

Autonomy and Accountability: A Logical Analysis of the Quality Assurance of Institutional Self-Assessment from the Perspective of Audit and Assessment

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Abstract

The “Audit and Assessment” model establishes institutional self-assessment as the foundation for external evaluation, thereby reinforcing the principal responsibility of universities within the quality assurance system. The effectiveness of institutional self-assessment is closely related to the extent to which universities recognize and internalize their self-assessment responsibilities. Furthermore, universities’ identification with this principal responsibility and agency is inseparable from their understanding and grasp of “university autonomy” and “higher education accountability.” University autonomy provides a profound theoretical foundation for institutional self-assessment, while higher education accountability serves as its quality assurance. Striking a balance between “autonomy” and “accountability,” while achieving a profound grasp of their underlying philosophies, can provide a logical pathway for ensuring the quality of institutional self-assessment.

Keywords: audit and assessment, institutional self-assessment, university autonomy, higher education accountability, quality assurance

1. Introduction

In 2013, the Ministry of Education issued the Notice on Launching the Audit and Assessment of Undergraduate Teaching in Regular Higher Education Institutions (hereinafter referred to as the “Notice”), formally initiating a new round of undergraduate teaching assessment in China. This initiative represents a continuation of the Quality Engineering Project in higher education. It not only draws upon the accumulated experience from four previous assessment phases—namely, the Qualified Assessment,

Excellent Assessment, Random Assessment, and Level Assessment—but also introduces a multitude of innovations.

Compared with previous rounds, the new assessment framework places greater emphasis on the principal status of the institutions. The Notice underscores the need to “respect the institutional autonomy of universities and reflect their principal role in the quality of talent cultivation,” establishing “self-assessment, self-examination, and self-improvement” as one of the overarching principles of this audit and

assessment. Consequently, this round aims to decouple the functions of “auditing” and “assessing.” It shifts from a previously government-dominated, integrated model to a bifurcated process: institutions first conduct self-assessments, after which the government audits the results (primarily the Self-Assessment Reports compiled by each university) and provides feedback. This approach is designed to achieve the objectives of “promoting construction, reform, and management through assessment, combining assessment with construction, and placing emphasis on construction.”

The devolution of the “assessment” function to the institutional level signifies that university self-assessment has become the cornerstone of this new round. The quality of these self-assessments directly impacts the overall quality of the teaching audit. Factors such as the adequacy of self-assessment awareness, the clarity of self-assessment functions, and the soundness of self-assessment monitoring systems are all critical determinants of the success of this audit and assessment. In practice, the effectiveness of institutional self-assessment is closely intertwined with university autonomy. Therefore, ensuring the quality of self-assessment requires first clarifying the logical relationship between “university autonomy” and “higher education accountability.” Only by deeply grasping the concepts of “autonomy” and “accountability” can we explore pathways to reshape the quality assurance system for institutional self-assessment.

2. Autonomy and Accountability: A Logical Relationship that Must Be Clarified in Institutional Self-Assessment

2.1 University Autonomy and Higher Education Accountability

As John S. Brubacher emphasized in *On the Philosophy of Higher Education*, “autonomy is one of the most ancient traditions of higher learning” (Brubacher, J. S., 2002). University autonomy is regarded as the secret to universities being among the longest-lived institutions in human history, having been inseparable from them since their inception. Since the Middle Ages, the tradition of guild autonomy upheld by European universities secured them valuable developmental space between ecclesiastical and secular powers. The principle of autonomy has consistently accompanied the continuous

evolution of university functions, becoming one of their essential characteristics.

