

**INTERNAL CONTROL SYSTEMS AND ACADEMIC QUALITY ASSURANCE IN  
PRIVATE HIGHER INSTITUTIONS OF LEARNING: A CASE OF EPISCOPAL  
UNIVERSITY- SOUTH SUDAN**

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**UGANDA CHRISTIAN  
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## DECLARATION

I, **Alur Vicky** declare to the best of my knowledge that this dissertation titled: ***“INTERNAL CONTROL SYSTEMS AND ACADEMIC QUALITY ASSURANCE IN PRIVATE HIGHER INSTITUTIONS OF LEARNING: A CASE OF EPISCOPAL UNIVERSITY- SOUTH SUDAN”*** is my own original work and has never been presented in fulfillment of the requirements for any academic award at any other academic institution. All sources of information used in this report have been properly cited, and the respective authors acknowledged. I therefore submit it to Uganda Christian University in partial fulfillment of the requirements for the award of a Master’s Degree in Business Administration.

Signed:

**ALUR VICKY**



**2/10/2025**

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**APPROVAL**

I approve that this dissertation by Alur Vicky, titled: ***“INTERNAL CONTROL SYSTEMS AND ACADEMIC QUALITY ASSURANCE IN PRIVATE HIGHER INSTITUTIONS OF LEARNING: A CASE OF EPISCOPAL UNIVERSITY- SOUTH SUDAN”*** has been carried out under my guidance and support, and I endorse its submission to the University with my full approval.

**Dr. Mugisha Henry**

Signature...  .....

**Date: 2/10/2025**

**SUPERVISOR**

## TABLE OF CONTENTS

<b>DECLARATION.....</b>	<b>i</b>
<b>APPROVAL .....</b>	<b>ii</b>
<b>TABLE OF CONTENTS .....</b>	<b>iii</b>
<b>LIST OF TABLES .....</b>	<b>vi</b>
<b>LIST OF FIGURES .....</b>	<b>vii</b>
<b>ABBREVIATIONS AND ACRONYMS.....</b>	<b>viii</b>
<b>ABSTRACT.....</b>	<b>ix</b>
<b>CHAPTER ONE .....</b>	<b>1</b>
<b>INTRODUCTION.....</b>	<b>1</b>
1.0 Introduction .....	1
1.1 Background of Study.....	1
1.2 Problem Statement .....	4
1.3 Purpose of the study .....	5
1.4 Specific Objectives.....	5
1.5 Research Questions .....	5
1.6 Conceptual Framework .....	6
1.7 Scope of the Study.....	8
1.7.1 Geographical Scope .....	8
1.7.2 Time Scope .....	8
1.7.3 Content Scope .....	9
1.9 Justification of the Study.....	9
1.10 Significance of the study .....	10
1.11 Definitions of key terms and concepts .....	10
<b>CHAPTER TWO .....</b>	<b>11</b>
<b>LITERATURE REVIEW .....</b>	<b>11</b>
2.0 Introduction .....	11
2.1 Theoretical Review.....	11
2.2 Empirical Review .....	13
2.2.1 Control environment and quality assurance at institutions of higher learning ...	13
2.2.2 Information management and quality assurance at institutions of higher learning .	14
2.2.3 Monitoring and quality assurance at institutions of higher learning.....	15
2.3 Summary of literature.....	17

<b>CHAPTER THREE .....</b>	<b>18</b>
<b>METHODOLOGY .....</b>	<b>18</b>
3.0 Introduction .....	18
3.1 Research Design .....	18
3.2 Area of Study.....	19
3.3 Sources of Information .....	19
3.4 Population and Sampling Techniques .....	20
3.5 Variable Definitions and Measurement Levels .....	21
3.6 Procedure for Data Collection .....	23
3.7 Data Collection Methods and Instruments .....	24
3.8 Quality or Error Control .....	26
3.9 Data Processing and Analysis .....	26
3.10 Ethical Considerations.....	27
3.11 Methodological Constraints .....	27
<b>CHAPTER FOUR.....</b>	<b>29</b>
<b>PRESENTATION, ANALYSIS AND INTERPRETATION OF RESULTS.....</b>	<b>29</b>
4.0 Introduction .....	29
4.1 Response rate.....	29
4.2 Demographic Characteristics of Respondents.....	30
4.2.1 Gender of Respondents .....	30
4.2.2 Age.....	31
4.2.3 Highest Level of Education Attained.....	32
4.3.4 Position .....	33
4.2.5 Tenure .....	34
4.3 Descriptive Statistics of Study Variables .....	35
4.3.1 Control Environment .....	35
4.3.2 Information Management.....	36
4.3.3 Monitoring .....	38
4.3.4 Quality Assurance.....	40
4.4 Relationship between Variables .....	43
4.4.1 Correlation Analysis .....	44
4.4.2 Multiple Regression Analysis .....	46
4.4.3 Regression Model Equation.....	50

<b>CHAPTER FIVE .....</b>	<b>52</b>
<b>SUMMARY, DISCUSSION AND CONCLUSION.....</b>	<b>52</b>
5.0 Introduction .....	52
5.1 Summary of Findings .....	52
5.2 Discussion of Findings .....	53
5.2.1 Control Environment and Quality Assurance .....	53
5.2.2 Information Management and Quality Assurance .....	54
5.2.3 Monitoring and Quality Assurance .....	55
5.3 Conclusions .....	55
5.3.1 Theoretical Implications .....	55
5.3.2 Managerial Implications .....	56
5.3.3 Policy Implications .....	56
5.4 Recommendations .....	57
5.5 Areas for Further Research.....	58
<b>REFERENCES.....</b>	<b>60</b>
<b>APPENDICES .....</b>	<b>i</b>
Appendix i: Consent Form .....	i
Appendix iii: Workplan.....	vi
Appendix IV: Budget .....	vii

## LIST OF TABLES

Table 1: Control Environment Descriptive Statistics .....	35
Table 2: Information Management Descriptive Statistics .....	36
Table 3: Monitoring Descriptive Statistics.....	38
Table 4: Quality Assurance Descriptive Statistics.....	40
Table 5: Correlation analysis (n = 92) .....	45
Table 6: Model Summary .....	47
Table 7: ANOVA <sup>a</sup> .....	48
Table 8: Coefficients .....	49

## LIST OF FIGURES

Figure 1: Conceptual framework .....	6
Figure 2: Gender of Respondents.....	30
Figure 3: Age of respondents.....	31
Figure 4: Highest level of education .....	32
Figure 5: Position held by the respondent .....	33
Figure 6: Length of tenure of the respondent .....	34
Figure 7: A Simple Scatter Diagram of Internal Control Systems and Quality Assurance .....	44

## ABBREVIATIONS AND ACRONYMS

COSO	Committee of Sponsoring Organizations of the Treadway Commission
GIQAC	Global Initiative for Quality Assurance Capacity
INQAAHE	International Network for Quality Assurance Agencies in Higher Education
IRB	Institutional Review Board
QA	Quality assurance
SPSS	Statistical Package for the Social Sciences
TQM	Total Quality Management
UCU	Uganda Christian University
UNESCO	United Nations Educational, Scientific and Cultural Organization

## ABSTRACT

This study examined the effect of internal control systems on quality assurance in higher education, with a particular focus on Episcopal University in South Sudan. This research focused on the Control Environment, Information Management, and Monitoring components of Quality Assurance because it recognized the significance of internal controls on quality in higher education. A cross-sectional research design was employed, utilizing a quantitative approach that consisted of structured questionnaires administered to university employees. The data were analyzed using IBM SPSS 27, and correlation ( $r$ ) as well as regression analysis were used to assess the relationship between the study variables.

The results showed that Monitoring had a stronger positive correlation with Quality Assurance ( $r = 0.838$ ,  $p < 0.01$ ) and was also the most significant predictor in the regression model ( $\beta = 0.659$ ,  $p < 0.001$ ). This shows that regular supervision, structured feedback mechanisms, and performance evaluations enhance quality assurance outcomes. Likewise, Information Management showed a strong positive correlation with Quality Assurance ( $r = 0.745$ ,  $p < 0.01$ ) and a major effect in regression analysis ( $\beta = 0.365$ ,  $p < 0.001$ ), underscoring the role of efficient data management and communication systems in maintaining academic standards. However, Control Environment exhibited a weak but significant negative correlation with Quality Assurance ( $r = -0.157$ ,  $p = 0.019$ ), signifying that exceedingly rigid internal controls may hinder institutional adaptability and innovation.

Ultimately, the study revealed that effective monitoring and information management systems helped institutions of higher learning to excel in quality assurance. Universities ought to consider structured assessments in the evaluation process, invest in digital information systems, and maintain internal controls alongside institutional adaptability. Furthermore, accountability must be prioritized in policy making and implementation while ensuring flexible decision making. There is need for a further investigation on the long-term effects of internal controls on institutional performance and academic quality.

# CHAPTER ONE

## INTRODUCTION

### 1.0 Introduction

Institutions of higher learning that establish strong internal control systems are more likely to achieve and sustain academic quality assurance, since effective controls provide mechanisms for accountability, transparency, and continuous monitoring of academic processes. (Sofyani et al., 2022). This study assessed the effect of internal control systems on quality assurance in Episcopal University.

This chapter presents the background of the study, including the problem statement, research objectives and questions, rationale for the research, significance of the study, scope of the study, and conceptual framework.

### 1.1 Background of Study

The drive for Academic Quality Assurance (AQA) has become a global necessity in higher education (HE), driven by rapid massification, globalization, and rising demands for accountability from graduates and employers. Nearly 85% of higher education institutions worldwide have incorporated quality assurance into their learning and teaching processes to enhance student and staff performance (GIQAC, 2019). Quality assurance is a crucial indicator of the effectiveness of education in a university. Higher education institutions must consequently build internal control systems for monitoring and evaluating the efficiency of their current quality assurance processes. However, worldwide, only 70% of higher education institutions in Germany follow quality assurance standards (Müller & Schütze, 2021). In Africa, 60% of Nigerian institutions have failed to maintain quality assurance due to

inadequate internal control measures, and several South Sudanese studies confirm that only half of the country's universities have adequate quality assurance procedures, resulting in poor academic results (Deng and Kuol, 2022).

According to the Committee of Sponsoring Organizations of the Treadway Commission (COSO), internal control is "a process designed to provide reasonable assurance regarding the achievement of objectives related to operations, reporting, and compliance" (COSO, 2013). This procedure is developed by an organization's board of directors and other senior management personnel. The COSO Framework is founded on several core assumptions: institutional procedures must have internal controls for effectiveness (COSO, 2013), and internal controls must be continuously developed to address potential risk factors and changes in both internal and external environments. As a result, these components coexist and ultimately make organization and higher education universities more operational and effective. This study explored internal control systems and Academic Quality Assurance in private Universities in South Sudan specifically at Episcopal University, focusing on how these procedures support its academic quality assurance processes.

In the context of the Republic of South Sudan, as a new country, the higher education system is critical to human resource development and post-conflict nation-building. However, the sector suffers difficulties such as staff shortages, inadequate infrastructure, insufficient funding, and insufficient teaching equipment. (UNESCO. 2023). Due to the limited capacity and operational struggles of the public universities, the private university sector has emerged rapidly to satisfy the immense demand for tertiary education (Deng, 2017). While the rapid expansion of private universities to fill a vital access gap, their sudden growth and varied

resources have simultaneously generated significant concern over the consistency and standards of academic quality they deliver. Furthermore, only a fraction of the private universities operating in the country are formally recognized, suggesting an urgent regulatory challenge (Deng, 2017).

Specifically, the Episcopal University (TEU), a new Christian university in South Sudan that has emerged in this complex region, was accredited by the Ministry of Higher Education South Sudan in October 2022, and it is still committed to maintaining high academic standards, responding to community concerns, and obtaining the necessary accreditation and funding. Unfortunately, it continues to face issues such as a lack of clear and viable quality assurance policies, insufficient institutional funding for QA processes, and low awareness of quality assurance among academic staff (Annual performance reports 2022, 2023, and 2024), which may impede the effective implementation of these systems and jeopardize overall educational quality and accountability.

Although it is well known that internal controls are crucial for performance, it is still necessary to comprehend how they specifically affect the academic quality Assurance in South Sudan's private Universities. The benefits of internal control systems for quality assurance in resource-constrained locations, such as South Sudan, have received little attention. This study examines internal control systems and academic quality assurance in private universities in South Sudan, with a particular focus on Episcopal University. The university's internal control procedures—encompassing control environment, information systems, and monitoring—help promote academic quality assurance activities, such as community participation, research output, teaching and learning efficiency, and sufficiency.

