **ACCOUNTING AND MANAGEMENT**

Quality Assurance Center  
Learning Development and Quality Assurance Institution

**Universitas Pendidikan Ganesha**

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Executive Committee  
October, 2021

## Page of Legalization

Title : "Internal Academic Quality Audit (AMI-Academic) of Cluster Accounting and Management in 2021"

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3. Place : Study Programme in Accounting and Management  
Cluster

4. Many Auditi : 4 Study

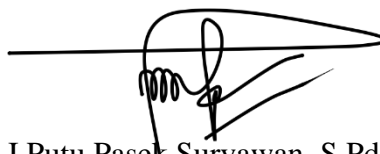
5. Many Auditors : 6 people

Ascertained by:  
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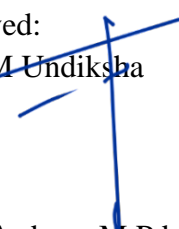
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## PREFACE

Praise and gratitude to God, by His grace, the committee was able to carry out and report on the UNDIKSHA's Internal Academic Quality Audit (AMI-Akademik) activities for the 2021 Accounting and Management Cluster as planned. The Undiksha's Quality Assurance Center (PJM) always tries to develop the concept of continuous *quality improvement* by implementing the Undiksha AMI-Academic in the Accounting and Management Cluster in 2021.

In the implementation of the 2021 AMI-Academic, there are no significant changes in terms of the mechanism. In the implementation of 2021, PJM re-compiles its own instrument which refers to the Accreditation Instrument of 9 Criterias, Key Performance Indicators (IKU), International Accreditation, and the demands of Independent Campus Learning (MBKM) with a focus on the fields of Education, Research, Community Service, and several additional criteria, such as the vision and mission, governance arrangements, students, and Tridharma's outputs as a refinement of the 2020 Undiksha AMI-Academic instrument, as well as the demands of different indicators/standards at each study levels. In addition, to accommodate the PPEPP cycle from SPMI on the Internal Quality Audit Undiksha's instrument in 2021, it also added a review *form* for study programs related to audit findings at the previous 2020 Internal Quality Audit Undiksha. The indicator items that must be filled out by the study program in the Accounting and Management Cluster on the Undiksha Internal Quality Audit Instrument in 2021 are: (1) 80 items for the Undergraduate Program (S1) and (2) 75 items for the Master Program (S2). This is intended to maintain and improve the readiness of Study Programs in the Cluster Accounting and Management environment in facing accreditation with 9 criterias and being able to identify deficiencies from the beginning. In addition, the results of this Internal Quality Audit activity can be used as material for Study Programs to make improvements to performance that is still lacking. Meanwhile, for Undiksha, the results of the Internal Quality Audit are used as material to provide guidance to the Departments / Study Programs according to their respective performances.

In 2021, the four study programs in the Cluster Accounting and Management environment filled out the AMI-Akademi Undiksha 2021 instrument, and the study programs were visited to see the compatibility between the reality on the ground and the standards previously set. With limited space for movement in the midst of the COVID-19 pandemic, the field visitation was carried out online. In the future, it is hoped that the involvement of study programs in Internal Quality Audit will remain like this and increase in terms of quality. Through this opportunity, the author expresses his gratitude to all those who have helped the implementation of the Internal Quality Audit 2021.

This is what we can report as a follow-up to the activities that have been carried out, hopefully it can be useful.

Singaraja, October 2021  
Undiksha PJM Team

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# CHAPTER I

## INTRODUCTION

### 1.1 Background

Internal Quality Audit (AMI) is a systematic, independent, and documented testing process to ensure that the implementation of activities in Higher Education is in accordance with procedures and the results are in accordance with standards to achieve institutional goals. Thus, Internal Quality Audit is not an assessment but rather a match between the implementation and the planning of an activity or programme. Internal Quality Audit is one of the requirements that must be met by universities as a form of self-evaluation and reflection that is carried out by the institution. This internal quality audit is intended to review the level of conformity and effectiveness of the implementation of the Internal Quality Assurance System (SPMI) that has been established and becomes the basis for the strategic direction and quality objectives to be achieved and contained in the SPMI Quality Document. The position of AMI in the SPMI cycle can be illustrated as shown in Figure 1.1 below.

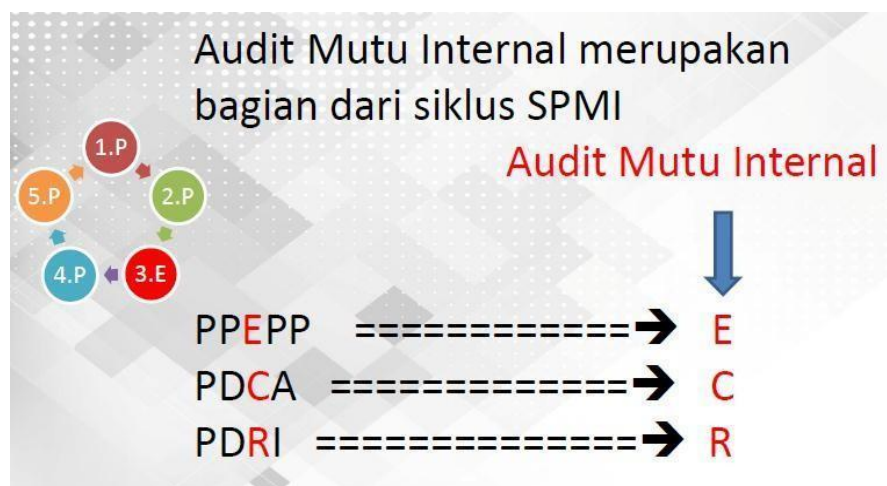


Figure 1. 1 Position of Internal Quality Audit in the SPMI Cycle

Figure 1.1 above, states that Internal Quality Audit in the SPMI cycle (now PPEPP) is a very important part carried out periodically in order to evaluate the implementation of the standards that have been set, so that the control and improvement of standards continuously occurs. Undiksha as a university that prioritizes quality assurance also carries out Internal Quality Audit periodically every year. The Undiksha leadership ensures that the



Internal Quality Audit process determination runs effectively and efficiently to assess existing SPMI strengths and weaknesses.

In addition, one of the targets of the SPMI implementation activities at Undiksha is to encourage the realization of better study program accreditation. Study program accreditation is a comprehensive evaluation and assessment process of the study program's commitment to the quality and capacity of the Higher Education Tridharma program. Therefore, to support the implementation of a quality assurance system in accordance with these expectations, it is necessary to conduct a performance assessment, especially at the level of the academic work unit (study programme) through the Academic Internal Quality Audit (AMI). Academic Internal Quality Audit at Undiksha in the Accounting and Management Cluster is carried out by the Undiksha Quality Assurance Center (PJM). Quality Assurance Center implements Internal Quality Audit gradually and systematically. AMI-Akademik is carried out with the aim of evaluating the performance of the Study programmes in the Accounting and Management Cluster including: Accounting Study Programme, Management Study Programme, Master Programme in Accounting, and Master Programme in Management Science.

The implementation of AMI-Academic at Undiksha itself can generally be explained as follows.

- 1) The Academic Internal Quality Audit at Undiksha was first conducted in 2010. During that period, Internal Quality Audit was carried out on one element of the Tridharma, namely learning (education) which was attended by 24 Departments in Undiksha. In that year, only 2 study programme in the Accounting and Management Cluster took part in the Internal Quality Audit, namely: Accounting Bachelor Programme and Management Bachelor Programme, while the other 2 study programmes were not yet formed (only started operating in 2020).
- 2) In 2011, Internal Quality Audit was implemented on the three elements of the Tridharma, and 31 participating Departments/Study Programme at Undiksha, including 2 study programme in the Accounting and Management Cluster.
- 3) In 2012, Internal Quality Audit was implemented on the three elements of the Tridharma with 31 participating Departments/Study Programme at Undiksha, including 2 study programme in the Accounting and Management Cluster.
- 4) Furthermore, in the implementation of the 4th Internal Quality Auditc in 2013, UJM (now PJM) also carried out the Internal Quality Audit of the three elements of the Tridharma, namely learning (education), research and community service (P2M) and

the manager of the Department/Study Programme.

- 5) In the 2014 AMI-Academic implementation, as many as 32 departments/study programmes at Undiksha participated, including 2 study programmes from the Accounting and Management Cluster, with the same pattern and mechanism as before.
- 6) In the 2015 AMI-Academic implementation, the number of participating study programmes reached 35 out of 54 study programmes at Undiksha, including 2 study programmes from the Accounting and Management cluster, with the same pattern and mechanism as before.
- 7) In the implementation of AMI-Akademik 2016 KJM (now PJM) has fully adopted the BAN-PT standard as an audit instrument. The number of participating study programmes is 41 study programmes in Undiksha including 2 study programmes from the Accounting and Management Cluster.
- 8) In the 2017 audit, the number of participating study programmes was 41 study programs at Undiksha, including 2 study programs from the Accounting and Management Cluster. In the implementation of 2017 KJM (now PJM) still fully adopts the BAN-PT standard as an instrument.
- 9) In the 2018 audit, the number of study programs that participated was 45 study programmes at Undiksha, including 2 study programs from the Accounting and Management Cluster. In the implementation of 2018, KJM (now PJM) has also fully adopted the BAN-PT standard as an audit instrument.
- 10) Implementation in 2019, the number of study programmes that participated was 56 out of 63 study programmes at Undiksha, including 2 study programmes from the Accounting and Management Cluster, but the instruments used were different from previous years.
- 11) Implementation in 2020, the number of study programmes participating is 63 of the 63 study programmes at Undiksha, including 2 study programmes from the Accounting and Management cluster, but the instruments used are different from previous years which accommodates Accreditation of 9 Criteria.
- 12) In 2021, the instruments used are slightly different from the previous year, which in addition to accommodating the 9 Criteria Accreditation also refers to the Main Performance Indicators (IKU), International Accreditation, Independent Learning-Independent Campus (MBKM), and reinforces the PPEPP cycle at SPMI. This year, Masters in Accounting and Masters in Management Sciences began to participate in Internal Quality Audit.

