



Internal Auditor Competence Development; Empirical Study at Sekolah Tinggi Ilmu Pelayaran Jakarta

A. Chalid Pasyah¹, Retno Sawitri Wulandari^{1*}, Vidya Selasdini¹

¹ Sekolah Tinggi Ilmu Pelayaran Jakarta, Indonesia

* Email: shota_ku82@yahoo.com

Abstract. This study aims to find out and analyze the effectiveness of training for the development of internal auditor competence at the Sekolah Tinggi Ilmu Pelayaran Jakarta. This research was carried out at STIP Jakarta, with the population as well as the sample being auditors participating in the training, organizing committee, staff of the STIP Quality Assurance Center as respondents, with data sources obtained from interviews, observation and documentation. Quality assurance in the higher education system is an activity of monitoring, evaluating or reviewing carried out by tertiary institutions so that the quality of every work unit is maintained according to applicable standards to create good university governance. STIP as a state tertiary education institution continuously conducts internal quality audits as a form of attempts to maintain better schooling satisfactory. There are about 60 auditors for 43 work units in rate for the Internal quality audits. This study used descriptive analysis with a purposive sampling technique for a population of 30 people and a sample of 25 people. The several dimensions used in this reserach are implementation, accommodation, materials, and evaluation of resource persons. At the end of the research, it is found that the perception of the effectiveness of internal auditor competency development at STIP regarding the training process was stated to be very good with a mean participant perception of 61.30%, for accommodation 55.8%, for training material 54.8%, for resource evaluation 58,26 %. The auditor training is taken into consideration effective for developing the competence of STIP auditors, which in turn has implications to improve the quality of STIP education.

Keywords: *Effectiveness, Quality Assurance, Internal Auditor, Competence, Vocational Education*

1. INTRODUCTION

The importance of quality for a tertiary institution requires hard work from all aspects, especially SPMI (Internal Quality Assurance Standards) in which there is an internal quality audit as an internal university quality assurance institution, in accordance with the recommendation of Law Number 12 of 2012 in the PPEPP cycle [19].

SPMI cycle based on Education and Culture Ministerial Decree (Permendikbud) No. 50 of 2014 regarding the Higher Education Quality Assurance System including Stipulation of Standard, Implementation of University Standards, Evaluation of University Standards (Implementation), Management of University Standards (Implementation) and Improvement of University Standards or known as PPEPP [11]. Internal Quality Audit (AMI) is part of the SPMI standard implementation evaluation cycle (PPEPP). Evaluation is of course carried out for all Higher Education (DIKTI) standards. Evaluation in an internal quality audit is certainly focused on the implementation of standards and internal auditors.

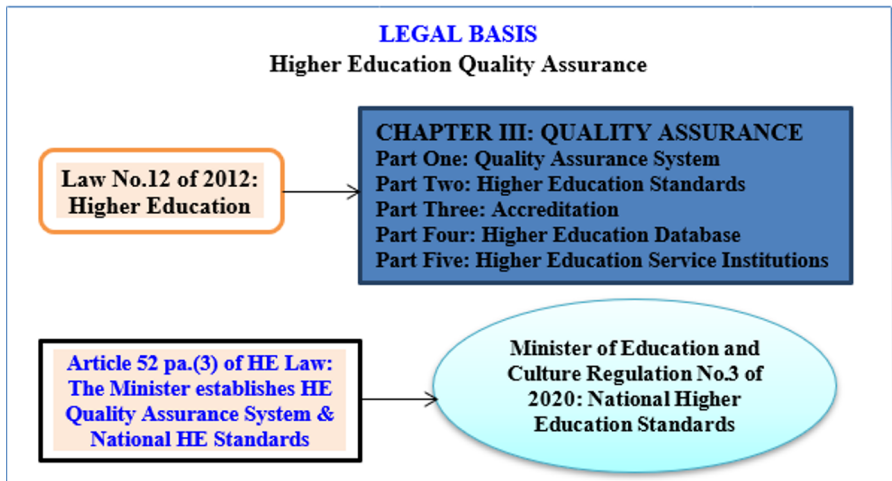


Figure 1. Legal Basis of Higher Education Quality Assurance

Quality Assurance (QA) is a common term used as another word for any forms of quality monitoring, evaluation or testing. Quality assurance activities and quality audits in the internal quality assurance system are aimed at the process of building trust through fulfilling minimum requirements or standards on input components, process components, and consequences or outcomes as predicted with the aid of stake holders (UNESCO, 2006). This is in pursuant to the research findings by Arif Zunaidi, Andriani, Oktaria Ardika Putri (2022) stating that there must be control from quality assurance parties in the tertiary institution so that each work unit maintains its quality according to applicable standards in the management of higher education through internal quality audits in order to create good governance within the institution.

As a provider of higher education, Sekolah Tinggi Ilmu Pelayaran (STIP) is Maritime Institute under the Ministry of Transportation - Human Resources Development Agency for Transportation with A accreditation for both Higher Education (Decree of the National Accreditation Board for Higher Education, No: 3005/SK/BAN -PT/ Accredited/ PT/ VI/ 2016) and Study Programs consisting of the Nautical Study Program (Decree of the National Accreditation Board for Higher Education, No. 248/ SK/ BAN-PT/ Akred/Dpl-IV/III/ 2019), Engineering Study Program (Decree of the National Accreditation Board for Higher Education, No.

1029/SK/BAN-PT/Akred/Dpl-IV/IV/2019) and Port and Shipping Management (KALK) Study Program (Decree of the National Accreditation Board for Higher Education, No. 679/SK / BAN-PT/ Dipl – IV/IV/2019) has an obligation to maintain quality and conformity between the implementation of higher education according to national standards and standards set internally on campus.

The work unit in charge of implementing the Internal Quality Audit at STIP is the Quality Assurance Center through the Monitoring and Audit Unit according to the organizational structure based on the decision of the Rector of STIP, Number: SK.59/KP.004/STIP-16 concerning the Establishment of the Organization and Appointment of respective official Heads of the Quality Assurance Center, the Internal Quality Assurance Unit, the Accreditation and Quality Certification Unit, the Higher Education Database Unit, and the Monitoring and Audit Unit at STIP[15].