However, following World War II, and particularly as global higher education transitioned from an elite stage to a mass stage, public concern regarding the quality of higher education gradually intensified. Universities can no longer remain the “ivory towers” that Cardinal Newman described merely as “an institution for the training and cultivation of the intellect” (Dressel, P. L. (Ed.), 1980). Instead, as Clark Kerr stated, “higher education has become too important to too many parts and too many people of society for the state to remain completely uninvolved” (Li, Y., 2015). Higher education has moved from the margins to the center of society, and consequently, the concept of university autonomy has faced increasing challenges. On one hand, the state intervenes in university teaching and research through financial appropriations and legal instruments; on the other hand, the public pays close attention to issues such as expenditures, admission standards, and teaching quality, which are closely tied to personal interests. The development and sustainability of higher education cannot focus solely on traditional “university autonomy” while remaining indifferent to society at large. Therefore, effective social supervision and management of higher education is an issue universities cannot avoid. It is foreseeable that due to rapid technological development and extensive social impacts, accountability will become a focal point (Li, Y., 2015). Since the 1970s, when the relationship between autonomy and accountability sparked intense discussion among American higher education scholars, accountability has gained increasing attention as a crucial policy measure for managing higher education. How to properly handle the relationship between autonomy and accountability has become an imperative issue in the development of higher education quality management.

University autonomy and higher education accountability are inextricably linked; only through their mutual coordination can the quality of higher education be ensured. First, the boundaries of university autonomy provide the foundation for higher education accountability. The boundaries of autonomy are essentially the boundaries of rights. Rights are accompanied by obligations, just as autonomy is commensurate with responsibility, and accountability is based

on the responsibilities borne by the accountable entity. As a relatively independent subsystem within the complex macro-system of society, the development of higher education cannot be separated from the support of socioeconomic, political, and cultural factors. While exchanging and transferring resources with other subsystems, higher education establishes a relationship of “resource interdependence” with the external environment. Society provides “resources” to the higher education subsystem, which in turn utilizes its “autonomous” capacity to fulfill its corresponding responsibility of giving back to society. In other words, society supplies “resources” based on the university’s autonomous capacity (i.e., its capacity to bear responsibility) and uses this as the basis for holding it “accountable.”

Second, higher education accountability is an inevitable requirement of university autonomy. American scholar Paul L. Dressel once elucidated the essence of accountability as follows: “Accountability means responsible performance, including the proper use of organizational resources through legitimate and reasonable means to achieve predetermined goals” (Lin, J., 2018). This statement reveals the core meaning of accountability: it requires a comprehensive consideration of the conversion efficiency between outputs and inputs. The tradition of university autonomy is key to the exertion of its function and efficacy. However, universities are not ivory towers after all; they cannot survive independently of the external environment. Focusing solely on the efficacy of universities while neglecting their efficiency is of no benefit to society as a whole. Therefore, higher education accountability must examine both outputs and inputs; universities must be held responsible for both their efficacy and their efficiency.

Finally, the equilibrium between university autonomy and higher education accountability represents the pathway to assuring higher education quality. University autonomy is not unrestricted, nor is accountability a form of disorderly management. A balance between the two must be struck to optimize both efficacy and efficiency. Evidence has demonstrated that university autonomy and higher education accountability are inseparable and mutually complementary. Universities must conduct their activities within an accountability framework, treating higher education endeavors as “accountable” actions to maximize the utility of

“resources.” Conversely, society must establish scientific and rational “accountability” mechanisms to fully safeguard the vitality of universities under the principle of autonomy, thereby using reasonable accountability mechanisms to promote the optimization of university efficiency. In short, the objective should be to strive for mutually acceptable intermediate standards regarding the balance between accountability and university autonomy (Liu, S., 2016), as well as how to maintain reasonable administrative flexibility within universities in the face of legitimate accountability, thereby ensuring the quality of higher education.

2.2 *University Autonomy, Higher Education Accountability, and Institutional Self-Assessment*

The institutional self-assessment method adopted in the new round of teaching audit and assessment represents a further deepening of the reform to separate the government’s administrative functions from university management (i.e., the separation of supervision and operation). This approach effectively expands the institutional autonomy of universities and aligns with the spirit of university autonomy. To ensure the high quality of institutional self-assessment, universities must not only grasp and comprehend the spirit of university autonomy but also utilize “accountability” measures to conduct both internal and external inspections of various self-assessment tasks.

