

The Role of External Auditing in Evaluating University Performance Using the Malcolm Baldrige Model for Total Quality Management: An Applied Study on a Sample of Public Universities in Iraq

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Abstract

This research aims to study the role of external auditing in evaluating university performance by applying the Malcolm Baldrige model within public higher education institutions in Iraq. The research was conducted on five public universities in Iraq: Basra, ThiQar, Al-Muthanna, Wasit, and Diyala universities. The study delves into the impact of external auditing on university performance evaluation based on the theory of total quality management. This study uniquely combines external auditing as an independent variable and university performance outcomes as a dependent variable within the Malcolm Baldrige model for total quality management, applied specifically to Iraqi universities. This approach highlights a focus on improving institutional and academic performance through a comprehensive and modern model. Additionally, it sheds light on the role of external auditing in promoting transparency, accountability, and achieving universities' strategic objectives. The variable "performance outcomes" was selected with the consensus of expert referees due to its relevance to the application domain in the study population. Data were collected using a specially designed questionnaire, and the study found a significant relationship between external auditing and performance outcomes. The main findings revealed a lack of awareness among responsible entities about the importance of using the Malcolm Baldrige model to evaluate universities' strategic performance outcomes. Furthermore, it showed that external auditing plays a crucial role in improving university performance outcomes by identifying strengths, enhancing them, and addressing weaknesses. The study emphasized the importance of adopting the Malcolm Baldrige model as an effective tool for evaluating university performance, contributing to the improvement of higher education quality. The research presented a set of recommendations, the most notable of which is the necessity of disseminating and adopting a culture of external auditing based on the Malcolm Baldrige model among all stakeholders in universities to evaluate university performance. This is due to its positive impact on enhancing performance quality. Additionally, the study highlighted the importance of training university leaders on the principles of transparency and accountability to enhance efficiency, achieve strategic goals, improve financial management, and reduce waste, thus enhancing universities' economic efficiency.

Keywords: *External Auditing, University Performance Evaluation, University Performance Outcomes, Malcolm Baldrige Model, Iraqi Universities.*

Introduction

Universities are among the fundamental institutions that significantly contribute to sustainable development on both economic and social levels by generating knowledge and providing the human capital necessary to support societal progress. Amid growing challenges caused by rapid economic, social, and technological changes, there is a pressing need for advanced evaluation mechanisms that enhance institutional performance quality and ensure the delivery of high-quality education and outcomes that meet labor market and societal needs (Al-Murshid & Issa, 2022). External auditing has emerged as one of the effective tools adopted by universities to evaluate their performance, offering independent and objective reports that help enhance transparency and accountability (Qasemi, 2021). This type of auditing examines adherence to institutional policies and procedures (Al-Laban, Alhassany, & Abbas, 2021), ensuring better management of financial and human resources to achieve strategic objectives more efficiently and effectively (Sawaluddin et al., 2013).

Institutional performance evaluation is a key aspect of developing educational institutions (Meneze, Oliveira & Martins, 2018), as it assesses the efficiency and effectiveness of academic and administrative processes, identifying strengths and weaknesses to enable informed decision-making for continuous improvement (Mohajeri & Nayeri Mashhadi, 2009). The current research adopts the Malcolm Baldrige Quality Model as

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a comprehensive framework for performance evaluation. This model is considered one of the leading tools, offering integrated and holistic standards for evaluating institutional performance in areas such as leadership, strategic planning, customer focus, and knowledge management (Lekhal & Ben Souchah, 2021). The importance of this model lies in its ability to provide a comprehensive vision for achieving institutional excellence and improving performance in alignment with the strategic goals of the institution (Crum-Allen & Palmer, 2016).

Despite increasing research on institutional auditing, there is a notable gap in studies focusing on the relationship between external auditing and university performance evaluation according to the Malcolm Baldrige Model, particularly within the Iraqi context. This study aims to address this gap by analyzing the role of external auditing in improving the performance of Iraqi universities. Specifically, it seeks to explore the impacts of external auditing on university performance outcomes across key criteria included in the Baldrige Model. This study stems from the urgent need to enhance the quality of institutional performance in Iraqi universities amidst the challenges faced by the higher education sector, such as lack of transparency, declining administrative and academic efficiency, and the absence of modern methods for evaluating institutional performance. Several previous studies have highlighted the importance of external auditing as a key tool for promoting transparency and improving performance. For instance, the study by Rasha and Andrew (2016) emphasized the role of external auditing in uncovering institutional corruption and enhancing accountability, while Miller (2016) addressed the role of external auditing in improving academic and administrative performance. Additionally, studies like Sawaluddin et al. (2013) and Meneze et al. (2018) underscored the importance of applying the Malcolm Baldrige Model to achieve institutional excellence and improve performance in higher education institutions.