Presents evidence on a limited number of research studies on academic quality assurance and internal control systems in private universities, especially in the South Sudan region, along with recommendations for improving ICS to enhance AQA and institutional performance at these institutions.

## **1.2 Problem Statement**

The number of educational institutions in South Sudan has increased significantly. However, the extraordinary rise in private universities in South Sudan, brought about by increased demand for higher education, still threatens the quality of teaching, learning, and research, among other concerns, and has continued to worry many higher education stakeholders. Additionally, only 50% of the country's private universities are not officially recognized, indicating a significant regulatory concern (Deng, 2017). Specifically, the Episcopal University (TEU), a private University in South Sudan continues to face issues such as a lack of clear and viable quality assurance policies, insufficient institutional funding for QA processes, and low awareness of quality assurance among academic staff (Annual performance reports 2022, 2023, and 2024). If these issues are not addressed, they pose a potential threat to the quality of education and the satisfaction level of students and graduates. In the long run, it can lead to the loss of accreditation and funding. Though recent studies reveal that internal control systems have the capacity to upgrade QA within institutions. (Brown & Osborne, 2020) but there is limited research assessing the effects on internal control systems on quality assurance in constrained regions like South Sudan. This study addresses this gap by exploring the impact of internal control systems on quality assurance at Episcopal University, South Sudan.

### **1.3 Purpose of the study**

To assess the effect of internal control systems on quality assurance in Episcopal University.

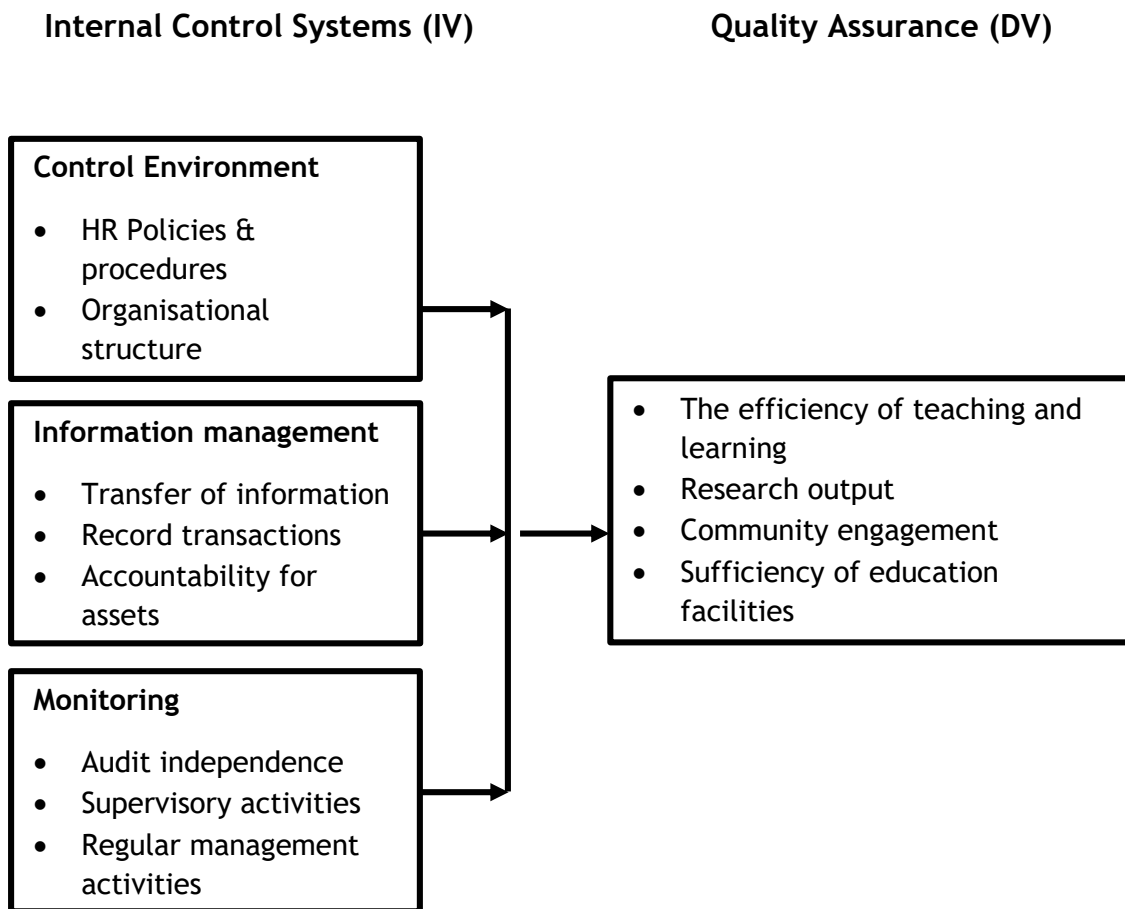
### **1.4 Specific Objectives**

- a) To assess the effect of the control environment on quality assurance in Episcopal University
- b) To investigate the effect of information management on quality assurance in Episcopal University
- c) To examine the effect of monitoring on quality assurance in Episcopal University

### **1.5 Research Questions**

- a) What is the effect of control environment on quality assurance processes at Episcopal University?
- b) What is the effect of information management on quality assurance at Episcopal University?
- c) What is the effect of monitoring on quality assurance at Episcopal University?

## 1.6 Conceptual Framework



**Source:** Adapted from the COSO Framework (1992) and modified by researcher

*Figure 1: Conceptual framework*

The conceptual framework presents the relationship between internal control systems and academic quality assurance in private higher institutions of learning, focusing on Episcopal University in South Sudan. It is anchored on the COSO Internal Control-Integrated Framework (1992, revised in 2013), which emphasizes the design, implementation, and evaluation of internal controls through five dimensions: control environment, risk assessment, control activities, information and communication, and monitoring (COSO, 2013). For the purposes of this research, three elements of the COSO framework—control environment, information management, and

monitoring—were adopted as key independent variables. These dimensions are considered critical in shaping the institutional capacity to maintain accountability, transparency, and efficiency in academic and administrative processes.

The control environment was implemented through human resource policies, procedures, and organizational structures that set the tone for institutional governance. Information management emphasized the flow of information, accuracy of transaction records, and accountability for assets, which directly impact decision-making and academic operations. Monitoring was examined through audit independence, supervisory activities, and regular management reviews, all of which promote compliance and ongoing improvement. Meanwhile, academic quality assurance, the dependent variable, was measured by indicators such as the efficiency of teaching and learning, research output, community engagement, and the adequacy of educational facilities.

This framework underscores that effective internal controls are not only financial safeguards but also strategic mechanisms that embed quality assurance into the daily operations of universities. Through strengthening their internal systems, institutions are better positioned to enhance the quality of teaching and research, ensure stakeholder confidence, and achieve sustainable academic standards in dynamic higher education environments.

## **1.7 Scope of the Study**

This research examined the impact of internal control systems specifically focusing on the control environment, information, and monitoring on Academic quality assurance in Private Universities in South Sudan with Episcopal University in South Sudan as the case study.

### **1.7.1 Geographical Scope**

The study was geographically limited to Episcopal University, located in South Sudan. Episcopal University, a newly established private University in the country with a complex socio-political environment, provides a unique and under-researched context for examining the effectiveness of internal control systems in enhancing quality assurance within higher education. The selection of this institution offers insights into how internal control mechanisms are implemented and their impact on maintaining educational standards in a challenging environment.

### **1.7.2 Time Scope**

The study was conducted between July and December 2024. This period was chosen to allow sufficient time for data collection, analysis, and interpretation. It also captured recent developments and practices in internal control systems and quality assurance at Episcopal University, reflecting the current state of internal controls and their influence Private University Academic Quality.

### 1.7.3 Content Scope

The study focused on the following variables: Independent Variables:

**a) Control Environment:** This included the ethical climate, organizational culture, and management's commitment to internal controls.

**b) Information:** This involves how information related to internal controls and quality assurance is disseminated within the institution.

**c) Monitoring:** This involved the ongoing and periodic evaluations of internal control processes, their effectiveness and sufficiency of education facilities.

**Dependent Variable:** Quality Assurance was measured through dimensions such as teaching & learning outcomes, Research & development and the impact created through community engagement

### 1.9 Justification of the Study

There is a critical need to understand and improve internal control systems and their impact on quality assurance in higher education institutions, particularly in under-researched regions like South Sudan. Despite the increasing global emphasis on internal controls and quality assurance, there is a significant lack of empirical research focusing on how these systems operate within private Universities in South Sudan. Given the unique socio-economic and political challenges faced by South Sudan, understanding how internal control systems can be effectively implemented and utilized to enhance quality assurance is essential for improving educational

outcomes and institutional performance. This study is also justified by the need to fill the gaps in current literature regarding the practical application of the COSO Internal Control-Integrated Framework in challenging settings in South Sudan.

### **1.10 Significance of the study**

The findings provide practical recommendations for private universities operating in South Sudan, especially Episcopal University and similar settings, on how to develop and apply effective internal control systems. These recommendations are essential for administrators, policymakers, and other stakeholders seeking to improve quality assurance, strengthen institutional governance, and enhance overall educational quality. Additionally, the research advances the academic knowledge on internal controls and quality assurance by addressing existing gaps in the literature, particularly concerning the use of the COSO Framework in under-explored regions.

### **1.11 Definitions of key terms and concepts**

**Control Environment:** This refers to the set of institutional structures, human resource policies, ethical values, and governance arrangements that shape how internal controls are established and implemented within a university.

**Information Management:** This entails the systems and practices through which academic and administrative data are generated, processed, transferred, and safeguarded within the university.

**Monitoring:** This is the continuous oversight process designed to ensure that internal controls remain effective and aligned with institutional goals.

**Quality Assurance:** This denotes the systematic processes put in place to ensure that academic programs, teaching, research, and community engagement meet predefined standards of excellence.

## CHAPTER TWO

### LITERATURE REVIEW

#### 2.0 Introduction

This chapter presents current understanding, theoretical frameworks, empirical findings, and research gaps related to various components of internal control systems, like the control environment, information and monitoring impact quality assurance.

#### 2.1 Theoretical Review

This study was guided by the COSO Internal Control-Integrated Framework established in 1992 and revised in 2013, and developed by the Committee of Sponsoring Organizations of the Treadway Commission (COSO, 2013). The framework highlights the importance of designing, implementing, and assessing internal controls through five interconnected components: control environment, risk assessment, control activities, information and communication, and monitoring. When correctly applied, these components improve organizational accountability, strengthen governance, and ensure compliance with laws and policies while supporting the achievement of organizational goals. By providing a structured approach, the COSO framework connects internal controls to organizational performance and accountability mechanisms.

The framework rests on the assumption that institutional processes must integrate internal controls for effectiveness and that such controls require continuous development to adapt to internal and external risks (COSO, 2013). However, while its comprehensiveness is a strength, the COSO framework is also critiqued for being

resource-intensive and complex, making it challenging for institutions with limited capacities to fully implement. Its multifaceted nature may also hinder consistent application across dynamic organizational contexts, particularly in resource-constrained higher education institutions.

Empirical evidence underscores its importance for quality assurance results. For example, a study in the United States showed that institutions implementing COSO elements—especially monitoring and information communication—achieved higher quality assurance levels (KPMG, 2020). Likewise, research in Jordan proved that effective risk assessment and control activities greatly improved organizational effectiveness and academic quality (Alzoubi & Nassar, 2021). In the African context, Mwangi and Namusonge (2022) found that well-integrated internal control systems helped strengthen governance structures and enhanced academic quality in Kenyan higher education institutions. Overall, these studies indicate that COSO's principles, when adapted and properly applied, can positively impact academic quality assurance.

In this study, three components of the COSO framework—control environment, information management, and monitoring—were prioritized because of their central role in influencing academic outcomes. These elements serve as a basis for evaluating how internal control systems support teaching, research, community engagement, and the quality of educational facilities. The framework is therefore crucial in assessing the effectiveness of existing controls and in integrating quality assurance processes into institutional routines, ensuring they adapt to emerging challenges in higher education.