The cycle of the Internal Quality Audit (AMI) which is implemented at STIP is 2 (two) times a year or at any time if needed according to SOP number: 002/SOP/09.STIP/10/2018 which was ratified on 01 October 2018 by the Rector of STIP [16]. The main function of Internal Quality Audit (AMI) is to continuously improve the quality of higher education at STIP in accordance with its vision, meanwhile that internal audits are carried out not to look for and find the deficiencies or mistakes of the auditees, but to explore, find, lift, and multiply goodness or good practices that are already running. Based on the results of Agus Setyo Santoso's research (2020) which states that the impact of implementing quality audits in SPMI is the improvement of student performance both in academic and non-academic programs, the achievement for 20% of educators obtaining masters degrees enable to be regional schools, and to become reference schools in the nearby area [1].

STIP already has 60 certified internal auditors with ISO 9001: 2015 auditor criteria and ISO 37001: 2016 auditors with 43 work units [14]. Currently, STIP does not yet have an SPMI auditor. To meet the needs of SPMI criteria auditors, STIP has conducted an SPMI auditor training workshop on 17-20 May 2022 at the Holiday Inn Hotel Kemayoran Jakarta with 30 participants. This training is used as the basis for researchers as research material by distributing open questionnaires via Google form at the end of the activity. This evaluation of the SPMI auditor training workshop inspired the research team to measure how effective auditor training was for the development of internal auditor competence in STIP Jakarta.

Based on the description above, this study raises the formulation of the problem is how to maximize the effectiveness of auditor training which has implications to the STIP education quality. Meanwhile, the urgency of this study is considered very important and urgent in increasing the effectiveness of STIP future auditor training ultimately affecting the quality of education and graduates of STIP.

2. THEORY DESCRIPTION

Competence

The work ability of each individual which includes aspects of knowledge, skills, and work attitudes in accordance with established standards. (BNSP Guidelines 1–2014) [10]. According to Law Number 14 of 2005 concerning Teachers and Lecturers. "Competence is a set of knowledge, skills, and behaviors that must be owned,

internalized, and mastered by teachers or lecturers in carrying out their professional duties [18].

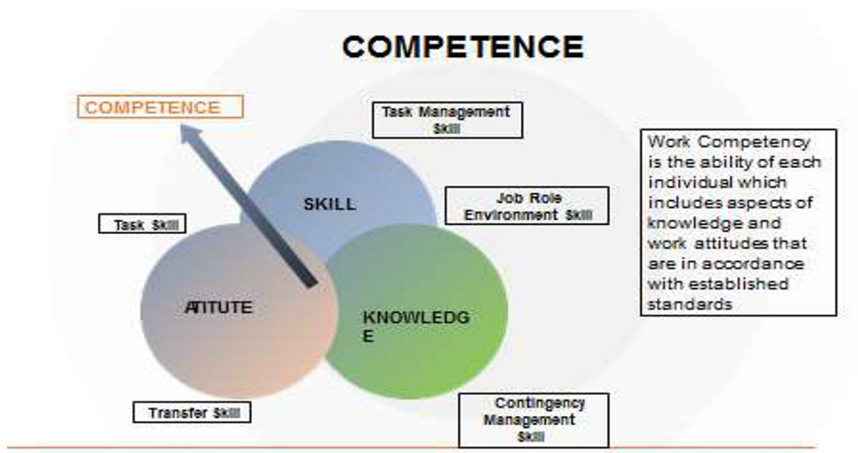


Figure 2. Definition of Competency

Competence is also a combination of three aspects, namely knowledge, skill, and attitude which is known as ASK. Current Competency measures and categories can be reflected in the 4Cs format, with indicators as illustrated below:

Table 1. 21st Century Skills – 4C's

Criteria	Skills
Critical Thinking	Consist of six skills: Information & Discovery, Interpretation & Analysis, Reasoning, Constructing Arguments, Problem Solving, Systems Thinking
Creativity	Consist of five skills: Idea Generation, Openness & Courage to Explore, Work Creatively with Others, Creative Production & Innovation
Collaboration	Consist of six skills: Leadership & Initiatives, Cooperation, Flexibility, Responsible & Productivity, Collaborate Using Digital Media, Responsiveness & Constructive Feedback
Communications	Consist of five skills: Effective Listening, Delivering Oral Presentations, Communicate Using Digital Media, Engaging in Conversations & Discussions, Communicating in Diverse Environments

The definition of work competence is the competence of each individual, including aspects of knowledge and work attitudes, according to established standards. With work competencies as described above, it is very important to have workers or prospective workers in domestic or international competitive labor market.

Auditor Competency

According to Emron, Yohny, Imas (2017: 140) competence is an individual's ability to carry out a job properly and has advantages based on knowledge, skills and attitudes. The Law of the Republic of Indonesia No. 13 of 2013 defines competence as the work ability of each individual which includes aspects of knowledge, skills and work attitudes that are in accordance with established standards, while auditor competence is the qualifications required by the auditor to carry out an audit properly. To obtain these competencies, education and training is needed for auditors known as continuing professional education. Whereas a person is said to be a competent auditor if he fulfills two kinds of requirements, namely having competence and experience, competence can be achieved by attending training as an auditor as evidenced by a certificate while experience is proven by having carried out an audit or at least having acted as an audit observer, while determining an internal quality auditor carried out by the head of the university with a decree [9].

Auditors

Auditors are the persons who have the ability to conduct audits (Directorate of Quality Assurance, Belmawa 2018). Higher Education Auditors are individual lecturers who meet certain qualifications and are considered to have adequate skills after going through a series of tests and are tasked with conducting audits of the performance of institutions, units and work devices as well as providing educational services to users. The auditor must be someone who has competence regarding Internal Quality Audit (AMI) activities as evidenced by a training certificate as an auditor or passing a series of tests determined by the head of the institution.

Human resources (HR) who have commitment, motivation and rewards are supporting variables on auditor performance [2]. Especially for internal auditors who are recruited from lecturers and education staff, because they have to spend time outside of their routine duties. Palupi et al. (2017), states that auditor functional training can improve auditor competence for the aspects of knowledge, skills and attitudes so that auditors can carry out their functional tasks properly [18].

