

# Internal Audit and Sustainable Quality Assurance Practices in Zimbabwean Tertiary Institutions: A Literature Perspective

Chikuvadze Pinias<sup>1</sup>

Bindura University of Science Education, Zimbabwe

E-mail: chikuvadzepinias@gmail.com

Chidarikire Munyaradzi<sup>2</sup>

University of KwaZulu Natal, South Africa

Received: November 30, 2021

Accepted: May 19, 2022

Published: May 30, 2022

doi:10.5296/gjes.v8i1.19284

URL: <https://doi.org/10.5296/gjes.v8i1.19284>

## Abstract

In the recent years the issue of quality of service delivery in Zimbabwean tertiary institutions has been at the centre of discussion at different fora. It is against this background that this paper sought to explore the role of internal audit in fostering sustainable quality assurance practices in Zimbabwean tertiary institutions. Thus, the discussion on interaction between internal audit with the view to create a sustainable quality assurance culture in tertiary institutions was viewed through a lens comprised the agency, and stakeholders theories. The methodology was qualitative in nature, grounded in content analysis, and interpretation with the view to provide a rich and thick inquiry into the issue. Hence, from the discussion it was noted that in tertiary education, and training, the production of goods, and services involves the interaction of mutually exclusive facets such as institutional management, resource mobilization, teaching-learning, and monitoring practices. This discussion came to a conclusion that the interaction of different facets of tertiary institutions based on control, compliance, accountability, and transparency thereby creating sustainable quality assurance practices that are vital in enhancing the right to use, and the quality of teaching-learning in tertiary institutions. Researchers recommends for an improvement of the existing quality assurance in teaching-learning, as a way to guarantee quality culture in tertiary institutions.

**Keywords:** Corporate governance, Internal audit, Perspective, Sustainable quality assurance practice, Tertiary institutions

## 1. Introduction

Zimbabwe's tertiary education, and training has its roots in the University College of Rhodesia, and Nyasaland, which was an associate of the University of London (McGrath, Thondhlana, & Garwe, 2021; Nkala & Ncube, 2020). Hence, the current government made the goal of achieving access to tertiary institutions, a fundamental theme of its policy as it relates to students across demographics (Madhlangobe, Chikasha, Mafa, & Kurasha, 2014). This was due to an impressive increase in tertiary institutions as an answer to ripple effects generated by the substantial growth in enrolment for basic education (Majoni, 2014; Mohamedbhai, 2008). It is against this background that this 21st century tertiary education is based on knowledge, and skills that are geared towards the development of the society. It is in this context that the corporate governance tenets were called into play to drive tertiary institutions' innovation, and industrialization capability through enhanced knowledge conception, incorporation, application, and social modernization (Goedegebuure & Hayden, 2007; Reinalda & Kulesza-Mietkowski, 2005).

In this regard, the world over tertiary institutions are indorsing momentous changes in their programs prospects with the view to aid in addressing immediate, short, and longer term sustainable development encounters (Essel, Boakye-Yiadom, & Kyeremeh, 2018). Hence, the transformation of teaching-learning in tertiary institutions due to factors such as competition amongst institutions, globalization, embracing of technologies; expectations of government, society, industry, and students (Seyfried & Pohlenz, 2018). In view of this, the Zimbabwe tertiary institutions have made every effort to produce competent products who can assist in spearheading socio-economic, and political transformation (Garwe, 2015). However, these changes brought with them some obstacles to the tertiary institutions from within, and outside. This led to the birth of the Zimbabwe Council for Higher Education's quality assurance framework as a methodical approach for refining of the core facets of tertiary education namely: teaching-learning, community service, research, innovation, and industrialization (Garwe, Thondhlana, & Saidi, 2021).

It is perceived that most tertiary institutions have the capacity to guarantee, and enact stakeholders' expectations in terms of the quality of products, and service (Ansah, 2015). Hence, it has become obligatory that tertiary institutions should create internal audit systems that guarantee quality teaching-learning, and to inculcate quality culture in all institutional activities. However, Anderson (2006); Mukwambo (2019) underscored the tension amongst quality assurance as a managerial scheme, and the attempt to advance teaching-learning past inputs, and outputs. It is against this background that this paper sought to explore the role of internal audit, and sustainable quality assurance practices in the Zimbabwean tertiary institutions.

