Accreditation Governance, Quality Culture and Higher Education Quality Assurance: A Malaysia–Indonesia Comparative Study

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ABSTRACT

This study examines how accreditation governance and quality culture shape the effectiveness of higher education quality assurance through a comparative analysis of Malaysia and Indonesia, with particular reference to the Malaysian Qualifications Agency (MQA) and the National Accreditation Board for Higher Education (BAN-PT). A mixed-methods framework integrates documentary analysis, questionnaire-based evidence and stakeholder interviews to compare formal accreditation arrangements with institutional experience. Because the source materials available for this journal conversion do not include the underlying respondent-level dataset or statistical output, unverified percentages are not treated as validated empirical findings. Instead, the analysis reports supported comparative patterns and develops a process-based explanation of how governance can become embedded in institutional practice. The synthesis indicates that clear standards, transparent procedures, competent evaluation, stakeholder participation, evidence-based decision making and systematic follow-up are central to effective quality assurance. Quality culture functions as the institutional translation mechanism: leadership allocates attention and resources, staff convert requirements into programme routines, student voice supplies experiential evidence, and corrective-action systems turn review findings into monitored improvements. Differences between Malaysia and Indonesia reinforce the importance of contextual adaptation rather than direct policy transfer. The study proposes an integrated governance-quality culture framework for strengthening quality assurance in both countries.

Keywords: Accreditation Governance; Quality Culture; Higher Education Quality Assurance; Malaysia; Indonesia; MQA; BAN-PT; Continuous Quality Improvement

INTRODUCTION

Higher education quality assurance has become increasingly important as universities respond to massification, internationalisation, labour-market change and growing public expectations of accountability. Accreditation is a key external mechanism for establishing minimum standards and providing public confidence, but its effectiveness depends on more than formal compliance. Sustainable quality assurance requires accreditation requirements to be translated into institutional routines, shared values and continuous improvement practices. This interaction between external governance and internal quality culture is therefore central to understanding

why similar regulatory requirements can produce different institutional outcomes (Duarte & Vardasca, 2023; Kayyali, 2023).

Malaysia and Indonesia provide a useful comparative setting. Both countries operate large and diverse higher education systems and use national accreditation arrangements to safeguard academic standards. In Malaysia, the Malaysian Qualifications Agency (MQA) provides the national qualifications and accreditation framework, while in Indonesia the National Accreditation Board for Higher Education (BAN-PT) performs a comparable quality assurance function. Although the two systems share objectives of accountability, standardisation and improvement, they differ in regulatory context, system scale and implementation mechanisms. These differences create an opportunity to examine how accreditation governance interacts with institutional quality culture rather than assuming that one model can simply be transferred to another (Komara et al., 2024; Marnnoi et al., 2024).

The underlying research problem is the limited comparative understanding of how accreditation governance, quality culture and quality assurance effectiveness operate together across the Malaysian and Indonesian contexts. Previous studies frequently focus on either formal accreditation structures or internal quality management, while fewer studies integrate governance, stakeholder experience and continuous improvement in a cross-country design. A further concern is that regulatory compliance does not automatically demonstrate a mature quality culture. Institutions may satisfy documentation requirements without embedding quality into routine decision making, staff behaviour, student engagement and evidence-based improvement (Javed & Alenezi, 2023; Rusdi et al., 2023).

Accordingly, this article has five objectives: (1) to compare the structures, principles and practices associated with MQA and BAN-PT accreditation governance; (2) to examine how quality culture is experienced and practised by higher education stakeholders; (3) to assess the relationship among accreditation governance, quality culture and quality assurance effectiveness; (4) to identify factors that support or constrain continuous improvement in Malaysia and Indonesia; and (5) to develop a practical framework for strengthening accreditation governance and quality culture. The study does not begin with the assumption that either national system is inherently superior. Instead, effectiveness is considered through governance clarity, transparency, consistency, stakeholder participation, use of evidence, follow-up action and institutionalisation of continuous quality improvement.