Internal Quality Assurance System (SPMI)

According to the Research Technology and Higher Education Ministerial Decree (Permenristekdikti) No. 62 of 2016 concerning SPMI, article 1, paragraph 3, Sistem Penjaminan Mutu Internal (Internal Quality Assurance System) is a systematic activity of higher education quality assurance by each tertiary institution to continuously control and improve the quality implementation of higher education in a planned and sustainable manner [12].

SPMI operates within the education unit and is implemented by all components within the institution which cover all aspects of education delivery by utilizing various resources to achieve National Education Standards [5].



Figure 3. SPMI (PPEPP) cycle

Higher education quality assurance is the process of planning, implementing, controlling, and developing higher education standards consistently and continuously, so that the internal and external stakeholders of higher education, such as students, lecturers, employees, community, business world, associations of professions, and the government can obtain satisfaction with the performance and output of tertiary institutions [3]. This quality assurance activity is a manifestation of accountability and transparency in higher education management. In accordance with The Law of the Republic of Indonesia Number 12 of 2012 concerning Higher Education, the Higher Education Quality Assurance System (SPMPT) consists of Internal Quality Assurance System (SPMI) and External Quality Assurance System (SPME). SPMI is established by the university concerned, while SPME is carried out through accreditation.

The implementation of higher education quality assurance system pursuant to the Higher Education Quality Assurance Guidelines (2003, pp.16-19) can be implemented, if several pre-requisites are met by commitment, paradigm shift, and mental attitude of all parties in charge of the institution educational processes, together with quality assurance persons in the institutions.

Article 5 paragraph (1) Permenristekdikti No. 62 of 2016 SPM Dikti describes as follow [4]:

1. SPMI has an activity cycle consisting of :
 - a. Determination of Higher Education Standards;
 - b. Implementation of Higher Education Standards;
 - c. Evaluation of implementation of Higher Education Standards
 - d. Controlling the implementation of Higher Education Standards;
 - e. Raising Higher Education Standards.

And

2. The evaluation referred to paragraph (1) letter (c) is carried out through an Internal Quality Audit.

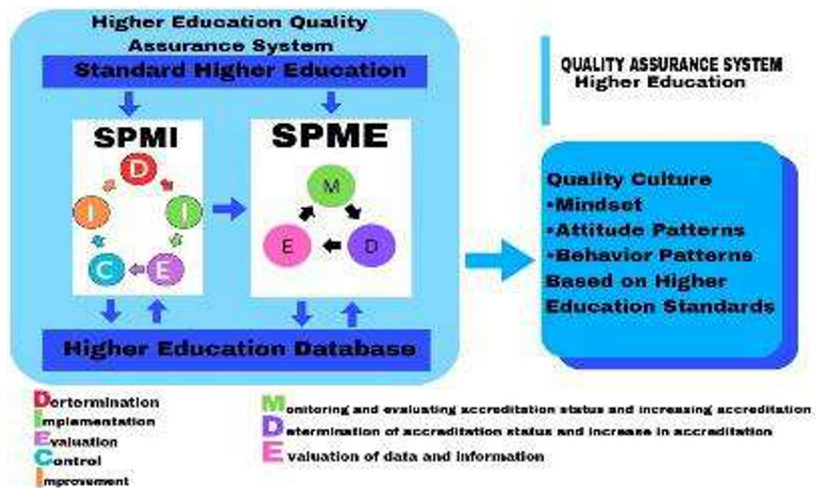


Figure 4. Higher Education Quality Assurance Standards

Internal Quality Audit (AMI)

In terms of Internal Quality Audit according to Arens, Elder & Beasley (2012:4) Auditing is the collection and evaluation of information evidence to determine and report the degree of conformity between the information obtained and the established criteria. Meanwhile Amin (2012: 136) states internal audit is an objective independent assurance and consulting activity designed to add value and improve organizational operations, to assist organizations and disciplines to evaluate and improve the effectiveness of risk management, control and governance processes. Furthermore Sukrisno Agoes (2013: 204) describes internal audit is an examination carried out by the company's internal audit section of the company's financial statements and accounting records as well as adherence to predetermined top management policies and adherence to government regulations and provisions of applicable professional associations.

Internal audit is needed to assess management's accountability and compliance with the policies and regulations that apply to the interests of stakeholders [6]. This also needs to be done in order to produce economy, efficiency and effectiveness of the institution. Superior performance is characterized by effective and efficient work. The main element of achieving the effectiveness of a job is the quality of the results. Effective means a measure of success in choosing and achieving the right goals expressed by "doing the right things". Efficient means to achieve predetermined goals with minimum costs or resources expressed by "doing things right"[17]. Leadership commitment is also needed, because to change the paradigm and mental attitude, as well as to organize good quality assurance, leadership commitment is needed. Without the commitment of the leadership all the things that have been designed will be useless (Gumiandari, 2013) [7].



Figure 5. SPMI Process Outline

3. METHODOLOGY

The research method used is descriptive analysis through a survey data analysis. Descriptive analysis aims to describe, figure out, and explain facts or characters without questioning the relationship between variables. The total population of the study was 30 people and with the sample of 25 people. The sampling technique used is purposive sampling by distributing open questionnaires online using the Google form. The data collected is in the form of direct observation of the respondents, therefore, the type of research data is primary data [13].

Respondents were asked with the questions about: Implementation (training methods, implementation coordination, committee collaboration with participants), accommodation / facilities / consumption (room conditions, seating arrangements, availability of facilities, transportation facilities, sound system, seminar kit, consumption), material (quality of the material as a whole, actualization of the material, newness of the material, exclusivity of the material, quality of the material carrier/speaker), evaluation of resource persons (quality in mastering the material presented, being able to liven up the atmosphere and activeness of the class, style and ways and methods of conveying the material, balance between theory and discussion, systematic allocation of time for the material presented).

4. DISCUSSION

Perceptions of the effectiveness of the improvement of internal auditors at STIP have been executed through accumulating records at the perceptions of SPMI auditor training contributors through an open questionnaire using Google form from 25 participants.