## 2. Methodology

This discussion was qualitative in nature, grounded in content analysis and interpretation with the view to provide a rich, and thick inquiry into the issue under investigation (Chilewa & Osaki, 2022; Erath, Pellegrino, DiGennaro Reed, Ruby, Blackman, & Novak, 2021; Kivunja & Kuyini, 2017). Thus, it was geared towards producing an understanding of the issue, and to

add points to what is known by now through other studies (Boeije, 2010; Menash, 2016; Pilarska, 2021). In this context literature method was used to generate data from purposively selected institutional, and national publications, reports, policies, and operational procedures (Kang'ethe & Mafa, 2014). Accordingly, the methodical context employed was descriptive in nature pursuing trends, themes (Creswell, 2010), picking up areas of good practice, and fissures guided by corporate governance practices. This approach brought about the need for the researchers to organize, synthesize, account for, and interpret the data generated according to themes. In this discussion, consistency, and credibility checks to confirm that the category depictions belong to the allocated themes were done (Maree, 2015).

### **3. Findings and Discussion**

In the contemporary societies, education, and training is intended to produce graduates competent enough to solve societal problems (Boateng, 2014; Essel, Boakye-Yiadom, & Kyeremeh, 2018). Therefore, this calls for the existence of systems, policies, and procedures in tertiary institutions to monitor the teaching-learning with the view to enhance the quality of goods and services. It is in this context that the formulated framework in figure 1 forms the lens through, which the issue at hand was be look at. Thus, this discourse on interaction between corporate governance practices done with the view to create a sustainable quality assurance culture in tertiary institutions. It was scrutinized through a lens made up of the agency, and stakeholders' theories. In this discussion this stakeholders' theory centres on the issues relating to key stakeholders in tertiary institutions who consistently strive for a balance between their varied interests in a bid to ensure high quality service delivery in teaching-learning activities (Almagtome, Khaghaany, & Önce, 2020).

Hence, in this discussion the stakeholders' theory give emphasis to the significance of guarding the interest of all stakeholders (students, lecturers, administration, regulatory authorities, central government), without objecting their legal interest in the tertiary institutions. This is done to improve tertiary institutions' performance in set goals or their mandates as prescribed by the government. On the other hand, agency theory enunciates typical influences of human and socially capable proxies (Baklouti, Gautier, & Affes, 2016; Castrillón, 2021; Khan, 2011; McPhee, 2004). This brought the constant transformation in the structure of the tertiary institutions. Thus, this discussion looked at a tertiary institution as a system, with well-thought-out procedures, and clear policies that offer guidance to the way it's managed or organized (Hénard & Mitterle 2010; Jarvis, 2014; Knell, 2006). In this case it calls for the existence of a set of relationships between an institution's management, and its key stakeholders (Adegbite, 2012; Almagtome, Khaghaany, & Önce, 2020; Dumbu, 2018).

