Developing a Robust Internal Quality Assurance System for International Accreditations: The Case of CamEd Business School

Sok Uttara and Mean Udam
CamEd Business School

An internal quality assurance system is a powerful instrument for ensuring the quality of the inputs, processes, outputs and outcomes of higher education. Designing an internal quality assurance (IQA) system however has been viewed as a great challenge by the developers. It may be even harder when the external quality assurance is compulsory such as that in Cambodia because there is little room for adaptation. Despite the challenge, CamEd Business School has developed a strong IQA system that aligns with its vision, mission and philosophy and meets the national, regional and international accreditation standards. As a result, CamEd Business School has achieved six certifications and accreditations within four years 2019-2023.This research paper introduces CamEd Business School's IQA system, explains how the system was developed, and presents the key results of the system implementation in 2019-2021.

Keywords: *Quality, quality assurance, framework, accreditation, standards*

INTRODUCTION

Quality assurance of education has been evolving for more than a century. Literature shows that the United States has the oldest tradition of accreditation and quality assessment (Khawas, 2001). Europe started out much later than the United States. Formal attention was not paid to quality, quality assurance, and quality assessment until the mid-1980s (Blackmore, 2004). Vroeijenstijn (2003) points out that this delay is because the control and management of higher education was centralized.

Some Asian countries had already adopted the concept of quality and quality assurance in higher education even before World War II. Yonezawa (2002) states that Japan already established the Japan University Accreditation Association (JUAA) in 1947. The Philippines also has a long history of quality assurance. It launched the Philippine Accrediting Association of Schools, Colleges, and Universities (PAASCU) in 1957, just 10 years after Japan (Corpus, 2003). In Hong Kong, quality assurance was not a major concern for higher education until the late 1990s. "Quality assurance is a term that has become prominent in Hong Kong's higher education vocabulary in the past few years" (Mok, 2000, p. 155). According to Mok, the National University of Singapore conducted a comprehensive institutional review and strategic planning exercise in 1997.

In the Association of Southeast Asian Nations (ASEAN) member states there is a wide range of national higher education quality assurance systems due to the organizational structures, developmental objectives, scope of the quality assurance, and socio-economic status (Niedermeier & Pohlenz, 2019). Despite the different practices, efforts have been made to harmonize the quality assurance processes in the ten ASEAN member countries with the focus on comparability and readability of academic achievements and degrees throughout the Southeast Asian region.

The quality assurance of Cambodian higher education began with an international conference held on July 31–August 2, 2002 in Sunway Hotel to assess the need for establishing a higher education accreditation system in Cambodia (National Conference Proceedings, 2002). Subsequently, a Royal decree on the Accreditation of Cambodian Higher Education was passed on March 31, 2003 (Royal Decree, 2003) to give leeway for developing accreditation standards, guidelines and rubrics. The accreditation standards, guidelines and rubrics have been revised several times, and the last revision of the guidelines was published in February 2023 (ACC, 2023). The rating scale in the rubrics was extended to include 10 points. From the internal perspective, the Ministry of Education, Youth and Sport (MoEYS) in collaboration with the World Bank issued guidelines on internal quality assurance systems. The guidelines

include the nine national standards and 48 indicators which are rated on a 4-point scale (MoEYS, 2021). The guidelines require the HEIs to maintain a minimum total score of 96 out of 144 and at least 2 marks for each indicator.

CamEd Business School has considered this demand for a proper quality assurance system as an opportunity to improve its quality education to be on a par with international standards (CamEd's Vision 2023). This case study aims to investigate into the process through which the CamEd Internal Quality Assurance (IQA) Framework was developed and implemented, and to measure its impact on the stakeholder satisfaction and student achievements over three academic years 2019, 2020 and 2021. First, this paper will discuss the related literature from which the authors identify the research gap and develop a conceptual framework of the internal quality assurance system. Then, four specific research questions are presented to guide the research methodology that explains the sampling technique, data collection, data analysis and research design. The next part is the research results that focus on student achievements and key stakeholders' satisfaction. In the end, the paper provides conclusions and recommendations for further study.

LITERATURE REVIEW

Schools as open systems

Educational institutions can be viewed as open systems which connect inputs from sources in the existing environment with the transformation processes and outputs (Lunenburg & Ornstein, 2012). In HEIs, inputs include materials, information, finance, policies, curriculum and people, which are transformed into products or services through training, teaching, learning, research, or administrative processes. The HEIs then export the products and services back into the environment. Those products and services may include students' knowledge, skills and attitude, staff's improved competencies, research outputs, and community services provided. The graduates will in turn contribute energy back to the HEIs system in terms of financial, material or human resources which makes the educational system a cyclical process (Katz & Kahn, 1978). At each stage of the cycle, there is information that reflects the previous stage - this is called feedback. In this sense, a quality assurance system needs to ensure that the inputs

are of the right quality, and so are the processes and the outputs. Lunenburg and Ornstein warn that if HEIs focus on the processes (teaching, learning, and research) and pay little attention to how clients react to the products and services, the HEIs can result in serious consequences.

What is quality?