1. Perceptions of SPMI Auditor Training Participants on the Implementation Process
a. Related to Training Methods

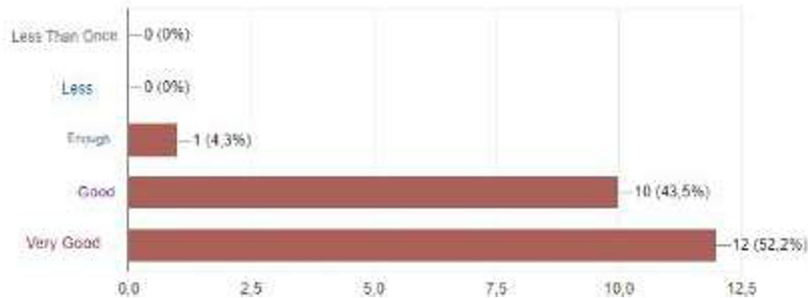


Figure 6. Respondents' answers regarding training methods

Based on the graph of Figure 6 above, the most dominant answer score is very good at 52.2%. The participants' perception towards the training methods during the training activities is very effective and are in accordance with the predicted function as an auditor within internal quality audit.

b. Regarding Implementation Coordination

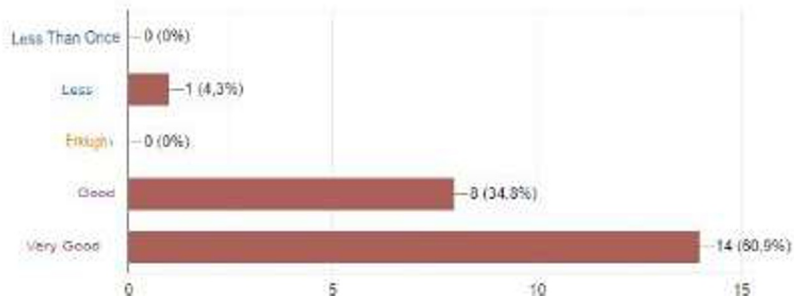


Figure 7. Respondents' answers related to implementation coordination

Based on the graph of Figure 7 above, the most dominant answer score is very good at 60.9%. The participants' perception towards the implementation coordination during the training activities between the participants and the committee is very effective and is in accordance with the expected function as an auditor within internal quality audit.

c. Related to the Committee's Cooperation with Participants

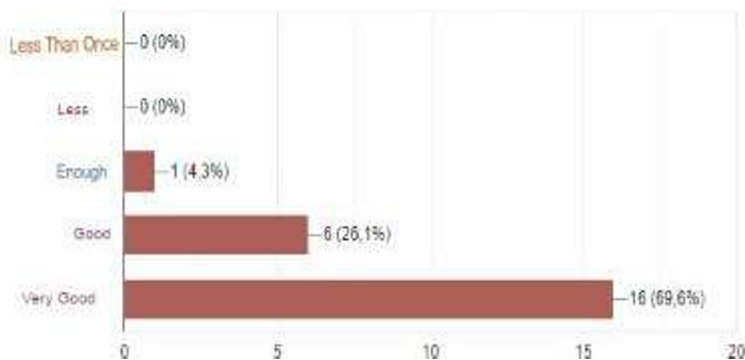


Figure 8. Respondents' answers regarding the cooperation of the committee with participants

Based on the graph of Figure 8 above, the most dominant answer score is very good at 66.9%. The participants' perception towards the cooperation between the committee and the participants during the training activities was very effective.

d. Regarding the Condition of the Room

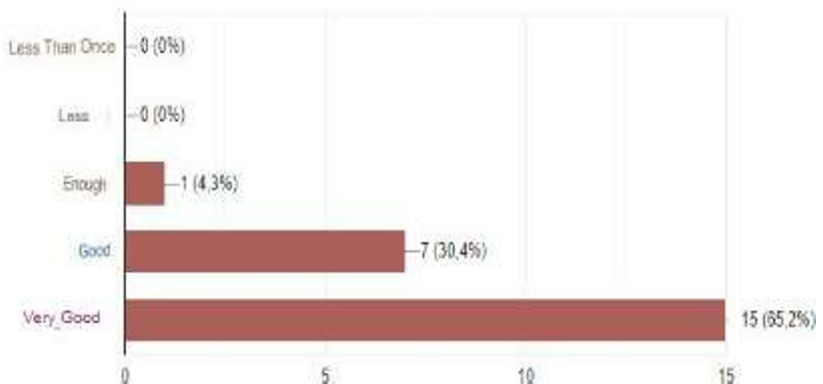


Figure 9. Respondents' answers regarding room conditions

Based on the graph of Figure 9 above, the most dominant answer score is very good at 65.2%. The perceptions of the trainees described that the room conditions during the training were very comfortable.

2. Perceptions of SPMI Auditor Training Participants to the Accommodation / Facilities / Consumption:

a. Regarding Seating Arrangements

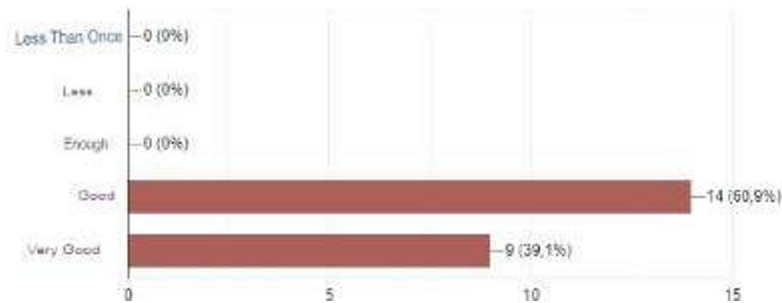


Figure 10. Respondents' answers regarding seating arrangements

Based on the graph of Figure 10 above, the most dominant answer score is good at 60.9%. The perceptions of the training participants indicated that the seating arrangement felt good and was not a problem in participating in the training.