During the implementation of the Undiksha AMI-Academic for the Accounting and Management Cluster Study Programme in 2021, there were no significant changes with its implementation in 2020 in terms of the mechanism. In the implementation of 2021, PJM re-compiles its own instrument which refers to the 9 Criteria Accreditation Instrument by adding demands from the KPI, International Accreditation, and MBKM which focus on the fields of education, research, community service, and several additional criteria, such as vision and mission, governance civil servants, students, and Tridharma outputs as a refinement of the 2020 Undiksha Internal Quality Audit instrument, as well as meeting the demands of different indicators/standards at each strata. In addition, the most basic difference with the previous instrument is the addition *review form* for audit findings at the previous AMI-Academic to confirm the PPEPP cycle at SMPI. There are many indicator items that must be filled in by study programmes in the Accounting and Management Cluster on the Undiksha Internal Quality Audit Instrument in 2021, namely: (1) 80 items for undergraduate programmes and (2) 75 masters programmes. This is intended to maintain and improve the readiness of study programs in the Accounting and Management Cluster in facing accreditation with 9 criteria, accommodate developments in government policies, and be able to identify shortcomings from the start. In addition, the results of this Internal Quality Audit activity can be used as material for Study Programme to make improvements to performance that are still lacking. Meanwhile, for Undiksha, the results of the Internal Quality Audit are used as material for conducting coaching with awards for Study Programs according to their respective performances.

As with the previous Internal Quality Audit implementation, the 2021 Internal Quality Audit implementation also begins with the recruitment of prospective auditors, training for prospective auditors, determination of auditors, audit implementation, and reporting. The recruitment and training of prospective auditors this year was carried out earlier than in previous years by optimizing internal sources who were already qualified in the SPMI and AMI fields. The implementation of auditor training and visits to each study program, which was originally planned to be carried out offline, were replaced online considering the ongoing and increasing condition of the COVID-19 pandemic in Buleleng Regency.

With this evaluation that is carried out systematically, thoroughly, and continuously, the Study Programme will be able to find out its self-portrait, both its weaknesses and strengths, then improve its performance so that it has better readiness for accreditation. In addition, this evaluation is also a manifestation of the application of the concept of

continuous *quality improvement that* can be used as a guide in providing better and professional academic services.

## **1.2 Basic Implementation of AMI-Academic**

Internal Academic Quality Audit is an activity to ensure quality which is carried out internally by the concerned university. This is done to prevent deviations from achieving the established standards. Some of the basic considerations for implementing the Internal Quality Audit are as follows.

- 1) Law No. 20 of 2003 concerning the National Education System.
- 2) Government Regulation No. 19 of 2005 concerning National Education Standards.
- 3) Permendiknas No. 63 of 2009 concerning Education Quality Assurance System.
- 4) Law No. 12 of 2012 concerning Higher Education.
- 5) Permendikbud No. 49 of 2014 concerning National Standards for Higher Education.
- 6) Permenristekdikti No. 44 of 2015 concerning National Standards for Higher Education.
- 7) Permenristekdikti No. 32 of 2016 concerning Accreditation of Departments / Study Programs.
- 8) Permenristekdikti No. 62 of 2016 concerning the Education Quality Assurance System.
- 9) BAN-PT Regulation Number 59 of 2018 concerning Guidelines for Compiling Self-Evaluation Reports and Guidelines for Compiling Higher Education Performance Reports.
- 10) Permendikbud 3 of 2020 concerning National Standards for Higher Education
- 11) Permendikbud No. 5 of 2020 concerning Accreditation of Study Programs and Universities.
- 12) Minister of Education and Culture Regulation 03 of 2020 concerning National Standards for Higher Education and Decree of the Minister of Education and Culture of the Republic of Indonesia Number 3/M/2021 concerning Main Performance Indicators of State Universities (IKU-PTN).
- 13) Decree of the Minister of Education and Culture Number 83/P/2020 concerning International Accreditation Agencies.

### 1.3 Activity Objectives

The objectives of the AMI-Akademik Undiksha for Cluster Accounting and Management 2021 are as follows.

- 1) Ensure whether the findings/corrective action plans in the previous year's audit cycle have been followed up by the study program.
- 2) Ensure the conformity of the direction and implementation of study program quality assurance to university/faculty/study academic documents and university/faculty/study quality documents.
- 3) Mapping the readiness of study programs in implementing the accreditation program.
- 4) Ensure the smooth implementation of study program management.
- 5) Mapping opportunities to improve the quality of study programs.

### 1.4 Activity Benefits

The expected results from the Undiksha Internal Quality Audit activity in the Accounting and Management Cluster in 2021 can be part of the study programme's accountability to the public regarding its performance. In addition, the results of the Internal Quality Audit will be able to provide input to the study program about its performance so that the study program can formulate programs to correct its shortcomings. If this can be carried out continuously through the PPEPP cycle, namely determination, implementation, evaluation, control, and improvement, then the concept of continuous quality improvement (*continuous improvement*) will be realized for all study programmes in the Accounting and Management Cluster.

Furthermore, specifically the benefits that can be obtained from the Undiksha Internal Quality Audit in the 2021 Accounting and Management Cluster are as follows.

- 1) Obtaining recommendations for improving the quality of study programs in the Accounting and Management Cluster for leaders in developing various programs to achieve institutional goals.
- 2) One of the steps to determine the conformity of the standards with the implementation that has been carried out on various aspects set out within the scope of the 2021 Undiksha AMI-Academic (Education, Research, Community Service, and other Additional Standards), for example:
  - a) consistency of curriculum and syllabus translation with educational goals and expected graduate competencies;

- b) compliance with planning, implementation, and evaluation of the learning process to study study manuals, procedures, and work instructions;
- c) the adequacy of the provision of infrastructure, learning resources, research, and community service; and
- d) reduce risks that may occur in Cluster Accounting and Management, such as: quality, legal, financial, strategic, compliance, operational risks, and especially reputational risks.

## **CHAPTER II**

### **IMPLEMENTATION OF ACTIVITIES**

#### **2.1 Mechanism**

of Stages of Internal Quality Audit Undiksha in Cluster Accounting and Management in 2021 there are no significant differences with the stages of implementation of AMI-Akademik in 2020. The stages include: (1) preparation of form and audit instruments, (2) submission of the form and instruments to be used for each study program, (3) recruitment and training of prospective auditors, (4) assignment of auditors to carry out audits, (5) audit implementation, (6) audit results reporting; (7) Management Review Meeting (RTM); and (8) rTMS reporting. To support the smooth implementation of these activities, PJM formed an implementing committee for the 2021 Undiksha Internal Quality Audit through the Undiksha Chancellor's Decree number: 1556/UN48/PJ/2021, and this committee is fully responsible for the implementation of the 2021 Undiksha Internal Quality Audit, including the implementation in the Accounting Cluster environment. and Management to get the audit findings report. The composition of the 2021 Undiksha Internal Quality Audit committee is attached.

#### **2.2 Auditors Involved**

With consideration of the effectiveness and efficiency of auditors' work and reflections of previous AMI-Academics, 60 auditors were recruited at AMI-Akademik Undiksha in 2021 who were deemed to have high commitment and integrity in improving the quality of the institution. The sixty auditors came from the 2020 Undiksha Internal Quality Audit auditors and representatives of the Quality Control Group (GKM) of each faculty. One auditor team consists of 2 people with the composition of one as chairman and the other as auditor members. By looking at the composition of the number of auditors and auditees, each team can audit 2 or 3 auditees. Specifically, the implementation of the Internal Quality Audit in the Accounting and Management Cluster was carried out by 2 auditors for each study programme and the total number of auditors involved was 6 because there were several auditors auditing more than one study programme.

Each proposed auditor must fill out a letter of willingness as a prospective auditor. The letter of willingness contains the auditor's commitment to take part in the refresher and/or training of prospective auditors in full, and to carry out the audit in earnest. This is intended



so that the audit implementation can run well and in accordance with the plan, especially the 2021 Internal Quality Audit instrument uses a new instrument and is significantly different from the previous instrument.