The concept of quality has evolved through the changing context of higher education influenced by rapid growth and diversity in response to limited resources, shift from elite to mass system, demands for accountability, accreditation, and quality demands for internationalization. Therefore, a uniform definition may not be realistic for a certain context. For instance, Lemaitre (2002) defines quality as excellence, fitness for purpose, fitness of purpose, efficiency, and transformation of students, while Becket and Brookes (2005) and Harvey and Green (2006) refer quality to exceptional ability, consistency with preset goals, value for money, and transformative process. However, these authors suggest that HEIs must learn all these definitions but choose the one(s) that fit(s) their purposes.

Bazargan (2000) defines quality differently and concisely, "It is a degree to which outputs of the system meet the criteria related to stated objectives" (p. 177). Bazargan adds that quality relates to the process to obtain the intended outcome which Newton (2006) calls "standard" and which can be achieved through a process. The International Organization for Standardization for instance is a good example of using process-based standards to assess the quality management system (International Organization for Standardization, ISO-9001:2015).

In summary, for various reasons, quality is the main objective of all HEIs. Even though "quality" is defined differently, it can be concluded that "quality" refers to an expected outcome that is responsive to a particular need in a particular context. Since quality is an expected outcome, it is influenced by the process through which the quality is produced. Therefore, to attain the desired quality, it is imperative for HEIs to establish a quality assurance system that is suited to their context and implements it effectively and continuously.

Quality assurance

Quality assurance is focused on the processes of education towards the attainment of the desired outcomes (the quality) which in a broad sense

include accountability (learning outcomes), sustainability (continuous improvement), and autonomy (accreditation) (Keravnou, 2006). Several authors associate quality assurance with a systematic management and assessment processes (Mok, 2000; Finish Higher Education Evaluation Council, 2012). Since quality assurance is a systematic process, it intends to ensure the quality inputs, the quality processes, the quality outputs, and the quality outcomes (Vroeijenstijn, 2003). Each of the four stages of this systematic process gives feedback to the preceding stage, making the quality assurance process a continuous process. In addition to this structural process, for the quality assurance system to sustain in the long run, it is vital to engage all departments and individuals in the process. The departmental and individual engagements which are referred to as "subsystems" by Taylor (2003) can help maintain and improve the institution's quality and so create a quality culture.

Mole and Wong (2003) suggest that a mature quality assurance system aims to facilitate a continuous quality improvement and a pervasive quality culture. To support the subsystems, Mole and Wong underscore the role of a committee that is responsible for assuring the quality at the institutional level in close collaboration with the departments. The authors add that it is essential to secure strong support from the leadership level. These hierarchical levels of internal quality assurance are referred to as "strategic, systemic and operational" levels respectively by the ASEAN University Network for Quality Assurance (AUN-QA, 2020, p. 6).

Policies and supporting mechanisms are another important component of the quality assurance system which contribute to the quality culture development. Keravnou (2006) emphasizes the need for proper policies to support the internal quality assurance system, particularly for self-awareness of the strengths and weaknesses and for self-improvement. Mole and Wong (2003) advocate that policies and supporting mechanisms have to be developed with active participation of the key stakeholders in order to build a sense of ownership of the system. It is equally important to engage external stakeholders that regulate their operations such as ministries, accreditation agencies and regulators who Turyahikayo (2019) describes as "coercive isomorphism."

After forming an internal quality assurance team or committee and creating policies, mechanisms and tools with active involvement of key stakeholders, the internal quality assurance system must be implemented in a systematic and objective manner (Jackson, 1996). The data should be gathered using a triangulation method and analyzed in a scientific way. On the one hand, the report should provide recommendations for continuous improvement. On the other hand, it should be responsive to external standards or criteria.

The literature shows that the quality assurance system in higher education generally has two approaches, including internal assessment and external assessment by peers. These two approaches are different yet interrelated. Vroeijenstijn asserts that an accrediting agency is a powerful driver of quality assurance since it is conducted by an independent agency for accountability and accreditation, and its results are publicly announced. Similarly, Lemaitre (2002) contends that internal assessment should be carried out against the standards or criteria that are consistent with those used for external assessment.

According to Vroeijenstijn (2003), many institutions may have the most important quality criteria, quality indicators, and quality aspects but do not have a model, in which various aspects are all correlated. A good model helps to structure self-analysis and to discover strengths and weaknesses. The self-analysis structure, strengths and weaknesses can be used as a basis by the institution for assuring the readiness for the accreditation process and for sustaining continuous quality improvement which is the foundation of quality culture development.

In conclusion, based on the review of related literature, there is no common definition of "quality" let alone a common IQA framework. "Quality" can be defined differently depending on the purpose of the HEIs and the context in which the HEIs are operating. However, the literature commonly suggests that an HEI system follows an open system which comprises inputs, processes, outputs and outcomes. There is also advocacy for measuring the outcomes of the IQA framework. The result at each stage may be used as feedback to the preceding stage. This makes the entire IQA system a cyclical process through which a quality culture is developed. The literature shows a common understanding that a quality culture be developed through active engagements of the key stakeholders at all levels of the HEI system. It is also suggested that the external factors be considered

and external standards be integrated into the IQA framework so that the framework's results will be in congruence with the external standards.