b. Regarding the Availability of Facilities

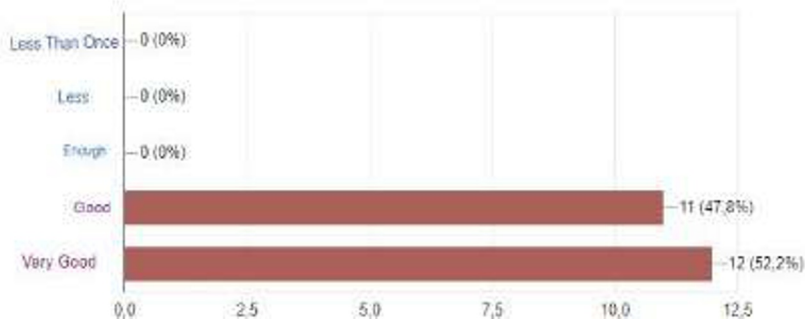


Figure 11. Respondents' answers regarding the availability of facilities

Based on the graph of Figure 11 above, the most dominant answer score is very good at 52.2%. The perception of the training participants illustrates that the availability of facilities provided by the hotel is very complete during the training.

c. Related to Transportation Facilities

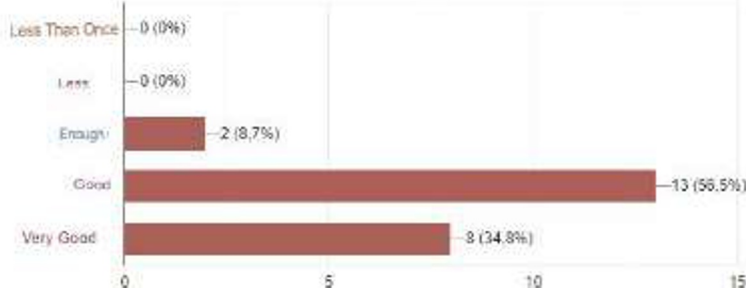


Figure 12. Respondents' answers related to transportation facilities

Based on the graph of Figure 12 above, the most dominant answer score is good at 56.5%. The perceptions of the training participants described that the transportation facilities provided by the committee were good by using the operational vehicles of STIP.

d. Regarding the Sound System

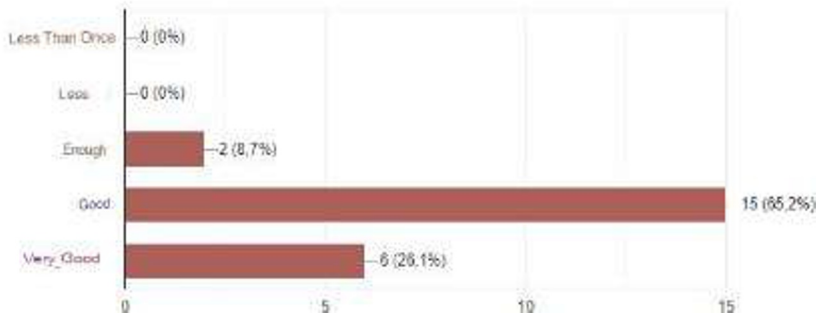


Figure 13. Respondents' answers regarding the sound system

Based on the graph of Figure 13 above, the score for the most dominant answer is good at 65.2%. The perceptions of the trainees described that the sound system provided by the hotel was good and comfortable to hear.

e. Related Seminar Kits

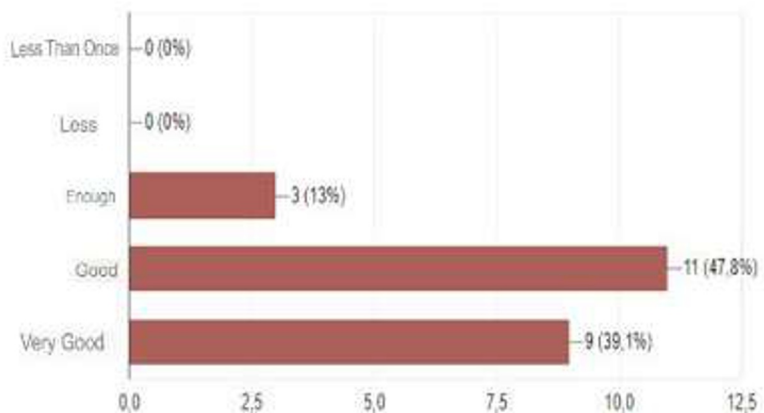


Figure 14. Respondents' answers regarding the seminar kit

Based on the graph of Figure 14 above, the most dominant answer score is good at 47.8%. The perception of the training participants described that the seminar kit prepared by the hotel was complete, such as pens, note books, medical kits. However, considering that the trainees are over the age of 40, wind oil is a requirement for a seminar kit that is not provided by the hotel.

f. Regarding Consumption

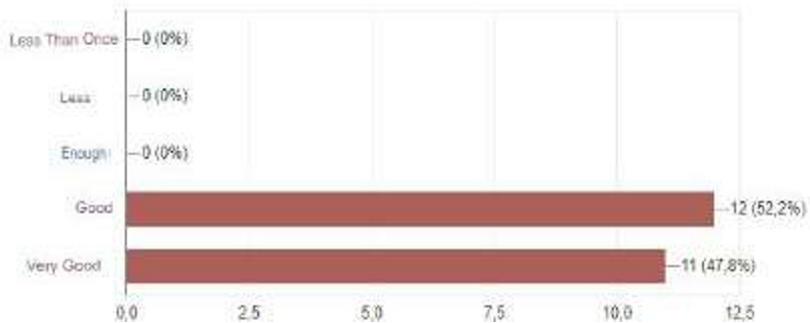


Figure 15. Respondents' answers related to consumption

Based on the graph of Figure 15 above, the most dominant answer score is good at 52.2%. The perceptions of the training participants indicated that the consumption prepared by the hotel varied, such as breakfast, morning snack, lunch, afternoon snack and dinner. The dining menu in the hotel's dining room varies greatly from Indonesian, Japanese, Indian and European dishes.