The research problem centers around a primary question: Does external auditing contribute to improving the institutional performance of Iraqi universities? How can the Baldrige Model provide a comprehensive evaluation mechanism compared to traditional methods? To address this question, the study proposes two main hypotheses: The first hypothesis assumes a statistically significant correlation between external auditing and university performance in Iraq. The second hypothesis suggests a statistically significant impact of external auditing on improving institutional performance. The study is expected to highlight the positive role of external auditing in enhancing institutional quality by providing a framework that identifies the key dimensions requiring focus to improve efficiency and sustainability in educational institutions.

This research aims to provide actionable strategic recommendations to develop institutional evaluation processes in Iraqi universities and strengthen the concepts of quality, transparency, and accountability in line with academic and administrative development requirements. In doing so, the study contributes to providing a scientific foundation to guide future efforts toward improving performance and offers a practical model to help educational institutions achieve sustainable excellence.

Literature Review and Hypotheses Development

Literature Review

The literature review aims to build the theoretical framework of the study by examining previous research related to the study's topic, thereby identifying research gaps and providing comprehensive insights into the context in which the study is conducted. Many prior studies have addressed the topic of external auditing and institutional performance evaluation, focusing on quality standards such as the Malcolm Baldrige model, which is considered an effective tool for improving institutional performance.

A review of previous studies reveals a growing interest in applying the Malcolm Baldrige Quality Model in evaluating institutional performance, particularly in universities. My study differs from these studies by focusing on the role of external auditing in improving university performance in Iraqi universities using the Malcolm Baldrige model to evaluate academic and administrative performance.

For instance, Al-Murshid and Issa (2022) align with my study by focusing on the role of external auditing in enhancing institutional management effectiveness, particularly in identifying administrative weaknesses

and enhancing performance. However, my study differs in its geographical scope, as Al-Murshid and Issa focused on public institutions in Adrar, Algeria, while my research targets Iraqi universities. Similarly, Qasemi Asmaa (2021) also focuses on the role of external auditing in improving quality and ensuring credibility. However, her study centers specifically on enhancing financial reporting, while my research aims to improve overall university performance using the Malcolm Baldrige model, with an emphasis on academic and administrative performance.

In contrast, Lekhal Abdel Basit and Ben Souchah Nihad (2021) share similarities with my study in highlighting external auditing as a tool for ensuring transparency and integrity in institutional performance. However, their study focuses on reducing creative accounting practices in Algerian institutions, whereas my study emphasizes improving academic and administrative performance in Iraqi universities through the Malcolm Baldrige model. Furthermore, Abdullah Ahmed (2020) aligns with my research in emphasizing the improvement of institutional performance in universities. However, the difference lies in geographical focus, with Abdullah's study targeting Egyptian universities, while my research examines Iraqi universities and utilizes the Malcolm Baldrige model to assess university performance, emphasizing external auditing. Alam et al. (2019) also share similarities with my study in using the Malcolm Baldrige model to improve institutional performance. However, their study focuses on leadership in educational institutions in Pakistan, while my study examines external auditing in Iraqi universities.

Al-Amarat, M. S. (2019) also utilizes the Malcolm Baldrige model to evaluate university performance, sharing commonalities with my research. However, their study focuses on Mutah University in Jordan, while mine centers on Iraqi universities. Meneze et al. (2018) align with my research in using the Malcolm Baldrige model to evaluate and improve institutional performance. However, their study focuses on a private educational institution in Brazil using a case study method, while my research examines public universities in Iraq.

Crum-Allen & Palmer (2016) share similarities with this study in using Malcolm Baldrige Award criteria to improve institutional performance. However, their study focuses on vocational education centers in Michigan, while my research focuses on Iraqi universities and the role of external auditing in enhancing university performance. Similarly, Rasha & Andrew (2016) focus on external auditing. However, their study examines the relationship between external auditing and institutional corruption's impact on financial statements, while my research focuses on improving university performance using the Malcolm Baldrige model. Miller (2016) shares common ground with my study in exploring the role of external auditing in improving academic and administrative performance in universities. However, their study focuses on Australian universities, while my research addresses Iraqi universities. Sawaluddin et al. (2013) align with my research in applying Malcolm Baldrige model standards in academic institutions. However, their study focuses on academic institutions in Indonesia, differing from my study's context in Iraqi universities. Mattin (2012) also examines the improvement of administrative performance in nursing colleges using the Malcolm Baldrige standards. However, my research focuses on Iraqi universities and evaluates the performance of educational institutions using the same model. Mohajeri & Nayeri Mashhadi (2009) focus on evaluating strategic performance using the Balanced Scorecard model. In contrast, my research employs the Malcolm Baldrige model to evaluate university performance.