Accreditation governance refers to the structures, standards, decision processes and accountability arrangements through which external quality expectations are defined and evaluated. Good accreditation governance requires clear criteria, transparent processes, consistent judgements, competent reviewers, stakeholder participation and credible follow-up. These features help institutions understand expectations and reduce the risk that accreditation becomes a procedural exercise detached from educational improvement (Dagar & Kumar, 2024; AlHajri et al., 2025).

Quality culture concerns the shared commitment, values and organisational practices that make quality a collective responsibility. It is reflected in leadership commitment, staff ownership, open discussion of quality issues, use of data, student participation, organisational learning and continuous improvement. A strong quality culture complements external accreditation by converting standards into routine institutional behaviour. Student participation is particularly important because it introduces direct evidence of the learning experience into quality assurance and supports more responsive decision making (Avetisyan & Sahakyan, 2025; Alhamad & Hayat, 2025).

Quality assurance effectiveness is conceptualised as the ability of the system to identify weaknesses, stimulate corrective action, improve programmes, strengthen accountability, monitor learning outcomes and sustain improvement. The conceptual logic is process-based rather than a claim of statistically verified mediation. Accreditation governance establishes external expectations, incentives and accountability; institutional actors then interpret and enact these requirements through leadership priorities, staff routines, student feedback, evidence use and corrective-action follow-up. When these mechanisms become recurrent organisational practices, quality culture provides the pathway through which external standards can influence sustained

quality assurance outcomes. Where such mechanisms are weak, the same standards may generate documentation and episodic compliance without durable behavioural change.

METHODS

The study employs a comparative mixed-methods design combining documentary analysis, questionnaire-based evidence and semi-structured stakeholder interviews. The approach is appropriate because formal accreditation rules alone cannot explain how quality assurance is experienced and implemented inside institutions. Documentary and qualitative evidence are used to explain governance arrangements and institutional mechanisms, while quantitative material is used only to the extent that it can be traced to verifiable source data. Accordingly, unsupported numerical comparisons are not presented as validated statistical findings in this revised article.

Population and Sampling

The target population comprises higher education stakeholders in Malaysia and Indonesia with direct experience of accreditation or internal quality assurance, including academic managers, quality assurance officers, programme leaders, lecturers and, where relevant to the instrument, students involved in quality-related feedback or review processes. The qualitative component uses purposive sampling to obtain information-rich perspectives from participants with direct knowledge of accreditation implementation. The quantitative component was intended to capture broader stakeholder perceptions across different institutional settings.

However, the source manuscript available for this journal conversion does not provide a verifiable sampling frame, final country-level sample sizes, institutional-tier distribution (including public versus private institutions), demographic profile, number of invitations issued, completed responses or response rates. These details therefore cannot be reconstructed reliably and are not invented in this revision. The absence of a complete sampling record limits population-level generalisation and direct national comparison; the findings should be interpreted as a comparative institutional synthesis until the original sampling log and respondent dataset are recovered. For a final empirical submission, the authors should report, for each country, the number and type of participating institutions, participant roles, relevant demographic characteristics, invitations distributed, usable responses, response rate, interview sample size, and inclusion and exclusion criteria.

Data Collection and Measures

Three sources of evidence are integrated. First, official and institutional documents are reviewed to identify governance structures, accreditation principles, assessment criteria, decision mechanisms, stakeholder involvement and follow-up requirements. Second, a five-point Likert questionnaire operationalises three constructs. Accreditation governance covers clarity of standards, transparency, consistency, reviewer competence, stakeholder involvement, evidence use and follow-up. Quality culture covers leadership commitment, shared responsibility, communication, organisational learning, data use and continuous improvement. Quality assurance effectiveness covers identification of weaknesses, corrective action, programme improvement, accountability, monitoring of learning outcomes and sustained improvement. Third, semi-structured interviews explore stakeholder experience, administrative burden, leadership, student participation, evidence use, corrective action and cross-country differences.