## 2.2 Empirical Review

### 2.2.1 Control environment and quality assurance at institutions of higher learning

Across diverse systems, evidence converges that a strong control environment—anchored in transparent leadership, clear lines of authority, reliable communication channels, and adherence to ethical standards—bolsters the effectiveness of academic quality assurance (QA). In Germany, institutions with visibly ethical leadership and robust internal communication demonstrate smoother accreditation cycles and more systematic curriculum refinement, indicating a positive link between the “tone at the top” and QA outcomes (Müller & Hommel, 2020).

Findings from South Korea similarly show that a favorable control environment cultivates a culture of continuous improvement and accountability; universities with clearer governance norms and reinforced ethics are more willing to adopt—and better at sustaining—QA mechanisms that lift educational results (Lee & Lee, 2021). In Nigeria, universities characterized by ethical leadership and an institutional commitment to excellence report stronger QA practices, positioning the control environment as a predictor of QA effectiveness (Akinyemi & Adebayo, 2019). Related work indicates that where the control environment is supportive—e.g., consistent enforcement of policies, credible oversight, and open internal communication—QA frameworks operate more efficiently, aiding the maintenance of high academic standards and accreditation status (Mugisha & Ssenyonga, 2020).

Within South Sudan, contrasts are instructive: at the University of Juba, weak transparency and accountability were found to undermine QA efforts, prompting calls to strengthen governance fundamentals (Deng, 2021), whereas at Upper Nile

University, improvements in governance practices and ethical norms were associated with better-functioning QA processes (Lado & Amum, 2020).

Together, these studies suggest that the control environment influences QA through mechanisms such as policy compliance, assessment integrity, effective internal communication, and staff role clarity—ultimately shaping teaching-learning efficiency, research productivity, community engagement, and the adequacy of academic facilities.

### **2.2.2 Information management and quality assurance at institutions of higher learning**

Effective information management is crucial for the success of quality assurance (QA) in higher education because it guarantees accuracy, accessibility, and accountability in data flow used for decision-making. In China, integrating big data analytics into QA processes improved institutional capacity to monitor performance and research outputs, resulting in a 40% increase in compliance with government standards and a more efficient audit system (Cao et al., 2022). This shows that well-developed data infrastructures not only make audits simpler but also support evidence-based improvements in teaching and learning outcomes. A similar trend was seen in Nigerian universities, where organized information systems increased compliance with national QA standards by 30%. The systematic tracking of student performance, course delivery, and research outcomes enabled more effective accreditation processes (Onwe et al., 2020).

Kenyan universities also demonstrated the transformative impact of information management; the use of academic management technologies improved operational efficiency by 25%, reducing audit errors and fostering compliance with QA principles.

Centralized student information systems supported more informed decisions on curriculum development and faculty evaluation, thereby strengthening institutional accountability (Ouma, 2021). In contrast, South Sudanese institutions illustrate the consequences of weak information management. At the University of Juba, the absence of a centralized information system resulted in an 18% increase in errors during quality audits, undermining institutional credibility and weakening QA initiatives (Deng, 2022).

Collectively, these findings demonstrate that effective information management systems serve as enablers of quality assurance by supporting accurate data collection, monitoring academic standards, and improving institutional responsiveness. Institutions that prioritize investments in IT infrastructure and data governance are better equipped to maintain high educational standards and comply with national and international accreditation requirements.

### **2.2.3 Monitoring and quality assurance at institutions of higher learning**

Monitoring plays a pivotal role in ensuring the effectiveness of quality assurance (QA) systems in higher education by providing continuous oversight, detecting risks, and informing corrective action. Evidence from Finland demonstrates that institutions with robust monitoring systems consistently achieved higher academic performance and full accreditation. Through continuous oversight, they were able to identify potential risks early and implement timely interventions to safeguard academic standards (Jääskeläinen & Laihonon, 2020). In the United Kingdom, universities with highly functional monitoring structures showed greater capacity to address risk factors and enhance the delivery of education services, confirming monitoring as a cornerstone of QA (Brown & Jackson, 2019). Similarly, in China, effective monitoring

mechanisms were found to significantly improve QA outcomes, underlining the need for persistent oversight to sustain the reliability and validity of academic programs and support services (Zhang & Liu, 2021).

The importance of monitoring is also highlighted in Asian and African contexts. In India, monitoring systems enhanced academic performance and student satisfaction, prompting calls for ongoing training and capacity building to strengthen institutional oversight (Singh & Kumar, 2019). In Rwanda, universities with effective monitoring strategies demonstrated superior performance and responsiveness in addressing academic challenges (Nyandwi & Ndayambaje, 2020). Comparable findings from Eswatini revealed that strong monitoring frameworks enabled institutions to build technical capacity, uphold academic quality, and meet accreditation standards (Dlamini & Maseko, 2019).

In South Sudan, contrasting evidence highlights the impact of weak monitoring practices. At the University of Juba, gaps in the monitoring system compromised diagnostic QA processes, leading to ineffective oversight. Researchers therefore recommended increasing investments in monitoring efforts to improve QA outcomes (Deng & Deng, 2021). Conversely, at Upper Nile University, the implementation of new monitoring strategies brought about notable improvements in QA processes, showing the positive influence of consistent oversight on institutional quality (Wani & Oyet, 2020).

These findings confirm that effective monitoring systems are essential beyond administrative functions; they are key to ongoing improvement in higher education. Institutions with robust monitoring mechanisms can more effectively identify risks,

maintain accreditation standards, and achieve high academic performance and student satisfaction.

### **2.3 Summary of literature**

Though there has been an in-depth exploration of internal control systems and their effects on quality assurance in private universities, many exist gaps needed to be addressed. There is limited empirical data on the implementation of the COSO Internal- Integrated Framework in South Sudanese private universities.

Most existing studies have focused on contexts in Europe, Asia, and other African nations, resulting in a lack of understanding regarding how the framework functions within the distinct socio-economic and political landscape of South Sudan.

Secondly, existent literature mainly focuses on individual elements of the COSO Framework, such as risk assessment and monitoring, in a patchy manner. There is an urgent need for more integrated research that investigates how elements like control environment, information and monitoring coexist to effect quality assurance in institutions of higher learning. This helps in easily understanding the effectiveness of internal controls.

Finally, there is need for more data on how internal control systems affect quality assurance in public and private universities across South Sudan. In the long run, challenges will be identified early, addressed promptly and institutions will be able to attain full accreditation.

## CHAPTER THREE

### METHODOLOGY

#### 3.0 Introduction

This chapter includes the research design, area of study, sources of information, population and sampling techniques, variable definitions and measurement levels, procedure of data collection, data collection methods and instruments, quality control, data processing and analysis, ethical considerations and methodological constraints of the study.

#### 3.1 Research Design

This study used a cross-sectional design which involves collecting data at a single point in time to evaluate the relationship between variables like elements of internal control and the outcomes of quality assurance, without necessitating longitudinal observation (Fowler, 2014). This design is efficient in terms of time and resources and thus making it more suitable for this research study. This research design also gives a "snapshot" of the existing state of internal controls and their impact on quality assurance, yielding valuable insights without the need for extensive long-term monitoring.

The study also used a quantitative approach which signifies a structured investigation that mainly seeks to quantify relationships, behaviors, and outcomes using numerical data. This approach was chosen because it provides precise, objective, and statistical analysis of data. Structured instruments, such as questionnaires for gathering data which were later analyzed using statistical

techniques to uncover patterns and relationships among the variables (Creswell, 2014). Quantitative research was chosen due to its ability to present clear and replicable results that can be generalized to a bigger population (Bryman, 2016). Additionally, this methodology aligns with the study's objective of impartially evaluating the effect of internal controls on quality assurance, thereby offering reliable, evidence-based conclusions.

### **3.2 Area of Study**

The study was conducted at Episcopal University which is a newly accredited institution in Juba- South Sudan and currently developing its educational framework. The university is comprised of a diverse group of students and staff making it more desirable for fulfilling the purpose of the study.

South Sudan, one of the youngest nations across the world faces significant challenges in higher education such as limited resources, political instability and poor infrastructure. These components create an intricate landscape that limits the effective application of internal control systems. The institution is committed to improving educational quality despite these challenges, thus qualifying it as a significant case study for exploring how internal controls can affect various aspects of quality assurance.

### **3.3 Sources of Information**

This study employed both primary and secondary sources of information.

Primary data was collected using structured questionnaires and university records.

Questionnaires were distributed to a representative sample of university officers, such administrative, academic and support staff so as to obtain information on the effectiveness of internal control systems. This included elements of the control environment like information management, monitoring processes, perceived outcomes on quality assurance [teaching, research, and community engagement]. Important university records like internal audit reports, quality assurance appraisals, and policy brochures, were analyzed to gain insights into the current internal control mechanisms how they align quality assurance goals.

Secondary sources of data we're used to provide a theoretical framework and comparative analysis. Relevant academic literature [scholarly articles, books, and research papers], was reviewed to establish a theoretical basis for understanding the effect of internal control systems on quality assurance in higher institutions of learning, identify best practices, and identify gaps in existing research. Reports and publications from various institutions, national education quality assessments, and relevant educational and governance organizations were also examined to provide context and comparative insights into QA practices and internal control systems in similar educational settings.

### **3.4 Population and Sampling Techniques**

The study targeted a population of 120 staff at Episcopal University [as of June 2024].

**Sample Size:** Utilizing the sample size determination table developed by Krejcie and Morgan (1970), a total of approximately 92 respondents were chosen from a population of 120. This sample size was calculated to achieve a 95% confidence level

with a 5% margin of error, thereby ensuring that the sample is both representative and statistically significant for the study (Michael, 2012).

**Sampling Techniques:** To obtain a representative sample for the study, a stratified random sampling method was used. University staff were categorized into specific strata according to their roles and departments, including administrative personnel, teaching faculty, and support staff. This approach ensured adequate representation of each group within the institution. The number of respondents selected from each stratum was proportionally distributed based on the size of that stratum in relation to the total staff population, thereby accurately reflecting each department's representation in the overall sample. Within each stratum, respondents were randomly chosen to participate in the study, which helped to reduce selection bias and guaranteed that every individual within the stratum had an equal opportunity to be included in the sample.

### **3.5 Variable Definitions and Measurement Levels**

**Dependent Variable (Academic Quality Assurance):** Quality assurance was assessed through various indicators, such as the effectiveness of teaching and learning, research output, community involvement, and the adequacy of educational facilities. Quality assurance was identified as the dependent variable, as it was suggested to be affected by the effectiveness of the university's internal control systems.

**Independent Variables (Independent variables):**

**(i) Control Environment:**

- HR Policies and Procedures were evaluated based on their presence, comprehensiveness, and adherences to these policies. They were classified as an independent variable due to their assumed effect on quality assurance through their influence in staff management and operational consistency. This variable was measured at the ordinal level.
- Organizational Structure was analyzed in terms of the clarity and efficiency of the organizational hierarchy. It was deemed an independent variable because it can influence quality assurance by affecting communication, authority, and accountability. It was also measured at the ordinal level.
- Authority was assessed by examining the degree of authority allocated to different roles and its influence on decision-making processes. Authority was identified as an independent variable since it can impact quality assurance by shaping operational control and oversight. This variable was measured at the ordinal level.

**(ii) Information Management:**

- Information Transfer was evaluated based on the clarity, timeliness, and accuracy of the information conveyed. It was regarded as an independent variable because it can affect quality assurance through its impact on transparency and operational efficiency. This variable was measured at the ordinal level.
- Record Transactions were assessed based on their reliability and completeness of transaction records. This aspect was considered an independent variable as it influences quality assurance by affecting financial integrity and accountability. It was measured at the ordinal level.

- Accountability for Asset was evaluated by examining the effectiveness of asset management practices and the structures in place for accountability. This variable was considered independent as it can impact quality assurance through its influence on resource management and oversight. It was measured at the ordinal level.

**Monitoring:**

- Audit Independence was assessed based on the auditors' objectivity and their freedom from institutional influence and was considered as independent variable because of its influence on quality assurance by facilitating impartial evaluations and compliance assessments or checks. It was evaluated at the ordinal level.

- The measurement of Supervisory Activities was based on their frequency, effectiveness, and the scope of supervisory activities. This variable was also considered independent, as it can impact quality assurance by affecting operational control and performance monitoring. It was assessed at the ordinal level.

- Regular Management Activities were evaluated based on their consistency and effectiveness. This variable was recognized as independent, as it influences quality assurance by affecting operational efficiency and organizational performance. It was measured at the ordinal level.