These studies collectively reinforce our research premise by demonstrating the positive impact of the Malcolm Baldrige model and external auditing standards on improving institutional performance and quality in various educational contexts. While some studies focus on different geographical and institutional contexts, they all highlight the importance of external auditing in promoting transparency and credibility, supporting my view of its role in improving academic and administrative performance in Iraqi universities through the Malcolm Baldrige framework.

For instance, the study by Rasha & Andrew (2016) highlighted the importance of external auditing in enhancing transparency and identifying institutional issues affecting performance, while also pointing out shortcomings in current auditing standards related to corruption. Similarly, Miller (2016) emphasized that external auditing contributes to improving the quality of academic and administrative processes, thereby enhancing institutional performance. On the other hand, Sawaluddin et al. (2013) focused on the role of

the Malcolm Baldrige model in improving institutional performance by implementing quality management practices such as leadership, strategic planning, and customer focus.

However, there remains a gap in the literature regarding the integration of external auditing and performance evaluation using the Malcolm Baldrige model in universities, particularly in the Iraqi context. This research gap serves as the primary motivation for conducting this study, which seeks to explore the relationship between external auditing and university performance evaluation using the Malcolm Baldrige model as a reference framework.

Hypotheses Development

Based on the literature review, the main hypotheses of the study were formulated to examine the relationship between external auditing and university performance evaluation using the Malcolm Baldrige framework. The research focuses on "Performance Results" as the seventh dimension of the model, and the hypotheses were developed as follows:

First Main Hypothesis: There is a statistically significant correlation between external auditing and university performance results.

This hypothesis is supported by research indicating that external auditing contributes to institutional improvement by enhancing transparency and accountability (Rasha & Andrew, 2016; Miller, 2016).

Second Main Hypothesis: There is a statistically significant impact of external auditing on university performance results.

This hypothesis is grounded in studies that link the implementation of external auditing practices with improvements in institutional efficiency and effectiveness, such as the studies by Sawaluddin et al. (2013) and Meneze et al. (2018).

Methods

The study employed a descriptive method to analyze the responses obtained from the questionnaire, aiming to investigate the opinions of university leadership on the impact of utilizing external auditing to evaluate and improve university performance results using the Malcolm Baldrige Total Quality Model. Additionally, personal interviews and observations collected by the researcher during visits to university colleges, departments, and academic branches between 2022 and 2024 were utilized.

Category		Frequency	Percentage	Category		Frequency	Percentage
Gender	Male	119	%65.03	Job Title	Dean	50	27.32%
	Female	64	%34.97		Associate Dean	64	34.97%
	Total	183	%100		Department Head	69	37.70%
Age	30-20	41	22.40%		Total	183	%100
	40-31	55	30.05%		Years of Service	Less than 5 years	23
	50-41	52	%28.42	5-10 years		23	%12.57
	60-51	35	19.13%	11-15 years		32	%17.49
	Total	183	100%	20-16 years		41	%22.40
Academic Qualification	PhD	123	67.21%	25-21 years		32	%17.49
	Master's	60	%32.79	30-26 years		21	%11.48
	Total	183	100%	31 years	11	%6.01	
Academic Rank	Assistant Lecture	23	%12.57	Total	183	%100	
	Lecturer	42	%22.95				
	Assistant Professor	86	%46.99				
	Professor	32	%17.49				
	Total	183	%100				

Population and Sample of the Study

The research population consists of Iraqi public universities, with five universities selected: Basra, Dhi Qar, Muthanna, Wasit, and Diyala. The study sample includes university leadership, represented by deans, assistant deans, and heads of departments and academic branches.

Research Instrument and Measurement of Variables

The study used a questionnaire as a tool for data collection, aimed at measuring variables based on related studies. The questionnaire consisted of several sections; the first section focused on collecting demographic and occupational information from the sample participants, containing six items: (gender, age, academic qualification, academic title, job position, years of service). Data were analyzed using the statistical software (SPSS). The second section included two tests: the first tested the correlation between external auditing and performance results, and the second tested the impact of external auditing on performance results.

Section One: Demographic Analysis of the Research Sample

Regarding the distribution of the sample members according to demographic variables, Table (1) illustrates the specific distribution of the sample members based on demographic information.