Data Analysis

The analytical strategy combines documentary comparison, thematic analysis and triangulation, with statistical relationship testing reserved for situations in which the original respondent-level dataset and analysis output can be verified. For the qualitative material, interview evidence is interpreted through familiarisation, coding, theme development, review and cross-case comparison. Documentary evidence is organised around accreditation standards, governance arrangements, stakeholder participation, evidence requirements and follow-up processes. Triangulation then examines convergence and divergence across documentary requirements, stakeholder accounts and institutional practices. If the original quantitative dataset is recovered,

analysis should proceed through respondent profiling and data screening, descriptive statistics, reliability and validity assessment, and relationship testing using correlation, regression or structural equation modelling as appropriate. Any formal test of quality culture as a mediator would additionally require a specified indirect-effect model, validated measures, and confidence intervals for the indirect effect. Cross-country coefficient comparisons should be made only after establishing adequate measurement equivalence.

The principal methodological constraint is the absence, in the materials available for this journal conversion, of the underlying respondent-level dataset, sampling log and statistical output supporting several numerical statements in the earlier draft. To protect the validity of the article, the revised manuscript does not treat those figures as empirical results. Unsupported percentages have been removed from the results tables and replaced by evidence-linked qualitative/comparative interpretations. Consequently, the article should be read as a mixed-source comparative synthesis with a proposed explanatory framework, rather than as a completed inferential test of mediation. The numerical analysis can be reinstated only after the original dataset, sample profile and statistical output have been verified.

RESULTS AND DISCUSSION

Comparative Accreditation Governance

The comparative analysis indicates that MQA and BAN-PT share a common purpose of protecting academic standards and supporting public confidence, but the institutional pathways through which those purposes are pursued differ. The thesis characterises the Malaysian arrangement as comparatively formalised and systematic, with stronger emphasis on structured quality processes and stakeholder engagement. The Indonesian context is described as operating at a substantially larger system scale and as facing greater implementation complexity. These differences should not be interpreted as a simple ranking of national systems; rather, they show how governance design is shaped by regulatory scale, institutional diversity and administrative context.

Dimension	Malaysia (MQA)	Indonesia (BAN-PT)	Quality Assurance Implication
Governance orientation	Structured national qualifications and accreditation framework	National accreditation and regulatory framework	Clarity and coherence support consistent institutional implementation
Process emphasis	Formal standards, evidence and structured review	Standards compliance within a large and diverse system	Implementation capacity affects consistency
Stakeholder role	Greater emphasis on participation in the thesis comparison	Participation present but described as less extensive	Participation strengthens ownership and feedback
Continuous improvement	Linked to institutional quality processes	Improvement increasingly emphasised alongside compliance	Follow-up determines whether accreditation becomes developmental
Contextual challenge	Maintaining consistency and relevance across diverse providers	Scale, bureaucracy and institutional diversity	Governance must be adapted to national system conditions

Table 1. Comparative Dimensions of Accreditation Governance

The key governance lesson is that accreditation effectiveness depends on the quality of implementation rather than the existence of standards alone. Clear criteria can reduce uncertainty, but institutions also require competent evaluation, transparent decisions and follow-up mechanisms that convert findings into improvement. This interpretation is consistent with research showing that accreditation contributes most to

organisational effectiveness when it is connected to internal management and evidence-based action rather than treated as an episodic external inspection (Dagar & Kumar, 2024; AlHajri et al., 2025).

Quality Culture and Stakeholder Participation

Across both countries, stakeholder involvement emerges as a recurring mechanism linking accreditation governance to quality culture. This linkage can be specified as a sequence of institutional actions rather than as an abstract association. First, leadership commitment translates external standards into internal priorities by assigning responsibility, allocating staff time and resources, setting review expectations and requiring evidence of follow-up. Second, programme leaders and academic staff operationalise those priorities through curriculum mapping, assessment moderation, programme monitoring, committee deliberation and documented corrective actions.

Third, student voice supplies experiential evidence through surveys, representation, complaints, focus groups and programme-review channels; when this evidence is formally considered, assigned to action owners and tracked to closure, external standards become connected to the lived teaching-and-learning environment. Fourth, repeated use of data and post-review follow-up creates organisational memory, allowing lessons from audits and accreditation exercises to influence subsequent academic cycles. Quality culture therefore develops when these practices become routine, distributed and self-reinforcing rather than being activated only before an external visit.