3. Perceptions of SPMI Auditor Training Participants on Training Materials:

a. Regarding the Quality of the Material as a Whole

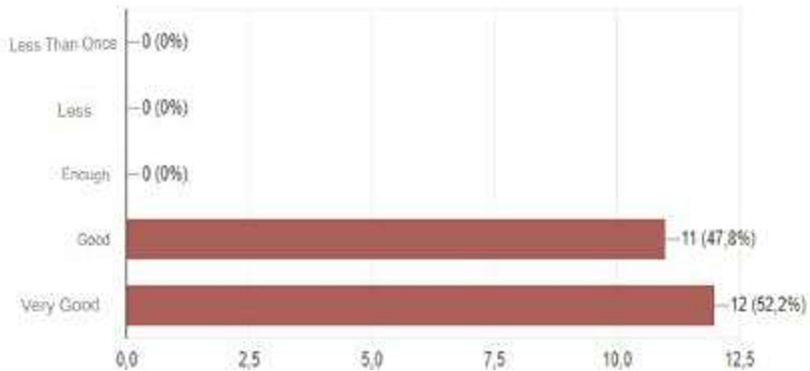


Figure 16. Respondents' answers regarding the quality of the overall material

Based on the graph of Figure 16 above, the most dominant answer score is very good at 52.2%. The perceptions of the trainees described that the overall material prepared and delivered by the resource persons was in accordance with their needs as internal auditors of STIP.

b. Regarding Material Actualization

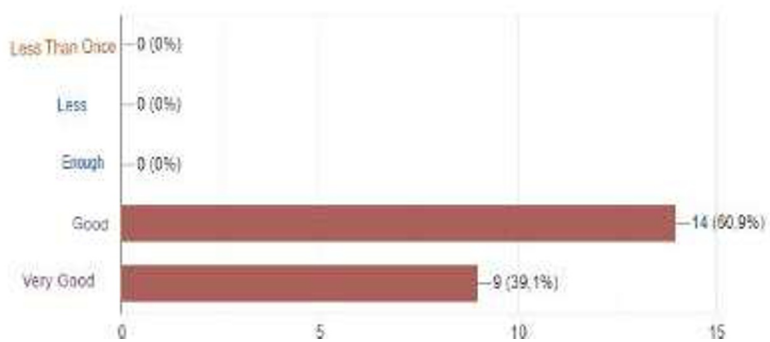


Figure 17. Respondents' answers regarding material actualization

Based on the graph of Figure 17 above, the most dominant answer score is good at 60.9%. The perceptions of the trainees illustrate that the actualization of the material must be more adapted to the conditions at STIP so that the gaps that arise between theory and factual conditions can be discussed together to obtain a solution for STIP.

c. Related to the Novelty of the Material

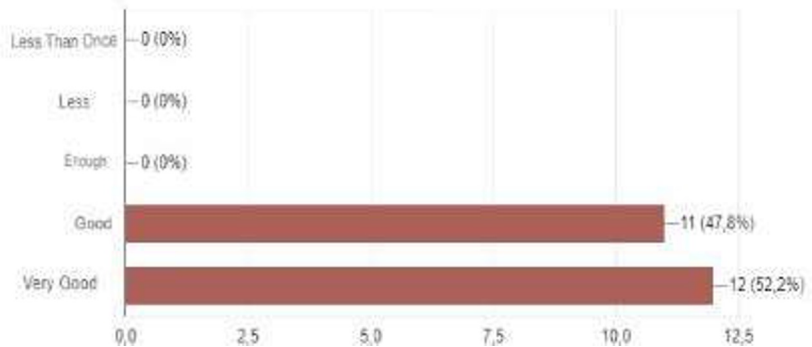


Figure 18. Respondents' answers regarding the novelty of the material

Based on the graph of Figure 18 above, the most dominant answer score is very good at 52.2%. The perceptions of the training participants illustrate that the new material is in accordance with latest applicable Law, Government Regulations, Presidential Regulations, Presidential Decrees, Decree of the Minister of Research, Technology and Higher Education, Decree of the Minister of Transportation of the Republic of Indonesia.

d. Related to Material Exclusivity

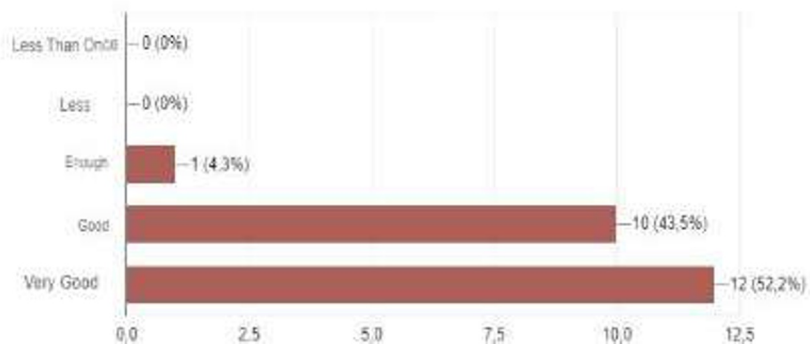


Figure 19. Respondents' answers related to material exclusivity

Based on the graph of Figure 19 above, the score for the most dominant answer is very good at 52.2%. The perception of the training participants illustrates that the material about the Internal Quality Assurance System (SPMI) is an exclusive material because it is interrelated to the implementation of the quality of a higher education in the form of accreditation output.

e. Regarding the Quality of Speaker

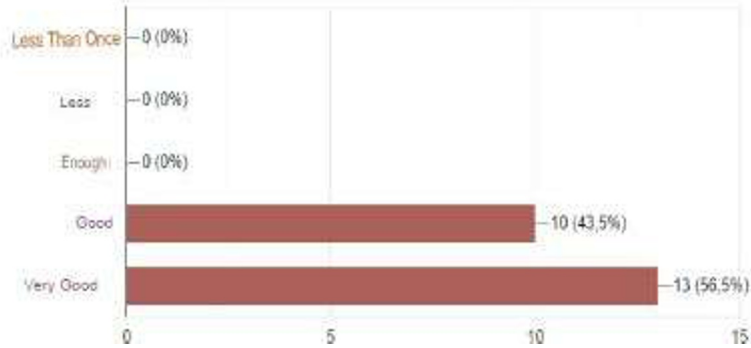


Figure 20. Respondents' answers regarding speaker quality

Based on the graph of Figure 20 above, the score for the most dominant answer is very good at 56.5%. The perception of the training participants illustrates that the speaker can convey the material well, and responds to questions from the participants clearly.