Research gap

The existing literature provides only foundational concepts of quality and quality assurance and suggests that quality and internal quality assurance systems be contextualized to meet a specific purpose of the HEIs. Therefore, the knowledge of the institutional, national, regional and international contexts of higher education and quality assurance and the ability to identify the alignment between the institution's context and the external contexts is fundamental to establishing a robust IQA system. So far no research has been conducted to build a good understanding of CamEd's quality and quality assurance. Though CamEd Business School introduced an IQA framework in 2015, there was no evidence of a proper study to assess the context relevance and consult related literature in order to support the design of the IQA framework both at the initial stage in 2015 and the subsequent revisions in 2016 and 2017.

Research questions

This research was designed to answer the following questions:

1. What are the characteristics of a robust internal quality assurance framework for obtaining international accreditations and building a quality culture?

2. What has CamEd done to assure the quality of its provision?

3. What are the strengths and weaknesses of the IQA framework based on the student achievements and stakeholder satisfaction in Academic Years 2019-2021?

4. What should be done to improve the positive impacts of the IQA framework on the student achievements and stakeholder satisfaction?

RESEARCH METHODOLOGY

Sample

The Census Survey Method was used to collect data from the participants. A survey questionnaire was sent to all the academic staff, support staff, students and alumni. There were 23 academic staff participating in this study in 2019, 23 in 2020 and 21

in 2021. The second group of respondents include 45 support staff in 2019, 37 in 2020, and 49 in 2021. The third group includes 1,349 students in 2019, 1,273 in 2020, and 1,262 in 2021. Data were also collected from 377 alumni in 2019, from 419 alumni in 2020, and from 523 alumni in 2021.

Table 1

Number of respondents

Respondents	2019		2020		2021	
	n	%	n	%	n	%
Academic Staff	23	62	23	62	21	44
Support Staff	45	49	37	45	49	55
Students	1349	47	1273	50	1261	42
Alumni	377	44	419	36	523	34
Total	1,794	47	1,752	46	1,854	40
Total	1,794	47	1,752	46	1,854	40

Source: This table was created by the authors based on the primary data.

The Purposive Sampling Technique was used to select employers based on two criteria: Top 30 employers who recruit the biggest number of CamEd graduates and actively cooperate with CamEd Business School. As a result, there were 7 employers participating in 2019, 29 in 2020, and 23 in 2021.

Data collection

The secondary data were collected from existing documents including CamEd IQA Framework 2015 and 2018, CamEd's Vision, Mission and Core Values, CamEd's Strategic Plan 2019-2023, Cambodian National Qualifications Framework, Cambodian National Standards, AUN-QA Guidelines for Program Assessment, ISO 9001:2015 Standards, and Accreditation Council for Business Schools and Programs (ACBSP) Process. The primary data focus on the student achievements including attrition, retention, graduation, and job placement. Another set of primary data were collected through a survey with the students, academic staff, support staff, alumni and employers in order to measure the level of their satisfaction.

The survey questionnaires were developed in Google Form and sent to the respondents by email. Alumni and employer satisfaction was measured through a tracer study conducted by an independent consulting firm. The questionnaires used a 1-7 point scale to determine the level of satisfaction, where 1 indicates the lowest level of satisfaction and 7 means the highest level. The respondents can choose N/I if they

think that the questions are not relevant to them or they had no idea. They can also write their comments at the bottom of the form.

Data analysis

The secondary data were reviewed to determine the alignment with CamEd's vision, mission and core values and the literature review. The primary quantitative data were analyzed based on the average scores on the 1-7 point scale. The analysis of the qualitative data from the open-ended questions followed the four-step procedure developed by Stake (1995). At the first step "categorical aggregation" (p. 74), the data were categorized according to the emerging theme found in the responses. In the second step, "direct interpretation," the researchers pulled the data apart and then reorganized them so that they became more meaningful in an interpretative way. After identifying the strengths and weaknesses, "established patterns" were determined and coded to identify the commonalities of the responses (p. 78). Finally, "naturalistic generalizations" were made (p. 85).

Research design

This research uses a Longitudinal Survey Design which according to Creswell (2014) refers to "the survey procedure of collecting data about trends with the same population" (p. 405). Naming this design "Trend Studies," Creswell asserts that Trend Studies involves different respondents but those respondents represent the same population. The purpose of this research design is to study the quality improvement based on the student achievements and satisfaction of the respondents within the same population over a period of 3 academic years (2019-2021). In this study, the respondents are the academic staff and support staff. It also involves the alumni who have graduated since 2014 and the key employers.

RESULTS

Development of the CamEd IQA framework

What is "quality" in the CamEd context?

Extensive literature suggests that "quality" should be defined with respect to the context and the purpose of the institution. Centered on this literature support, CamEd Business School has adopted three dimensions of quality based on its own vision, mission and educational philosophy. CamEd is committed to meeting the standards or criteria set forth by the relevant accrediting agencies at the national,

regional, and international. The conceptualization of "quality" considers the level of congruence with the accreditation standards such as ACC, AUN-QA and ACBSP. The second dimension of "quality" is fitness for purpose. CamEd is determined to respond to the key stakeholders' needs. The last dimension is "exceptionality". CamEd students should be equipped with an exceptional ability to use their optimum potential beyond the national contexts.

CamEd quality assurance principles

The development and implementation of the CamEd IQA Framework are guided by the following nine principles which were adopted in consideration of the literature above.