2.2.1 *University Autonomy Is the Theoretical Foundation of Institutional Self-Assessment*

Since the reform and opening-up, expanding the institutional autonomy of universities has consistently been a focal point of China’s higher education reform. The curtain on the reform of university autonomy was gradually raised in 1979, when several university administrators published an article in the People’s Daily appealing to “grant higher education institutions a degree of autonomy.” Since then, the concept of “university autonomy,” introduced through the lens of institutional autonomy, has officially entered the public sphere (Newman, J. H., 2001). Furthermore, a series of documents have been successively issued across different periods following the reform and opening-up to advance the expansion of university autonomy.

Alongside the deepening reform of the higher education management system, corresponding

transformations have also taken place in the field of higher education assessment. In accordance with the characteristics and requirements of the new “audit and assessment” model, the internal quality assurance system of universities is expected to transition from an “exogenous” to an “endogenous” type across four dimensions: construction basis, assessment criteria, assessment focus, and assessment subjects (Wang, L., & Che, J., 2011). This requires universities to base the construction of their quality assurance systems on their own talent cultivation objectives, use internally developed quality assessment standards as the frame of reference, focus the assessment on the university’s own connotative construction and sustainable development capacity, and regard all internal stakeholders as the subjects of the assessment. Institutional self-management, self-construction, and self-assessment should serve as the cornerstone of this “audit and assessment” initiative. This approach not only represents a further expansion of institutional autonomy but also embodies the spirit of university autonomy under the guiding philosophy of “self-assessment.”

2.2.2 Higher Education Accountability Is the Quality Assurance of Institutional Self-Assessment

As discussed above, the distinguishing feature of the “audit and assessment” lies in the separation of the functions of “auditing” and “assessing.” The majority of external assessment tasks are devolved to universities as internal assessments, while the “auditing” function—which embodies the supervisory spirit of “accountability”—remains external to the universities. If institutional self-assessment aligns with the spirit of university autonomy, then external auditing corresponds closely with the concept of higher education accountability.

The “audit and assessment” model highlights the status of universities as the primary subjects of assessment, granting them substantial autonomy and initiative in the evaluation process. This places two key demands on universities: First, universities must possess clear self-assessment awareness and a high level of self-assessment capability. Universities must shift away from outdated mindsets and achieve an accurate understanding, at the ideological level, of the assessment philosophy proposed by the “audit and assessment”—namely, “promoting construction, reform, and management through

assessment, combining assessment with construction, and placing emphasis on construction.” Simultaneously, they must strengthen their practical capacity to advance assessment operations. Based on the frameworks of “one adherence, two highlights, three reinforcements” and the “five degrees,” universities must guarantee essential elements such as personnel, funding, and material resources to carry out self-assessment in an orderly manner, thereby effectively enhancing their self-assessment capabilities. Second, universities must establish an internal quality assurance system for self-assessment, strictly controlling every stage of the process to ensure the validity and reliability of the self-assessment work.

In fact, just as “autonomy” cannot exist without “accountability,” a complete quality assurance system comprises not only the university’s internal quality assurance system but also an external quality monitoring system. The internal system serves as the foundation, while the external assurance and assessment act as the means; the ultimate goal of external assurance and assessment is to foster the formation and improvement of the university’s internal quality assurance systems and mechanisms. Without the “accountability” provided by an external quality assurance system, the internal quality monitoring system would lose its due effectiveness. Consequently, the audit and assessment would become a mere formality, failing entirely to achieve the objectives of enhancing the university’s awareness as a quality subject and improving its self-assessment capabilities. Therefore, institutional self-assessment must be subject to the accountability of external “auditing”; only in this way can the quality of self-assessment be guaranteed.

3. The Imbalance Between “Autonomy” and “Accountability”: Problems in Institutional Self-Assessment

3.1 Lack of Autonomy Tradition Leads to Weak Self-Assessment Awareness and Insufficient Self-Assessment Capability

The core philosophy emphasized by the “audit and assessment” is to empower universities, making them the primary subjects of evaluation. By exercising this devolved evaluative power, universities are expected to promote their own capabilities in teaching, research, and social service. Thus, the purpose of institutional self-

assessment is twofold: on one hand, it provides a foundation and basis for external evaluation; on the other hand, and more importantly, it serves the improvement and development of the university itself. Institutional self-assessment should be integrated into the university's management process to form a sustainable and virtuous development mechanism (Wilson, D. A., 1985). It is evident that the implementation of this new assessment philosophy is closely tied to whether universities can cultivate the awareness and capability of "autonomy." However, influenced by the historical models of university establishment and management, Chinese universities still exhibit relatively weak autonomy awareness and insufficient autonomy capabilities, which hinders the transformation of self-assessment awareness and the enhancement of related capabilities.