- 4. Perceptions of SPMI Auditor Training Participants on the Evaluation of Speaker:
 - a. Related to the Quality of Speaker’s Mastery of Materials

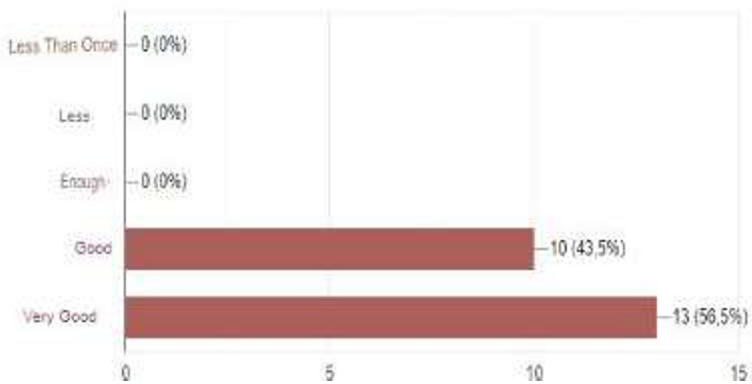


Figure 21. Respondents' answers related to speaker's mastery of the materials

Based on the graph of Figure 21 above, the most dominant answer score is very good at 56.5%. The perceptions of the training participants illustrated that the speaker mastered the material very well.

b. Related to Mastery of Speaker to the Class

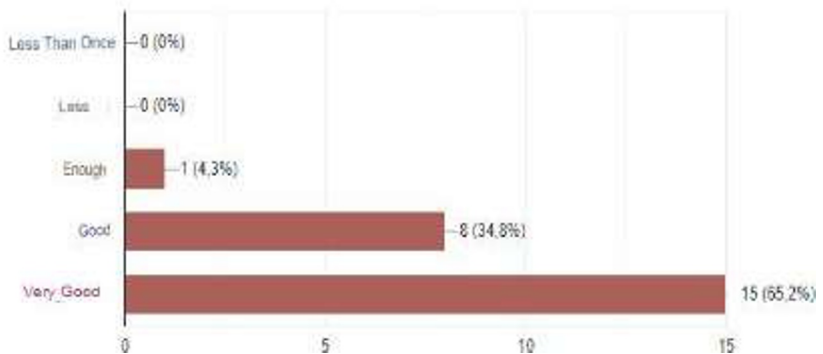


Figure 22. Respondents' answers regarding class mastery

Based on the graph of Figure 22 above, the most dominant answer score is very good at 65.2%. The perceptions of the training participants illustrated that the speaker was able to master the class and create a non-boring training atmosphere as evidenced by the many participants who were active in debriefing.

c. Related to the Mastery of Material Presentation by the Speaker

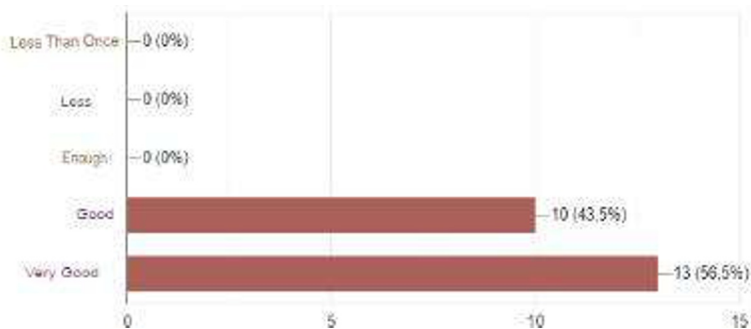


Figure 23. Respondents' answers regarding the quality of presentation of the material

Based on the graph of Figure 23 above, the most dominant answer score is very good at 56.5%. The perceptions of the training participants illustrated that the speaker in conveying the material from the style, method and method of delivery were very good.

d. Regarding the Balance between Theory and Discussion between Speaker and Training Participants

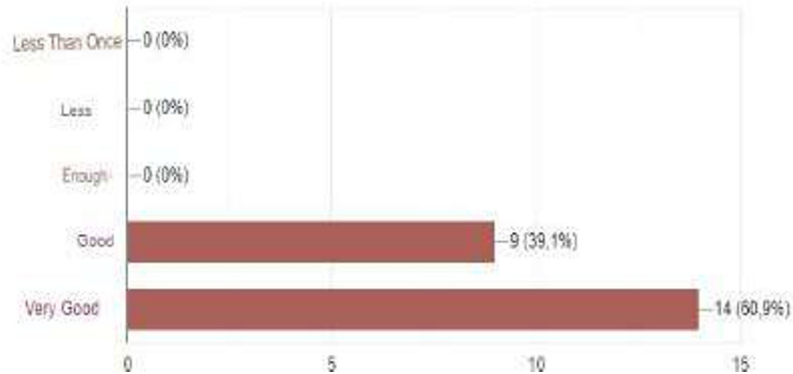


Figure 24. Respondents' answers regarding the balance between theory and discussion

Based on the graph of Figure 24 above, the most dominant answer score is very good at 60.9%. The perceptions of the training participants illustrated that the speaker had very good interactions in discussion and question-and-answer activities.

e. Related to Training Time Setting

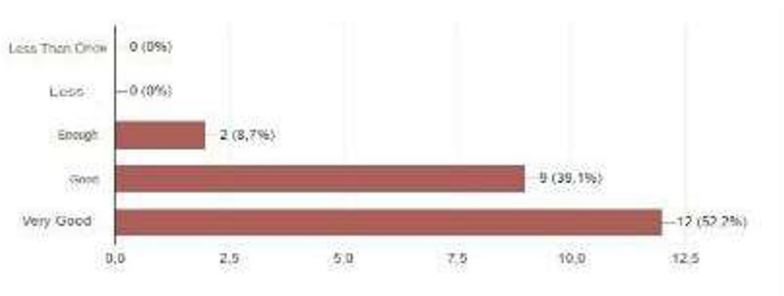


Figure 25. Respondents' answers regarding training time

Based on the graph of Figure 25 above, the score for the most dominant answer is very good at 52.2%. The perception of the training participants illustrates that the training time is considered sufficient to explore and comprehend SPMI directly implemented in the internal quality audit.