### **3.6 Procedure for Data Collection**

The researcher obtained ethical clearance from the Institutional Review Board (IRB) of Uganda Christian University (UCU) to ensure compliance to ethical standards and institutional guidelines. The researcher submitted a complete proposal detailing the study's objectives, methodology, and ethical considerations.

The collection of primary data involved the distribution [electronically using Kobo Collect] of a structured questionnaire to a selected group of staff members at Episcopal University. An introductory email outlined the study's objectives, highlighted the importance of confidentiality, and provided comprehensive instructions for completing the questionnaire. The focus of the questionnaire was to gather information regarding internal control systems specifically on the control environment, information, and monitoring as well as the quality assurance practices at the university. Participants were given a two-week timeframe to complete the questionnaire, during which periodic reminders were sent to encourage higher response rates.

The data obtained from the questionnaires was compiled and securely stored in a password-protected database. Analysis of the data conducted using IBM SPSS version 27. Descriptive statistics summarized the data, while inferential statistics, including correlation and regression analyses, examined the relationships between internal control systems and quality assurance.

Throughout the data collection process, ethical guidelines were strictly followed to ensure participant confidentiality, voluntary participation, and informed consent. All data was anonymized to safeguard participant identities, and the findings were reported in a manner that upholds and respects confidentiality.

### **3.7 Data Collection Methods and Instruments**

Primary data collection tool; Structured questionnaire was used for getting quantitative data on the impact of internal control systems on academic quality assurance at Episcopal University. This questionnaire provided full information on

the link between internal control systems and quality assurance. It was divided into many sections with each focusing on definite variables of the study.

**Control environment;** questions related to human resources policies and procedures, organizational structure, and authority, were asked to assess how these factors contribute to the university's control environment.

**Information Management;** questions assessing the effectiveness of information transfer, transaction documentation, and asset accountability, were asked to evaluate the quality and efficacy of the university's information management practices.

**Monitoring;** questions were asked on audit independence, supervisory functions, and routine management activities, to establish the impact of these monitoring mechanisms on quality assurance processes.

**Quality Assurance;** Information was gathered on teaching and learning outcomes, research and development initiatives, and community engagement efforts, evaluating the effectiveness of quality assurance mechanisms in these critical areas.

The questionnaire used many closed-ended question formats, including Likert scale items, multiple-choice questions, and yes/no questions. The Likert scale items were designed to measure perceptions and attitudes regarding several elements of internal control systems and quality assurance, with response options ranging from "Strongly Disagree" to "Strongly Agree."

### 3.8 Quality or Error Control

**Validity;** obtained through drafting and using a research objective tailored questionnaire in line with intended variables related to internal control systems and quality assurance. Pre-testing of the questionnaire was done with a few selected participants so as to modify the questions for clarity and relevance. My research supervisor reviewed my questionnaire to make sure that it is up to standard.

**Reliability;** Data collection methods and standardized tools were used consistently throughout the study for example, a structured questionnaire was uniformly administered to all respondents, thereby reducing variations that could potentially affect the research findings. A pilot study was also used to assess the reliability of the questionnaire, employing Cronbach's alpha to measure the internal consistency of the scale items. By applying these quality control measures, the study sought to uphold high standards of data accuracy and reliability, thereby ensuring robust and credible findings.

### 3.9 Data Processing and Analysis

Firstly, data was cleaned to eliminate inconsistencies, missing values, and correct errors, thereby ensuring data integrity. This step involved identifying outliers and rectifying any data entry inaccuracies. Secondly, the dataset was organized and formatted for analysis, with all variables appropriately labeled and prepared for import into IBM SPSS version 25.

**Data Analysis** was done in three stages, **Univariate level:** Frequencies, percentages, Minimum and Maximum values, Mean, Standard deviation describe the basic characteristics of each variable.

**Bivariate level:** Pearson correlation coefficient ( $r$ ) to direction of the relationship between the study variables.

**Multivariate level:** Multiple regression analysis to determine the predictive power of each component of independent variable (control environment, information management, and monitoring) on Dependent variable (Quality assurance). **Analysis was done using IBM SPSS version 25**

### **3.10 Ethical Considerations**

- a) Information from surveys and interview transcripts was treated confidentially and only the research team could access the data.
- b) Informed consent was obtained from all participants before recruitment into the study.
- c) The participants were fully informed on the study's purpose, procedures, potential risks, and benefits, and accepted to be part of the study.
- d) An official Introductory letter from Uganda Christian University • Appropriate citations and referencing of authors whose work will be used

### **3.11 Methodological Constraints**

**Response Bias and Social Desirability:** Participants could have given socially desirable answers instead of sharing their truthful opinions on internal control systems and quality assurance. This issue was mitigated by emphasizing the confidentiality and anonymity of participant responses, thereby promoting honest feedback. Furthermore, the implementation of carefully created quantitative tools contributed to minimizing bias by concentrating on objective metrics.

Time and Resource Limitations: affected the meticulousness of data collection and analysis. This was solved by creating a detailed timeline to ensure the effective allocation of time and resources. Proper use of organizational assets and collaborations facilitated the optimization of data collection efforts and helped eradicate financial limitations.

## CHAPTER FOUR

### PRESENTATION, ANALYSIS AND INTERPRETATION OF RESULTS

#### 4.0 Introduction

This chapter presents an analysis and interpretation of the study's results, with a focus on the research objectives. The various components of both the dependent variable (Quality Assurance) and the independent variables (Control Environment, Information Management, and Monitoring) were organized based on median scores, as the use of weighted aggregate scores did not meet the requirements for normal distribution. Given the low number of respondents who selected Strongly Disagree (SD), Disagree (D), and Not Sure (NS), these responses were combined into a single category, labeled Disagree (D). This categorization was essential for effective data analysis in both Bivariate and Multivariate contexts.

Bivariate analysis was conducted using Fisher's exact test due to the violation of chi-square conditions, with a significance level set at  $p < 0.05$ . An ordinal regression analysis was also performed, reflecting the ordinal nature of the dependent variable, to evaluate the influence of various independent variables on the level of agreement regarding Quality Assurance. The results, including odds ratios, estimates, and p-values, are presented in subsequent tables, with  $p < 0.05$  deemed statistically significant.

#### 4.1 Response rate

The response rate indicates the percentage of participants who completed the survey. As Mugenda & Mugenda (2003, p.83) note, it is crucial for researchers to aim for high response rates to enable valid generalizations from the data collected. Using

the sample size determination table by Krejcie and Morgan (1970), a sample of approximately 92 respondents was selected from a total population of 120. To reduce the impact of potential non-responses, 100 questionnaires were distributed. In the end, 92 questionnaires were completed and returned, resulting in a 100% response rate.

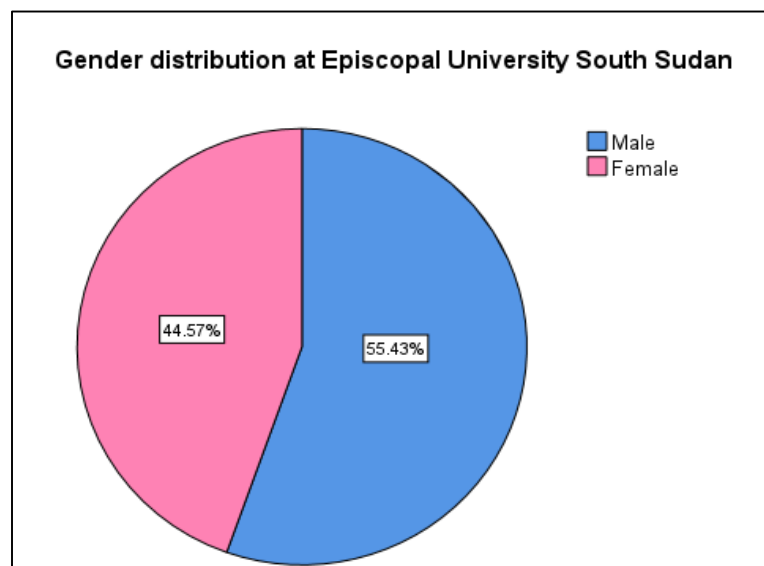
## 4.2 Demographic Characteristics of Respondents

This section outlines the demographic characteristics of the respondents, which include age, gender, job position, and years of experience. The data was processed and analyzed into frequencies and percentages using SPSS, as detailed below.

### 4.2.1 Gender of Respondents

The study examined the gender distribution among respondents at Episcopal University in South Sudan.

Figure 2: Gender of Respondents



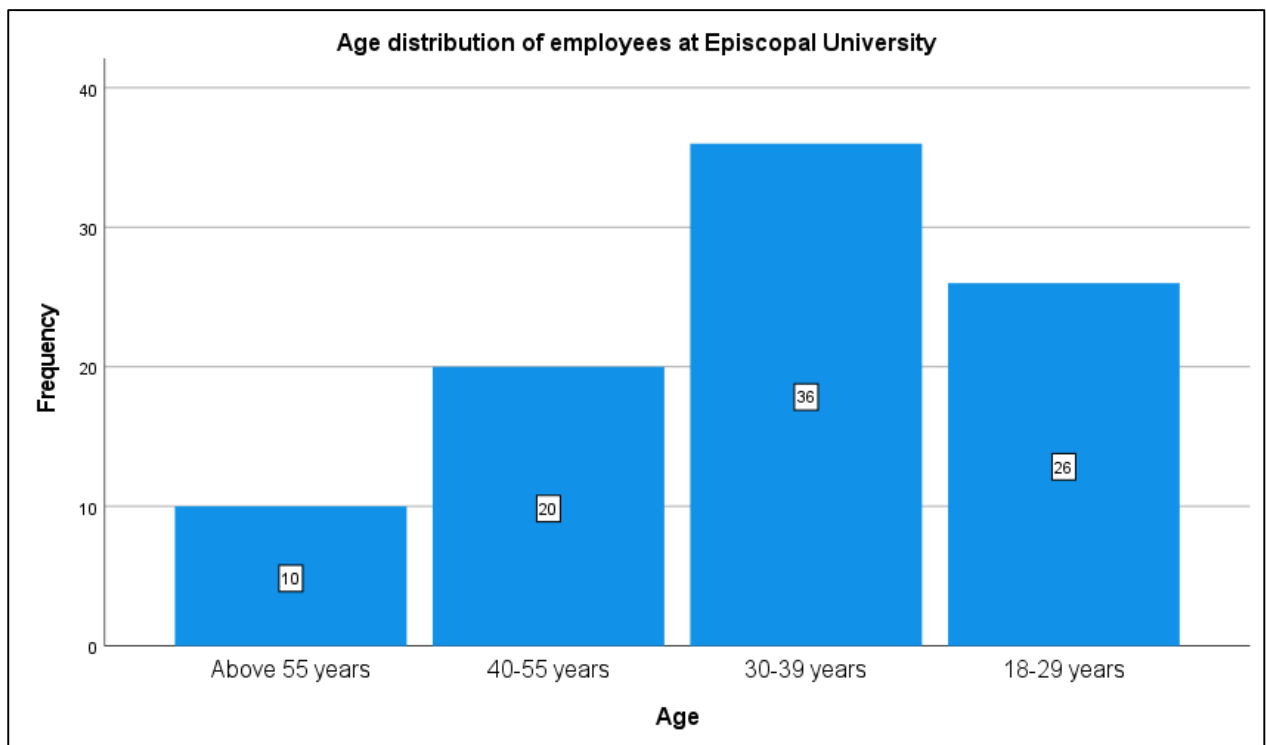
Source: Primary data, 2024

The findings indicated that 55.4% of the participants were male (51), whereas 44.6% were female (41). This implies a marginally greater presence of male employees at the university. The distribution may be indicative of recruitment trends, job functions, or the overall makeup of the faculty within the institution.

#### 4.2.2 Age

The study assessed the age distribution of employees at Episcopal University in South Sudan.