This refresher activity and/or training was provided by internal instructors who had attended the SPMI Workshop, Internal Quality Audit Workshop, and SPMI Trainer TOT Workshop conducted by the Directorate of Quality Assurance, where Undiksha had 4 certified trainers. Auditor training materials include: (1) SPMI and SPME concepts, (2) Internal Quality Audit basic concepts; (3) audit principles and ethics; (4) explanation of instrument items and reporting of Internal Quality Audit Undiksha audit findings in 2021; and (5) simulation of filling out instruments and calculating audit results using the Internal Quality Audit Undiksha 2021 instrument. To carry out this simulation activity, the committee provides simulation material in the form of simulation data for instrument entries from several existing study programmes. At the end of this simulation session, participants were asked to present the results of their respective assessments. The other participants were asked to provide feedback on the results of the assessment. In this way, it is hoped that all participants will be able to fill out the assessment form that has been prepared. To see the understanding of the training participants, at the beginning and at the end of the activity a pretest and posttest were given. In 2021, as many as 60 auditors have passed the training and are entitled to become Internal Quality Audit auditors at Undiksha in 2021, of which 6 of them are auditors for Internal Quality Audit in the Accounting and Management Cluster.

Before carrying out their duties, the auditor is given a letter of assignment through the Rector's Decree number: 2237/UN48/PJ/2021 which includes the auditee whose duty is to carry out the audit. The assignment of this auditor is based on the principle of independence, meaning that an auditor from one study program in a particular faculty will audit other faculties, and not the departments in his own faculty. The distribution list for the 2021 Internal Quality Audit Undiksha auditor duties for Cluster Accounting and Management is shown in Table 2.1 below.

Table 2. 1 Distribution of Internal Quality Audit Undiksha Auditor Assignments in 2021 for Cluster Accounting and Management

No.	Name of Auditor	Position	Auditi
1.	Dr. I Gede MArgunayasa, S.Pd., M.Pd.	Leader	Bachelor Programme of Accounting
	Kadek Ari Dwiawati, S.Pd., M.Pd.	Member	
2.	Dr. Gede Ari Yudasmara, S.Si., M.Sc.	Leader	Bachelor Programme of Management
	I Made Edy Listartha, S.Kom., M.Kom.	Member	
3.	Dr. I Ketut Iwan Swadesi, S.Pd., M.Or.	Leade	Master Programme of Accounting
	Dr. I Putu Suarcaya, S.Pd., M.Sc.	Members	

No.	Name of Auditor	Position	Auditi
			Master Programme of Management

### 2.3 Involved Auditee

Auditees or auditors are bachelor and master study programmes in the Cluster Accounting and Management environment with as many as 4 study programmes. The study programmes are Bachelor Programme of Accounting, Bachelor Programmer of Management, Master Programme of Accounting, and Master Programme of Management. Referring to Undiksha's Internal Quality Audit documents in previous years for a period of 5 years, the Internal Quality Audit participation in the five study programmes in the Accounting and Management Cluster can be seen in Table 2.2 below.

Table 2. 2 Study Programme Participation in the Accounting and Management Cluster from 2017-2021

No.	Study Program	Internal Quality Audit Participation				
		2017	2018	2019	2020	2021
1.	Bachelor Degree in Accounting	Yes	Yes	Yes	Yes	Yes
2.	Bachelor Degree in Management	Yes	Yes	Yes	Yes	Yes
3.	Master Degree in Accounting	*	*	*	*	Yes
4.	Master Degree in Management Science	*	*	*	*	Yes

\* At that year the study programme did not yet exist, it was classified as a new study programme

### 2.4 Audit Instruments

In the implementation of the Undiksha Internal Quality Audit for Cluster Accounting and Management in 2021, PJM has re-compiled its own instrument which refers to the Accreditation Instrument 9 Criteria, Main Performance Indicators, Independent Campus Learning's Policy ( MBKM), and International Accreditation with a focus on the fields of Education, Research, Community Service, and several Additional Standards, such as Vision and Mission, Civil Service Administration, Students, and Tridharma Outcomes as a refinement of the 2020 Undiksha Internal Quality Audit instrument, as well as meeting the demands of indicators. Standards that vary for each stratum. This is intended to maintain and improve the readiness of study programs in Undiksha, especially study programs that are in the Accounting and Management Cluster in facing accreditation with 9 criteria and can identify shortcomings from the start. The number of indicator items that must be filled in by study programs on the Internal Quality Audit Undiksha Instrument in 2021 is given in Table 2.3 below.

Table 2. 3 Number of Internal Quality Audit Instrument Indicator Items Undiksha 2021

No	Study Program Strata	Many Indicators for each Audit Scope				Total
		Education	Research	P2M	Additional	
1.	Diploma (D3)	23	5	4	35	67
2.	Bachelor (S1)	24	6	4	46	80*
3.	Masters (S2)	24	6	4	41	75*
4.	Doctorate (S3)	24	6	4	41	75

\* Cluster Accounting and Management only accommodates audits at the undergraduate and postgraduate study programmes.

The indicators/standards contained in the 2021 Undiksha Internal Quality Audit instrument for each strata are attached. Briefly, the display of instruments that must be filled in by study programs in the Cluster Accounting and Management environment can be seen in Table 2.4 below.

Table 2. 4 Display of Undiksha's AMI-Academic Instruments for Cluster Accounting and Management in 2021.

Codes	Indicator	Conditions Study Program		Description Program Conditions	Documents Supporting
		Yes	No		
A.	<b>EDUCATION AND TEACHING</b>				
B.	<b>RESEARCH</b>				
C.	<b>COMMUNITY SERVICE</b>				
K.	<b>ADDITIONAL CRITERIA</b>				
	<b>K.1. Vision and Mission</b>				
	<b>K.2. Governance</b>				
	<b>K.3. Student</b>				
	<b>K.9. Outcomes of Tridharma</b>				

Apart from these instruments, the auditors also need a checklist to register possible questions that will be asked of the study programmes during field visits. Filling in the checklist based on the instrument that has been filled in by the study program and made during the desk evaluation. Furthermore, to describe the audit results, an audit report format is used which generally describes the audit findings consisting of two things, namely (1) non-conformances (KTS or OB), and (2) suggestions for improvement to achieve the standards that have been previously set. format and audit report **are attached**.

To accommodate the PPEPP cycle at the Undiksha Internal Quality Audit for Cluster Accounting and Management in 2021, additional instruments were also applied to see the

follow-up of study programs related to the findings of the previous 2020 Internal Quality Audit. This information collection was carried out prior to the 2021 Undiksha Internal Quality Audit instrument audit. The instruments are as shown in Table 2.5 below.

Table 2. 5 Instruments for Follow-up to Internal Quality Audit Findings of the Previous Year

[illegible]

## 2.5 Methods of Examination/Data Collection Inspection

Activities begin with an examination of the study program self-evaluation report as outlined in the Internal Quality Audit Undiksha 2021 instrument which has been filled in by the study program (desk evaluation) before the visit is carried out on time agreed. Desk evaluation activities are carried out by the auditor team by filling out a checklist for each study program. Before the verification audit was carried out, the auditor team held an audience at the beginning of the visit with the study program coordinator and other lecturer staff who were present during the visit. Furthermore, document inspection and field inspection are carried out. The aim is to verify the information that has been affixed by the audited in the contents of the self-evaluation instrument. The data and information obtained are then analyzed until the findings are obtained, whether they are classified as KTS (non-conformance) or OB (observation). Discussions were carried out at the end of the visit to obtain responses and follow-up commitments from the audited/audited. The implementation of the visitation to each Study Program, which was originally planned to be carried out offline, was replaced by an online implementation, considering the ongoing and increasing condition of the COVID-19 pandemic in Buleleng Regency (classified as the Red Zone). The Standard Operational Procedure (POS) for the 2021 Undiksha Internal Quality Audit is attached.

## 2.6 Undiksha's Internal Quality Audit 2021 Implementation Schedule

Academic Internal Quality Audit for Cluster Accounting and Management 2021 is planned with a schedule as shown in Table 2.6 below. However, several stages of implementation were made by taking into account some of the obstacles faced as a result of limited space for movement and communication in the midst of the COVID-19 pandemic.