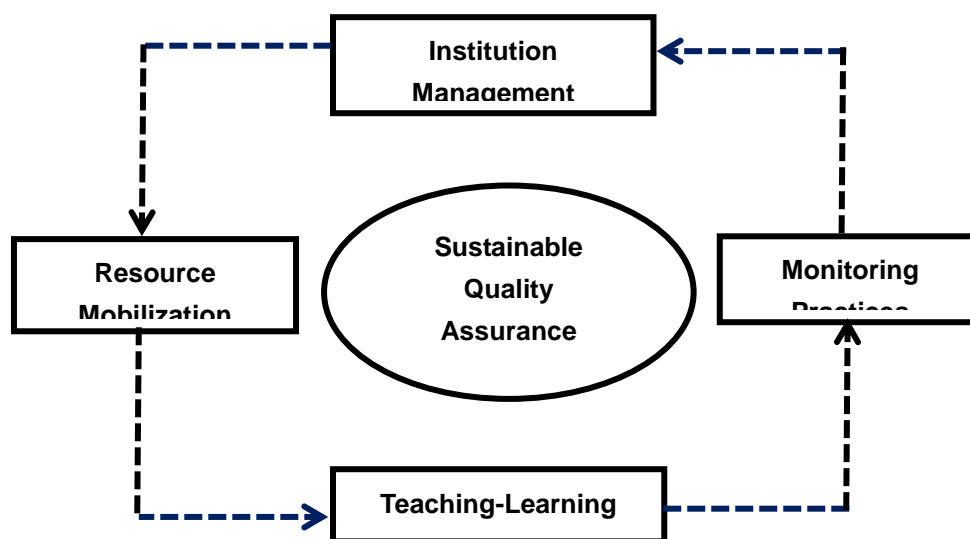


Figure 1. Sustainable quality assurance analysis framework

This framework invariably sought to provide a lens to enhance the interrogation of the interests of its diverse stakeholders (Coleman, Hacking, Stover, & Fisher-Yoshida, 2008), with the intention to create a sustainable quality assurance culture in tertiary institutions. In this case, corporate governance practices are intended to support a well-organized, operational, and sustainable institution, which backs the set goal of the society; in a responsive, accountable, and legitimate manner (Tikly & Barrett, 2011). It is in this context that all tertiary institutions' stakeholders (institution's management, students, lecturers, etc.) are subjected to governance standards, and procedures, in their structures, and operations (Beerkens & Udam, 2017; Mkuzangwe & Mgutshini, 2019). Therefore, this discussion centres on the interaction of the institutional management, resource mobilization, teaching-learning, and monitoring practices in a conducive environment with the sole intention of tendering sustainable internal quality assurance practices in tertiary institutions. In this case governance becomes an important issue for tertiary institutions for reasons, which include the separation of management, control, and increased accountability to wider stakeholder interests (Johnson, Whittington, & Scholes, 2011). In this context governance is a vital ingredient in the need for order in the efficient production of goods, and services, accountability in the use of authority, safeguarding stakeholders' rights, and the upkeep of a shared charter (Kiptoo, Kariuki, & Ocharo, 2021). This calls for an integrative approach in looking at the issue under review.

### *3.1 Institution Management and Its Role in Maintaining a Sustainable Quality Assurance Practices*

In Zimbabwe, most tertiary institutions are run through a committee system, with the management directing most of the operations in a bid to protect the interests of different stakeholders (Jamali, Hallal, & Abdallah, 2010). Hence, the need for corporate governance practices to be of utmost importance in protecting the conflict of interest between institution's management that plays control, and supervisory roles, and other stakeholders such as

lecturers, students, among others through separation of roles, and responsibilities (Kahn, 2011; Maganga & Vutete, 2015; Talamo, 2011). Thus objectives set by the management cannot be achieved devoid of input from key stakeholders such as the government, students, among others. With the government providing the statutory framework that support tertiary institutions to put in place suitable leadership, and management system (Ranson & Crouchs, 2009). This is done with view to maintain the quality of service that matches the society's expectations and satisfaction (Manueke & Manopo, 2019). In this regard Zimbabwean tertiary institutions thrives to achieve this in line with the 'Education 5.0' doctrine for modernization, and industrialization of Zimbabwe through education, science, and technology development in (Ncube, 2020; Republic of Zimbabwe Ministry of Higher & Tertiary Education, Innovation, Science & Technology Development, 2018). This calls for the management superintends over institutions to follow sustainable corporate governance practices in the best interest of all concerned stakeholders (Lazonick & O'Sullivan, 2000).

In this regard tertiary institution management's primary role is, therefore viewed as that running the operations (producing quality graduates, quality programs, procurement, personnel, and finance functions) competently, and meritoriously within its mandate (Ndebele, 2014). In this context the institutional management with the view to attain the set objectives they are guided by a combination of processes, philosophies, regulations, and institutional structure (Mostovicz, Kakabadse, & Kakabadse, 2011). This approach to institutional leadership, and management augments confidence from other stakeholders, and escalates the institution's performance in terms of the set goals or targets (Sifile & Dangwa, 2018). This calls for the management to create committees to oversee the implementation of the articulated strategies. For instance the management gives deans, directors, and chairpersons of different faculties, schools, and department respectively with the responsibility of superintending, and directing the administrative actions as articulated by the management to the legitimate expectations of other stakeholders such as the government, lecturers, support staff, students, among others.

It is against this background that the management is concerned with influencing either directly or indirectly the conduct of business in the institution, based on the principle of accountability to the satisfaction of stakeholders both within and outside the institution's boundaries (Johnson, Whittington & Scholes, 2011). In this regard most tertiary institutions' management, and leadership system were transformed, and streamlined to create efficient, effective, responsive, and lean structures ((Sanga, 2019). In this context this transformation centres on how the institution's management adds value to organizational performance, and on having suitable structures in position to support an intentional governance role (van der Walt, Ingley, & Diack 2001).