Figure 3: Age of respondents



Source: Primary data, 2024

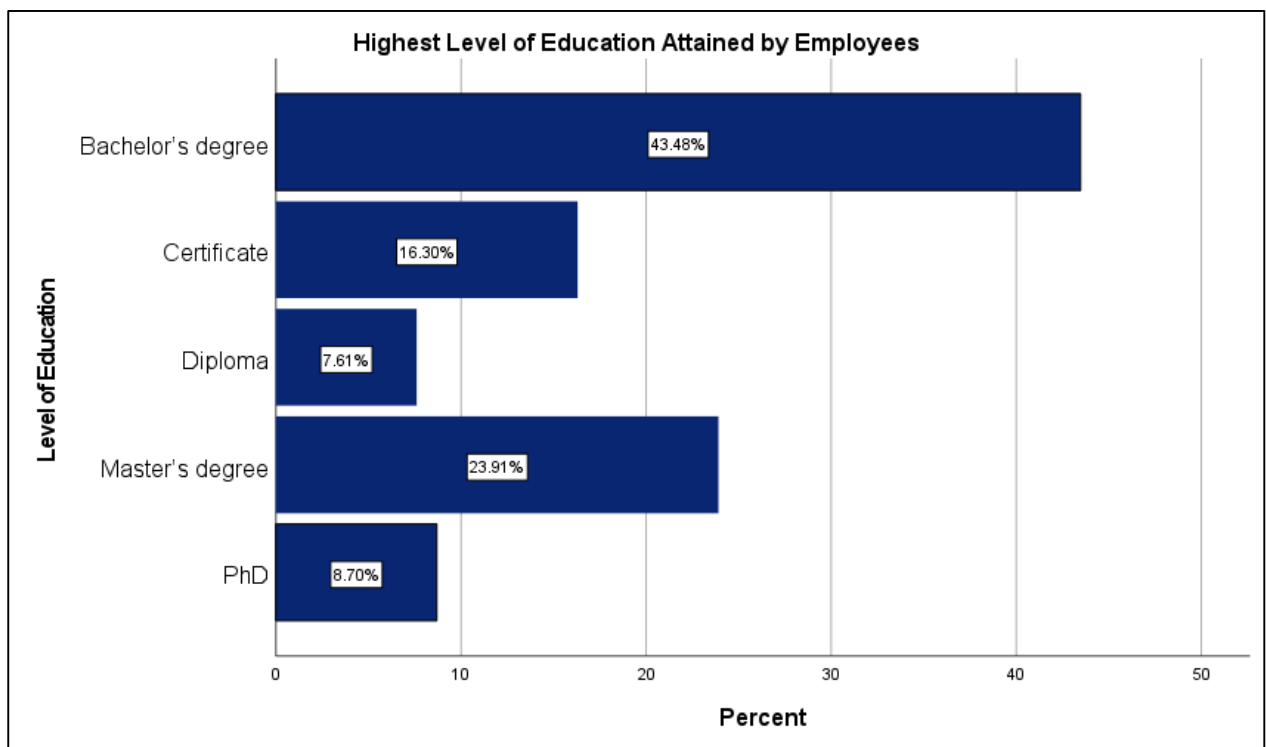
The largest segment of respondents, accounting for 39.1%, fell within the age range of 30 to 39 years. This was followed by 28.3% of participants who were aged 18 to 29 years. Individuals aged 40 to 55 comprised 21.7% of the respondents, while those over 55 years represented 10.9%. This data indicates that the workforce at the

university is predominantly young, with a significant proportion of staff members under the age of 40. The notable presence of employees in their 30s may reflect a combination of early-career and mid-career professionals, likely engaged in a balance of teaching, research, and administrative responsibilities.

### 4.2.3 Highest Level of Education Attained

The research further examined the highest educational qualifications achieved by the staff at Episcopal University in South Sudan.

Figure 4: Highest level of education



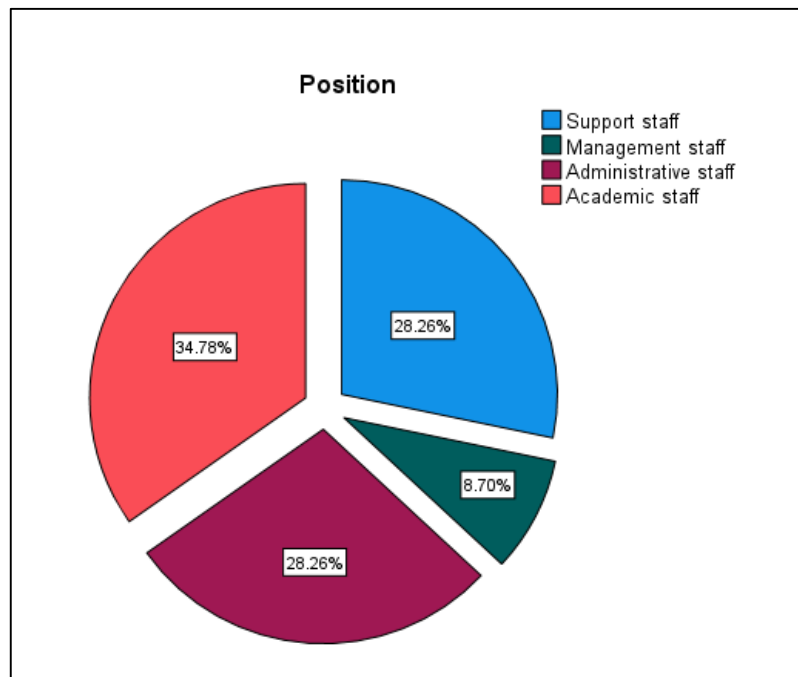
Source: Primary data, 2024

Most of the respondents, accounting for 43.5%, possess a bachelor's degree, while 23.9% have obtained a master's degree. A smaller segment, comprising 8.7%, holds a PhD, and 16.3% have earned a certificate, with 7.6% possessing a diploma. This indicates that a significant number of university personnel have at least a bachelor's degree, with a considerable fraction advancing their education to the master's and

PhD levels. The observed distribution likely mirrors the academic and administrative functions within the institution, where advanced qualifications are frequently necessary for teaching and research roles.

#### 4.3.4 Position

Figure 5: Position held by the respondent



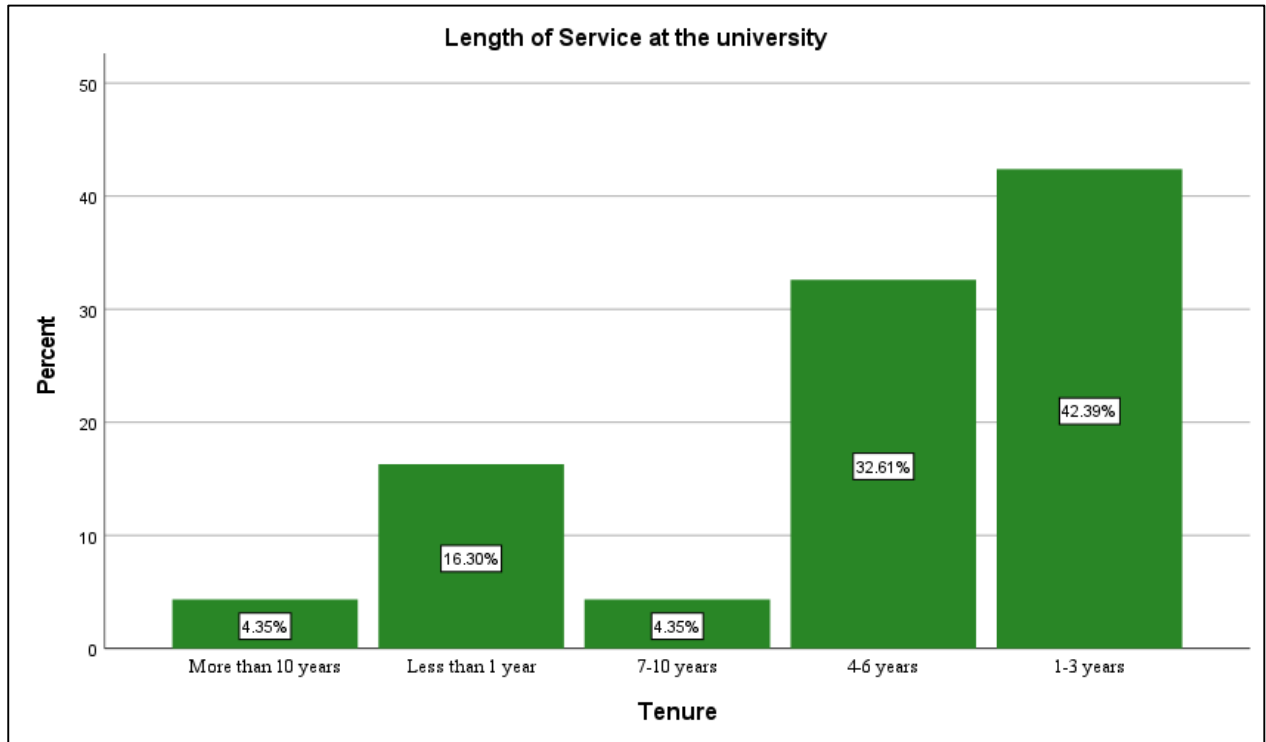
Source: Primary data, 2024

The findings reveal that the largest segment of respondents, comprising 34.8%, were academic staff, followed closely by administrative and support staff, each representing 28.3%. Management staff constituted the smallest group at 8.7%. This distribution reflects a well-rounded workforce, with a substantial number involved in teaching and research activities. The equal representation of administrative and support staff underscores their vital contribution to the effective functioning of the university. The relatively lower proportion of management staff is anticipated; as such leadership roles are generally limited in number.

### 4.2.5 Tenure

The research also explored the duration of employment of staff at the university.

Figure 6: Length of tenure of the respondent



Source: Primary data, 2024

A significant portion of respondents, specifically 42.4%, have been employed at the university for a duration of 1 to 3 years, while 32.6% possess 4 to 6 years of experience. A smaller segment, accounting for 16.3%, has been with the institution for less than a year, and only 4.3% have tenure of 7 to 10 years or longer. This distribution indicates that the university's workforce is relatively young, with many staff members in the early to mid-phases of their careers. The limited percentage of long-term employees may reflect recent hiring initiatives, staff turnover, or an expansion of the university's workforce.

### 4.3 Descriptive Statistics of Study Variables

This section presents a summary of the descriptive statistics pertaining to the study variables, emphasizing measures of central tendency and variability. It outlines significant trends and distributions observed in the data gathered from Episcopal University in South Sudan, offering insights into the impact of internal control systems on quality assurance within higher education.

#### 4.3.1 Control Environment

Table 1: Control Environment Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
B1: Formal HR policies and procedures are in place at the university.	92	1	4	2.66	1.470
B2: Staff adherence to HR policies and procedures is high.	92	1	5	3.10	1.383
B3: The current organizational structure facilitates effective communication.	92	1	4	2.96	1.026
B4: The organizational structure is effective in defining roles and responsibilities.	92	1	4	2.32	1.460
B5: I have sufficient authority in my role to make decisions	92	1	4	2.83	1.442
B6: The distribution of authority impacts my ability to perform my job effectively.	92	1	4	2.20	1.385
<b>Overall mean/Standard Deviation</b>				<b>2.68</b>	<b>1.361</b>
Valid N (listwise)	92				

Source: Primary Data, 2024

The overall analysis of the control environment yielded an aggregate mean of (Mean = 2.68, SD > 1.36), suggesting that while most respondents agree that some control strategies are in place, their effectiveness is perceived unevenly. Specifically, the availability of formal HR policies was rated at (Mean = 2.66, SD = 1.470), indicating limited visibility and inconsistent enforcement of policies. Staff adherence to HR policies received a slightly higher rating of (Mean = 3.10, SD = 1.383), reflecting moderate compliance though with divergent perceptions among staff. The effectiveness of communication within the organizational structure was rated at (Mean = 2.96, SD = 1.026), suggesting partial effectiveness but still requiring improvement. On clarity of roles and responsibilities, the lowest perception emerged with a score of (Mean = 2.32, SD = 1.460), highlighting significant concerns about insufficient role definition. Decision-making authority was rated at (Mean = 2.83, SD = 1.442), showing that while some staff feel empowered, others experience restrictions. The lowest score overall was recorded on authority distribution and its impact on job performance (Mean = 2.20, SD = 1.385), where many respondents felt constrained by the current authority structures. Collectively, these results point to the existence of control environment strategies at Episcopal University, but their uneven implementation and impact necessitate ongoing review, better enforcement, and more inclusive governance to strengthen academic quality assurance.