Table 2. 6 Schedule of Internal Quality Audit Undiksha Activities in 2021

No.	Description of Activities	Time	PIC
1.	Formation of the Undiksha Internal Quality Audit Committee in 2021	Tuesday/6 July 2021	Head and Secretary of PJM
2.	<b>Coordination Meeting I:</b> Concepts and mechanisms for Internal Quality Audit Undiksha in 2021, online.	Wednesday/ 13 July 2021	Internal Quality Audit Committee
3.	<b>Preparation/Completion of Undiksha Internal Quality Audit Instruments</b> in 2021.	14 July to 23 July 2021	Instrument Completion Section
4.	AMI-Academic Undiksha Auditor Recruitment in 2021	19 May to 23 July 2021	Auditor Refresher Section
5.	<b>Coordination Meeting II:</b> Discussion and determination of the 2021 Undiksha Internal Quality Audit Instrument, online.	Monday/ 26 July 2021	Internal Quality Audit Committee
6.	<b>Training/Refreshment</b> of Undiksha Internal Quality Audit Auditors in 2021, online.	16 to 20 August 2021	Auditor Refresher Section
7.	Submission of information to Study Programs related to the implementation of Internal Quality Audit and requests for delivery of Internal Quality Audit Instruments Undiksha in 2021.	Friday/ 30 July 2021	Chair and Secretary of the Internal Quality Audit Committee assisted by Staff Staff.
8.	Deadline for collection/submission of the 2021 Undiksha Internal Quality Audit Instrument Fields by Study Program to PJM, online.	Monday/ 30 August 2021	PJM Staff
9.	Distribution and delivery of auditees to the auditor team.	31 August.d. 4 September 2021	Chair and Secretary of the Internal Quality Audit Committee
10.	<b>Desk evaluation Instrument Fields</b> of the 2021 Undiksha Internal Quality Audit	6 to 18 September 2021	Section <i>Desk Evaluation</i>
11.	<b>Visits</b> to study programmes (auditee) by auditors.	20 September to 1 October 2021	Visitation Section
12.	The deadline for submitting audit results by auditors to the 2021 Undiksha Internal Quality Audit Committee in the form of an Audit Report.	Friday/8 October 2021	Auditors and Staff Employees
13.	Preparation of the 2021 Undiksha Internal Quality Audit Report as a whole by the Committee.	11 to 22 October 2021	Chair and Secretary of the Internal Quality Audit Committee
14.	<b>Coordination Meeting III (Plenary Audit Results):</b> The Internal Quality Audit Undiksha 2021 Committee submits the Audit Results Report to PJM and LPPPM	Monday/ 25 October 2021	Internal Quality Audit Committee
15.	Publications/ submission of Audit Reports to Faculties/Departments/Study Programs and leaders.	27 to 29 October 2021	Chairman and Secretary of the Internal Quality Audit Committee
16.	Review Meeting (RTM)	2021	Management
Und iksh a	2021	5 to 22 November	Chairman and Secretary of the Internal Quality Audit Committee
18.	Submission of 2021 Undiksha Internal Quality Audit RTM Report to Undiksha Management	22 to 30 November 2021	Staff Employees

## **2.7 Scope of Audit**

Undiksha Internal Quality Audit Documents conducted for the 2021 Accounting and Management Cluster in the form of a study programme self-evaluation report that fill in the information according to the 2021 Undiksha Internal Quality Audit instrument with data for the last 1 (one) year, namely data for the 2020/2021 academic year and the 2021 fiscal year (budget). The scope of the audited field focuses on the fields of (1) Education, (2) Research, and (3) Community Service, and (4) Additional Standards (Vision and Mission, Governance, Students, and Tridharma Outcomes) which refer to the Ev Report Assessment Matrix Self evaluation of Accreditation Study Program 9 Criteria, Key Performance Indicators, MBKM, and International Accreditation.

## **CHAPTER III**

### **AUDIT FINDINGS**

As described in the previous section, the implementation of the Undiksha Internal Quality Audit for Cluster Accounting and Management in 2021 is significantly different in terms of audit instruments. In addition to perfecting its standards that refer to the 9 Criteria Accreditation Indicators, KPI, International Accreditation, and MBKM policies, another different thing is that the audit begins with a follow-up review of the auditee (Prodi) related to audit findings that the auditor has recorded at the previous AMI-Academic ( year 2020). Thus, the description of the results of the internal quality audit is divided into two things, namely (1) **the results of the follow-up to audit findings at the Internal Quality Audit in the Accounting and Management Cluster. Year 2020**; and (2) **Internal Quality Audit findings on Cluster Accounting and Management 2021** as follows.

#### **3.1 Results of Follow-up to Undiksha's Internal Quality Audit Audit Findings in the Accounting and Management Cluster in 2020**

The most basic difference with the previous instrument is the addition of a follow-up review form for audit findings at the previous Undiksha Internal Quality Audit to reinforce the PPEPP cycle at SMPI. Based on the Undiksha Internal Quality Audit Report for Cluster Accounting and Management in 2020, there were 2 auditees (study programmes) and audit findings were classified as KTS and/or OB for all auditees. The findings differ from one study programme to another, and after being analyzed there are several dominant findings that emerge for each study program that need special policies from the institutional leadership to overcome them. Furthermore, at the Management Review Meeting (RTM) in 2020, a solution was produced and a solution was agreed on the root problems found to be followed up by each unit in Undiksha including the study programs in the Accounting and Management Cluster. After one year running, during the 2021 Internal Quality Audit implementation, a review or monitoring and evaluation is carried out related to the follow-up to the audit findings found previously by seeing whether there has been an increase or not, and if it has increased whether it is in accordance with the standards set or not.

The distribution of the number of audit findings (classified as KTS and OB) at Internal Quality Audit Undiksha in the Accounting and Management Cluster in 2020 and the number of these findings that have increased (without seeing whether they have reached



the standard or not) in 2021 is presented as in Table 3.1 below . The table only shows the 2020 findings report and the follow-up review in 2021 for the Bachelor Programme of Accounting and Bachelor Programme of Management , considering that in 2020 the Masters in Accounting and Masters in Management Science have not participated in the Internal Quality Audit because they were just formed that year.

Table 3. 1 Distribution of the Number of Audit Findings in 2020 and Results of Follow-up Reviews in 2021 for Cluster Accounting and Management

No	Name of Study Program	Total Audit Findings in 2020	Review Follow-up	
			Increase	Not Increase
1.	Bachelor Programme of Accounting	15	6	9
2.	Bachelor Programme of Management	5	3	2

Based on Table 3.1 above, it can be calculated the percentage of the number of audit findings that have been followed up by study programs in Cluster Accounting and Management and increased in 2021 as described in Figure 3.1 below.

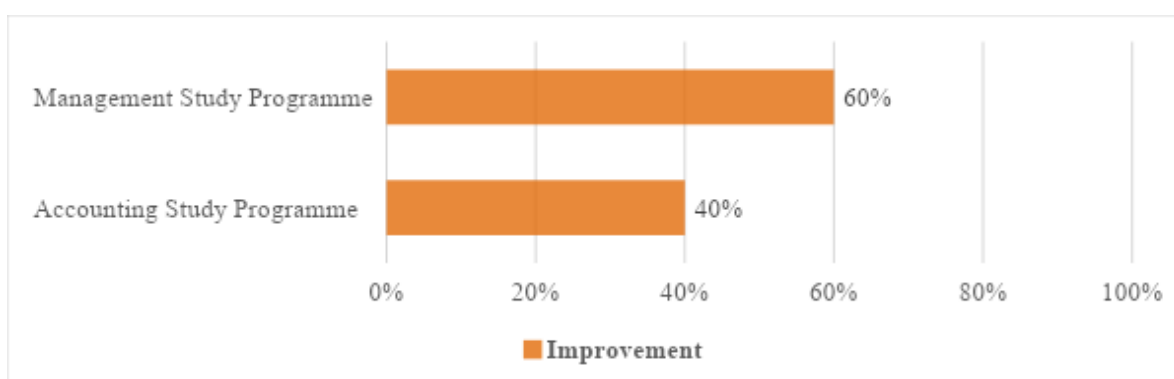


Figure 3. 1 Percentage of Standard Achievement Improvement for Accounting and Management Study Programme

Audit Report of each study program **attached**. Furthermore, referring to the results of the auditor team's review and further analysis, along with the dominant standards that became the findings in 2020 that have received follow-up and have increased standard achievement in 2021.

- 1) Courses in all study programs in the Accounting and Management Cluster have been completed with Learning Tools (Syllabus, RPS, RTM, and Lecture Contracts). This is a result of the mandatory policy of uploading learning tools at SIAK Undiksha before uploading grades.

- 2) Monitoring and evaluation of the learning process has begun to be carried out regularly and systematically by an independent unit (Quality Control Group).
- 3) Courses that utilize the results of DTPS research/PKM in the implementation of learning have begun to increase. The utilization can be in the form of teaching materials, learning media, citation of research results, and other forms of integration.
- 4) The involvement of students in research and PkM lecturers is sufficient. This is a result of the obligation to include students in DIPA research.
- 5) Quality assurance carried out by the Quality Control Group (GKM) has started to be optimal. Cluster Accounting and Management already has quality documents and is trying to implement the PPEPP cycle of SPMI.
- 6) The tracer study carried out by the Institute is more integrated with the study program, because in the process it involves the study program directly.

Furthermore, several dominant standards were found in 2020 that have received follow-up but have not experienced an increase in standard achievement and/or who have not received follow-up in 2021. The study

- 1) The program does not yet have a policy for additional requirements for student graduation in the form of an obligation to achieve a TOEFL score. The condition of the study program awaits policy at the institutional level.
- 2) There is no policy in the study program regarding the regular fulfillment of the TOEFL for DTPS.
- 3) The ratio of the final project supervisor to the number of students exceeds the maximum limit.
- 4) The study program does not have a Research Roadmap and PkM.

### **3.2 Undiksha Internal Quality Audit Results on Accounting and Management Clusters in 2021**

As described in the previous section, the performance audit of study programs in the Accounting and Management Cluster environment in 2021 is based on meeting the demands of different indicators/standards at each strata. The Internal Quality Audit Undiksha instrument in 2021 is used as a benchmark in evaluating and assessing the quality of performance, circumstances, learning, research, community service, and other additional criteria for study programs in the Accounting and Management Cluster environment in the

2020/2021 academic year and the 2021 fiscal year. Based on the results of the audit that has been carried out, more detailed results are obtained as follows.