Principle 1: Holistic Approach

Principle 2: Self-Assessment

Principle 3: Continuous Enhancement

Principle 4: Planning

Principle 5: Data and Resources

Principle 6: Teaching and Learning, Research, and Community Services

Principle 7: Benchmarking and Accreditation
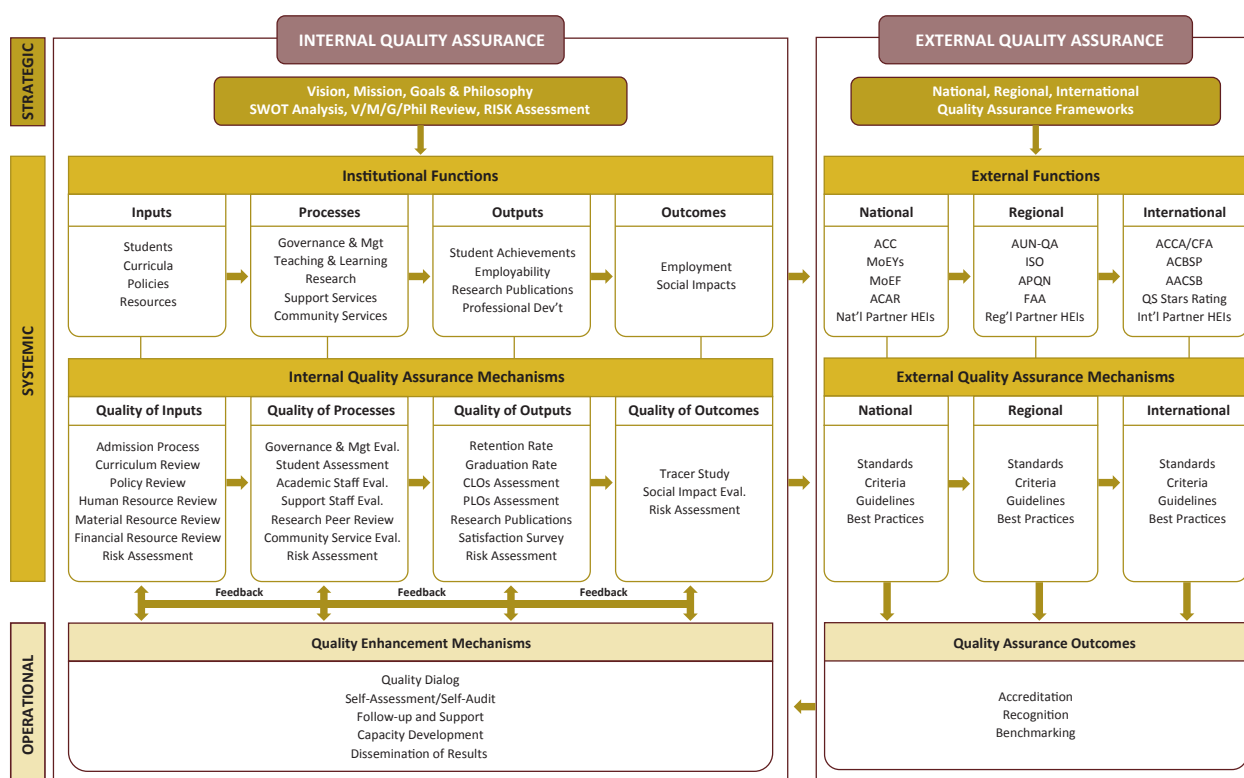
Principle 8: Collegiality

Principle 9: Independence

CamEd IQA framework

The CamEd IQA Framework aims to continuously improve the quality of teaching and learning, research, and community services in line with the institution's vision, mission, philosophy, core values and goals. The framework therefore addresses all areas of the institution's entire system. It also provides directions for setting up quality assurance policies, mechanisms and structures which in turn will guide the school operation. The framework comprises national, regional and international contexts of quality assurance and indicates three interrelated levels of quality assurance: strategic, systemic and operational levels. While the strategic level involves the top leadership, the systemic level deals with the management, and the operational level lies on the daily operations.

The CamEd IQA Framework shows a systematic process of intertwined internal and external quality assurance systems. Strength-Weakness-Opportunity-Threat (SWOT) analysis results are used to improve the vision, mission, goals and core values and provide directions for the institution's functions, including inputs, processes, outputs, and outcomes.

Figure 1

CamEd Internal Quality Assurance Framework

	INTERNAL QUALITY ASSURANCE				EXTERNAL QUALITY ASSURANCE		

STRATEGIC

Vision, Mission, Goals & Philosophy SWOT Analysis, V/M/G/Phil Review, RISK Assessment	National, Regional, International Quality Assurance Frameworks

SYSTEMIC

Institutional Functions

Inputs	Processes	Outputs	Outcomes
Students Curricula Policies Resources	Governance & Mgt Teaching & Learning Research Support Services Community Services	Student Achievements Employability Research Publications Professional Dev't	Employment Social Impacts

External Functions

National	Regional	International
ACC MoEYs MoEF ACAR Nat'l Partner HEIs	AUN-QA ISO APQN FAA Reg'l Partner HEIs	ACCA/CFA ACBSP AACSB QS Stars Rating Int'l Partner HEIs

Internal Quality Assurance Mechanisms

Quality of Inputs	Quality of Processes	Quality of Outputs	Quality of Outcomes
Admission Process Curriculum Review Policy Review Human Resource Review Material Resource Review Financial Resource Review Risk Assessment	Governance & Mgt Eval. Student Assessment Academic Staff Eval. Support Staff Eval. Research Peer Review Community Service Eval. Risk Assessment	Retention Rate Graduation Rate CLOs Assessment PLOs Assessment Research Publications Satisfaction Survey Risk Assessment	Tracer Study Social Impact Eval. Risk Assessment