Table 1: The Specific Distribution of The Sample Members Based on Demographic Information

The data in Table (1) indicates that 65.03% of the sample respondents are males, while 34.97% are females. The largest age group among the respondents is between 31-40 years, representing 30.05% of the sample. The second largest group is aged 41-50 years, constituting 28.42%, followed by those aged 20-30 years, with a percentage of 22.40%. The smallest group is those over 51 years, accounting for 19.13% of the sample.

It is observed that the majority of the respondents hold a PhD degree, representing 67.21% of the sample, while those holding a Master's degree constitute 32.79%. Regarding the distribution of respondents based

on academic rank, assistant professors constitute the highest percentage at 46.99%, followed by lecturers at 22.95%. Professors rank third with 17.49%, while assistant lecturers represent the smallest percentage at 12.57%.

Concerning job positions, the respondents held various roles, with 37.70% serving as department heads, 34.97% as associate deans, and 27.32% as deans. The respondents also varied in terms of years of service. Those with less than 5 years of experience and those with 5-10 years of experience each constitute 12.57% of the sample. Respondents with 11-15 years of service represent 17.49%, while those with 16-20 years account for 22.40%. Respondents with 21-25 years of service constitute 17.49%, while those with 26-30 years make up 11.48%. Finally, respondents with over 31 years of service represent the smallest percentage at 6.01%.

Results

Reliability and Validity of the Questionnaire

The researcher utilized two types of tests to measure the reliability of the questionnaire data: Cronbach's Alpha coefficient and validity coefficient. These values range between zero and one. If the value is zero or close to zero, it indicates that the questionnaire's questions lack reliability and are unable to measure what they were designed for. On the other hand, if the value is one or close to one, it signifies perfect reliability. Values between zero and one indicate the level of reliability and credibility of the questionnaire's questions, thereby determining the ability to generalize the results obtained from the sample to the studied population. This means that the questionnaire can be used for its intended purpose as designed by the researcher. The obtained reliability values are presented in Table 2:

Table 2. Represents Cronbach's Alpha Coefficients Values

Main Variables	Number of Items	Cronbach's Alpha	Validity Coefficient
External Auditing	16	0.91	0.89
Performance Results	4	0.78	0.80
Total	20	0.98	0.89

We can observe from the data in the table above that the Cronbach's Alpha value for the variable External Auditing is 0.91, and for the variable Performance Results, the Cronbach's Alpha value is 0.98. These values indicate that the questionnaire data are reliable and the questionnaire is capable of measuring what it was designed for.

Correlation Between External Auditing and the Performance Results

To test the correlation between the variable **External Auditing** and the variable **Performance Results**, the following hypotheses were formulated:

H0: There is no statistically significant correlation between the variable **External Auditing** and the variable **Performance Results**.

H1: There is a statistically significant correlation between the variable **External Auditing** and the variable **Performance Results**.

By analyzing the data for the two variables mentioned above, the results outlined were obtained the correlation matrix.

It is observed that the correlation coefficient between the two variables is 0.902, which is a positive and significant value (Sig) as it is less than the significance level of 5% or 1%. Consequently, the null hypothesis is rejected, and the alternative hypothesis is accepted. From this, it can be concluded that there is a

significant positive correlation between the variable of external auditing and the variable of performance results.

Testing The Effect of The External Auditing Variable on The Performance Results Variable

H0: There is no significant effect relationship between the external auditing variable and the performance results variable. H1: There is a significant effect relationship between the external auditing variable and the performance results variable.

The regression function of the external auditing variable (independent variable) on the performance results variable (dependent variable) was calculated, and the following results were obtained:

Table 3. Shows The Estimation of The Regression Equation Parameters for The Study Variables

Dependent Variable: Performance Results				
Method: Least Squares				
Date: 01/03/24 Time: 17:04				
Sample: 1 183				
Included observations: 183				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	66880.54	201590.50	0.33	0.74
External Auditing	0.01	0.00	2.35	0.03
R-squared	0.25	Mean dependent var		508267.90
Adjusted R-squared	0.20	S.D. dependent var		360954.50
S.E. of regression	322556.70	Akaike info criterion		28.31
Sum squared resid	177000.00	Schwarz criterion		28.40
Log likelihood	-266.90	Hannan-Quinn criter.		28.32
F-statistic	5.54	Durbin-Watson stat		0.79
Prob(F-statistic)	0.03			

From Table (3), which shows the estimation of the regression equation parameters for the study variables, we observe that the coefficient value of the independent variable (external audit) was (0.01). We also notice that the p-value for the independent variable was (0.03), which is less than 0.05, indicating statistical significance. Additionally, the R-squared value is (0.25), and the Adjusted R-squared value is (0.20). Regarding the F-test value, we find that the computed F-value is (5.54), which is greater than the critical value, indicating the significance of the model. This is further confirmed by the p-value for the Prob (F-statistic), which was (0.03), less than 0.05. Furthermore, the table above shows the value of the AIC criterion, which was (28.31), the SC criterion which was (28.40), and finally, the HQC criterion value, which was (28.32).