### 3.2.1 Fulfillment of Audit Indicators in Each Study Program in Accounting and Management in 2021

From the indicators/standards of audit instruments used in Internal Quality Audit Undiksha in 2021, Figure 3.2 below shows the percentage of indicator fulfillment by each study program in the Accounting and Management Cluster environment in 2021.

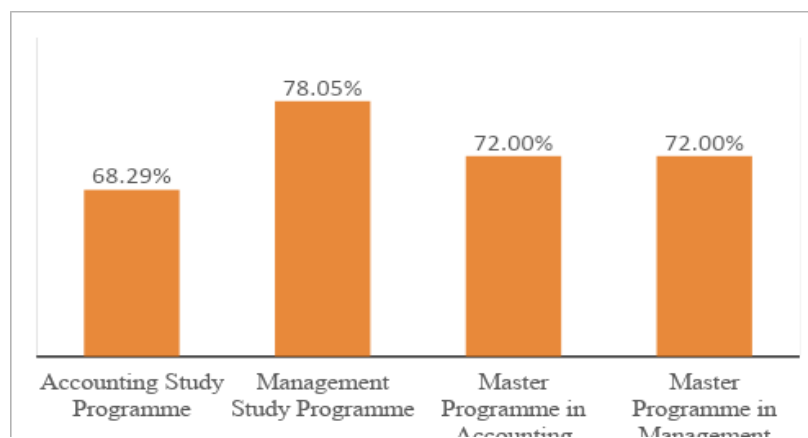


Figure 3. 2 Percentage of Fulfillment of Internal Quality Audit Standards 2021 for Study Programmes in Cluster Accounting and Management

Based on the above description, it can be concluded that all study programs in Cluster Accounting and Management have met more than 60% of the standards/indicators used in AMI -Undiksha Academic year 2021. Therefore, it can be concluded that the study program in the Cluster Accounting and Management environment meets most of the standards/indicators of education, research, community service, and additional criteria (vision and mission, civil service, students, and Tridharma outcomes) which refers to the 9 Criteria Accreditation Indicators, Inter . Accreditation national standards, KPIs, and MBKM as outlined in the 2021 Internal Quality Audit instrument indicators.

### 3.2.2 Audit Findings at the Undiksha Internal Quality Audit in the Accounting and Management Cluster in 2021

All Study Programmes in the Accounting and Management Cluster are basically expected to be able to meet all standards or indicators that have been set by the institution, so that the standards that have not been met need to be observed and followed up so that in the future they can be improved. The distribution of the number of standards/indicators that have not been met by each study program in the Cluster Accounting and Management environment at the Internal Quality Audit Undiksha in 2021 can be stated as shown in Figure 3.3 below.

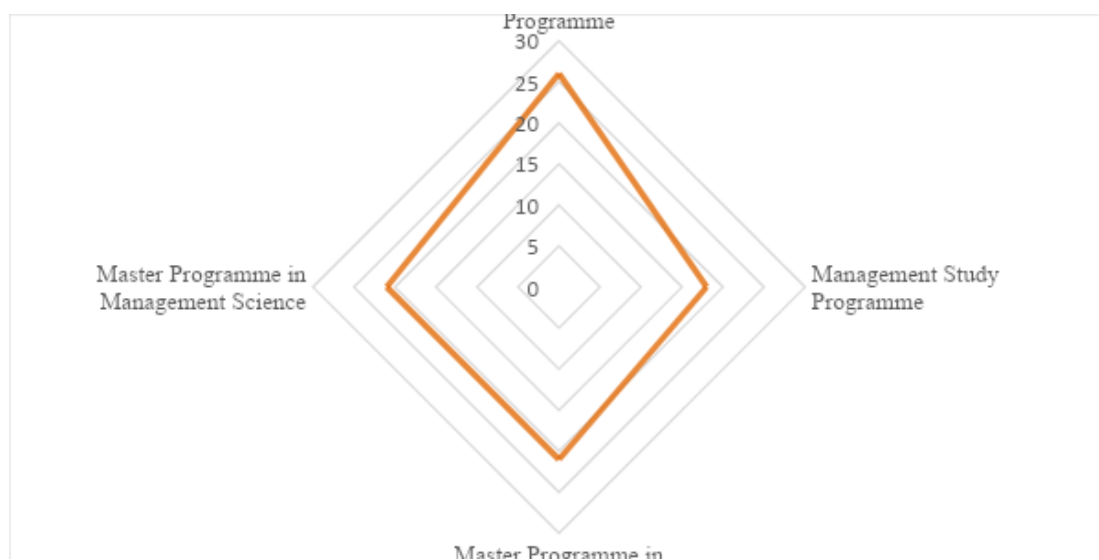


Figure 3. 3 Distribution of Unmet Standards in Study Programmes in the Accounting and Management Cluster Environment

The image above shows a radar diagram that describes the number of standards/indicators that have not been met for each study programme in the Accounting and Management Cluster, so that all parties, especially the study program concerned, are expected to control and improve its performance to the intended standard. It can be seen that the minimum number of standards/indicators that have not been met is 18 standards and the maximum is 26 standards that have not been met. The standards that have not been met are audit findings that are more detailed categorized into KTS (non-conformance) and OB (observation), where **KTS is a category of findings that have not been reached, deviated and are not in accordance with the standards or requirements determined by PT** and **OB are findings that have the potential a non-conformity or finding that can be**

**corrected immediately.** The distribution of the number of audit findings classified as KTS and OB in each study programme in the Accounting and Management Cluster is shown in Figure 3.4 below.

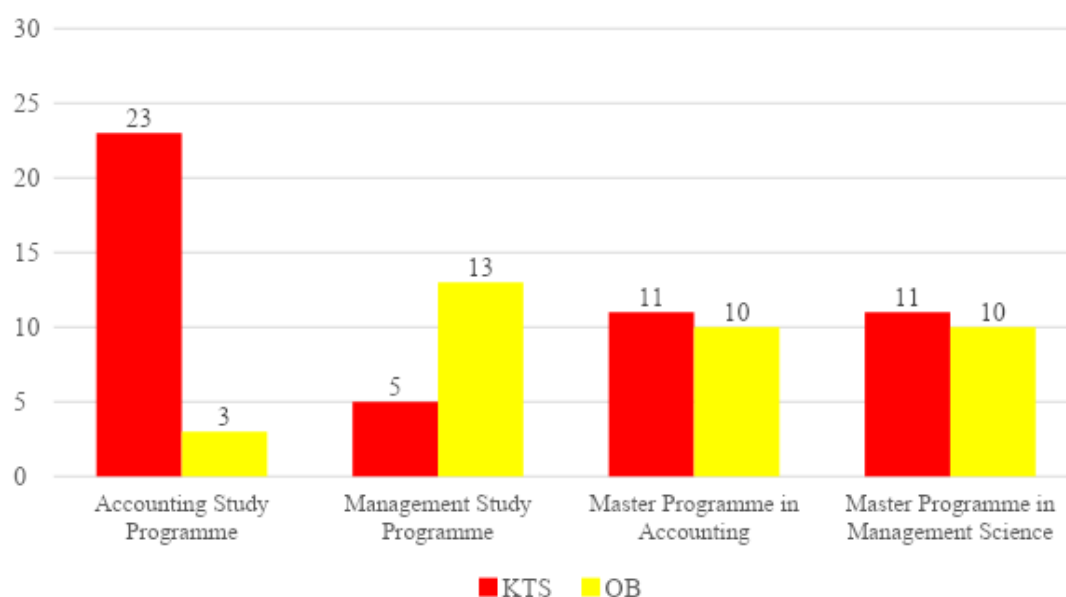


Figure 3. 4 Distribution of Many Audit Findings Classified as KTS and OB for Study Programmes in the Accounting and Management Cluster

Furthermore, referring to the audit findings reports from auditors for study programs, a summary of audit findings in general indicates non-conformance or non-compliance with standards/indicators from the Internal Quality Audit Instrument -Undiksha Academic year 2021. For more detailed findings on each study program, **attached**. Audit findings can be general and specific. General means that the findings appear in more than one study program, special means that the findings only appear in one study program. The summary of the findings of the 2021 Internal Quality Audit Undiksha audit for each in the Accounting and Management Cluster environment can be stated as Table 3.2 below.