Hence the need for a visionary, and creative leaderships that minimizes wastage of resources, duplication of responsibilities, and overlapping mandates, and to institute checks, and balances in the system (Mpofu, Chimhenga, & Mafa, 2013). Ultimately, this creates a strong foundation for quality sustainable teaching-learning, through mobilizing the requisite facilities, and setting up of the much needed infrastructure for meaningful, and functional programmes (Amachukwu & Ololube, 2015). Therefore, it is critical to acknowledge that the

administration of the tertiary institutions does not have outright control of resources, which influence the guiding governance style (Odoemelam & Okafor, 2018). Thus, the management at tertiary institutions need to consider the rights of all the other stakeholders, not only the rights of the central government. It is against this background that failure to fulfill with societal anticipations may result in antagonism between stakeholders in their involvement in tertiary institutions' processes (Deegan, 2004). Then, this acts as the basis for the inclusion of the next component that looks at the integration of sustainable quality assurance practices, and procedures in teaching-learning process in tertiary institutions in this discussion.

### *3.2 Compliance, and Accountability as a Driving Force in Quality Teaching-Learning*

This discussion is based on *Sections 8, 9, and 10* of the Zimbabwe Council for Higher Education quality assurance framework, which guides institutional practice on accountability, and improvement in teaching-learning, special facilities provision, duration, and weighting of programmes, and student assessment (Garwe, 2018). In this regard compliance, and accountability are imperative in the spirit of improving the quality of teaching-learning (Harvey & Newton, 2004). Thus, these form part of the quality circle that is centered on a quality approach, improved teaching-learning, students' feedback, and continuous cooperative problem solving (Ibrahim, 2014). For instance students' feedback endows them as they can determine what, and where to study; how they learn, and who to teach what course (Brennan & Shah, 2000). In this case quality assurance helps to clarify roles, and responsibility for the enhancement of teaching-learning activities (Dill, 2000; Kristensen, 2010; Rowlands, 2012).

In this instance the quality of teaching-learning in any tertiary institution has significant implications on students' acquisition of knowledge, skills, and values (Rodríguez, 2013). In cases where tertiary institutions have systems that are not all-inclusive in delivering quality teaching-learning, they might experience accelerated academic dishonest, and poor writing skills among students of all categories. This brings to light the extent to which the institutions set procedures, and procedures for teaching-learning laws, including examination writing, and marking (Archibong, 2012). Thus, in the absence of stringent measures to deal with students' academic dishonest in a tertiary institutions' examination management system, students are at ease in indulging in disreputable behavior, and this perpetuates the rate of academic dishonest. It is against this background that compliance and accountability are considered the foundation for an improved level of teaching-learning, and lecturer-students interaction geared towards the conception of quality goods, and service. Hence, the need to repeatedly give reference to quality assurance practices, and procedures in teaching-learning within tertiary institutions (Sadler, 2017). Hence the next section focuses on internal audit as a monitoring practice, and procedures in teaching-learning, and the allocation of responsibilities efficiently in line with the tertiary institution's vision, and mission.

### *3.3 Internal Audit as an Approach to Enhance Sustainable Quality Assurance Monitoring Practices, and Procedures*

According to Omolaye and Jacob (2017) internal audit is considered a crucial approach applied in an organization with the view to guarantee, and enhance the quality of goods, and

service. Thus it provides a wide-ranging methodology of assessing, and monitoring quality of teaching-learning, and associated activities in a tertiary institution. It calls for the involvement, and commitment of all stakeholders (management, lecturers, support staff, students, etc.) to institutional ethos, and practices that stimulate quality teaching-learning, while searching for excellence (Tam, 2001). Therefore, in a tertiary institution internal audit forms part of the internal control structure premeditated to enhance all functions, and activities in line with the delivery of quality teaching-learning. Thus, it's an effective, and efficient method of handling, checking, measuring, appraising, and reviewing the teaching-learning process with a view to produce quality goods, and services that meet set criteria, and anticipations of the society.

In a tertiary institution internal audit involves a series of procedures, activities, practices, and services rendered to make sure that there is appropriate control, organization, and coordination of teaching-learning activities so as to achieve the anticipated quality (Sallis, 2014). They take into cognizance that the type, availability, and functionality of teaching-learning facilities such as library, laboratories, lecture rooms, and internet defines the level, and quality of teaching-learning in tertiary institutions. Hence the internal audit crafts approaches, and procedures to enable the institution provide adequate teaching-learning facilities, check on lecturer-student interactions, enforce institutional policies, supervise instructional delivery, and the writing of examinations. For example inadequate monitoring of lecturer-student interaction creates a good, healthy, ethical, and professional interactions that promote effective teaching-learning, thereby discouraging students from involving in academic dishonest during examinations. However, it remains questionable as to whether the recommendations made through this internal audit practices, and procedures are adopted or overpowered by the institutional management in terms of decision-making (Omolaye & Jacob, 2017).