The absence of a spirit of university "autonomy" in China is jointly influenced by its "late-developing and exogenously generated" model of university establishment and its "top-down" management model. From the historical background of modern Chinese universities, they were founded under the leadership and control of the government, based on learning from, imitating, and borrowing Western university models. Therefore, in terms of their establishment model, Chinese universities are typically "late-developing and exogenously generated." After the founding of the People's Republic of China, a centralized management system became the fundamental model for higher education administration, with the government directly managing universities. Although since the reform and opening-up, the relationship between the government and universities has been adjusted multiple times—striving to shift the government's role from direct operation to macro-level guidance and supervision, decentralizing power, and expanding institutional autonomy—the road ahead remains long. While the direction of reform is scientifically sound, it will take considerable time to substantially reverse the "dependency" mentality towards the government formed by the "late-developing and exogenously generated" establishment model and the "top-down" management model, and to further remedy the common ailments of weak autonomy awareness and low autonomy capability.

The lack of autonomy awareness and capability under the "audit and assessment" model has

severe implications for institutional self-assessment, specifically triggering problems in the following four aspects:

3.1.1 Deviation in the Status of Institutional Self-Assessment

Institutional self-assessment is marginalized in university management, regarded as insignificant or merely an additional burden. First, Chinese universities have long harbored a "dependency" mentality towards the government. It is difficult for universities to quickly abandon the habitual assessment pattern of "the government setting standards and issuing orders, while universities benchmarking against the standards and executing the orders." Lacking autonomy awareness, universities are unable to clearly define their own talent cultivation objectives, styles, and characteristics, nor do they possess the capability for self-evaluation and monitoring. Consequently, self-assessment inevitably becomes a mere formality, and its status continues to decline. Second, administrative evaluations have exerted adverse interference on institutional self-assessment. Since this type of exogenously generated administrative evaluation contradicts the "endogenous" spirit upheld by institutional self-assessment, university leaders often transfer administrative evaluation indicators onto self-assessment while coping with administrative demands. This leads to a lack of endogenous motivation for self-assessment, marginalizing it from the core of management into a tool for "image projects." Meanwhile, university leaders often fail to analyze the university's current status, challenges, and future development with the mindset of a "principal responsible person," resulting in self-assessment reports that often become stereotypical bureaucratic documents where "a thousand universities look the same."

3.1.2 Dislocation of the Objectives of Institutional Self-Assessment

According to the principles of audit and assessment, institutional self-assessment should focus on several key areas: first, the talent cultivation support system; second, the "student-centered" learning support system; and third, the developmental status of students (including alumni). Self-assessment should pay attention to both the quality generation process and quality outcomes, employing a combination of qualitative and quantitative evaluation methods. In practice, however, due to a lack of sufficient

responsibility and capability in self-assessment, universities often focus excessively on outcomes and simple quantifiable data. When universities shift the objective of self-assessment from “connotative construction” to the pursuit of external quantifiable indicators, the goal of self-assessment becomes fundamentally misplaced. “While digital description and evaluation methods objectively provide a more direct perspective for examining higher education and its value embodiment, instrumental rationality itself carries the drawback of disregarding human emotions and spiritual values. It also fragments and superficializes the core mission of higher education, bringing certain negative impacts on people’s comprehensive understanding and evaluation of higher education” (Yao, Y., 2016).