5. CONCLUSION

The conclusion from the results of this study can be stated that perception of the effectiveness of internal auditor competency development at Sekolah Tinggi Ilmu Pelayaran Jakarta (STIP) for the implementation process which consists of Training Methods, Implementation Coordination, Committee Cooperation with Participants, and room conditions are stated to be very good with an average participant perception of 61.30 %. Perceptions of the effectiveness of internal auditor competency development at STIP Jakarta for accommodation/facilities/consumption consisting of seating arrangements, availability of facilities, transportation facilities, sound systems, seminar kits and consumption are stated to be good with an average participant perception of 55.8%. Perceptions of the effectiveness of internal auditor competency development at STIP Jakarta for training materials consisting of material quality, material actualization, material novelty, material exclusivity, and quality of presentation of the material (speakers) were stated to be very good with an average participant perception of 54.8%. Perceptions of the effectiveness of internal auditor competency development at STIP Jakarta on the evaluation of informants consisting of mastery of speakers' material, mastery of classes, mastery of presentation of materials, balance between theory and discussion between speakers and training participants and training timing, was stated to be very good with average participant perception of 58.26%.

Development of internal auditor competence after participating in auditor training can be said to be successful, because in this case the training participants can achieve the specified material and are able to apply the knowledge gained in internal quality audit activities. Finally, this research aims to improve the effectiveness of auditor training having implications for the implementation of quality assurance, as well as it is ultimately important and urgent to have a direct impact to the education quality and STIP graduates.

Acknowledgement

Praise the researchers pray for the presence of God Almighty who has given His grace, so that the researchers can complete this research according to the predetermined time. Researchers also would like to express their deepest gratitude and appreciation to:

1. Ir. H. Ahmad Wahid, S.T. M.T. M.Mar.E., as the Principal of Sekolah Tinggi Ilmu Pelayaran Jakarta of 2023-2024.
2. Asman Ala, MT., the Head of Research Centre and all the staffs of Research Team, who has spent time, energy, and thoughts in guiding and providing guidance in this research.
3. Dr. Meilinasari N.H., as the Head of the Nautical Department and his staffs, who has spent time, energy, and thoughts in guiding and providing guidance in this research.
4. All Academic Staffs and Lecturers of the Nautical Department of Sekolah Tinggi Ilmu Pelayaran Jakarta.
5. All parties who have helped researchers both directly and prayers from afar. Thank you for everything.

References

- [1] Agus Setyo Santoso, Quality Audit in the Internal Quality Assurance System, Journal of Islamic Education. Vol 1, No 1. Hal 14 – 16. p-ISSN: 2088-9305, e-ISSN: 2777-0532. (2020).
- [2] Bernadin, H. John Joyco E.A. Russell, Human Resources Management : An Experimental Approach. (New York : McGraw-Hill, (1993).
- [3] Directorate General of Higher Education, Ministry of National Education, Higher Education Quality Assurance System (SPM-PT). Jakarta: Ditjen Dikti Kemendiknas, (2010).
- [4] Fattah, Nanang, Education Quality Assurance System. (Bandung: PT Remaja Rosdakarya, (2013).
- [5] Gumiandari S, Leadership commitment in implementing higher education quality assurance (Case study IAIN Syekh Nurjati Cirebon). Jurnal Holistik, (2013). 14(2):27–56.
- [6] Quality Assurance Institute, State Islamic Institute Curup, Internal Quality Audit Guidelines Based on 9 Criteria. (2020).
- [7] Mangkunegara, A. Company Human Resources Management (Ed.11), Bandung: PT. Remaja Rosdakarya, (2013).
- [8] Muhammad Arief Rizka & Zulkipli, Effectiveness of Implementing Job Skills Training in Improving the Competence of Prospective Workers. Journal of Education, Vol 3. No .1. e-ISSN: 2442-7667. Page 163 – 171, (2017).
- [9] Palupi YE, Maarif S, Affandi J. Effectiveness of implementing the group dynamics program in functional auditor training. Journal of Business and Management Applications. 3(1): 23– 34. (2017).
- [10] National Professional Certification Agency (BNSP) Guidelines Number 1 2014:

- Conformity Assessment Guidelines - General Requirements for Professional Certification Institutions, (2014).
- [11] Regulation of the Minister of Education and Culture of the Republic of Indonesia .No. 50 of 2014 concerning the Higher Education Quality Assurance System. (2014).
 - [12] Regulation of the Minister of Research, Technology and Higher Education of the Republic of Indonesia. No.62 of 2016 concerning Higher Education Quality Assurance Standards (SPM Dikti).
 - [13] Rozalena,A. & Dewi, S.K. Practice Guide for Arranging Career Development and Employee Training. (Jakarta: Raih Asa Sukses (Penebar Swadaya Group), (2016).
 - [14] Rr.Retno Sawitri Wulandari, Vidya Selasдини, Didik Sulistya Kurniawan, Development of Human Resources Quality Through Implementation of Academic Information Systems For Education And Training Participants At Maritime Higher Education (STIP) Jakarta. Dynasty International Journal of Digital Business Management. Volume 2, Issue 1,(Desember,2020), page 1- 19. p-ISSN : 2715-419X e-ISSN : 2715-4203.
 - [15] Sekolah Tinggi Ilmu Pelayaran, Quality Manual Sekolah Tinggi Ilmu Pelayaran, (2020).
 - [16] Sekolah Tinggi Ilmu Pelayaran. Internal Quality Assurance System - Quality Manual Sekolah Tinggi Ilmu Pelayaran. (2020).
 - [17] The_Institute_of_internal_Auditors. Standars and Guidelines for the Professional Practice of Internal Auditing. (London: The Institute of Internal Auditors United Kingdom, 2011).
 - [18] Law No. 14 of 2005 (Undang-Undang No 14 Tahun 2005) concerning Teachers and Lecturers., (2005).
 - [19] Law No. 12 of 2012 concerning Higher Education.Undang-Undang No. 12 Tahun 2012 Tentang Pendidikan Tinggi.

Open Access This chapter is licensed under the terms of the Creative Commons Attribution-NonCommercial 4.0 International License (<http://creativecommons.org/licenses/by-nc/4.0/>), which permits any noncommercial use, sharing, adaptation, distribution and reproduction in any medium or format, as long as you give appropriate credit to the original author(s) and the source, provide a link to the Creative Commons license and indicate if changes were made.

The images or other third party material in this chapter are included in the chapter's Creative Commons license, unless indicated otherwise in a credit line to the material. If material is not included in the chapter's Creative Commons license and your intended use is not permitted by statutory regulation or exceeds the permitted use, you will need to obtain permission directly from the copyright holder.

