

## INTISARI

Audit mutu merupakan kunci atas sistem mutu organisasi karena dilakukan untuk menilai kepatuhan organisasi terhadap standar. Audit mutu saat ini sangat dibutuhkan oleh organisasi termasuk perguruan tinggi. Perguruan tinggi dituntut untuk memiliki tata kelola organisasi yang berkualitas karena menjadi penilaian borang akreditasi oleh BAN-PT. Penelitian ini bertujuan untuk (1) menganalisis penyebab audit mutu internal Universitas Gorontalo yang baru dilaksanakan di tahun 2017; (2) menganalisis implementasi audit mutu internal di Universitas Gorontalo. Penelitian ini merupakan penelitian kualitatif dengan pendekatan studi kasus. Teknik pengumpulan data menggunakan wawancara mendalam dan inspeksi dokumen. Partisipan dalam penelitian ini terdiri atas empat partisipan, yaitu Rektor UG, Kepala LPM UG, dan auditor mutu internal UG. Peneliti juga mewawancarai Kepala Sub Bagian KJM UGM untuk dijadikan benchmark atas implementasi audit mutu internal di UGM. Setelah data terkumpul, kemudian data dianalisis, sehingga dihasilkan kesimpulan untuk menjawab pertanyaan penelitian. Hasil penelitian menunjukkan bahwa penyebab pelaksanaan audit mutu internal UG baru dimulai di tahun 2017 karena disebabkan oleh beberapa hal, yaitu keterbatasan sumber daya manusia; minimnya kepatuhan unit kerja untuk melaksanakan standar dikti; serta pelaksanaan audit mutu internal membutuhkan biaya yang cukup besar. Selain itu, implementasi audit mutu internal di UG dilaksanakan melalui beberapa tahapan yang dimulai dari perencanaan AMI; pembentukan tim auditor; rapat koordinasi AMI; pelaksanaan audit dokumen dan audit kepatuhan; pelaporan AMI; serta tindak lanjut atas rekomendasi auditor.

**Kata Kunci:** audit mutu internal, auditor mutu, SPMI, standar dikti.

## ABSTRACT

Quality audit is a key of an organization's quality system, because it is performed to assess the organization's compliance to standards. Quality audit is currently needed by organizations including higher education institutions. Higher education institutions are expected to develop a quality organizational governance, because it is included in BAN-PT accreditation dossiers. This research aims to (1) analyze the reasons which caused internal quality audit of Universitas Gorontalo was conducted as late as 2017; (2) analyze the implementation of internal quality audit at Universitas Gorontalo. This research uses a qualitative method with a case study approach. The data for this research were collected by means of in-depth interviews and document inspection. The respondents involved in this research were four participants, Universitas Gorontalo rector; Head of Community Service Office of Universitas Gorontalo; and quality auditor of Universitas Gorontalo. The researcher also interviewed Head of Quality Control Office of Universitas Gadjah Mada to be used as benchmark for the implementation of internal quality audit at Universitas Gorontalo. The data collected were analyzed to draw conclusions to answer research questions. The research results show that there were several reasons which caused internal quality audit of Universitas Gorontalo was conducted as late as 2017, namely lack of human resource; minimal compliance of the work units to implement the Director General of Higher Education's standards; and the fact that performing an internal quality audit requires considerable expenses. Moreover, the implementation of internal quality audit at Universitas Gorontalo was conducted through several stages, starting from planning of an internal quality audit; appointing an audit team; holding internal quality audit coordination meetings; performing document and compliance audit; reporting internal quality audit; and following up auditors' recommendations.

**Keywords:** internal quality audit, quality auditors, internal quality assurance system, Directorate General of Higher Education's standards.