3.1.3 Absence of Value in Institutional Self-Assessment

The value of institutional self-assessment is reflected in three dimensions: first, as the basis and foundation for supervision, it meets the procedural needs of “audit and assessment”; second, as a means for universities to improve their own educational quality, it satisfies the university’s need for self-generation and development; third, being closely related to the interests of stakeholders such as students, teachers, and parents, it meets the needs of these stakeholder groups. The lack of self-assessment awareness and capability often leads to attending to one thing while losing another. Even if the needs of supervision are met, the interests of the university itself and its stakeholders are cast aside. After the superior supervision is completed, the results of self-assessment are shelved, having no impact on the university’s daily teaching and management. This lack of principal responsibility not only harms the university’s long-term development but also constitutes irresponsibility towards stakeholders.

3.1.4 Backwardness in the Operation of Institutional Self-Assessment

Weak self-assessment awareness and capability are manifested in the oversimplification of self-assessment operations in practice. First, universities treat institutional self-assessment as a temporary, short-term behavior without long-term planning. This creates a decoupling between daily teaching and management work, and between management and evaluation work. Ultimately, institutional self-assessment becomes

the task of a specific department or a report writer, deteriorating into “paperwork.” Second, the management mechanism for institutional self-assessment is unreasonable and lacks corresponding supervisory mechanisms. In specific self-assessment work, universities often “assign tasks layer by layer” to subordinate units: the university top-level administration assigns tasks to various colleges and departments, which then allocate them to frontline teachers or staff. This mandatory task-assignment mechanism makes it difficult for grassroots recipients to perform their work willingly and convincingly. Coupled with a lack of supervisory mechanisms, the authenticity and reliability of the collected materials and data are also open to doubt.

3.2 Imperfect Accountability Systems Lead to the Distortion of Institutional Self-Assessment Results

The quality of “audit and assessment” relies on both external teaching quality assurance from outside the university and internal teaching quality assurance from within. The external teaching quality assurance system is also known as “external (mandatory) accountability,” while the internal teaching quality assurance system of universities is referred to as “internal (voluntary) accountability.” The purpose of an accountability mechanism is to form effective constraints on power subjects. When a power subject exercises power improperly or abuses it, the supervisory subject can hold the power subject accountable “according to the law” by adopting appropriate accountability measures based on the accountability system. Regarding external accountability, whether in the administrative field or the field of higher education, “legislation”—that is, the establishment of an accountability system—has always been the top priority of external accountability mechanisms. Since the 1980s, China’s undergraduate teaching assessment system has gone through four stages: initial pilot programs, gradual promotion in the middle period, comprehensive promotion in the later period, and the current stage of reform and improvement (Yao, Y., Chen, X., & Huang, B., 2018). During these four stages, relevant educational departments issued several documents regarding teaching assessment, but there were no specific documents on the accountability system for teaching assessment, resulting in the failure to truly establish an external accountability mechanism. Regarding internal accountability, since voluntary accountability follows the ethical contract of

“commitment-fulfillment” in terms of values, is based on the principles of university autonomy and willingness regarding the accountability subject, and allows universities to freely grasp the scale and methods of accountability according to their own situations, the effective implementation of voluntary accountability essentially presupposes that universities have a profound understanding and grasp of the concept of “autonomy,” along with strong voluntary accountability awareness and high voluntary accountability capability (Bie, D., Yi, M., Li, Z., et al., 2018). Unfortunately, under the current circumstances of weak principal awareness and low autonomous capability in universities, the ideal vision of voluntary accountability can only remain a castle in the air. It is evident that the problems existing in the current “audit and assessment” accountability mechanism are mainly manifested in the absence of an internal accountability mechanism and the unsoundness of the external accountability mechanism. Consequently, due to the imperfect accountability mechanism, the distortion of institutional self-assessment results is inevitable.

4. Balancing “Autonomy” and “Accountability”: Reshaping the Logic of Quality Assurance for Institutional Self-Assessment

“Autonomy” and “accountability” constitute a logical pair that universities must clarify for their development, as well as a relationship that must be balanced to safeguard the quality of China’s higher education. To achieve sound university development, on one hand, the government must provide space for university self-governance through the cession and decentralization of power; universities must enhance their principal awareness and capability for self-governance on the basis of internalizing and absorbing the spirit of university autonomy. On the other hand, universities must, under the constraints of internal and external accountability mechanisms, foster high-quality university development with a highly self-disciplined sense of principal responsibility. Only under the safeguards of “autonomy” and “accountability” can self-assessment work ensure high validity, reliability, and efficiency.