Table 2. Quality Culture Dimensions Identified in the Study

Dimension	Indicative Institutional Practice	Expected Contribution
Leadership commitment	Leaders visibly support and resource quality activities	Signals that quality is a strategic priority
Shared responsibility	Quality is owned by academic and administrative staff	Reduces dependence on a small QA unit
Open communication	Quality issues are discussed without concealment	Supports early identification of weaknesses
Evidence use	Decisions draw on data, review findings and stakeholder feedback	Improves accountability and decision quality
Student participation	Students contribute to review and improvement processes	Strengthens responsiveness to learning experience
Corrective-action follow-up	Actions are assigned, monitored and closed	Converts review findings into measurable improvement
Organisational learning	Institutions learn from audits and previous cycles	Prevents repetitive compliance behaviour
Continuous improvement	Improvement continues between accreditation cycles	Institutionalises quality beyond external review

The comparative source material suggests differences in how stakeholder participation and accreditation effects are experienced across the two contexts. However, the earlier draft attached precise percentages to these differences without an accessible respondent-level dataset or statistical output. Those percentages have therefore been withdrawn from the revised article. The defensible finding is directional and mechanism-focused: stakeholder participation, leadership follow-through and evidence use appear important in determining whether accreditation is experienced as developmental or primarily compliance-oriented. Country-level magnitudes should not be claimed until the original data and sampling information are verified.

Table 3. Verification Status of Previously Reported Descriptive Indicators

Indicator previously reported	Verification status	Revised treatment
Positive accreditation effects	Respondent-level dataset and statistical output are unavailable in the source materials.	Numerical percentages withdrawn; retain only a directional interpretation until the original data are verified.
Active student QA participation	Respondent-level dataset and statistical output are unavailable in the source materials.	Numerical percentages withdrawn; discuss student voice as an institutional mechanism until the original data are verified.

Accreditation Governance, Quality Culture and QA Effectiveness

The integrated interpretation supports a process model in which accreditation governance provides formal expectations, incentives and accountability, while quality culture determines how those expectations are translated into repeated institutional behaviour. The proposed mechanism operates through four linked stages. First, external standards create a common reference point for programme design, evidence and review. Second, leadership commitment converts those standards into internal priorities by assigning authority, resources, timelines and accountability. Third, staff ownership and student voice convert the priorities into operational routines: curriculum review, assessment moderation, feedback analysis, committee decisions and corrective-action plans. Fourth, data use and follow-up close the loop by documenting whether actions were implemented and whether subsequent outcomes improved. Through repetition, these routines become normalised as organisational habits and shared expectations. In this sense, quality culture is theorised as a translation mechanism between governance and QA effectiveness, not claimed here as a statistically established mediator. Where one or more stages break down, accreditation is more likely to remain episodic and documentation-centred.

This process interpretation is consistent with sustainable quality assurance literature, which argues that external review must be connected to internal learning and continuous improvement systems (Javed & Alenezi, 2023). It also supports quality governance perspectives that place accountability, participation and risk-aware management at the centre of institutional quality (Rusdi et al., 2023). Leadership commitment is mechanistically important because it determines whether accreditation findings receive resources, ownership and monitoring; student voice is important because it converts learner experience into review evidence that can trigger programme-level action. The framework therefore predicts that the same formal accreditation requirement may produce different institutional outcomes depending on whether these translation mechanisms are active, credible and recurrent.

An Integrated Governance–Quality Culture Framework

Based on the cross-country synthesis, an integrated framework is proposed with three linked layers and an explicit translation pathway. The first layer is accreditation governance: clear standards, transparency, consistent judgement, reviewer competence, stakeholder participation, evidence-based decisions and explicit follow-up. These features create external expectations and accountability signals. The second layer is institutional quality culture: leadership commitment converts expectations into priorities and resources; shared ownership distributes responsibility across academic and administrative actors; student voice and other stakeholder feedback provide evidence on programme experience; data use informs decisions; and corrective-action follow-up turns review findings into monitored changes. Organisational learning occurs when the results of those changes are carried into subsequent planning and review cycles. The third layer is quality assurance effectiveness: timely identification of weaknesses, completed corrective actions, programme improvement, accountability, outcome monitoring and demonstrable closure of the continuous quality improvement loop. The framework therefore explains not only what the three layers contain, but how external accreditation expectations can become everyday academic habits.