Table 3. 2 Audit Findings in Study Programmes in the Accounting and Management Cluster

No	Audit Findings	Study Program
<b>A. Education Sector</b>		
1.	Valid evidence regarding the system and implementation of monitoring and evaluation of the learning process including characteristics, planning, implementation, learning process and student learning load. implemented consistently and followed up not yet available	Bachelor Programme of Accounting Bachelor Programme of Management Masters Programme of Accounting Masters Programme of Management

No	Audit Findings	Study Program		
2.	Percentage of the number of courses that have utilized the results of research and community service (PkM) to the total number of courses offered is less than 75%	Bachelor of Accounting	Programme of	
		Bachelor of Management	Programme of	
3.	There is no additional policy document for graduation requirements for undergraduate programs that are required to achieve a valid TOEFL score, with a score of 450 and are required to publish a final project / thesis in an accredited journal at least sinta 6 and / or at a scientific meeting at least a national seminar	Bachelor of Accounting	Programme of	
		Bachelor of Management	Programme of	
4.	Percentage of permanent lecturers of the program m studies with a minimum functional position of Lector <70%	Bachelor of Accounting	Programme of	
		Bachelor of Management	Programme of	
5.	Percentage of DTPS (Permanent Lecturers of Study Programs) with S3 qualifications to the number of DTPS < 36%	Bachelor of Accounting	Programme of	
		Bachelor of Management	Programme of	
6.	Percentage of educators who have certificates of competence on the science/skills owned at national level < 10%	Bachelor of Accounting	Programme of	
		Bachelor of Management	Programme of	
7.	Percentage of educators who have certificates of competence on international level knowledge/skills < 5%	Bachelor of Accounting	Programme of	
		Bachelor of Management	Programme of	
		Master Programme of Management		
8.	Percentage of DTPS with a minimum TOEFL score of 475 to the number of DTPS < 85 %	Bachelor of Accounting	Programme of	
		Bachelor of Management	Programme of	
9.	Average DTPS workload per semester as the main supervisor for thesis/final assignment, thesis, dissertation, or design work/art/other equivalent in the past year > 6 people	Bachelor of Accounting	Programme of	
		Bachelor of Management	Programme of	
		Master Programme of Accounting		
<b>B. Field of Research</b>				
10.	There is no available monitoring and evaluation on the suitability of the research roadmap formulated with research, right? is in the	Bachelor of Accounting	Programme of	
		Bachelor of Management	Programme of	
		Master Programme of Accounting		
		Master Programme of Management		
11.	There is no industry involvement in the implementation of research	Bachelor of Accounting	Programme of	
		Bachelor of Management	Programme of	
<b>C. PkM field</b>				

No	Audit Findings	Study Program
12.	There is no monitoring and evaluation on the suitability of the service roadmap formulated with the existing service in the	Bachelor Programme of Accounting  Bachelor Programme of Management Masters Programme of Accounting Masters Programme of Management
<b>D. Additional (Vision and Mission, Administration, Students, and Outcomes)</b>		
13.	Not yet available legal documents for the establishment of implementing elements of quality assurance; quality documents: SPMI policies, SPMI manuals, SPMI standards; and valid evidence of the effectiveness of the implementation of quality assurance and SPMI forms; and the quality assurance cycle (PPEPP cycle) has not yet been implemented.	Bachelor Programme of Accounting  Bachelor Programme of Management Master Programme of Accounting Master Programme of Management
14.	Number of international level cooperation activities in the last 1 year involving Study Programs (NKI) < 1	Bachelor Programme of Accounting  Bachelor Programme of Management
15.	Percentage of Number of Foreign Students to active students in TS has not been fulfilled	Bachelor Programme of Accounting  Bachelor Programme of Management Master Programme of Accounting Master Programme of Management
16.	Ratio of the number of international academic achievements to the number of students at the time of TS < 0.05%	Bachelor Programme of Accounting  Bachelor Programme of Management Master Programme of Accounting Master Programme of Management
17.	Ratio of the number of international non-academic achievements to the number of students at the time of TS < 0.1%	Bachelor Programme of Accounting  Bachelor Programme of Management Master Programme of Accounting Master Programme of Management
18.	Percentage of on-time graduation for students < 50%	Master Programme of Accounting
19.	Percentage of international publication ratio (RI) for S1 < 1% and for Masters < 2%	Bachelor Programme of Accounting
20.	Percentage of national publication ratio (RN) for Masters < 20 %	Masters Programme of Management
21.	Percentage of courses that involve practitioners in their learning activities < 10%	Bachelor Programme of Accounting  Bachelor Programme of Management



Based on the table above, it can be seen that in the Accounting and Management Cluster, there were 21 findings spread over 4 study programmes. The findings that the majority are found in most of the study programs in the Cluster Accounting and Management environment are as follows.

**A. Education and Teaching Sector**

- 1) Monitoring and evaluation of the learning process which includes the characteristics, planning, implementation, learning process and student learning load that is carried out consistently and followed up is not yet available
- 2) Percentage of the number of courses that have utilized the results of research and community service (PkM) to the total number of subjects courses offered are less than 75%
- 3) The number of DTPS with a minimum functional position of lector in the Bachelor Programme of Accounting and Bachelor Programme of Management are still lacking
- 4) The number of DTPS with doctoral qualifications in the Bachelor Programme of Accounting and Bachelor Programme of Management are still lacking
- 5) The number of DTPS who have certificates of competence on the knowledge/skills held in national and international levels are also still few.
- 6) Most of the lecturers do not have an English competency improvement document (TOEFL) with a minimum score of 475 on a regular basis.
- 7) The ratio of final project supervisors to the number of students exceeding the maximum limit

**B. for Research Fields.**

- 1) There is no available monitoring and evaluation on the suitability of the research roadmap formulated with existing research in the study program.
- 2) There is no industry involvement in the implementation of the research.

**C. Field of Community Service (PkM)**

- 1) There is no monitoring and evaluation on the suitability of the PkM roadmap formulated with the existing PkM in the study program.

**D. Additional Fields (Vision and Mission, Governance, Students, and Outcomes)**

- 1) There is no legal document for the establishment of the implementing element of quality assurance and the quality assurance cycle (PPEPP cycle) has not been implemented.
- 2) The number of international level cooperation activities in the last 1 year involving study programs is still lacking.

- 3) The percentage of foreign students to active students has not been met
- 4) International level academic and non-academic student achievements are still lacking.
- 5) There are not many courses that involve practitioners in learning activities

### **3.3 Problems in Implementing the Undiksha Internal Quality Audit in the Accounting and Management Cluster in 2021**

In general, the implementation of the Undiksha Internal Quality Audit in 2021 has been going well, but there are still some obstacles or problems that need to be addressed followed up to get attention for improvement in the following years. The problems faced in the Undiksha Internal Quality Audit activities in the Accounting and Management Cluster 2021 can be described as follows.

- 1) The preparation and implementation of activities is in the midst of the covid-19 pandemic which causes many limitations in the space for coordination between elements and the implementation of activities for each stage in the Internal Quality Audit 2021. The
- 2) audit implementation is not in accordance with the predetermined schedule due to filling out the Internal Quality Audit instrument Undiksha 2021 as an audit instrument requires a lot of time for each study programme, the tight tasks of the auditors, and other obstacles.
- 3) Several auditors experienced difficulties in setting a visitation schedule and coordinating with the head of the department/study programme, resulting in delays in visitations due to the ongoing Covid-19 pandemic, so visitation activities were carried out online.
- 4) There are still study programmes that are late in depositing instrument entries to PJM in accordance with the specified time even though an extension has been given, thus disrupting the next schedule plan.
- 5) There are several study programmes that fill out audit instruments that are not in accordance with the instructions and fill out incompletely, so that the auditor has difficulty in examining and adjusting to existing standards.
- 6) There are auditors who are late in collecting audit findings reports to PJM, which has an impact on the delay in the preparation of the Undiksha Internal Quality Audit Report on the Accounting and Management Cluster in 2021.

- 7) Undiksha Internal Quality Audit Committee has made SOPs, but some auditors and auditees do not know and understand the SOP, so that not all auditors and auditees have the same understanding.
- 8) Auditors are still having difficulty checking some of the indicators/standards that exist, because definite guidelines do not yet exist. This needs to be studied for instruments that will be used in the next Internal Quality Audit. The perception of one auditor to another is not the same in conducting an audit.
- 9) The instruments used already cover the field of Tridharma and several additional criteria such as vision and mission, governance, students, and outcomes, but have not been able to measure these areas optimally in accordance with the demands of SPMI reference documents and have not been able to measure other areas. comprehensively.

## CHAPTER IV

### FOLLOW-UP RECOMMENDATIONS

#### 4.1 Recommendations for Follow-up Plans

for Undiksha Internal Quality Audit Findings in the Accounting and Management Cluster in 2021 which generally require corrective actions and strategies at the University level so that they do not become repeated findings. Based on the results of the FGD between LPPPM Leaders, PJM Leaders, Implementation Committee, and AMI-Akademik Undiksha Auditors in 2021, Table 4.1 below describes recommendations for follow-up plans for handling audit findings in study programs to be further discussed at the Management Review Meeting (RTM) involving all management within Undiksha.