4.1 Internalize the Spirit of University Autonomy, Enhance Self-Assessment Awareness and Capability, and Improve the Validity of Self-Assessment

The degree to which the spirit of university autonomy is grasped profoundly affects the

transformation of universities’ self-assessment awareness and the cultivation of self-assessment capability. The university’s self-assessment awareness and capability, in turn, relate to the depth of the self-assessment work, which is the key to whether the self-assessment possesses validity. Specifically, universities must “diligently” improve the effectiveness of self-assessment in the following four aspects to align self-evaluation with the conceptual requirements of the “audit and assessment.”

4.1.1 Rationally Establish the University’s Positioning and Objectives

For universities, designing top-level institutional positioning and development goals in accordance with national and local or regional economic and social development requirements is generally relatively easy. However, due to a frequent lack of sufficient “autonomy” spirit, universities often fail to rationally design supporting systems at the meso and micro levels. Strategies, pathways, tactics, and measures closely related to institutional positioning are often not clearly defined, thereby affecting the effectiveness of self-assessment. Universities should translate “audit points” into scientific and reasonable objectives, with each objective having corresponding implementation plans and schemes. The 111 guiding questions listed by the National Center for Education Accreditation and Quality Development of the Ministry of Education can help universities better understand the scope of the audit and assessment, providing a useful reference for further refining “audit points” into reasonable and actionable detailed rules.

4.1.2 Focus on the Principal Teachers and Students in Classroom Teaching

Focusing on teachers and students requires, on one hand, the university’s self-assessment team to go deep into frontline classrooms to listen, observe, and experience; on the other hand, it requires engaging teachers and students to collaboratively participate in the self-assessment work. The self-assessment team can collect feedback from teachers and students through information feedback methods such as interviews and questionnaires, and should also point out objective existing problems regarding teaching content, teaching methods, teaching means, teaching effectiveness, learning attitudes, and learning outcomes.

4.1.3 Construct a Closed-Loop System for

Teaching Quality Assurance

As a systematic and holistic task of the university, self-assessment involves various functional departments and units at all levels. The self-assessment team must integrate the quality assurance organizations and related systems scattered across various departments and links to form a rigorous closed-loop system for teaching quality assurance. It is common for the Academic Affairs Office to act as both the athlete and the referee, where quality monitoring, information feedback, and continuous improvement fail to form a sound closed loop. Teaching management documents are often treated as teaching quality standards, and such standards are frequently too generalized. Teaching quality evaluation is overly concentrated on teaching, test papers, and graduation projects, without in-depth consideration and design for establishing a four-in-one (i.e., teaching, learning, management, and evaluation) interactive teaching mechanism. All these phenomena are closely related to the failure to form a closed loop in teaching quality assurance, which is a practical problem that university self-assessment work must face and solve.

4.1.4 Accurately Understand Talent Cultivation Characteristics and Institutional Features

The “audit and assessment” conducts a “6 + 1” project evaluation for each university, where the “1” refers to a self-selected feature project that the university can set according to its own situation. As an important measure to avoid “a thousand universities looking the same,” the self-selected feature project provides universities with an opportunity to focus on constructing a unique or exemplary feature project. However, it also tests each university’s level of self-awareness. Universities must have a profound understanding of their own institutional features and further reflect these features in their talent cultivation characteristics. They should take the opportunity of self-assessment to conduct a comprehensive review of the feature project, demonstrating whether this model constitutes a unique advantage for the university and whether there is obvious innovation in its practical implementation.

4.2 Establish Internal and External “Accountability” to Strengthen Universities’ Principal Responsibility and Improve the Reliability, Validity, and Efficiency of Self-Assessment

The authenticity, effectiveness, and efficiency of

self-assessment work must be safeguarded through internal and external “accountability” systems. Under the “accountability” of the external quality assurance system, constructing a self-constraining internal quality assurance system for universities is a task heavily emphasized in this “audit and assessment.”