Table 4. Proposed Governance–Quality Culture Framework

Layer	Core Components	Practical Priority
1. Accreditation governance	Clear standards; transparency; consistency; competent panels; stakeholder participation; evidence; follow-up	Translate external expectations into credible, understandable and follow-up-oriented requirements
2. Institutional quality culture	Leadership; shared ownership; communication; student voice; data use; learning; CQI	Convert requirements into routines through leadership resourcing, staff ownership, student voice, data use and corrective-action follow-up
3. QA effectiveness	Weakness detection; corrective action; programme improvement; accountability; outcome monitoring; loop closure	Demonstrate sustained improvement through completed actions, outcome monitoring and CQI loop closure

Policy and Management Implication

At agency level, the findings suggest that MQA and BAN-PT should continue strengthening the clarity of criteria, consistency of evaluation, reviewer capability, stakeholder engagement, evidence use and post-accreditation follow-up. Mutual learning between the two systems could focus on mechanisms that reduce unnecessary compliance burden while increasing the developmental value of accreditation. Digital systems may also improve evidence management, communication and follow-up, provided that technology supports rather than replaces academic judgement.

At institutional level, leaders should avoid locating quality responsibility exclusively within a quality assurance office. Quality should be distributed across faculties, programme teams and student-facing processes. Institutions should establish clear action owners, deadlines and evidence of closure for accreditation findings; integrate student and industry feedback into programme review; and use performance information to support decisions. These measures are especially important in ensuring that quality activity continues between accreditation cycles.

LIMITATIONS

The study has several limitations. First, cross-country comparison is sensitive to differences in regulatory structure, system size and institutional diversity, so the findings should not be interpreted as a direct national ranking. Second, perception-based evidence may be affected by social desirability and respondent role. Third, the source materials available for this journal conversion do not include the respondent-level dataset, complete sampling frame, institutional-tier profile, response rates or statistical output needed to verify numerical comparisons and formally test mediation. Unsupported percentages have therefore been removed rather than presented as empirical evidence. This limits statistical generalisation but strengthens the transparency of the revised claims. Future research should report complete country-specific sample profiles, public/private institutional representation, response rates, validated measurement models and transparent country-comparison procedures. A formal test of the proposed governance-quality culture mechanism should estimate indirect effects using a validated mediation model and appropriate confidence intervals, ideally after establishing measurement invariance across countries. Longer-term outcomes such as graduate employability, innovation, research performance and sustained institutional improvement should also be examined.

CONCLUSION

This study demonstrates conceptually that effective higher education quality assurance depends on the interaction between external accreditation governance and internal quality culture. The Malaysia-Indonesia comparison highlights clear standards, transparent and consistent processes, competent evaluation, stakeholder participation, evidence-based decisions and systematic follow-up as important governance foundations. The proposed mechanism explains how those foundations may become effective in practice: leadership converts external expectations into priorities and resources; staff ownership embeds them in programme routines;

student voice contributes evidence about the learning experience; and data-driven corrective-action follow-up converts review findings into monitored improvement. These recurrent practices constitute the organisational pathway through which accreditation can become part of everyday quality culture.

The main implication is that accreditation should not be treated as an end in itself. Its value lies in whether institutions repeatedly identify weaknesses, act on credible evidence, assign responsibility, monitor corrective action and carry lessons into subsequent academic cycles. The proposed governance-quality culture framework therefore connects agency-level design with institution-level behaviour without overstating the available quantitative evidence. Future studies should validate the framework using complete respondent datasets, transparent sampling information, robust measurement testing and explicit indirect-effect analysis before making statistical claims about mediation or country-level effect sizes.

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