### 4.3.2 Information Management

*Table 2: Information Management Descriptive Statistics*

	<b>N</b>	<b>Minimum</b>	<b>Maximum</b>	<b>Mean</b>	<b>Std. Deviation</b>
C1: Communication channels used for job-related information are effective.	92	1	4	2.32	1.437

C2: I receive updates about my job responsibilities in a timely manner	92	1	4	2.35	1.441
C3: The process for recording financial transactions is straightforward.	92	1	3	1.86	0.944
C4: The system for tracking operational transactions is reliable	92	1	4	3.00	0.994
C5: There are clear guidelines for the use and management of university assets.	92	1	3	1.75	0.933
C6: The system for tracking operational transactions is reliable	92	1	4	2.84	0.964
<b>Overall mean/Standard Deviation</b>				<b>2.35</b>	<b>1.118</b>
Valid N (listwise)	92				

*Source: Primary Data, 2024*

The overall analysis of information management at Episcopal University produced an aggregate score of (Mean = 2.35, SD = 1.118). This suggests that while information management systems are present, staff members only moderately agree on their effectiveness, with wide variations in their perceptions. Specifically, the effectiveness of communication channels for job-related information was rated at (Mean = 2.32, SD = 1.437), indicating that although some staff find communication effective, many perceive deficiencies in the sharing of work-related information. The timeliness of job updates received a similar score of (Mean = 2.35, SD = 1.441), reflecting diverse staff experiences regarding promptness in the flow of information. On financial transaction recording, the lowest perception emerged at (Mean = 1.86, SD = 0.944), suggesting that respondents view the process as weak and less straightforward. By contrast, tracking of operational transactions scored relatively higher at (Mean = 3.00, SD = 0.994), implying that most staff perceive this system as reasonably reliable. The lowest score overall was recorded for clarity of guidelines

on asset management (Mean = 1.75, SD = 0.933), highlighting concerns over poorly defined policies or low awareness of procedures governing the use of institutional assets. Training related to asset management was rated at (Mean = 2.84, SD = 0.964), showing that although training opportunities exist, their adequacy and effectiveness vary significantly among staff.

These results suggest that while some aspects of information management—such as operational transaction tracking—are functional, critical gaps remain in areas such as financial recording, asset management policies, and communication of job-related updates. The relatively low overall mean and high dispersion of responses point to underlying institutional inconsistencies in training, resources, and policy adherence across departments. This highlights the need for Episcopal University to strengthen its information management systems through clearer guidelines, more consistent training, and improved communication mechanisms to support academic quality assurance.

### 4.3.3 Monitoring

Table 3: Monitoring Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
D1: Internal audits are conducted without influence from university management.	92	1	4	2.18	1.390
D2: The results of audits are unbiased and reliable	92	1	4	2.21	1.379
D3: Supervisors regularly provide feedback on my work performance.	92	1	3	1.95	0.965
D4: Supervisory activities are thorough and cover all necessary aspects of my role.	92	1	4	2.38	1.436

D5: Supervisors address performance issues in a timely manner.	92	1	4	2.45	1.448
D6: Management conducts regular reviews of departmental performance.	92	1	4	2.18	1.334
D7: Planning sessions with management are held on a consistent basis	92	1	3	1.91	0.968
D8: Regular management activities help in identifying and resolving operational issues.	92	1	3	1.87	0.940
<b>Overall mean/Standard Deviation</b>				<b>2.14</b>	<b>1.235</b>
Valid N (listwise)	92				

*Source: Primary Data, 2024*

The overall results on monitoring at Episcopal University revealed a low aggregate score of (Mean = 2.14, SD = 1.235). This indicates that respondents barely agreed with the monitoring practices in place, while the relatively high standard deviation reflects wide variation in staff perceptions. Specifically, the independence of internal audits was rated at (Mean = 2.18, SD = 1.390), suggesting that audits are perceived as being somewhat influenced by university management. Similarly, the reliability and impartiality of audit results scored (Mean = 2.21, SD = 1.379), pointing to concerns regarding the objectivity and credibility of audit outcomes.

Supervisory-related indicators also scored poorly. The frequency of supervisor feedback was rated at (Mean = 1.95, SD = 0.965), implying that consistent feedback is not provided to staff, while the thoroughness of supervision practices scored slightly higher at (Mean = 2.38, SD = 1.436) but still reflected considerable variation. Supervisors' timeliness in addressing performance issues received (Mean = 2.45, SD = 1.448), showing that performance-related challenges are not always addressed

promptly. Departmental performance reviews were rated at (Mean = 2.18, SD = 1.334), suggesting they occur irregularly and without clear structure.

Planning sessions with management were scored at (Mean = 1.91, SD = 0.968), highlighting that structured engagement on planning is rarely consistent. Finally, the effectiveness of management activities in problem-solving recorded one of the lowest scores at (Mean = 1.87, SD = 0.940), indicating that such activities are not perceived as adequately addressing operational challenges.

Overall, the consistently low mean scores across all items underscore significant gaps in monitoring systems at the university. The high dispersion of responses further points to disagreements in administrative practices, weak adaptation of monitoring processes, and limited transparency in supervisory activities. These findings suggest urgent need for strengthening audit independence, improving supervisory practices, and institutionalizing structured review and planning sessions. By establishing more coherent, adaptive, and ethically grounded monitoring systems, Episcopal University can enhance accountability, mitigate risks, and improve the effectiveness of its academic quality assurance processes.

#### 4.3.4 Quality Assurance

Table 4: Quality Assurance Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
E1: Assessment methods are in place to measure student learning outcomes	92	1	3	1.83	0.968
E2: There is adequate support for students to achieve their learning goals	92	1	4	2.82	1.016
E3: The university supports faculty in conducting high-quality research.	92	1	4	2.36	1.297

E4: The university provides adequate resources for research and publication activities	92	1	4	2.51	1.313
E5: Faculty members are encouraged to publish their research in reputable journals	92	1	5	3.42	1.369
E6: The university actively engages with the local community through various initiatives.	92	1	4	2.22	1.381
E7: There are effective mechanisms in place for students and staff to participate in community service.	92	1	4	1.91	1.306
E8: The university's classrooms and learning spaces are adequately equipped for effective teaching and learning.	92	1	4	2.53	1.410
E9: The availability of technological resources supports the educational needs of students.	92	1	5	3.60	1.422
E10: Library and research facilities are sufficient for supporting academic activities	92	1	5	3.58	1.439
<b>Overall mean/Standard Deviation</b>				<b>2.678</b>	<b>1.292</b>
Valid N (listwise)	92				

*Source: Primary Data, 2024*

The overall findings on quality assurance at Episcopal University produced an aggregate score of (Mean = 2.68, SD = 1.292). This suggests that while respondents generally acknowledged the presence of quality assurance mechanisms, their views were widely dispersed, reflecting significant differences in experiences and perceptions. Specifically, the availability of assessment methods for evaluating student learning outcomes received the lowest rating (Mean = 1.83, SD = 0.968), highlighting concerns that current assessment practices are inadequate to

effectively measure learning achievements. Similarly, opportunities for student engagement in community service were rated poorly (Mean = 1.91, SD = 1.306), underscoring a perceived lack of effective systems to promote civic and social responsibility.

Support for student learning goals was rated moderately at (Mean = 2.82, SD = 1.016), indicating that while some support structures exist, their effectiveness remains inconsistent. In terms of research, university support for faculty stood at (Mean = 2.36, SD = 1.297) and the provision of resources for research and publication at (Mean = 2.51, SD = 1.313), both pointing to limitations in capacity that restrict faculty productivity. However, encouragement for publishing in reputable journals scored more favorably (Mean = 3.42, SD = 1.369), suggesting stronger institutional emphasis on fostering research visibility.

Community engagement indicators were weaker, with university involvement in local initiatives scoring (Mean = 2.22, SD = 1.381), showing that external linkages remain underdeveloped. On facilities, classrooms and learning spaces were rated at (Mean = 2.53, SD = 1.410), reflecting mixed perceptions of adequacy, whereas technological resources for students scored more favorably (Mean = 3.60, SD = 1.422). Likewise, library and research facilities received a positive rating (Mean = 3.58, SD = 1.439), suggesting that core academic resources are largely sufficient.

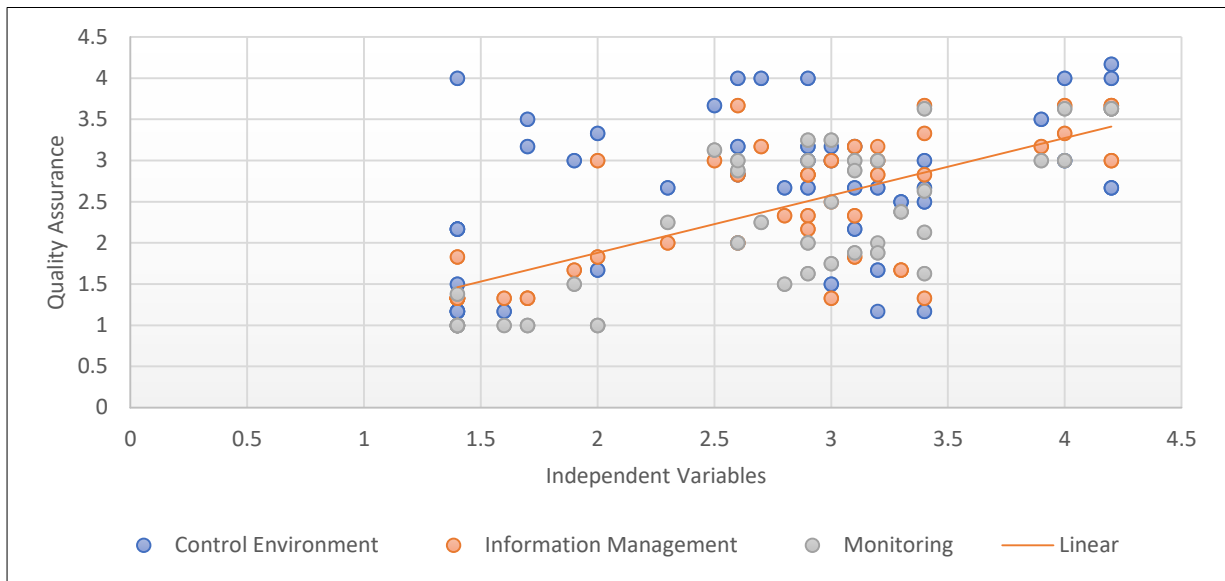
These results reveal that quality assurance at Episcopal University is partially effective, with notable strengths in areas such as technological resources, library facilities, and research publication encouragement, but weaknesses in student assessments, community engagement, and research support systems. The relatively high overall standard deviation highlights significant disparities in perceptions across

departments, indicating structural inconsistencies and uneven implementation. This calls for stronger alignment of policies, stakeholder engagement, and transparent governance to consolidate quality assurance practices and ensure a more consistent academic environment.

#### **4.4 Relationship between Variables**

By exploring the relationship between the study variables, this analysis aims to elucidate how factors such as transparency, fairness, accountability, and other elements of environmental sustainability are interrelated. Pearson's correlation coefficient ( $r$ ) was employed, as it effectively measures the linear relationship between two continuous variables, making it appropriate for evaluating the link between internal control systems and quality assurance. The accompanying scatter plot illustrates a positive correlation, evidenced by the upward trend of the data points along with the linear trend line. This indicates that enhancements in internal control components—namely Control Environment, Information Management, and Monitoring—are linked to increased levels of quality assurance within the university. Although there is some variability in the distribution of data points around the trend line, the overall positive trend supports the application of Pearson's correlation to quantify this relationship and assess its statistical significance.

Figure 7: A Simple Scatter Diagram of Internal Control Systems and Quality Assurance



Source: Primary Data, 2024

#### 4.4.1 Correlation Analysis

A Pearson correlation analysis was performed to investigate the relationships between internal control systems and quality assurance. The correlation coefficients are displayed in Table 4-6, illustrating the strength and direction of the associations among essential study variables, such as HR policies, organizational structure, and distribution of authority, information management, monitoring, and resource availability. These correlations provide insights into how the components of internal control impact quality assurance at Episcopal University in South Sudan.

Table 5: Correlation analysis (n = 92)

	Correlations	Mean	Std Deviation	1	2	3	4	5	6	7	8	9
1	Gender	1.45	0.500	1								
2	Age	2.85	0.960	0.189	1							
3	Education	3.62	1.459	-0.036	.633**	1						
4	Position	2.70	1.220	-.388**	-0.115	-0.189	1					
5	Tenure	3.92	1.234	0.180	-0.047	0.033	0.116	1				
6	Control Environment	2.6757	0.91232	0.112	-0.049	0.065	-0.076	0.202	1			
7	Information Management	2.3514	0.84025	-0.046	-0.178	-.218*	0.055	0.157	.588**	1		
8	Monitoring	2.1413	0.94531	0.031	-.312**	-.276**	0.041	0.055	.528**	.717**	1	
9	Quality Assurance	2.6772	0.90105	0.035	-0.162	-0.176	0.120	0.022	.405**	.745**	.838**	1
** . Correlation is significant at the 0.01 level (2-tailed).												
* . Correlation is significant at the 0.05 level (2-tailed).												