External Quality Assurance Mechanisms

National	Regional	International
Standards Criteria Guidelines Best Practices	Standards Criteria Guidelines Best Practices	Standards Criteria Guidelines Best Practices

Feedback   Feedback   Feedback

OPERATIONAL

Quality Enhancement Mechanisms

Quality Dialog
Self-Assessment/Self-Audit
Follow-up and Support
Capacity Development
Dissemination of Results

Quality Assurance Outcomes

Accreditation
Recognition
Benchmarking

Source: CamEd Internal Quality Assurance Framework Policy

Mechanisms are in place to assure the quality of the functions. The mechanisms for assuring the quality of inputs include admission tests, market needs analysis, policy reviews, resource reviews, and curriculum reviews, while student assessments, classroom observations, faculty evaluations by students, research peer reviews, and staff engagement are used to assure the quality of processes, including teaching and learning, research and community services. The outputs are measured by the graduation rate, drop-out rate, retention rate, research publications, and stakeholder satisfaction, whereas the outcomes are assessed through tracer study, employer survey, and social impact analysis.

The third level of the IQA framework is the quality enhancement. At this level, there is a quality enhancement team (QET) in each department/ committee. This team plays a crucial role in monitoring and evaluating the progress of their respective department/committee. They shall vigorously implement the recommendations provided by the internal or external assessors and conduct periodic self-assessments/self-audits. The

Internal Quality Assurance and Internal Audit (IQA-IA) department conducts follow-up activities to provide necessary assistance to all departments/committees. Reports on the achievements and progress reflect the implementations at each stage of the framework.

While the internal quality assurance focuses on the continuous improvement of the institution's functions against its mission, goals and strategic objectives, the external quality assurance system requires compliance to the national, regional and international standards/criteria. It also involves benchmarking with successful HEIs inside and outside the country. The benchmarking results are used for both accreditation and quality enhancement. This quality assurance process operates in a cyclical manner, underpinned by a robust quality culture within the institution that is developed with strong support by the top leadership, department heads, and key stakeholders.

The evaluations are part of the continuous process of the internal quality assurance and following the Quality Management Cycle - Plan, Do, Check, Act, Recognition. While the formative evaluation instruments are administered in the beginning or early of the year, the summative ones are conducted toward the end of the semester and/or the year.

Some evaluations such as Classroom Observation are done during and at the end of the semester.

Evaluation tools were designed to collect data about the IQA system from various groups of key stakeholders, including students, academic staff, support staff, leadership team, alumni, and employers. All evaluations are conducted electronically with confidentiality. Although the constructs of the tools may vary depending on their respective purposes, all tools include both close-ended and open-ended questions. The close-ended questions mainly require respondents to rate the performance on a 1-7 Likert scale, while the open-ended questions aim to get qualitative feedback.

Implementation of the IQA framework

The quality assurance is a participatory and cooperative process across all levels of the quality assurance with involvement of academic staff, support staff, students, alumni, employers, and other key stakeholders. The implementation of the IQA framework is coordinated by the IQA-IA department with active engagement of the Quality Enhancement Team (QET) within each department across the institute. The QET is responsible for assuring the quality of their respective department by conducting a periodic self-assessment/self-audit twice per year.

Assuring the quality of inputs

Admission process review

The student needs and expectations are collected and analyzed in a systematic way following the CamEd curriculum development cycle (PDCA, where P stands for Plan, D for Do, C for Check, and A for Act). A number of assessment tools were used to collect the expectations, including alumni survey, employer survey, student survey, and academic staff survey. The results show that the students expect to acquire a comprehensive knowledge and technical skills in the field of accounting and finance.

Policy review and development

In January 2019, there were 68 policies and procedures in place. After the Board of Trustees approved the IQA framework on 13 July 2019, the IQA-IA department in collaboration with all departments updated 53 policies/procedures and created 55 new ones. The total number was 123 in 2019 but increased to 134 in 2021. The main purpose of the review was to document the actual practices, to simplify the processes, and to respond to the ISO 9001:2015 recommendations.

Human resource review

The Human Resource Action Plan is reviewed against the set targets twice per year. The targets are determined in consideration of the student enrollment projection and staff competency gap analysis. The annual reports show a slight increase in the number of academic staff holding doctoral degrees, from 42% in 2019 to 44% in 2021. The human resources are also monitored through staff self-evaluations conducted at the end of the year. On a 1-7 scale, academic staff engagement scores increased gradually from 6.12 in 2019 to 6.26 in 2020 and to 6.47 in 2021. Similarly, support staff engagement improved from below 6.00 in 2019 to 6.39 in 2021.

Table 2

Human resource review

Indicators	2019	2020	2021
Number of Academic Staff	33	32	36
Percentage of PhD Holders	42	38	44
Engagement Score of Academic Staff (μ)	6.12	6.26	6.47
Engagement Score of Support Staff (μ)	5.84	6.18	6.39

Source: This table was created by the authors based on the primary data.