4.2.1 Build a Stereoscopic Network for External Quality Assurance

First, in addition to establishing a stereoscopic supervisory network involving government inspection (online “Teaching Basic Status Database” and offline assessment expert groups), third-party social assessment agencies, and broad participation from the media and various sectors of society, external “accountability” should also focus on perfecting “accountability” legislation and the institutional system, ensuring that supervisory actions have a legal basis. Legislation for external quality assurance is the cornerstone of the external “accountability” mechanism. Only by strengthening legislation for higher education quality assurance can the “audit and assessment” based on institutional self-assessment have a jurisprudential foundation. Currently, neither the National Medium- and Long-Term Education Reform and Development Plan Outline (2010–2020) nor the Implementation Measures for the Audit and Assessment of Undergraduate Teaching in Regular Higher Education Institutions stipulates the power of higher education quality audit and assessment. Therefore, clarifying the rights and responsibilities of the government, universities, and third-party quality assurance agencies through legal means is an urgent task for higher education quality assurance legislation (Chang, Q., 2013).

4.2.2 Construct an Internal Quality Assurance System

In accordance with the quality assurance requirements in the “audit and assessment,” universities should establish an internal “accountability” mechanism covering four aspects: the teaching quality assurance system, quality monitoring, quality information and utilization, and quality improvement, achieving continuous improvement in the construction of the quality assurance system. First, improve the quality assurance organizational structure. The university leadership must attach great importance to the construction of the quality assurance organization, establishing a vertical

three-level quality assurance organizational system covering the university, colleges, and departments (faculties), emphasizing the staffing of quality assurance personnel, and setting up dedicated personnel and positions. The university should strictly control the quality standards for various teaching links, strengthen the sense of principal responsibility, coordinate the cooperation of various departments, and form a horizontal synergy with the quality assurance department. Second, establish and improve teaching management rules and regulations, and strengthen the teaching quality monitoring mechanism. Continuously improve various teaching links and feedback channels for teaching evaluation and opinions; conduct routine inspections at the beginning, middle, and end of the semester; and collect opinions through listening, observing, interviews, and surveys conducted by self-assessment staff before, during, and after classes. Strengthen student-centered evaluation and teaching assessment, and regularly carry out evaluations of courses, majors, and disciplines. Finally, continuously improve the quality assurance system. The university self-assessment working group should promptly revise the objectives, standards, and processes of the quality assurance system based on changes in the internal and external environment. The basis for revision can be opinions from external experts and third-party assessment agencies, excellent experiences from similar universities, or the university's own strategic adjustment needs. In short, the teaching quality monitoring and assurance system must essentially achieve a logical closed loop, becoming a step-by-step improvement process.

5. Conclusion

China's new round of university "audit and assessment" is very close in its assessment philosophy to that of world-leading higher education powers. Documents such as the UK's A New Relationship with Schools: Improving School Effectiveness through School Self-Evaluation (2009) issued by Ofsted, Germany's State Study Accreditation Treaty (2018), and the International Principles on Quality Assurance in Education: Towards a Global Quality Consensus (2015) released by the US Council for Higher Education Accreditation (CHEA), all elucidate two consensuses: emphasizing the principal responsibility of universities in quality assurance, and respecting the principal status of universities in the setting of assessment content and

standards. In fact, universities' identification with principal responsibility and principal status is inseparable from their understanding and grasp of the spirit of "university autonomy." Unlike Western countries, Chinese universities, influenced by the "late-developing and exogenously generated" establishment model and the centralized management model, have not yet fully understood "university autonomy." This has also resulted in the school self-assessment philosophy emphasized by the "audit and assessment" not being truly implemented. In the new historical period, to promote the improvement of China's higher education quality assurance system, clarifying the logical relationship between "autonomy" and "accountability" is the foundation and prerequisite for all work. On the basis of profoundly grasping the concepts of "autonomy" and "accountability," constructing a quality assurance system for institutional self-assessment is an important issue that the current "audit and assessment" work must face and should receive sufficient attention.

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