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Optimizing Higher Education Quality Assurance: Integrating Accreditation and Performance-Based Funding (A Systematic Literature Review)

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Abstract
Higher education governance demands structural integration between internal quality assurance systems (IQA/SPMI), external accreditation (EQA/SPME), and institutional funding formulas. This study systematically synthesizes empirical evidence on mechanisms integrating accreditation and performance-based funding (PBF) to optimize university quality assurance while mitigating adverse systemic side effects. Following the PRISMA 2020 protocol, this systematic literature review analyzes 50 peer-reviewed journal articles (25 indexed in SINTA 1 and SINTA 2, and 25 indexed in Scopus Q1–Q4 published between 2020 and 2026), corroborated by 8 authoritative academic monographs and 10 governmental decrees. The synthesis establishes four core findings: (1) External accreditation significantly mediates the transformation of institutional Total Quality Management (TQM) principles into measurable academic outcomes; (2) Digitalizing internal quality audits accelerates the Plan-Do-Check-Act quality cycle and secures self-evaluation data integrity; (3) PBF 2.0 schemes (reallocating base operational budgets using outcome indicators) alter institutional behaviors more effectively than PBF 1.0 (ad-hoc bonus incentives), yet risk inducing student selectivity bias (cream-skimming) and grade inflation without equity weighting; (4) Modern Indonesian regulatory frameworks (Statute 12/2012, Ministerial Regulation 53/2023, and Ministerial Decree 210/M/2023) establish systemic alignment through automated data-driven accreditation renewals via PDDikti and performance funding allocations tied to eight Key Performance Indicators (IKU). The review recommends unifying internal quality instruments with national KPIs and implementing value-added internal funding formulas across faculties.

Keywords: *higher education, quality assurance, accreditation, performance-based funding, key performance indicators, governance*

INTRODUCTION

Higher education institutions globally confront dual pressures: demonstrating rigorous public accountability for academic quality and optimizing the allocation of public funds. Governments worldwide are transitioning higher education financing models from input-based allocations, grounded in historical enrollment numbers, toward performance-based funding (PBF). PBF mechanisms link state appropriations directly to verified outcome indicators, including timely graduation rates, labor market employment, and competitive research productivity. In Indonesia, the higher education quality assurance architecture derives its legal mandate from Law Number 12 of 2012 on Higher Education. Articles 51 through 53 establish the Higher Education Quality Assurance System (SPM Dikti), comprising an Internal Quality Assurance System (SPMI) operated autonomously by universities, and an External Quality Assurance System (SPME or Accreditation) conducted by the National Accreditation Board for Higher Education (BAN-PT) and independent Programmatic Accreditation Agencies (LAM). Government Regulation Number 4 of 2014 reinforces institutional autonomy alongside rigorous public reporting mandates.

Despite this robust statutory foundation, practical operations historically exhibited administrative fragmentation. Internal quality assurance units often treated accreditation compliance as a procedural paperwork exercise rather than a continuous quality improvement cycle. Concurrently, operational budget allocations, administered through operational assistance funds (BOPTN) under Regulation 12 of 2019 and autonomous public university (PTN-BH) funding mechanisms under Government Regulation 26 of 2015 and Government Regulation 8 of 2020, remained detached from internal quality audit results. This governance landscape shifted decisively with the enactment of Ministerial Regulation Number 53 of 2023 on Higher Education Quality Assurance.

The regulation deregulates national higher education standards by establishing outcome-oriented frameworks, automates accreditation renewals through the National Higher Education Database (PDDikti), and shifts mandatory accreditation funding burdens entirely to state budgets. Concurrently, Ministerial Decree Number 210/M/2023 defines eight Key Performance Indicators (IKU) that govern institutional performance contracts and determine competitive performance-based funding allocations. While literature on higher education quality assurance and performance funding has expanded, systematic empirical synthesis integrating these two domains within contemporary regulatory frameworks remains sparse. Prior investigations routinely analyzed internal quality audits and public fiscal steering in isolation. This Systematic Literature Review (SLR) bridges that divide by addressing four targeted research questions:

RQ1: What are the bibliometric distributions and thematic characteristics of national (SINTA) and international (Scopus) research literature on higher education quality assurance and performance-based funding between 2020 and 2026?

RQ2: What structural mechanisms connect internal quality assurance (SPMI) and external accreditation (SPME) in advancing university accountability?

RQ3: How do performance-based funding models influence institutional behaviors, what unintended systemic consequences emerge, and what policy mechanisms mitigate these risks?

RQ4: What integrated architectural framework aligns internal quality cycles, external accreditation, and performance-based funding under contemporary regulatory mandates?

METHOD

This study implemented a Systematic Literature Review guided strictly by the Preferred Reporting Items for Systematic Reviews and Meta-Analyses (PRISMA 2020) statement. The review protocol followed four transparent phases: identification, screening, eligibility appraisal, and final synthesis inclusion. Primary literature searches queried Scopus, the Indonesian SINTA portal, Google Scholar, and official governmental legal repositories (JDIH BPK RI and JDIH Ministry of Finance). Boolean search strings combined core domain concepts: ('higher education' OR 'tertiary education') AND ('quality assurance' OR 'internal quality audit') AND ('accreditation' OR 'program accreditation') AND ('performance-based funding' OR 'outcomes-based funding' OR 'key performance indicators'). The temporal scope was restricted to recent scholarship published between 2020 and 2026.

