



# AUDIT GUIDELINES

## INTERNATIONAL ACCREDITATION



# **INTERNATIONAL ACCREDITATION AUDIT GUIDELINES**



**QUALITY ASSURANCE UNIT  
UNIVERSITAS NEGERI SURABAYA  
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## **PREFACE**

By saying thank you Alhamdulillah to the presence of God Almighty for the completion of the preparation of the International Accreditation Audit Guidelines for the Unesa study program, as a result it can be used as a reference for international accreditation audit applications at Unesa. This audit guideline contains the background, basic rules of international accreditation audit applications, objectives, goals, scope, application, audit techniques & instruments. This guideline is needed to help auditors & auditi on audit applications.

Surabaya, February 2022  
Head of Quality Assurance Unit

A handwritten signature in black ink, appearing to read 'widowati', with a stylized flourish extending to the right.

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## **A. Background**

Unesa is highly committed to providing the highest standards in university management with the aim of creating accountability. In this regard, Quality Assurance Unit has developed a **Guidebook for the International Accreditation Audit**.

The purpose of international accreditation is to prepare study programs to produce graduates who are globally competitive and to prepare students for social change, culture, the world of work, and rapid technological advances. The international accreditation examination sets minimum standards for international accreditation, including OBE curriculum standards and graduate profiles, study program specifications, student-centered learning, teaching and assessment, teaching staff, learning resources and support for students, information management, facilities and infrastructure, and quality assurance across all study programs in the Unesa environment.

International accreditation examination is an action intended to evaluate the readiness of study programs in meeting international accreditation standards. The study program international accreditation audit is carried out on the planning, implementation, and achievement of results.

The audit report is information obtained from, by, and for study programs in Unesa. Therefore, the information can assist study programs in conducting self-evaluation, determining follow-up plans, planning, implementing, monitoring, evaluating, and continuously improving to achieve predetermined standards and criteria.

The report on the results of the international accreditation audit of the study program has been prepared to be submitted to the rector and all parties involved, with the hope that this report will be carried out to meet international accreditation standards in each study program in Unesa.

## **B. Legal Basis for the Implementation of International Accreditation Audits**

The legal basis for the implementation of the international accreditation audit of the Unesa study program is:

1. Law Number 12 of 2012, on Higher Education.
2. Government Regulation Number 4 of 2014, concerning the Implementation of Higher Education and Management of Higher Education.
3. Presidential Regulation Number 8 of 2012 concerning KKN I Article 1 paragraph 2
4. Permendikbud Number 45 of 2019, concerning the Organization and Administration of the Ministry of Education and Culture.
5. Permenristekdikti Number 62 of 2016 concerning Higher Education Quality Assurance System
6. Permendikbud Number 3 of 2020, concerning National Higher Education Standards.
7. Permendikbud Number 5 of 2020, concerning Accreditation of Study Programs and Higher Education.

8. Decree of Minister of Education and Culture Number 83/P/2020, concerning International Accreditation Institutions.
9. BAN PT Regulation Number 59 of 2019 concerning APT 3.0 and APS 4.0 Instruments.
10. Permendikbud Number 3 of 2020 concerning National Higher Education Standards (SN Dikti)
11. Standards and Guidelines for Quality Assurance in The European Higher Education Area (ESG), 2015
12. Master Manual for The Washington Accord Accreditation, for Science-Based Engineering Programmes, version 1.0, July 2018
13. Criteria for the accreditation of degree programmes – ASIIN Quality Seal, Engineering, Informatics, Natural Sciences, Mathematics, Medicine individually and combination with other subject areas, 2021
14. Criteria and indicator for programme accreditation – AQAS, 2019
15. Standard of Council for Accreditation of Counseling and Related Educational Programs 2015.
16. Self-Study Report Template for Associate, Baccalaureate, and initial Master Degree Programs, NAYC, 2021.
17. Assessment Guide for The Accreditation of Programmes in Management Studies, Economics, Law and Social Sciences by FIBAA, 2020

### **C. OBJECTIVE**

These international accreditation audit guidelines have the following general objectives:

1. Evaluate the readiness of Unesa study programs that are heading for accreditation and prepare study programs in meeting the needs of international accreditation standards.
2. As input for the Unesa study program for reviewing the readiness of study programs in international accreditation standards.

In an effort to conduct an international accreditation audit, we intend to evaluate the readiness of Study Programs related to the Surabaya State University environment in meeting international accreditation standards. Therefore, there are several specific objectives to be achieved, namely:

1. Analyze the OBE curriculum document owned by the study program.
2. Analyzing the implementation of the OBE curriculum
3. Analyzing the suitability of graduate profiles and study program specifications
4. Analyzing the implementation of learner-centered learning and assessment.
5. Analyze the suitability of Teaching Staff competencies, Learning Resources and Student Support, Information Management, Facilities and infrastructure.
6. Analyzing the implementation of Quality Assurances

## **D. FUNCTION**

Supporting leadership at all levels in universities, faculties, departments, and especially in study programs (Prodi), to understand the condition of Prodi in meeting international accreditation criteria, both aspects of strengths and weaknesses in each Prodi. This will be used as the basis for planning, implementation, monitoring, evaluation, and continuous improvement to achieve the standards and criteria that have been set.

## **E. BENEFIT**

The advantage of conducting an international accreditation examination is that the results report can be used by the study program as a basis for reviewing the fulfillment of international accreditation criteria to improve the quality of study programs and alumni. The advantage for faculty and college leadership is that it can be used to control and supervise the evaluation of related study programs at Unesa. The advantage for quality assurance is that it provides suggestions for improving the system and increasing standards if they already meet the requirements.