**Table 4. 1**

Table 4. 1 Follow-up Plan on Internal Quality Audit Cluster Accounting and Management Results in 2021

No.	Audit Results	Follow-up Plan	Responsible Person
<b>A.</b>	<b>Education and Teaching Sector</b>		
1.	<p><b>Problem:</b> Monitoring and evaluation of the learning process has not been carried out regularly and systematically by an independent unit.</p> <p><b>Root Problem:</b> The existence of GKM Faculties / Post / Study Programmes has not functioned properly in evaluating the standards set (especially in the learning process).</p>	<ol style="list-style-type: none"> <li>1. The leadership activates the existence of a quality assurance implementing unit at each level (university, faculty, study program).</li> <li>2. Clear tupoksi arranged between the GKM of the faculties and the GKM of the Study Programs.</li> <li>3. GKM prepares SPMI Documents, and conducts periodic evaluations, especially in the field of learning.</li> <li>4. Granting grades in the Remuneration system for GKM Fakultas/Prodi managers.</li> </ol>	<ol style="list-style-type: none"> <li>1. Deputy Chancellor I</li> <li>2. Deputy Chancellor II</li> <li>3. Head of Learning Development and Quality Assurance Institute (LPPPM)</li> <li>4. Deputy Dean 1</li> <li>5. Deputy Director 1</li> <li>6. Head of PJM</li> <li>7. Chair of GKM</li> <li>8. Remuneration Team</li> <li>9. Study Programme Coordinator</li> </ol>
2.	<p><b>Problem:</b> Not all MKs utilize research/PKM results in the implementation of learning.</p> <p><b>Root of the Problem:</b> In general, lecturers have not integrated the results of research/PKM into the planning, implementation, and evaluation of lectures.</p>	<ol style="list-style-type: none"> <li>1. Training and workshops on integrating research/PKM results in learning.</li> <li>2. Lecturers develop learning tools that integrate the results of research/PkM, and are monitored intensively by GKM-Faculty/Post.</li> </ol>	<ol style="list-style-type: none"> <li>1. Deputy Chancellor I</li> <li>2. Learning Development and Quality Assurance Institute</li> <li>3. LPPPM</li> <li>4. Deputy Dean I</li> <li>5. Deputy Director I</li> <li>6. Head of Research</li> </ol>

No.	Audit Results	Follow-up Plan	Responsible Person
		3. The leadership requires lecturers to use the results of their research/PKM as one of the outputs, as well as a condition for funding further proposals.	7. Headquarters Head of PkM Department 8. Study Programme Coordinator
3.	<b>Problem:</b> DTPS that have functional positions of Professor/Leader Head are still lacking. <b>Root of the Problem:</b> Not a few lecturers at Undiksha are relatively new (little tenure) and are even still civil servants, as well as problems in publishing articles in reputable international journals.	1. It needs to be planned in the Strategic Plan and Renop PS to encourage lecturers to submit LK or GB. 2. The institution facilitates the fulfillment of the requirements needed by lecturers to fulfill credit points to the Head Lector/Professor, for example publishing articles, intellectual property rights, writing books, etc.	1. Deputy Chancellor II 2. Dean/Director 3. Deputy Dean II 4. Deputy Director II 5. Head of Study Programme 6. Restra 7. Team/Renop 8. Lecturer
4.	<b>Problem:</b> DTPS with Doctoral degrees are still lacking. <b>Root of the Problem:</b> Not a few lecturers at Undiksha are relatively new (little tenure) and are even still civil servants, constrained by scholarships, and lecturers in several study programs are needed.	1. It needs to be planned in the Strategic Plan and Renop PS to encourage lecturers to continue their doctoral studies. 2. The institution facilitates the fulfillment of the requirements for further study of S3, for example facilitating scholarships, TOEFL training, and others.	1. Vice Chancellor II 2. Dean/Director 3. Deputy Dean II 4. Deputy Director II 5. Study Programme Coordinator 6. Restra 7. Team/Renop 8. Lecturer
5.	<b>Problem:</b> DTPS that have certificates of competence for their knowledge/skills at the national level are very lacking. <b>The root of the problem:</b> most DTPS do not know the institution that issues certificates in accordance with their knowledge at the national level.	1. The institution motivates and facilitates lecturers in obtaining scientific certificates in accordance with their study programs. 2. The institution forms a team to facilitate lecturers in obtaining information, mapping the intended institution to obtain a certificate of knowledge/skills. 3. Provide financial assistance to lecturers in registration or tests in obtaining this certificate.	1. Deputy Chancellor I 2. Deputy Chancellor II 3. Head of Learning Development and Quality Assurance Institute 4. Deputy Dean I 5. Deputy Director I 6. Head of Department 7. Study Programme Coordinator
6.	<b>Problem:</b> Most of the lecturers do not have a document to improve English language competence (TOEFL) regularly. <b>Root of the Problem:</b> The institution has not set a policy regarding	1. The leadership examines further the importance of the lecturer's TOEFL test on a regular basis. 2. The leadership needs a team to formulate the policy.	1. Deputy Chancellor I 2. LPPPM 3. Deputy Dean I 4. Deputy Director I 5. Head of UPT-Language

No.	Audit Results	Follow-up Plan	Responsible Person
	improving lecturers' English regularly in the form of the TOEFL test.	3. The leadership establishes a policy on the fulfillment of TOEFL requirements for lecturers on a regular basis. 4. Facilitating lecturers in improving English competence through UPT-Language, as well as facilitating the implementation of the test.	6. Study Programme Coordinator
7.	<b>Problem:</b> Some study programs have a ratio of TA supervisors with the number of students exceeding the maximum limit <b>Root of the problem:</b> The number of lecturers is still lacking	Involving outside lecturers/lecturers across appropriate study programs with the field of science to guide the TA	1. Vice Chancellor I 2. Vice Chancellor II 3. Deputy Dean I 4. Deputy Dean II 5. Deputy Director I 6. Deputy Director II 7. Head of Department 8. Study Programme Coordinator
<b>B</b>	<b>Research Sector</b>		
8.	<b>Problem:</b> There is no monitoring and evaluation on the suitability of the research roadmap formulated with existing research in the study program. lecturer is still low. <b>Root of the Problem:</b> There is no policy from the institution regarding the obligation of study programs in conducting monitoring and evaluation of the implementation of the research roadmap.	1. LPPM involves study programs in the monitoring and evaluation process for the implementation of the research roadmap. 2. Involving PJM and Faculty/Post GKM to participate in the monitoring and evaluation of the implementation of the monitoring and evaluation of the research roadmap.	1. Deputy Chancellor I 2. LPPM 3. Deputy Dean 4. Deputy Director I 5. Research 6. Quality Assurance Center 7. Study Programme Coordinator
9.	<b>Problem:</b> There is no industry involvement in the research implementation. <b>Root of the problem:</b> There is no obligation to involve industry in research.	1. Leaders make policies to involve industry in the preparation of proposals for certain research schemes. 2. The Institute facilitates collaboration with industry to become partners in research.	1. Deputy Chancellor I 2. LPPM 3. Deputy Dean 4. Deputy Director I 5. Research 6. Center Quality Assurance Center 7. Head of BKK 8. Head of Department 9. Study Programme Coordinator. 10. Lecturer
<b>C.</b>	<b>PkM</b>		
10.	<b>Problem:</b> There is no available monitoring and evaluation on the	1. LPPM involves study programs in the monitoring	1. Deputy Chancellor I 2. Head of LPPM

No.	Audit Results	Follow-up Plan	Responsible Person
	<p>suitability of the PkM roadmap formulated with existing research in the study program. lecturer is still low.</p> <p><b>Root of the Problem:</b> There is no policy from the institution regarding the obligation of study programs in conducting monitoring and evaluation of the implementation of the PkM roadmap.</p>	<p>and evaluation process for the implementation of the research roadmap.</p> <p>2. Involving PJM and Faculty/Post GKM to participate in the monitoring and evaluation of the implementation of the monitoring and evaluation of the research roadmap.</p>	<p>3. Deputy Dean 4. Deputy Director I 5. Center for P2M 6. Quality Assurance Center for 7. Study Programme Coordinator</p>
<b>D.</b>	<b>Additional Fields (Vision Mission, Administration, Student Administration, and Student Outcomes)</b>		
11.	<p><b>Problem:</b> The SPMI cycle in the faculty or study program has not run optimally.</p> <p><b>Root Problem:</b> The existence of GKM Faculties / Post / Study Programs has not functioned properly in fulfilling 4 aspects, namely having legal documents, providing quality documents, implementing a quality assurance cycle, and having valid evidence of its implementation.</p>	<p>1. The leadership activates the existence of a quality assurance implementing unit at each level (university, faculty, study program). 2. Clear tupoksi arranged between the GKM of the faculties and the GKM of the Study Programs. 3. GKM prepares SPMI Documents, and conducts periodic evaluations, especially in the field of learning. 4. Granting grades in the Remuneration system for GKM Fakultas/Prodi managers.</p>	<p>1. Deputy Chancellor I 2. Deputy Chancellor II 3. Ka LPPPM 4. Deputy Dean 1 5. Deputy Director 1 6. Head of PJM 7. Head of GKM 8. Remuneration Team 9. Study Programme Coordinator</p>
12.	<p><b>Problem:</b> The number of international level cooperation activities in the last 1 year involving study programs is still lacking.</p> <p><b>Root Problem:</b> International level cooperation has not been widely and evenly distributed for all study programs in Undiksha.</p>	<p>1. The institution facilitates study programs to cooperate internationally according to their respective fields of study equally. 2. Institutions through BKK optimize existing international cooperation activities for relevant study programs.</p>	<p>1. Deputy Chancellor Ip 2. Deputy Dean I 3. Deputy Director I 4. Head of BKK 5. Head of Department 6. Study Programme Coordinator</p>
13.	<p><b>Problem:</b> The study program does not have foreign students.</p> <p><b>Root of the Problem:</b> Lack of international cooperation related to <i>student exchange</i> and the lack of readiness of study programs to facilitate foreign students.</p>	<p>1. The leadership held international collaborations related to <i>student exchange</i> more intensively. 2. Further socialization to target foreign students. 3. Prepare curriculum, facilities, human resources, and others</p>	<p>1. Deputy Chancellor I 2. Deputy Chancellor III 3. Deputy Dean I 4. Deputy Director I 5. Deputy Dean III 6. Ka LPPPM 7. Head of Department</p>