#### **4. Conclusion**

In contemporary educational management and leadership it's encouraged to blend previous experiences, and new corporate governance strategies with view to improve the effectiveness of tertiary institution programmes. It is against this background that through this discussion it was noted that in the production of quality goods, and services in Zimbabwean tertiary institutions, there exists an interaction of the following: institutional management, resource mobilizing, teaching-learning, and monitoring practices. In this context the researchers reached a conclusion that the interaction of these facets based on control, compliance, accountability, and transparency creates sustainable quality assurance practices, and procedures pivotal in enhancing the right to use, and quality of teaching-learning in Zimbabwean tertiary institutions. It is, therefore, recommended that though practices are in place for assuring quality in teaching-learning, some of these need improvement to guarantee quality, and to promote quality culture.

#### **References**

Adegbite, E. (2012). Corporate governance regulation in Nigeria. *Corporate Governance*, 12(2), 257-276. <https://doi.org/10.1108/14720701211214124>

Almagtome, A., Khaghaany, M., & Önce, S. (2020). Corporate governance quality, stakeholders' pressure, and sustainable development: An integrated approach. *International Journal of Mathematical, Engineering and Management Sciences*, 5(6), 1077-1090. <https://doi.org/10.33889/IJMEMS.2020.5.6.082>

Amanchukwu, N., & Ololube, N. (2015). Managing school plant for effective service delivery in public schools in Rivers State. *Human Resource Management Research*, 5(4), 95-100. <https://doi.org/10.5923/j.hrmr.20150504.02>

Anderson, G. (2006). Assuring quality/resisting quality assurance: Academics' responses to 'quality' in some Australian universities. *Quality in Higher Education*, 12(2), 161-73. <https://doi.org/10.1080/13538320600916767>

Ansah, F. (2015). A strategic quality assurance framework in an African higher education context. *Quality in Higher Education*, 21(2), 1-19. <https://doi.org/10.1080/13538322.2015.1084720>

Archibong, I.A. (2012). Forms of dishonesty amongst academic staff and the way forward. *Canadian Social Science*, 8(6), 39-43. <https://doi.org/10.3968/j.css.1923669720130901.1057>

Beerkens, M., & Udam, M. (2017). Stakeholders in higher education quality assurance: Richness in diversity? *Higher Education Policy*, 1-19. Retrieved March, 23, 2022, from [https://www.enqa.eu/wp-content/uploads/2015/11/ESG\\_2015.pdf](https://www.enqa.eu/wp-content/uploads/2015/11/ESG_2015.pdf)

Boateng, J. K. (2014). Barriers to internal quality assurance in Ghanaian private tertiary institutions. *Research on Humanities and Social Sciences*, 4, 1-9. <https://doi.org/197.255.68.203/handle/123456789/7505>

Boeije, H. (2010). *Analysis in qualitative research*. London: Sage. <https://doi.org/10.5785/26-2-24>

Brennan, J., & Shah, T. (2000). Quality assessment and institutional change: Experiences from 14 countries. *Higher Education*, 40, 341-349. <https://doi.org/10.1023/A:1004159425182>

Castrillón, M. A. G. (2021). The concept of corporate governance. *Revista Científica 'Visión de Futuro'*, 25(2), 178-190. <https://doi.org/10.36995/j.visiondefuturo.2021.25.02R.005.en>

Chilewa, E. A., & Osaki, K. (2022). The effectiveness of guidance and counseling practices on students' career development in secondary schools in Temeke Municipality. *Journal of Humanities and Education Development*, 4(1), 160-181. <https://doi.org/10.22161/jhed.4.1.17>

Coleman, P. T., Hacking, A., Stover, M., Fisher-Yoshida, B., & Nowak, A. (2008). Reconstructing ripeness: A study of constructive engagement in protracted social conflicts. *Conflict Resolution Quarterly*, 26(1), 3-42. <https://doi.org/10.1002/crq.222>

Creswell, J. W. (2010). *Qualitative inquiry and research design: Choosing among five traditions*. Thousand Oaks, CA: Sage Publications.