## **F. TARGET**

The implementation of international accreditation audits has been carried out in Study Programs throughout Unesa. The auditor team consists of all auditors in Unesa, and if needed, the Quality Assurance Committee (GPM) from 7 faculties and postgraduate programs in Unesa will be involved.

## **G. SCOPE**

In conducting this audit, standard 36 of Unesa is used as a reference in implementing SPMI PT. The instruments used are also developed based on the SN DIKTI standards listed in Permenristek number 44 of 2015.

## **H. DEFINITION**

International Accreditation is the recognition of an educational institution given by an internationally recognized accreditation body and recognized by the Ministry of Education and Culture, as a result of an assessment that the institution has met the established quality requirements and criteria.

An audit is an independent assessment function made within an organization with the aim of testing and evaluating the various activities carried out by the organization.

## **I. METHODS AND IMPLEMENTATION**

### **1. Methods**

In conducting an audit, the auditor needs to perform:

#### **a. Interview**

Auditors must have the ability to ask questions, record results, identify findings, keep audit results confidential and make reports.

#### **b. Observation**

The auditor must check the suitability of documents and evidence in the field.

### c. Implementation

The implementation of international accreditation audits can be carried out through the stages of planning, preparation, implementation, processing and presentation of audit results, which include the following steps:

#### Preparation of Audit Instrument:

No	Instrument Type	Instrument Developer	Description
1.	Form 1. Checklist Completeness Documents	SPM (Quality Assurance Unit)	Minimum guidelines to be followed by auditors in performing document checks
2.	Form 2. Audit Records	Auditor	Record and categorize types of inventions including observations or mismatches
3.	Form 3. Audit Summary	Auditor and auditee	Describing conditions and determining categories based on the results of audit records that agreed upon by the auditors and the auditee
4.	Form 4. Description Audit Condition	Auditor	<ol style="list-style-type: none"><li>1. Description of findings, criteria, root causes, consequences of findings,</li><li>2. Auditee's improvement plan,</li><li>3. Schedule of improvement,</li><li>4. Prevention plan,</li><li>5. Prevention schedule,</li><li>6. Person in charge,</li><li>7. Auditee and auditor approval,</li><li>8. Recommendations to auditee to provide solutions to the findings,</li><li>9. Follow-up results</li></ol>
5.	Form 5. Audit Report	Auditor	<ol style="list-style-type: none"><li>1. Executive summary</li><li>2. Inspection Results<ol style="list-style-type: none"><li>a. Condition - A1.xx</li><li>b. Condition - A2. Xx</li><li>c. Condition - A3. Xx</li><li>d. Condition - A5. xx</li><li>e. Condition - A6. xx</li></ol></li><li>3. Conclusion</li></ol> <p>Attachments for templates can be downloaded at <a href="https://www.ppm.unesa.ac.id/">https://www.ppm.unesa.ac.id/</a></p>

## **2. Audit Implementation**

The audit is conducted through the following mechanism:

- a. Quality Assurance Unit (SPM) develops an audit schedule.
- b. Align the understanding of the Audit Work Program and Audit Working Paper using the tools that have been prepared.
- c. The auditor conducts the audit in the following order (steps):
  - 1) International accreditation examiners check study program's compliance with established standards and related documents.
  - 2) The auditor fills in the audit result form that has been provided.
  - 3) Discussing the results of the examination between the auditee and the auditor.
  - 4) If an issue is found during an audit check that can be resolved within no more than two months after the audit, the issue will be considered an OB. However, if there is an issue that takes more than two months to resolve, then the issue will be considered as KTS and will be managed in the Management Review Meeting (RTM).
  - 5) The auditor creates an audit report according to the template provided.



## **J. ETIKA AUDITOR**

Ethical appraisal is a set of moral values or principles that underlie the appraiser's actions regarding the concepts of good, bad, right, wrong, rights, obligations, and responsibilities. An ethical appraiser is governed by moral rules contained in a code of ethics that must be followed, both written and unwritten. The aim is to prevent inappropriate behavior that may be committed by the appraiser.

Ethics plays a very important role in the auditor profession. An auditor's ethics will affect audit quality standards, this is because an auditor has a big responsibility and devotion to the institution or community. great responsibility and devotion to the institution or society. Some the ethics of an auditor are:

1. Auditors must have integrity in honesty, diligence, and responsibility.
2. Objectivity, as a sign of professional impartiality, an auditor must make a fair evaluation that is not related to personal issues. In the interest of the company, an auditor should not engage in any activity that could impair their judgment and should disclose all known facts to ensure the report under review is not compromised.
3. An auditor shall not solicit or coerce other employees to perform unlawful acts.
4. Auditors must be careful in using and maintaining information for personal gain in any form.
5. Meet the auditi to convey the purpose and agenda of arrival.
6. Arrive on time in accordance with the agreement that has been made.
7. Dress neatly.
8. Communicative and polite in speech.
9. In recording and classifying the types of findings or discrepancies, auditors must be objective and data-based.
10. Involve the auditee in analyzing and testing the conditions that occur. This allows for questions and answers.

## **K. AUDITOR SANCTIONS**

Sanctions for auditors who violate ethics:

1. Receive a warning
2. Subtle warnings for non-severe violations, severe warnings for severe violations. (Auditors who violate the code of ethics will receive a mild warning if the level of violation is not severe, but if the warning is not responded to immediately, the violator will receive a strong warning).
3. Dismissed as an auditor for a certain period of time.
4. Dismissal as auditor