Table 1. PRISMA Literature Selection Eligibility Criteria

Criterion	Inclusion Rule	Exclusion Rule
Document Type	Peer-reviewed journal articles, official policy monographs, statutory decrees	Conference abstracts, non-peer-reviewed commentaries, popular essays
Indexing Tier	Scopus (Q1-Q4), SINTA minimum Rank 2 (SINTA 1 and SINTA 2)	Unindexed journals, lower accreditation bands (SINTA 3 to 6)
Publication Window	Published between 2020 and 2026	Published prior to 2020 (except foundational parent statutes)
Thematic Focus	Quality assurance, accreditation, KPIs, and performance funding in universities	Basic and primary education lacking higher education transition links
Accessibility	Full-text PDF document verified and retrieved	Abstract-only records, paywalled documents without access

The initial identification phase yielded 120 candidate publications. Following deduplication and title-abstract screening, 60 full-text manuscripts underwent rigorous eligibility review. Fifty peer-

reviewed journal articles met all inclusion criteria completely, comprising 25 national articles from SINTA 1 and SINTA 2 journals and 25 international articles from Scopus Q1-Q4 journals. Eight authoritative monographs from multilateral institutions (World Bank, Asian Development Bank, Center for American Progress, Columbia University CCRC) and 10 ministerial decrees provided policy triangulation. Data extraction followed a standardized analytical coding sheet capturing study design, sample characteristics, analytical findings, quality assurance mechanisms, funding structures, and policy implications. Inductive and deductive thematic coding categorized extracted evidence across the four research questions.

RESULTS AND DISCUSSION

The 50 included journal articles reflect rigorous methodological diversity. The Scopus corpus spans all quartile tiers: Q1 accounts for 32% (8 articles, including PLoS ONE and Jurnal Ilmiah Peuradeun), Q2 accounts for 24% (6 articles, including Cakrawala Pendidikan and Higher Education in Russia), Q3 accounts for 28% (7 articles, including PEP and IMFI), and Q4 accounts for 16% (4 articles). The national SINTA corpus concentrates in top accreditation ranks: SINTA 1 represents 44% (11 articles) and SINTA 2 represents 56% (14 articles).

Table 2. Thematic Evidence Matrix Across Reviewed National and International Studies

Thematic Focus	Key References (Journals & Monographs)	Synthesized Evidence
Internal QA & Digitalization	Sugiarto & Wibowo (2026), Suharsono (2021), Kemendikbudristek (2024)	Digitalized internal quality systems shorten audit cycles by 40% and secure PDDikti reporting integrity.
Accreditation & TQM Mediation	Khan & Hashim (2026), Motova & Navodnov (2020), Silva & Santos (2025)	External accreditation significantly mediates the positive relationship between TQM and educational performance.
Outcome-Based Curriculum	Suryani & Mardapi (2025), Retnawati et al. (2020), Triyono (2021)	Outcome-Based Education (OBE) curriculum alignment serves as the primary metric for premier accreditation.
PBF Steering: 1.0 vs 2.0	Dougherty & Reddy (2011), Fu & Heyenko (2022), CAP (2012)	PBF 2.0 forces deep administrative restructuring, whereas PBF 1.0 induces only peripheral, short-term responses.
Disparities & Policy Risks	Gao et al. (2026), Hryhorash (2022), Suryanto & Hadi (2025)	Competitive funding lacking equity weights exacerbates regional divides and incentivizes student cream-skimming.

Empirical evidence demonstrates that internal quality assurance cannot operate effectively in isolation from external oversight. Khan and Hashim (2026) show that Total Quality Management practices inside universities translate into significant academic improvements only when mediated by formal accreditation. External accreditation functions as an institutional enforcement mechanism, compelling academic faculties to adhere to internally formulated quality standards. In practical Indonesian implementation, SINTA scholarship confirms that internal audit effectiveness depends on digital infrastructure. Sugiarto and Wibowo (2026) demonstrate that business process reengineering using automated quality information systems shortens internal audit durations and eliminates redundant reporting. An integrated digital quality platform facilitates rapid population of self-evaluation reports (LED) and program performance sheets (LKPS) required by BAN-PT and programmatic accreditation agencies. Furthermore, Suryani and Mardapi (2025) and Retnawati, Hadi, and Nugraha (2020) document a decisive shift from input compliance toward Outcome-Based Education (OBE). Documenting the verified attainment of Course Learning Outcomes (CLO) and Program Learning Outcomes (PLO) represents the core empirical proof evaluated by external assessors during accreditation visits.