Source: Primary Data, 2024

A significant positive correlation was identified between Monitoring and Quality Assurance ( $r = 0.838$ ,  $p < .01$ ). This shows that effective monitoring practices are linked to enhanced quality assurance within the university. Robust supervision and review processes likely play a role in upholding academic and operational standards.

Furthermore, a strong positive connection was seen between Information Management and Monitoring ( $r = 0.717$ ,  $p < .01$ ), suggesting that effective information management facilitates monitoring efforts. This implies that efficient communication and data management systems improve the capacity to track and evaluate performance at the university.

A moderate positive correlation was observed between the Control Environment and Information Management ( $r = 0.588$ ,  $p < .01$ ), indicating that a well-organized

internal control environment aids in the effective flow of information within the institution.

Furthermore, a strong positive relationship was found between Quality Assurance and Information Management ( $r = 0.745$ ,  $p < .01$ ), suggesting that well-organized information systems enhance quality assurance processes by ensuring access to reliable data for informed decision-making.

Recent empirical data show a strong positive association between Monitoring and Quality Assurance ( $r = 0.838$ ,  $p < 0.01$ ), indicating the importance of monitoring and evaluation methods in sustaining high quality standards. Similarly, Information Management is substantially associated to Quality Assurance ( $r = 0.745$ ,  $p < 0.01$ ), emphasizing the importance of communication and data management. The Control Environment shows a substantial positive link with QA ( $r = 0.405$ ,  $p < 0.01$ ). these findings imply that advances in any of these categories are likely to result in improved quality assurance, whereas deficits in these areas can weaken quality (see above empirical data).

#### **4.4.2 Multiple Regression Analysis**

To evaluate the impact of internal control systems on quality assurance in higher education, a multiple regression analysis was performed. This analysis focused on the predictive capabilities of key internal control elements—Control Environment, Information Management, and Monitoring—on Academic Quality Assurance at Episcopal University, South Sudan. By assessing both the individual and collective influences of these components, the regression analysis offers valuable insights into the primary factors affecting quality assurance within the institution.

#### 4.4.2.1 Model Summary

Table 6: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.872 <sup>a</sup>	0.761	0.752	0.44840	0.761	93.153	3	88	0.000
a. Predictors: (Constant), Monitoring, Control Environment, Information Management									

Source: Primary Data, 2024

The results from the multiple regression analysis reveal a robust correlation ( $R = 0.872$ ) among Monitoring, Control Environment, Information Management, and Quality Assurance at Episcopal University in South Sudan. This indicates that these three elements collectively have a significant impact on the quality assurance processes within the institution.

The model accounts for 76.1% ( $R^2 = 0.761$ ) of the variability in Quality Assurance, implying that a well-organized internal control system is crucial for upholding high standards in teaching, research, and administration. The slightly lower Adjusted  $R^2$  value (0.752) further supports the model's reliability, even after considering the number of predictors involved.

Moreover, the F-statistic ( $F = 93.153$ ,  $p < 0.001$ ) demonstrates that the overall model is highly significant, confirming that the relationship between internal control systems and quality assurance is not coincidental. These results underscore the critical role of robust internal controls in enhancing educational quality, ensuring accountability, and sustaining effective university operations.

#### 4.4.2.1 ANOVA

Table 7: ANOVA<sup>a</sup>

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	56.189	3	18.730	93.153	.000 <sup>b</sup>
	Residual	17.693	88	0.201		
	Total	73.882	91			
a. Dependent Variable: Quality Assurance						
b. Predictors: (Constant), Monitoring, Control Environment, Information Management						

**Source:** Primary Data, 2024

The ANOVA findings indicate that the regression model is statistically significant in forecasting Quality Assurance at Episcopal University in South Sudan. The F-statistic ( $F = 93.153$ ,  $p < 0.001$ ) demonstrates that the combined effects of Monitoring, Control Environment, and Information Management have a substantial influence on Quality Assurance.

The Regression Sum of Squares (56.189) implies that a significant portion of the variation in Quality Assurance can be attributed to the independent variables, whereas the Residual Sum of Squares (17.693) reflects the variability that remains unexplained. Given that the p-value (Sig. = 0.000) is significantly lower than 0.05, we can assert with confidence that the model is a strong fit and that these internal control factors play a crucial role in enhancing quality assurance at the university.

#### 4.4.2.1 Regression coefficients

Table 8: Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	0.827	0.158		5.219	0.000		
	Control Environment	-0.155	0.065	-0.157	-2.398	0.019	0.632	1.584
	Information Management	0.392	0.086	0.365	4.569	0.000	0.426	2.350
	Monitoring	0.628	0.073	0.659	8.650	0.000	0.469	2.132
a. Dependent Variable: Quality Assurance								

Source: Primary Data, 2024

The regression results reveal how Control Environment, Information Management, and Monitoring influence Quality Assurance at Episcopal University in South Sudan.

The constant ( $B = 0.827$ ,  $p < 0.001$ ) suggests that even in the absence of these factors, there is a baseline level of quality assurance.

Among the predictors, Monitoring has the strongest positive effect on quality assurance ( $B = 0.628$ ,  $B = 0.659$ ,  $p < 0.001$ ), meaning that improving monitoring processes significantly enhances quality assurance within the university. This highlights the importance of regular supervision, performance evaluations, and structured oversight in maintaining educational and operational standards.

Information Management also has a significant positive impact on quality assurance ( $B = 0.392$ ,  $B = 0.365$ ,  $p < 0.001$ ). This suggests that well-organized communication channels, accurate data management, and efficient information flow contribute to strengthening quality assurance mechanisms. When information is properly managed, decision-making processes improve, leading to better institutional performance.

Interestingly, Control Environment shows a negative but significant relationship with quality assurance ( $B = -0.155$ ,  $\beta = -0.157$ ,  $p = 0.019$ ). This indicates that excessive bureaucratic control may sometimes hinder quality assurance efforts, possibly by creating rigid procedures that slow down decision-making and innovation. While a structured control environment is important, too many restrictions may reduce flexibility in addressing quality-related challenges.

The collinearity statistics (Tolerance > 0.1 and VIF < 10) confirm that there are no major multicollinearity issues, meaning that each predictor contributes uniquely to the model. These findings emphasize that while strong monitoring and effective information management enhance quality assurance, a balance must be maintained in internal controls to avoid unnecessary constraints that may negatively impact institutional performance.

#### 4.4.3 Regression Model Equation

The regression model predicting Quality Assurance (QA) based on the internal control system components—Control Environment (CE), Information Management (IM), and Monitoring (M)—is expressed as:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3$$

Where:

- $Y$  = Quality Assurance (Dependent Variable)
- $\beta_0$  = Intercept (Constant)
- $\beta_1$  = Coefficient for Control Environment
- $X_1$  = Control Environment

- $\beta_2$  = Coefficient for Information Management
- $X_2$  = Information Management
- $\beta_3$  = Coefficient for Monitoring
- $X_3$  = Monitoring

Substituting the values from the regression output:

$$QA = 0.827 - 0.155(CE) + 0.392(IM) + 0.628(M)$$

The regression model predicts Quality Assurance (QA) based on three internal control system components: Control Environment (CE), Information Management (IM), and Monitoring (M). The constant value of 0.827 represents the baseline level of Quality Assurance when all these components are absent. The coefficient for Control Environment (-0.155) suggests that an increase in this factor leads to a 15.5% decrease in Quality Assurance, indicating a negative relationship. In contrast, Information Management (0.392) and Monitoring (0.628) have positive coefficients, meaning that a one-unit increase in Information Management leads to a 39.2% improvement in Quality Assurance, while a one-unit increase in Monitoring results in a 62.8% improvement, making it the strongest predictor.

These findings indicate that Monitoring plays the most important role in enhancing Quality Assurance, followed by Information Management, while Control Environment appears to have a negative impact, warranting further investigation.

## CHAPTER FIVE

### SUMMARY, DISCUSSION AND CONCLUSION

#### 5.0 Introduction

This chapter provides a summary of the research findings, engages in a discussion of the results in the context of existing literature, and presents the conclusions drawn from the study. Additionally, it emphasizes the implications of these findings for policy and practice at Episcopal University, South Sudan. The research focused on the relationship between internal control systems and quality assurance in higher education institutions, specifically examining three critical components of internal control: the control environment, information management, and monitoring.

#### 5.1 Summary of Findings

The investigation explored the connection between internal control systems and quality assurance at Episcopal University in South Sudan. The results indicated a strong positive correlation between Monitoring and Quality Assurance ( $r = 0.838$ ,  $p < .01$ ), suggesting that effective oversight and evaluation processes significantly contribute to enhancing quality standards. Likewise, Information Management demonstrated a robust association with Quality Assurance ( $r = 0.745$ ,  $p < .01$ ), underscoring the vital role of effective communication and data management in achieving academic excellence.

The multiple regression analysis revealed that Monitoring exerted the most substantial influence on Quality Assurance ( $\beta = 0.659$ ,  $p < 0.001$ ), followed by Information Management ( $\beta = 0.365$ ,  $p < 0.001$ ). Conversely, the Control Environment exhibited a negative impact ( $\beta = -0.157$ ,  $p = 0.019$ ), indicating that overly bureaucratic controls may impede quality assurance initiatives by restricting

institutional flexibility. The model demonstrated strong explanatory power ( $R^2 = 0.761$ , Adjusted  $R^2 = 0.752$ ), indicating that these three factors accounted for 76.1% of the variance in Quality Assurance. The ANOVA results ( $F = 93.153$ ,  $p < 0.001$ ) validated the significance of the regression model.

The findings highlight the importance of robust monitoring systems and efficient information management, while also advocating for a balanced control environment to improve quality assurance in higher education.

## **5.2 Discussion of Findings**

### **5.2.1 Control Environment and Quality Assurance**

The research study reveals how the Control Environment significantly impacts Academic Quality Assurance. This reveals that bureaucratic supervision can impede quality assurance initiatives by limiting institutional adaptability. These results stand in contrast to earlier research, such as that by Müller and Hommel (2020) in Germany, which demonstrated that a strong control environment—marked by clear leadership, transparency, and ethical standards—positively influenced quality assurance outcomes. Likewise, Lee and Lee (2021) in South Korea observed that a favorable control environment promoted a culture of continuous improvement and accountability, resulting in enhanced educational outcomes. Akinyemi and Adebayo (2019) in Nigeria also identified a strong control environment as a crucial factor in effective quality assurance processes.

Conversely, the findings of this study are more in line with those of Deng and Deng (2021), who examined the University of Juba and concluded that a weak control environment—characterized by insufficient transparency and accountability—obstructed quality assurance efforts. This indicates that while a well-organized

control environment can facilitate quality assurance, overly stringent controls may lead to unintended adverse consequences.

### **5.2.2 Information Management and Quality Assurance**

This research identified a significant positive relationship between Information Management and Quality Assurance, as well as a notable positive impact within the regression model. This indicates that efficient communication systems and the flow of information enhance quality assurance processes.

Supporting evidence comes from Cao et al. (2022) in China, who reported that the utilization of big data in universities led to a 40% improvement in adherence to quality standards. Likewise, Onwe et al. (2020) in Nigeria observed a 30% increase in compliance with national quality standards among universities equipped with well-organized information systems. Ouma (2021) in Kenya also noted that institutions that invested in academic management information systems experienced a 25% boost in operational efficiency.

Conversely, this study presents a contradiction to the findings of Deng (2022) in South Sudan, who indicated that the absence of centralized data management at Juba University resulted in an 18% rise in reporting errors and inconsistencies in quality audits. This implies that while effective information management can enhance quality assurance, the lack of such systems may pose a significant obstacle to institutional success.

### **5.2.3 Monitoring and Quality Assurance**

The study found that Monitoring had the strongest positive effect on Quality Assurance, meaning that regular supervision, evaluations, and feedback mechanisms significantly enhance quality assurance outcomes.