Financial resource review

The financial health is assured through several mechanisms. Like other departments, the Financial department conducts a self-evaluation/self-audit continuously and presents a report at the management meetings twice per year. Through these processes, the department identifies the strengths and areas for improvement and sets action plans to close the gaps. Another mechanism is the internal audit process which is carried out by the IQA-IA department. The lead internal auditor reviews the accounting guidelines to ensure that they conform with the Cambodian International Financial Reporting Standard for Small- and Medium-Sized Entities (CIFRS for SMEs). Periodically the lead internal auditor reviews the accounting and financial transactions to determine whether there is a sufficient control over the transaction cycles. Cash and bank reconciliations are reviewed three to four times a year in order to assess the reconciliations. The results show no material discrepancies in the bank reconciliation and the cash balances show positive improvement over the past three years (2019 to 2021). Risk assessments are done regularly and corrective actions are discussed and implemented.

Besides, the quarterly cash flow performance is

presented in the BoT meeting to update the cash position and take a proactive response to manage the financial resources effectively. In addition, annual financial statements are audited by an independent auditor. Over 2019-2021, the external audit results have shown an unqualified opinion and a healthy profit with a net margin increase from 20% in 2019 to 34% in 2021.

Physical resource review

The quantity and quality of the physical resources are evaluated every year through feedback and requests by the academic staff, support staff and students. The facilities department regularly conducts an inspection of all facilities and equipment to identify the needs for repairs and maintenance. The needs for repairs and maintenance of facilities and equipment are updated in the maintenance schedule which are prioritized based on their urgency, scale and/or possible solution by internal staff. The repairs and maintenance are outsourced if there is a constraint on the department time and human resources. In addition, all departments inform the maintenance team to fix any facilities and equipment on time in the group telegram when the staff get to know it.

Curriculum review

Following the Plan-Do-Check-Act Model, the curriculum has been reviewed and revised several times since the first graduation cohort in 2014. However, a major revision was done in 2018, when feedback was collected from key stakeholders including academic staff, alumni and employers in consideration of the AUN-QA guidelines and standards. The program curriculum was changed to "Program Specification'' and the program outline was also adjusted to be consistent with the AUN-QA guideline (Guide to AUN-QA Assessment at Program Level version 3.0). The program learning outcomes were thematically grouped in four categories (Knowledge, Cognitive Skills, Communication, Information Technology, and Numerical Skills, and Interpersonal Skills and Responsibilities) in order to comply with the Cambodian National Qualifications Framework 2014. The curriculum was also benchmarked with the International Federation of Accountants (IFAC) requirements and the Certified Accounting Technician (CAT) or the Association of Chartered Certified Accountants (ACCA) courses. The results show that a great majority of the CamEd courses align with IFAC courses and that 13 courses align with the CAT or ACCA courses. To ensure the strategic alignment, a curriculum map was created

in 2018 and adjusted in 2021 to provide clear descriptions of the rating scale.

Assuring the quality of processes

A number of mechanisms have been employed to assure the quality of processes from the leadership to frontline levels. At the strategic level, the quality of the governance and management processes is annually monitored through Board self-evaluation, president evaluation by the Board members, and management evaluation by support staff. At the systemic level, the mechanisms include annual institutional evaluations by support staff, academic staff and students. At the operational level, staff performances are evaluated continuously. To assure the quality of teaching and learning, academic staff are evaluated by students four times per year and by peers two times per year. The students are invited to do self-evaluation of their course learning outcomes (CLOs) achievements at the end of each semester and student self-evaluation of their program learning outcomes (PLOs) achievements at the end of the program. To assure the quality of services, support staff are evaluated by their supervisors and peers once per year. Staff self-evaluations are also implemented in order to provide opportunities for self-reflections and requests for professional development.

All evaluation tools are designed in Google Form. The survey questionnaires aim to reflect the roles and responsibilities of the designated department or individual. For example, the questions for the Board of Trustees Self-Evaluation are to measure the Board's performance in line with the Bylaws, while the questions for the President Evaluation by the Board of Trustees refer to the extent to which the President fulfills his job responsibilities. Likewise, the academic staff's teaching performances are evaluated based on four main criteria, namely knowledge of the subject matter, class preparation, teaching methods, and classroom management, while other key performance indicators such as research, engagement, and professional development are included in the Faculty Self-evaluation form. Similarly, support staff's performances are reviewed based on their job descriptions.

The institutional evaluations focus on the School's vision, mission, and work environment, quantity and quality of the facilities and equipment, quality of the support services, effectiveness and efficiency of communication and collaboration, professional development, and evaluation system. The departmental evaluations focus on the

implementation of the action plans. The quantitative data are converted to Google Sheets to facilitate the calculation of average scores, and the comments and suggestions are analyzed through a thematization method to identify the commonalities and distinctions. Full reports include the average scores, a summary of the strengths, areas for improvement, and the recommendations. Relevant departments as well as individuals are requested to provide responses to the recommendations in writing.

The QETs continuously conduct self-assessments/ self-audits of their respective action plans and produce reports twice a year. The reports are based on the targets and include the strengths, areas for improvement and future actions. The QETs present their reports at the management meetings when all participants discuss the reports and provide feedback. The IQA-IA department is responsible for synthesizing the departmental reports and presenting an integrated report to the Board of Trustees twice a year. The IQA-IA department requests all departments and individuals to determine actions in response to the evaluation results and follows up on the implementation.