Deegan, C. (2004). *Financial accounting theory*. Sydney: McGraw-Hill.



- Dill, D. D. (2000). Designing academic audit: Lessons learned in Europe and Asia. *Quality in Higher Education*, 6(3), 187-2-7. <https://doi.org/10.1080/13538320020005945>
- Dumbu, E. (2018). Challenges in implementing corporate governance in family owned enterprises in Zimbabwe. *Scholars Journal of Economics, Business & Management*, 5(3), 192-199. <https://doi.org/10.21276/sjebm.2018.5.3.8>
- Erath, T. G., Pellegrino, A. J., DiGennaro Reed, F. D., Ruby, S. A., Blackman, A. L., & Novak, M. D. (2021). Experimental research methodologies in organizational behavior management. *Journal of Organizational Behavior Management*, 1-32. <https://doi.org/10.1080/01608061.2020.1869137>
- Essel, H. B., Boakye-Yiadom, M., & Kyeremeh, F. A. (2018). Assessing students' experiences of internal quality assurance practices in selected private higher education institutions. *International Journal of Science and Research*, 7(1), 1-10. <https://doi.org/10.13140/RG.2.2.15131.77605>
- Garwe, E. C. (2015). Obstacles to research and publication in Zimbabwean higher education institutions: A case study of the research and intellectual expo. *International Research in Education*, 3(1), 119-138. <https://doi.org/10.5296/ire.v3i1.7009>
- Garwe, E. C. (2018). A self-study of innovation in quality assurance at the Zimbabwe Council for Higher Education. *International Journal for Innovation Education and Research*, 6(1), 105-110. <https://doi.org/10.31686/ijer.vol6.iss1.924>
- Garwe, E. C., Thondhlana, J., & Saidi, A. (2021). Evaluation of a quality assurance framework for promoting quality research, innovation and development in higher education institutions in Zimbabwe. *Journal of the British Academy*, 9(s1), 127-157. <https://doi.org/10.5871/jba/009s1.127>
- Goedegebuure, L., & Hayden, M. (2007). Overview: Governance in higher education - concepts and issues. *Higher Education Research & Development*, 26(1), 1-11. <https://doi.org/10.1080/07294360601166778>
- Harvey, L., & Newton, J. (2004). Transforming quality. *Quality in Higher Education*, 10(2), 149-165. <https://doi.org/10.1080/1353832042000230635>
- Hénard, F., & Mitterle, A. (2010). *Governance and quality guidelines in higher education. A review of governance arrangements and quality assurance*. Berlin: OECD.
- Ibrahim, H. A. (2014). Quality assurance and accreditation in education. *Open Journal of Education*, 2(2), 106-110. <https://doi.org/10.12966/oje.06.06.2014>
- Jamali, D., Hallal, M., & Abdallah, H. (2010). Corporate governance and corporate social responsibility: Evidence from the healthcare sector. *Corporate Governance*, 10(5), 590-602. <https://doi.org/10.1108/14720701011085562>
- Jarvis, D. S. L. (2014). Regulating higher education: Quality assurance and neo-liberal managerialism in higher education - A critical introduction. *Policy and Society*, 33, 155-166.

<https://doi.org/10.1016/j.polsoc.2014.09.005>

Johnson, G., Whittington, R., & Scholes, K. (2011). *Exploring strategy: Test and cases*. London: Prentice Hall.

Kahn, M. (2011). A bibliometric analysis of South Africa's scientific outputs: Some trends and implications. *South African Journal of Science*, 107, 1-6. <https://doi.org/10.4102/sajs.v107i1/2.406>

Kang'ethe, S. M., & Mafa, I. (2014). Evaluating the survival strategies adopted by single mothers to enhance their livelihood in Zimbabwe from a literature review lenses. *Mediterranean Journal of Social Sciences*, 5(27), 1222-1229. Retrieved from <http://hdl.handle.net/11408/3783>

Kiptoo, I. K., Kariuki, S. N., & Ocharo, K. N. (2021). Corporate governance and financial performance of insurance firms in Kenya. *Cogent Business & Management*, 8(1), 1-17. <https://doi.org/10.1080/23311975.2021.1938350>

Kivunja, C., & Kuyini, A. B. (2017). Understanding and applying research paradigms in educational contexts. *International Journal of Higher Education*, 6(5), 26-41. <https://doi.org/10.5430/ijhe.v6n5p26>

Knell, A. (2006). *Corporate governance, how to add value to your company: A practical implementation guide*. Oxford: Elsevier.