These findings align with Jääskeläinen and Laihonen (2020) in Finland, who found that institutions with robust monitoring systems maintained higher academic standards and met accreditation requirements more effectively. Brown and Jackson (2019) in the UK also found that universities with strong monitoring frameworks had fewer quality-related challenges. Similarly, Zhang and Liu (2021) in China concluded that continuous monitoring through audits and feedback mechanisms significantly enhanced quality assurance in higher education institutions.

In Africa, Nyandwi and Ndayambaje (2020) in Rwanda found that institutions with effective monitoring reported higher academic quality and student performance. Deng and Deng (2021) at the University of Juba also confirmed that weak monitoring systems hindered quality assurance efforts, reinforcing the need for continuous evaluations and oversight mechanisms.

## **5.3 Conclusions**

### **5.3.1 Theoretical Implications**

This research enhances the theoretical framework surrounding internal control systems and quality assurance by reinforcing the COSO Internal Control-Integrated Framework within the higher education sector. The results affirm the framework's focus on Monitoring and Information Management as vital elements of effective internal controls that bolster Quality Assurance. However, the detrimental influence

of the Control Environment raises questions about the assumption that a well-structured internal control system invariably leads to better outcomes. This indicates that while control mechanisms are crucial, their inflexible implementation may restrict institutional adaptability. The study also corroborates earlier findings that stress the necessity for ongoing evolution and enhancement of internal controls to uphold academic standards.

### **5.3.2 Managerial Implications**

For university leaders, the results emphasize the critical need to fortify monitoring and information management systems to improve quality assurance. Institutions should prioritize investments in data-driven decision-making, ensuring the availability of accurate and timely information for quality evaluations. Furthermore, monitoring frameworks ought to be structured to facilitate continuous feedback and improvement, rather than merely ensuring compliance. The adverse effects of a rigid control environment suggest that managers should strive for a balance between structure and flexibility, cultivating an atmosphere that encourages accountability without imposing excessive bureaucratic constraints.

### **5.3.3 Policy Implications**

From a policy standpoint, higher education institutions ought to focus on establishing integrated information management systems that facilitate transparent and effective quality assurance processes. Policies should prioritize the implementation of regular monitoring and feedback mechanisms to guarantee the consistent adherence to quality standards. Furthermore, regulatory agencies should offer

guidelines for the establishment of internal controls that do not excessively limit institutional operations but instead foster a supportive governance framework. In light of the identified limitations within the control environment, policymakers should advocate for the adoption of flexible internal control mechanisms that strike a balance between structure and innovation.

#### **5.4 Recommendations**

In light of the study's findings, the following recommendations are proposed:

**Strengthen Monitoring Mechanisms**, given that monitoring significantly influences quality assurance, universities should create dedicated quality assurance departments or bodies to enhance supervision, feedback systems, and internal audits, thereby promoting ongoing improvement in both academic and administrative processes.

**Invest in Comprehensive Information Management Systems**, effective information management is crucial for quality assurance, as it ensures the availability of accurate, timely, and accessible data. Institutions should focus on digitizing records, enhancing communication channels, and implementing centralized information systems to improve decision-making and ensure regulatory compliance.

**Find Stability with Flexibility in Your Control Environment**, this research suggests that a strict control environment can inhibit quality assurance. Universities should have policies in place to provide structure, but need to have flexibility in following controls that do not become an unnecessary bureaucracy.

**Increase training on Internal Control Systems**, it is important for staff and administrators to have training on best practices for internal controls and

compliance in order to increase operational efficiency. Universities should hold training and workshops regularly on risk management, monitoring, and data security to enhance quality assurance.

Reinforce Accountability and Transparency, Institutions should be required to develop and reinforce their accountability structures, within which roles, responsibilities, and performance expectations for governance mechanisms must be clearly defined. The system must regularly conduct audits and assessments of performance levels in order to further support academic integrity and operational efficiency.

Engage Stakeholders in Quality Assurance that is to say, faculty, students, and staff should be engaged in quality assurance activities that include feedback mechanisms, self-assessments, and ongoing quality evaluation programs to help develop a culture of quality.

Leverage Technology for Quality Assurance, universities should leverage technology such as AI-based analytics, reporting systems and computerized monitoring to better support and ensure compliance with quality assurance standards.

## **5.5 Areas for Further Research**

The research presents a number of recommendations for future research directions that could further our understanding in two specific areas: (1) internal control systems and (2) quality assurance:

Investigating Control Environment Flexibility - Future research could investigate how universities could effectively balance relatively rigid internal controls with the

need for institutional flexibility as a means of supporting quality assurance, and thus minimize bureaucratic delays.

There needs to be additional research employing qualitative methods to investigate internal control issues.

Future research could employ qualitative methods such as interviews, focus groups, and case studies to obtain a more in-depth understanding of the issues universities deal with when developing internal controls, as well as any interventions they implement to address those issues.

Conducting Research on Policy Change - Future research can examine the effects of policy change on internal control systems and quality assurance outcomes, particularly in developing countries.

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## APPENDICES

### Appendix i: Consent Form

#### Title of the Study

Internal Control Systems and Quality Assurance in Private Higher Institutions of Learning: A Case of Episcopal University- South Sudan

#### Principal Investigator

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#### Background and Purpose of the Study

This study aims to examine the impact of internal control systems on quality assurance at Episcopal University in South Sudan. The research seeks to understand how various components of internal control systems influence the quality of education and institutional effectiveness. Your participation is crucial to achieving these research goals.

#### Study Procedures

Participation in this study is voluntary. If you choose to participate, you will be asked to complete a structured questionnaire, which will take approximately 20 to 30 minutes. Participation in the survey is entirely voluntary, and you may skip any questions you prefer not to answer or withdraw from the study at any time without penalty.

#### Potential Risks and Discomforts

The study involve minimal risk. You may encounter some discomfort while answering questions related to internal control systems and quality assurance practices. If any question causes you distress, you may choose to skip it or withdraw from the survey at any time. Support services are available if needed.

**Benefits**

While there may be no direct benefits to you, your participation will contribute valuable insights into how internal control systems affect quality assurance in higher education institutions. The findings could lead to improvements in policies and practices at Episcopal University and similar institutions.

**Confidentiality**

Your privacy is a priority. All information collected will be kept confidential and used only for research purposes. Data will be anonymized and securely stored, with access restricted to the research team only.

**Voluntary Participation**

Your participation in this study is completely voluntary. You have the right to decline participation or withdraw at any point without affecting your relationship with Episcopal University or any related institutions.

**Compensation**

There is no monetary compensation for participating in this study. Your time and contribution are highly valued and appreciated.

**Consent**

By signing below, you acknowledge that you have read and understood the information provided above. You agree to participate in this study voluntarily. A copy of this form will be given to you for your records.

**Statement of Consent**

I have been informed about the study, including its procedures, risks, benefits, and my rights. I understand that my participation is voluntary and that I can withdraw at any time without penalty. My identity will be kept confidential, and my decision to participate will not affect my usual medical care.

Name of Participant: \_\_\_\_\_

Signature/Thumb Print: \_\_\_\_\_

Date: \_\_\_\_\_

Name of Interviewer/Person Obtaining Consent: \_\_\_\_\_

Signature of Interviewer: \_\_\_\_\_

Date: \_\_\_\_\_

Appendix ii: Questionnaire

QUESTIONNAIRE ID:	
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SECTION A: DEMOGRAPHIC INFORMATION			
S/N	CATEGORY	QUESTION	RESPONSE
A1	Gender	1 = Male 2 = Female	
A2	Age	1 = Under 18 years 2 = 18-29 years 3 = 30-39 years 4 = 40-55 years 5 = Above 55 years	
A3	Highest Level of Education	1 = Certificate 2 = Diploma 3 = Bachelor's degree 4 = Master's degree 5 = PhD	
A4	Position	1 = Academic staff 2 = Management staff 3 = Administrative staff 4 = Support staff 5= Other; specify _____	
A5	How long have you been working at the university?	1 = Less than 1 year 2 = 1-3 years 3 = 4-6 years 4 = 7-10 years 5 = More than 10 years	

SECTION B: CONTROL ENVIRONMENT						
Please choose the most appropriate response to the question. Strongly Agree (SA) =1. Agree (A) = 2, Neutral (N)=3, Disagree (D)=4, Strongly Disagree (SD)=5						
S/N	QUESTION	SA	A	N	D	SD
	<b>HR Policies and Procedures</b>					
B1	Formal HR policies and procedures are in place at the university.					
B2	Staff adherence to HR policies and procedures is high.					
	<b>Organizational Structure</b>					
B3	The current organizational structure facilitates effective communication.					

B4	The organizational structure is effective in defining roles and responsibilities.					
	<b>Authority</b>					
B5	I have sufficient authority in my role to make decisions.					
B6	The distribution of authority impacts my ability to perform my job effectively.					

<b>SECTION C: INFORMATION MANAGEMENT</b>						
Please choose the most appropriate response to the question. <b>Strongly Agree (SA) =1. Agree (A) = 2, Neutral (N)=3, Disagree (D)=4, Strongly Disagree (SD)=5</b>						
S/N	QUESTION	SA	A	N	D	SD
	<b>Transfer of Information</b>					
C1	Communication channels used for job-related information are effective.					
C2	I receive updates about my job responsibilities in a timely manner.					
	<b>Record Transactions</b>					
C3	The process for recording financial transactions is straightforward.					
C4	The system for tracking operational transactions is reliable.					
	<b>Accountability for Assets</b>					
C5	There are clear guidelines for the use and management of university assets.					
C6	There is adequate training on the responsible management of university assets.					

<b>SECTION D: MONITORING</b>						
Please choose the most appropriate response to the question. <b>Strongly Agree (SA) =1. Agree (A) = 2, Neutral (N)=3, Disagree (D)=4, Strongly Disagree (SD)=5</b>						
S/N	QUESTION	SA	A	N	D	SD
	<b>Audit Independence</b>					
D1	Internal audits are conducted without influence from university management.					
D2	The results of audits are unbiased and reliable.					
	<b>Supervisory Activities</b>					
D3	Supervisors regularly provide feedback on my work performance.					

D4	Supervisory activities are thorough and cover all necessary aspects of my role.					
D5	Supervisors address performance issues in a timely manner.					
	<b>Regular Management Activities</b>					
D6	Management conducts regular reviews of departmental performance.					
D7	Planning sessions with management are held on a consistent basis.					
D8	Regular management activities help in identifying and resolving operational issues.					

<b>SECTION E: QUALITY ASSURANCE</b>						
Please choose the most appropriate response to the question. <b>Strongly Agree (SA) =1. Agree (A) = 2, Neutral (N)=3, Disagree (D)=4, Strongly Disagree (SD)=5</b>						
S/N	QUESTION	SA	A	N	D	SD
	<b>The Efficiency of Teaching and Learning</b>					
E1	Assessment methods are in place to measure student learning outcomes.					
E2	There is adequate support for students to achieve their learning goals.					
	<b>Research output</b>					
E3	The university supports faculty in conducting high-quality research.					
E4	The university provides adequate resources for research and publication activities.					
E5	Faculty members are encouraged to publish their research in reputable journals.					
	<b>Community Engagement</b>					
E6	The university actively engages with the local community through various initiatives.					
E7	There are effective mechanisms in place for students and staff to participate in community service.					
	<b>Sufficiency of Education Facilities</b>					
E8	The university's classrooms and learning spaces are adequately equipped for effective teaching and learning.					
E9	The availability of technological resources supports the educational needs of students.					
E10	Library and research facilities are sufficient for supporting academic activities.					

### Appendix iii: Workplan

No	Activity	Time frame (2024)							
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG
1	Proposal development	■	■	■					
2	Presentation of the proposal				■	■			
3	Ethical Approval					■			
4	Visit to the Study Site						■		
5	Approval to do research at study site						■		
6	Pre- Test of Questionnaire						■		
7	Data collection						■	■	
8	Data Entry & Analysis							■	■
9	Dissertation writing							■	■

## Appendix IV: Budget

SNO	ACTIVITY	ITEM SPENT ON	ESTIMATED COST (UGX)
1	Proposal development	Stationery and Internet data	50,000
2	Proposal Presentation	Stationery	20,000
3	Visit to the Study Site	Transport	50,000
4	Approval to do research at the study site	Transport	50,000
5	Printing	Stationery	100,000
6	Data Analysis	Facilitation for data entry and analysis	300,000
7	Dissertation Completion	Stationery	50,000
8	Final Presentation	Stationery	100,000
	<b>GRAND TOTAL</b>		<b>820,000</b>