No.	Audit Results	Follow-up Plan	Responsible Person
		to accommodate foreign students.	8. Study Programme Coordinator
14.	<p><b>Problem:</b> Academic and non-academic student achievement at the international level is still lacking.</p> <p><b>Root of the problem:</b> Lack of student participation and preparation in facing international competition.</p>	<ol style="list-style-type: none"> <li>1. The leadership forms a team to accelerate student achievement at the international level.</li> <li>2. The leadership facilitates funding to participate in international competitions.</li> <li>3. Providing special rewards to students who excel at the international level.</li> <li>4. Carry out a good and transparent selection system.</li> <li>5. Carry out an intensive coaching process for students.</li> <li>6. Giving special grades to supervisors for students whose students excel at the international level.</li> </ol>	<ol style="list-style-type: none"> <li>1. Vice Chancellor II</li> <li>2. Deputy Chancellor III</li> <li>3. Deputy Dean II</li> <li>4. Deputy Director II</li> <li>5. Remuneration Team.</li> <li>6. Head of Department</li> <li>7. Study Programme Coordinator</li> </ol>
15.	<p><b>Problem:</b> The percentage of courses that involve practitioners in their learning activities have not reached the minimum standard.</p> <p><b>Root of the Problem:</b> The existence of practitioners who are in accordance with the scientific study program is still lacking and uneven for each study program.</p>	<ol style="list-style-type: none"> <li>1. The institution through the BKK facilitates each study program with the choices of practitioners that may suit their study program equally.</li> <li>2. Requires the study program to involve practitioners for several possible courses every semester.</li> </ol>	<ol style="list-style-type: none"> <li>1. Deputy Chancellor I</li> <li>2. Deputy Dean I</li> <li>3. Deputy Director I</li> <li>4. Head of BKK</li> <li>5. Head of Department</li> <li>6. Study Programme Coordinator</li> <li>7. Lecturer</li> </ol>

## 4.2 Proposed Problem-Solving Solutions

Alternative solutions offered or taken to overcome some of the problems encountered in Undiksha's Internal Quality Audit activities in the Accounting and Management Cluster in 2021 can be described as follows.

- (1) It is necessary to prepare a system that is more prepared and mature to overcome the problems found in the midst of the covid-19 pandemic.
- (2) For difficulties in determining the visitation schedule, PJM and auditors always try to improve coordination with the head of the department / study programme and wait for the visitation schedule provided by the head of the department / study program either online.

- (3) The Internal Quality Audit SOP needs to be improved and socialized to all auditors and auditees so that it becomes a Standard Procedure for Auditors in auditing Departments/study programme and becomes a reference for majors/Prodi in preparing the next Internal Quality Audit.
- (4) It needs to be emphasized from the beginning to the auditors and auditees to be disciplined in following the Internal Quality Audit work agenda so that the delays in the auditors and auditees in completing their obligations do not interfere with the smooth implementation of the next Internal Quality Audit.
- (5) It is necessary to do a more comprehensive equalization of perceptions between auditors in conducting audits, so that the results of the audit for one auditee are not biased due to the different views of the auditors in conducting the audit.
- (6) The instruments used now need to be observed and studied further, for example by increasing the scope of the audit and making a guide/matrix of assessment for each indicator/standard used, so that all auditors and even auditees have the same perception and understanding in examining or filling out the next Internal Quality Audit instrument. .

## **CHAPTER V**

### **CLOSING**

#### **5.1 Conclusions**

Based on the analysis of the audit results in the previous chapter, the following can be concluded regarding the results of the Undiksha Internal Quality Audit in the Accounting and Management Cluster in 2021.

1. The implementation of the Undiksha Internal Quality Audit in the Accounting and Management Cluster in 2021 was followed by the Undergraduate study program Accounting, Bachelor of Management, Master of Accounting, and Master of Management Science, involving as many as 6 auditors who have attended previous training.
2. The instruments used in the 2021 Internal Quality Audit are significantly different from the instruments used in previous years. The instruments were prepared referring to: the 9 criteria accreditation assessment matrix, KPI, International Accreditation, and MBKM with audit scopes in the fields of education, research, community service, vision and mission, governance, students, and Tridharma outputs, as well as meeting the demands of indicators/standards that different for each stratum. There are many indicator items that must be filled in by study programs on the Undiksha Internal Quality Audit Instruments in the Accounting and Management Cluster in 2021, namely: (1) 80 items for the undergraduate program and 75 items for the master's program. In addition, what makes it different is that this year the audit instrument was added with *review form* for Internal Quality Audit findings on the previous 2020 Accounting and Management Cluster to accommodate the PPEPP cycle at SPMI.
3. In general, there are 6 dominant standards that became findings in 2020 that have received follow-up and increased standard achievement in 2021 for the Accounting and Management Bachelor Degree Study Programs, which are as follows.
  - ✓ The courses in the study program are equipped with Learning Tools (Syllabus, RPS, RTM, and Lecture Contracts). This is a result of the mandatory policy of uploading learning tools at SIAK Undiksha before uploading grades.
  - ✓ Monitoring and evaluation of the learning process has begun to be carried out regularly and systematically by an independent unit.

- ✓ Courses that utilize the results of DTPS research/PKM in the implementation of learning have begun to increase. The utilization can be in the form of teaching materials, learning media, citation of research results, and other forms of integration.
  - ✓ The involvement of students in research and PkM lecturers is sufficient. This is a result of the obligation to include students in DIPA research.
  - ✓ Quality assurance carried out by the Quality Control Group (GKM) has started to be optimal with the implementation of the PPEPP cycle from SPMI.
  - ✓ The tracer study carried out by the Institute is more integrated with the study program, because in the process it involves the study program directly.
4. In general, there are 15 findings, the majority of which are spread across study programs in the Accounting and Management Cluster. The majority audit findings appear in almost all study programmes in each field of the Undiksha Internal Quality Audit Scope in 2021 with the following details.
- a. Education and Teaching Sector
- ✓ Monitoring and evaluation of the learning process which includes the characteristics, planning, implementation, learning process and student learning load that is carried out consistently and followed up is not yet available
  - ✓ Percentage of the number of courses that have utilized the results of research and community service (PkM) to the total number of subjects courses offered are less than 75%
  - ✓ The number of DTPS with a minimum functional position of lector in the Bachelor Programme of Accounting and Bachelor Programme of Management is still lacking
  - ✓ The number of DTPS with doctoral qualifications in the Bachelor Programme of Accounting and Bachelor Programme of Management is still lacking
  - ✓ The number of DTPS who have certificates of competence on the knowledge/skills held in national and international levels are also still few.
  - ✓ Most of the lecturers do not have an English competency improvement document (TOEFL) with a minimum score of 475 on a regular basis.
  - ✓ The ratio of final project supervisors to the number of students exceeding the maximum limit

- b. for Research Fields.
  - ✓ There is no available monitoring and evaluation on the suitability of the research roadmap formulated with existing research in the study program.
  - ✓ There is no industry involvement in the implementation of the research.
- c. Field of Community Service (PkM)
  - ✓ There is no monitoring and evaluation on the suitability of the research roadmap formulated with existing research in the study program.
- d. Additional Fields (Vision and Mission, Governance, Students, and Outcomes)
  - ✓ There is no legal document for the establishment of the implementing element of quality assurance and the quality assurance cycle (PPEPP cycle) has not been implemented.
  - ✓ The number of international level cooperation activities in the last 1 year involving study programs is still lacking.
  - ✓ The percentage of foreign students to active students has not been met
  - ✓ . The achievements of academic and non-academic students at the international level are still lacking.
  - ✓ There are not many courses that involve practitioners in learning activities.
- 5. The results of the FGD between LPPPM Leaders, PJM Leaders, Executive Committee, and Auditors obtained a follow-up plan for improvement for the 15 majority audit findings, which were then reported to the Institutional Leaders for discussion at the Management Review Meeting (RTM).

## 5.2 Suggestions

Based on the results achieved in the Internal Quality Audit Cluster Accounting and Management activity in 2021, several things can be suggested as follows.

- (1) The preparation and implementation of the audit must be more coordinated so that it can run effectively and efficiently, and pay attention to the limitations that occur due to the covid-19 pandemic.
- (2) The university leadership continues to require all study programs to become auditees, which in this case can be conveyed through leadership meetings.
- (3) Leaders encourage study programs to continuously make improvements and maintain high quality in accordance with follow-up recommendations.