All academic staff are encouraged to do research and their research papers must be peer-reviewed by the Research Committee, which is composed of a chair and 4-5 members elected by the academic staff biannually. The research processes are systematically monitored through double blind peer reviews. The peer review process includes five steps: submission, peer review, author's response, confirmation by the Research Committee, and authorization to publish.

Assuring the quality of outputs

As indicated in the IQA Framework, the main outputs of the educational system are measured by student achievements (retention, attrition, graduation, CLOs and PLOs achievements), research publications, stakeholder satisfaction, and risk assessments.

Student retention and attrition

The chart below shows the retention targets and retention results in Academic Year 2019-2021. CamEd has achieved the retention target of 90% every academic year. On average, 91% of the students were retained in 2019. The retention rate increased to 93% in 2020 but slightly returned 91% in 2021. The increase of retention rate is due to the decrease of attribution. The table demonstrates the attrition target of 10% in Academic Years 2019-2021. As can be seen in the table, the average attrition rates have decreased from 8% in 2019 to 7% in 2021.

Figure 2

Student retention and attrition rates
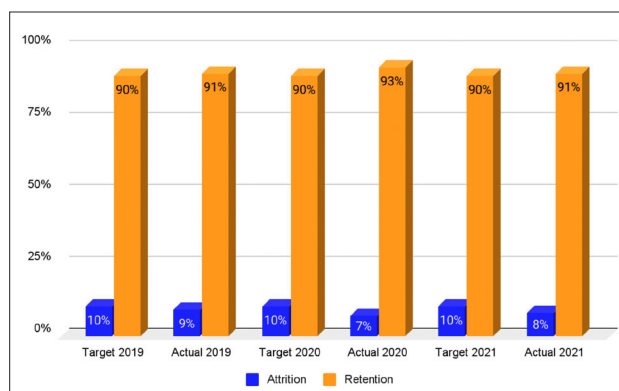
Source: This bar chart was created by the authors based on the primary data.

Graduation

The table below shows the enrollment rates and graduation rates in Academic Years 2019-2021. The graduation rates are categorized in three groups, namely graduating on time (4 years of study), graduating 1 year later and graduating 2 years later. The results illustrate that in 2019 there were 470 students enrolled in the Bachelor of Accounting and Finance program, and 254 students graduated on time. The on-time graduation rate increased from 54% in 2019 to 62% in 2020 and slightly rose to 63% in 2021, while the late graduation rate decreased remarkably throughout the years.

Table 3

Graduation rate

Graduation	2019	2020	2021
Enrollment	470	493	482
Graduation on Time	254	304	304
Graduated on Time (%)	80	91	92
Graduation 1 Year Later (%)	15	9	8
Graduation 2 Years Later (%)	5	2	n/a
Total Graduation	316	335	330

Source: This table was created by the authors based on the primary data.

Stakeholder Satisfaction

Another main outcome of the IQA system is the satisfaction of the key stakeholders. In 2019, a survey was conducted to measure the level of satisfaction of 1,349 students, 23 academic staff, and 45 support staff. The total average score was 5.77 out of 7.0. In the following year, the key stakeholders' satisfaction increased steadily to 6.20 and remained stable through 2021, despite COVID-19 pandemic's impact.

Table 4

Level of stakeholder satisfaction

Group of Respondents	2019		2020		2021	
	n	μ	n	μ	n	μ
Students	1349	5.33	1273	6.06	1126	6.05
Academic Staff	23	6.07	23	6.28	21	6.35
Support Staff	45	5.92	37	6.25	68	6.23
Total	1417	5.77	1333	6.20	1215	6.21

Note. *In 2019, N = 2999 (n = 1349 for students; n = 23 for academic staff; n = 45 for support staff)*

In 2020, N = 2665 (n = 1273 for students; n = 23 for academic staff; n = 37 for support staff)

In 2021, N = 3139 (n = 1126 for students; n = 21 for academic staff; n = 68 for support staff)

Source: This table was created by the authors based on the primary data.

Assuring the quality of outcomes

Outcomes of the IQA system refer to the student employment, accreditation and social impact. The graduates' employment is indicated by the job placements and employment advancements which are measured by tracer study and social impact assessment.

Job placements

The bar chart below shows the job placement goal of 85% within three months of graduation and the results in Academic Year 2019-2021. The results indicate a slight fluctuation in the last 3 years, that is 91% in 2019, 93% in 2020 and 92% in 2021. It can be concluded that despite the impact of COVID-19, the job placements of CamEd graduates remain relatively high, around 6.5% above the goal.

Figure 3

Job placements within 3 months after graduation
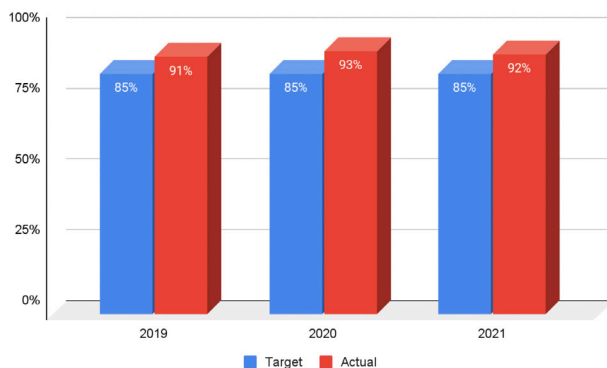
Source: This bar chart was created by the authors based on the primary data.