Kristensen, B. (2010). Has external quality assurance actually improved quality in higher education over the course of 20 years of the 'quality revolution'? *Quality in Higher Education*, 16(2), 153-157. <https://doi.org/10.1080/13538322.2010.485732>

Lazonick, W., & O'Sullivan, M. (2000). Maximizing shareholder value: A new ideology for corporate governance. *Economy and Society*, 29(1), 13-35. <https://doi.org/10.1080/030851400360541>

Madhlangobe, L., Chikasha, J., Mafa, O., & Kurasha, P. (2014). Persistence, perseverance, and success: A case study to describe motivational factors that encourage Zimbabwe Open University ODL students to enroll, persist, and graduate with master's and doctorate credentials. *SAGE Open*, 1-15. <https://doi.org/10.1177%2F2158244014544291>

Maganga, E., & Vutete, C. (2015). Corporate governance performance of Zimbabwean state universities as a basis of quality higher education: The student and lecturer perspective. *IOSR Journal of Business and Management*, 17(6), 109-116. <https://doi.org/10.9790/487X-1762109116>

Majoni, C. (2014). Challenges facing university education in Zimbabwe. *Greener Journal of Education and Training Studies*, 2(1), 20-24. <https://doi.org/10.15580/gjets.2014.1.021714111>

Manueke, S., & Manopo, M. W. (2019). Analysis of internal quality audit to improve the implementation of the higher education internal quality assurance system at the Manado State

Polytechnic. *Advances in Social Science, Education & Humanities Research*, 354, 307-311. <https://doi.org/10.2991/icastss-19.2019.64>

Maree, K. (2015). *First steps in educational research*. Pretoria: Van Schaik.

McGrath, S., Thondhlana, J., & Garwe, E. (2021). Internationalisation of higher education and national development: The case of Zimbabwe. *Compare: A Journal of Comparative and International Education*, 51(6), 881-900. <https://doi.org/10.1080/03057925.2019.1684241>

McPhee, R. D. (2004). Text, agency and organisation in the light of structuration theory. *Organization*, 11(3), 355-371. <https://doi.org/10.1177%2F1350508404041997>

Mensah, M. A. (2016). Implementation of internal quality assurance in polytechnics: Evidence from Ghana. *European Scientific Journal*, 12(19), 221-243. <https://doi.org/10.19044/esj.2016.v12n19p221>

Mkuzangwe, A. S., & Mgutshini, T. (2019). Interactions between Internal and External Quality Assurance in Higher Education Institutions in South Africa - A Case Analysis of Developmental Challenges Facing Academics. *Alternation*, 29, 245-263. <https://doi.org/10.29086/2519-5476/2019/sp29a11>

Mohamedbhai, G. (2008). *The effects of massification on higher education in Africa*. Accra: Association of African University Press. Retrieved January, 24, 2022, from <http://ahero.uwc.ac.za/index.php?module=cshe&action=downloadfile&fileid=18409092513202791624126>

Mostovicz, E. I., Kakabadse, N. K., & Kakabadse, A. (2011). Corporate governance: Quo vadis? *Corporate Governance*, 11(5), 613-626. <https://doi:10.1108/14720701111177019>

Mpofu, J., Chimhenga, S., & Mafa, O. (2013). *Funding higher education in Zimbabwe: Experience, challenges and opportunities of the cadetship scheme*. In: Funding Higher Education in Sub-Saharan Africa. London: Palgrave Macmillan. [https://doi.org/10.1057/9781137345783\\_13](https://doi.org/10.1057/9781137345783_13)

Mukwambo, P. (2019). Policy and practice disjunctures: Quality teaching and learning in Zimbabwean higher education. *Studies in Higher Education*, 1-13. <https://doi.10.1080/03075079.2019.1596075>

Ncube, M. (2020). Quality assurance-student involvement confluence: Exploring gaps and implications for higher education institutions in Zimbabwe. *South African Journal of Higher Education*, 34(5), 47-60. <https://dx.doi.org/10.20853/34-5-4256>

Ndebele, C. (2014). Bridging the partition between quality assurance units and educational development centres at university: Leverage points for quality development and enhancement. *Journal of Social Sciences*, 39(3), 303-316. <https://doi.org/10.1080/09718923.2014.11893293>