Discussion of Results

The results of my study showed significant alignment with the findings of previous studies regarding the role of external auditing and the Malcolm Baldrige model in improving institutional performance. My study confirmed that external auditing enhances transparency and efficiency, which is consistent with the results of Al-Murshid and Issa (2022), who highlighted the role of external auditing in improving institutional management. Similarly, Qasemi Asmaa (2021) demonstrated the importance of external auditing in

improving performance quality and ensuring credibility. However, my study expanded to include improvements in academic and administrative performance within universities.

Additionally, other studies, such as those by Lekhal Abdel Basit and Ben Souchah Nihad (2021) and Abdullah Ahmed (2020), emphasized the role of external auditing as a tool for ensuring transparency and integrity. These findings align with my study's results, which highlighted the importance of external auditing in enhancing institutional performance. Studies that utilized the Malcolm Baldrige model, such as Alam et al. (2019) and Meneze et al. (2018), demonstrated that the model serves as an effective tool for improving institutional performance. My study supports these findings by focusing on applying the model in Iraqi universities to enhance academic and administrative performance. Similarly, Miller (2016) concluded that external auditing is crucial for improving academic and administrative processes, a result that clearly reflects my study's findings on the impact of external auditing on institutional performance.

Moreover, studies such as Rasha & Andrew (2016) and Crum-Allen & Palmer (2016) emphasized the role of external auditing standards and the Baldrige model in promoting transparency and institutional quality. These findings align with my study, which demonstrated the significance of external auditing as a key factor in evaluating university performance and achieving strategic objectives. Despite the geographical and contextual differences among these studies, the collective findings support the central argument of my study regarding the effectiveness of external auditing and the Malcolm Baldrige model in enhancing institutional performance.

The study by Sawaluddin et al. (2013) further revealed that the Malcolm Baldrige model significantly contributes to improving institutional performance. This aligns with my findings, which confirmed that implementing the model in Iraqi universities enhances the quality of academic and administrative performance.

In conclusion, my study showed notable consistency with several previous studies regarding the importance of external auditing and the Malcolm Baldrige model in improving institutional performance. My findings demonstrated that external auditing is an effective tool for promoting transparency and improving the quality of academic and administrative performance in Iraqi universities. While prior studies, such as Al-Murshid and Issa (2022) and Qasemi Asmaa (2021), emphasized the role of external auditing in improving performance and ensuring credibility, my study focused on applying these tools comprehensively within the framework of the Malcolm Baldrige model for evaluating university performance. Despite the geographical and institutional differences in previous studies, they all support the conclusions of my study regarding the pivotal role of external auditing and the Baldrige model in enhancing institutional quality and performance in educational institutions.

Conclusions

- The study indicated that external auditing leads to the improvement of the overall performance of universities by providing a comprehensive analysis of organizational performance and identifying areas for improvement.
- The study clarified that external auditing has a significant positive impact on university performance outcomes, contributing to the improvement of efficiency and effectiveness through the objective evaluation of processes and results.
- External auditing helps in identifying the strengths and weaknesses in university performance, contributing to the enhancement of overall performance and ensuring compliance with quality standards.
- External auditing contributes to the continuous improvement of university performance outcomes by providing accurate reports that demonstrate the alignment of performance with required standards and the achievement of total quality goals.

- External auditing shows its impact on university performance outcomes by enhancing academic and administrative performance through providing recommendations that help in the development of university processes.

Recommendations

- Implement the Malcolm Baldrige Total Quality model comprehensively and systematically, utilizing the results of external audits to improve academic processes and procedures through continuous organizational performance enhancement.
- It is essential to enhance the role of external auditing to include broader processes aimed at improving academic and administrative performance outcomes, and to develop clear performance indicators based on audit results.
- Universities should leverage the outputs of external audits to identify weaknesses and improve overall performance sustainably, contributing to enhanced quality and effectiveness.
- To ensure the reliability of assessments, the independence of external auditors must be emphasized to guarantee objective reports that directly contribute to improving performance outcomes.
- Universities should pay special attention to analyzing performance results through external audits, which will help improve performance in critical areas and achieve strategic goals.

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