Accreditation

Adhering to the core value of "continuous improvement," CamEd enthusiastically welcomes challenges in order to become stronger and more successful. Through this conviction, CamEd has undertaken several accreditation processes at the national, regional and international levels. Currently CamEd is awarded ACCA Platinum which is a prestigious global award. In the last four years (2019-2022), CamEd has been awarded full accreditations by six distinguished accrediting agencies: a 5-year full accreditation by the Accreditation Committee of Cambodia (ACC), a 5-year certification by the AUN-QA, a 3-year certification by ISO 9000:2015, a 5-year full accreditation by the Finance Accreditation Agency (FAA), 3-Stars Rating by the Quacquarelli Symonds (QS) Stars Rating, and recently a 10-year full accreditation by the ACBSP. In addition, CamEd is a member of Chartered Financial Analyst (CFA), Asia Pacific Quality Network (APQN), and Association to Advance Collegiate Schools of Business (AACSB).

DISCUSSION

Based on the review of related literature, there is no common definition of "quality" let alone a common IQA framework. "Quality" can be defined differently depending on the purpose and the context of the educational institution. CamEd Business School has adopted a clear definition of "quality" which has three dimensions, including congruence with national, regional and international standards, fitness for purpose, and exceptionality. The literature however commonly suggests that a school system follows an open system which integrates all aspects of the institution comprising four stages: inputs, processes, outputs and outcomes (Lunenburg & Ornstein, 2012; Vroeijenstijn, 2003; AUN-QA version 4.0; ACBSP 2022). In CamEd's IQA Framework, there are mechanisms to assure the quality in each stage. For example, the admission process review, curriculum review, policy review, and resource review are used to assure the quality inputs. The governance and management evaluation, student assessment, academic staff evaluation, support staff evaluation, research peer review, community service evaluation are for assuring the quality of processes, while retention rate, graduation rate, CLOs/PLOs assessments, research publications, and satisfaction survey measure the quality of outputs, and tracer study and social impacts evaluation measure the quality of outcomes. The result at each stage may be used as feedback to the preceding stage making the

entire IQA system a cyclical process involving all levels (strategic, systemic and operational) of the school system through which a quality culture is developed.

The research does not show significant impacts of the IQA framework on the student achievements or school system over Academic Years 2019- 2021. However, It shows better improvement in the satisfaction of the students, academic staff and support staff of CamEd's system. This indicates that the IQA framework is fully supported by the topic management and the key stakeholders, and it reflects the improvement in the academic program, support services, and facilities. As a result, CamEd received AUN-QA certification in 2019, ISO 9001:2015 in 2019, ACC full accreditation in 2020, QS Stars Rating in 2021, FAA full accreditation in 2022, and ACBSP full accreditation in 2023.

Developing the framework as well as implementing it has faced some challenges. Financial support is a considerable challenge since CamEd has to pay a large amount of fees for membership and accreditation processes. Another challenge is integrating various standards, criteria, and practices into the IQA framework while considering CamEd's context (vision, mission, core values, and strategic goals). It is also a big challenge to get individuals on board and integrate them into a cohesive whole so that they will buy in the process and make strong commitment to achieving the goals. Difficulty still exists in the following step - getting the recommendations for improvement accepted and implemented. Last but not least, providing recognition for satisfactory performances could pose a big challenge too.

Research scope and limitations

Even though this study provides a broad literature review of quality assurance in higher education in the world, the application of this IQA framework is intended for CamEd Business School. If this IQA framework is to be applied in other institutions, it is recommended that the practitioners assess the suitability of their context.

Another limitation is that the measurement of the student achievements relies on CamEd's assessments which may not be sufficient to reflect the regional or international standards of learning outcomes. It is therefore recommended that the student learning outcomes be assessed using a regionally or internationally standardized measure. Other outputs and outcomes of the IQA system such as research, social services, and social impacts are not included in this study. Therefore, it is recommended that those

areas be measured in future research. It should also be noted that this research covers only 3 academic years (2019-2021) leaving the last 2 years for further study.

CONCLUSION AND RECOMMENDATIONS

Consistent with the PDCA Model, CamEd's IQA system is a cyclical process including the inputs, processes, outputs and outcomes that are contextually defined based on the institution's vision, mission, and core values and are aligned with the local, regional and global standards or criteria. Developing a strong IQA system therefore requires a comprehensive and in-depth understanding of the institutional context, the external requirements, and the related literature. The program's assurance of learning involves a rigorous process of curriculum design, implementation, evaluation, and improvement. It is also essential to conduct direct and indirect assessments of student and faculty performances. The data must be analysed and interpreted against the CLOs and PLOs and the results must be widely disseminated to the stakeholders and used as a basis for continuous improvement.

Since this research covers only the first 3 academic years (2019-2021) of the IQA framework implementation process, its impacts on the student achievements and stakeholders' satisfaction may be limited. Therefore, it is recommended that further study be conducted to assess the Framework's impacts within its five-year cycle, to be consistent with the five-year strategic plan (2019-2023). Future related research should also adopt a more qualitative approach to data gathering from interviews and focus groups. Another recommendation is to assess the quality culture that is developed through the IQA processes. It is also suggested to use external measures for benchmarking the student achievements.

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