Nkala, P., & Ncube, M. (2020). Institutional structures for student-inclusivity in quality assurance promotion in higher education: The case of one university in Zimbabwe. *South African Journal of Higher Education*, 34(5), 92-108. <https://dx.doi.org/10.20853/34-5-4243>

- Odoemelam, N., & Okafor, R. (2018). The influence of corporate governance on environmental disclosure of listed non-financial firms in Nigeria. *Indonesian Journal of Sustainability Accounting and Management*, 2(1), 25-49. <https://doi.org/10.28992/ijksam.v2i1.47>
- Omolaye, K. E., & Jacob, R. B. (2017). The role of internal auditing in enhancing good corporate governance practice in an organization. *International Journal of Accounting Research*, 6(1), 1-8. <https://doi:10.4172/2472-114X.1000174>
- Pilarska, J. (2021). The constructivist paradigm and phenomenological qualitative research design. In *Research Paradigm Considerations for Emerging Scholars* (pp. 64-83). <https://doi.org/10.21832/9781845418281-008>
- Ranson, S., & Crouch, C. (2009). *Towards a new governance of schools in the remaking of civil society*. London: CfBT Education Trust.
- Reinalda, B., & Kulesza-Mietkowski, E. (2005). *The Bologna process: Harmonizing Europe's higher education*. Barbara Budrich Farmington Hills, MI.
- Republic of Zimbabwe, Ministry of Higher and Tertiary Education, Innovation, Science and Technology Development. (2018). *Doctrine 5.0 Heritage-Innovation-Industrialization*. Harare: Government Printers.
- Rodríguez, R. (2013). *Teaching quality and academic research*. Retrieved October 2, 2022, from [https://www.uam.es/otros/jaeet13/comunicaciones/02...de.../Rodriguez\\_Rubio.pdf](https://www.uam.es/otros/jaeet13/comunicaciones/02...de.../Rodriguez_Rubio.pdf)
- Rowlands, J. (2012). Accountability, quality assurance and performativity: The changing role of the academic board. *Quality in Higher Education*, 18(1), 97-110. <https://doi.org/10.1080/13538322.2012.663551>
- Sadler, R. D. (2017). Academic achievement standards and quality assurance. *Quality in Higher Education*, 23(2), 81-99. <https://doi.org/10.1080/13538322.2017.1356614>
- Sallis, E. (2014). *Total quality management in education*. London: Routledge. <https://doi.org/10.4324/9780203417010>
- Sanga, P. (2019). East African higher education and the limitations of institutional reforms: A case study of selected public universities. *African Journal of Teacher*, 8, 299-320. <https://doi.org/10.21083/ajote.v8i0.5361>
- Seyfried, M., & Pohlenz, P. (2018). Assessing quality assurance in higher education: quality managers' perceptions of effectiveness. *European Journal of Higher Education*, 8(3), 258-271. <https://doi.org/10.1080/21568235.2018.1474777>
- Sifile, O. & Dangwa, P. (2018). Corporate governance and the law governing the management of companies in Zimbabwe. *IOSR Journal of Business & Management*, 20(2)(IX), 66-70. <https://doi.10.9790/487X-2002096670>
- Smith, Z. A., & Wolverton, M. (2010). Higher education leadership competencies: Quantitatively refining a qualitative model. *Journal of Leadership & Organizational Studies*,

17(1), 61-70. <https://doi.org/10.1177/1548051809348018>

Talamo, G. (2011). Corporate governance and capital flows. *Corporate Governance*, 11(3), 228-243. Retrieved from <https://mpra.ub.uni-muenchen.de/35853/>

Tam, M. (2001). Measuring quality and performance in higher education. *Quality in Higher Education*, 7(1), 47-54. <https://doi.org/10.1080/13538320120045076>

Tikly, L., & Barrett, A. M. (2011). Social justice, capabilities and the quality of education in low income countries. *International Journal of Educational Development*, 31, 3-14. <https://doi.org/10.1016/j.ijedudev.2010.06.001>

Van der Walt, N., Ingley, C., & Diack, G. (2001). Corporate governance: Implications of ownership, performance requirements and strategy. *Journal of Change Management*, 2(4), 319-333. <https://doi.org/10.1080/714042514>

### **Copyright Disclaimer**

Copyright for this article is retained by the author(s), with first publication rights granted to the journal.

This is an open-access article distributed under the terms and conditions of the Creative Commons Attribution license (<http://creativecommons.org/licenses/by/3.0/>).