International monographs (Dougherty & Reddy, 2011; Center for American Progress, 2012; World Bank, 2019) delineate the structural evolution between two funding generations: PBF 1.0 and PBF 2.0. PBF 1.0 allocated supplemental bonus funding on top of base operational budgets. Because

these bonus funds represented marginal resources, university administrations treated them as discretionary windfalls that could be abandoned during economic downturns without altering core campus operations. Conversely, PBF 2.0 integrates performance metrics directly into core operational budget allocations. In Indonesia, this principle governs BOPTN Performance Allocations and competitive incentive funding tied to the eight national KPIs under Ministerial Decree 210/M/2023. Institutions failing to achieve target outcomes suffer direct reductions in baseline operational funds, compelling university executives to reallocate internal budgets toward high-performing academic programs.

However, the Scopus literature reveals substantial unintended consequences. Fu and Heyenko (2022) examine Chinese higher education financing and document that rigid performance formulas widen quality gaps between wealthy coastal institutions and under-resourced regional universities. Gao, Zheng, and Wang (2026) corroborate this finding in their evaluation of the Double World-Class initiative, noting asymmetric spillover effects where elite universities drain top academic talent from regional institutions. Beyond geographic disparities, performance-driven budgets risk compromising academic integrity through grade inflation to maintain graduation quotas, and incentivize student selection bias (cream-skimming) where departments turn away disadvantaged applicants to preserve employment outcome ratios (CAP, 2012). To neutralize these perverse incentives, funding formulas must incorporate equity weighting that rewards institutions for graduating underrepresented and low-income students (World Bank, 2019).

Table 3. Comparative Typology of PBF Models, Institutional Impacts, and Policy Mitigations

Governance Dimension	PBF Generation 1.0 (Bonus Add-On)	PBF Generation 2.0 (Core Reallocation)
Funding Source	Supplemental bonuses beyond base appropriations	Substantial proportion of core baseline operational budget
Institutional Response	Peripheral compliance without organizational restructuring	Comprehensive restructuring of internal QA and strategic spending
Systemic Risks	Budget volatility and abandonment during fiscal recessions	Grade inflation, research commercialization, and student cream-skimming
Mitigation Strategy	Focusing on narrow, project-specific grant competitions	Incorporating equity weighting and value-added learning gains
Indonesian Application	Historical ad-hoc competitive development grants	Eight National IKU Performance Incentives and BOPTN formulas

Synthesizing Indonesia's regulatory framework (Law 12/2012, Government Regulation 4/2014, Ministerial Regulation 53/2023, and Ministerial Decree 210/M/2023) establishes an integrated governance architecture linking internal quality cycles with state funding formulas. Ministerial Regulation 53 of 2023 transforms accreditation by replacing cumbersome periodic documentation with continuous monitoring via PDDikti. Academic programs meeting verified quality thresholds receive automated accreditation extensions without institutional fees, liberating academic faculties to focus on curriculum innovation and student experiential learning.

Internal quality standards are calibrated directly against the eight national Key Performance Indicators. Documented attainments in graduate employability (IKU 1), off-campus internships (IKU 2), faculty industrial engagements (IKU 3 and 4), and international programmatic accreditation (IKU 8) feed verified data into the ministry's performance funding formulas. For autonomous public universities (PTN-BH), financial autonomy under Government Regulations 26 of 2015 and 8 of 2020 enables reinvesting operational surpluses and endowment returns into advanced research laboratories and competitive internal grants, generating a self-reinforcing quality cycle.

The architectural model in Figure 1 delineates institutional data and funding flows: National quality standards and the eight ministerial KPIs define internal university performance benchmarks. Continuous academic delivery is monitored through internal quality audits (AMI) and uploaded to PDDikti. This data simultaneously validates accreditation renewals via BAN-PT and LAM, and calculates performance-based operational grants (BOPTN). Universities subsequently distribute these funds internally using equity-weighted formulas that reward continuous improvement, sustaining long-term quality enhancement.

CONCLUSION

This systematic literature review demonstrates that optimizing higher education quality assurance cannot rely exclusively on isolated internal audits or procedural accreditation compliance. Sustainable quality requires functional integration between internal quality assurance systems (SPMI), independent external accreditation (SPME), and performance-based funding formulas (PBF). External accreditation enforces internal quality compliance, while performance funding provides the fiscal leverage necessary to motivate structural administrative reforms. Although PBF 2.0 models demonstrate superior institutional steering power compared to PBF 1.0 bonus schemes, policy makers must counteract risks of grade inflation and student selectivity bias by embedding equity premiums and value-added metrics into national funding formulas. The review provides three actionable recommendations for university leaders: (1) Unify internal quality audit instruments with national KPI definitions and programmatic accreditation standards to eliminate duplicate reporting; (2) Implement internal performance funding across academic departments that balances absolute metric targets with improvement velocity; (3) Deploy centralized institutional quality dashboards connected to national databases to ensure seamless automated accreditation renewals under Ministerial Regulation 53 of 2023. This study's limitations include its five-year literature scope and focus on Indonesian policy implementation. Future empirical research should quantitatively measure the elasticity between institutional KPI gains and operational funding allocations across differing university clusters.

DECLARATION OF GENERATIVE AI

The authors declare that no generative AI or AI-assisted technologies were used in the writing process of this manuscript.

CONFLICTING INTEREST STATEMENT

The authors declare that they have no known competing financial interests or personal relationships that could have appeared to influence the work reported in this paper.

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