

" Analyzing the influence of education quality in Private universities on institutional academic Accreditation Principles through benchmarking: a Comparative study of two Private institutions

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ABSTRACT

The purpose of this study is to investigate the impact and relationship of the quality of private university education on the principles of institutional academic accreditation using (dimensions of reference comparison) as a tool to evaluate, develop, and improve the quality of university performance, through a method of applied and analytical comparative study between two private institutions that were selected to conduct the reference comparison between them. The researchers identified the study objectives, represented in identifying the relationship and impact of the two academic concepts of the quality of educational services with institutional academic accreditation, which each institution seeks to achieve competition and excellence in high performance and its sustainability in its work environment. The questionnaire was used as a primary source for collecting data and information, where (210) questionnaires were distributed to a sample of (university and college presidents and their assistants) and professors of different titles and specializations for both universities to represent the axes of the study variables, with a total of (104) questionnaires for university (AM1), (98) questionnaires for university (BF2) and the stability coefficient reached (98%). Field visits and personal interviews were also conducted, and statistical analysis programs and tools (SPSSV23, EXCELL) were used. The Baron and Kenny (1986) model was chosen in testing the main and subsidiary hypotheses of this type of mediation, and the variables were analyzed using (correlation and explanation coefficient, standard deviation, arithmetic mean, relative importance, coefficient of variation and data analysis by graphs).

The study concluded that there is a positive and statistically significant impact of the quality of private university education on the principles of academic accreditation through reference comparison and to a varying extent. The researchers recommended the need to focus on the quality of the educational process and its outputs and improve them in a way that reflects the trend towards the application of institutional academic accreditation procedures correctly to improve the private institutions and colleges in Iraq towards high performance, and to benefit from the generalization of the reference comparison model and its results as a work method for other universities when conducting comparisons in the future.

Keywords:

Quality of university education, institutional academic accreditation, dimensions of reference comparison.

Introduction:

Private institutions and colleges in Iraq, which are part of the system of higher education and scientific research institutions, face major challenges related to the nature and quality of their outputs. Most programs and specializations are no longer a priority that meets the needs of society and is compatible with development plans and the labor market. In addition, educational outputs suffer from the phenomenon of unemployment, especially in the fields of social and human sciences. Therefore, many developing countries are seeking to change their structures, systems, and programs and develop higher education as one of the pillars of comprehensive

development; to be able to face the changes that occur at the level of their work environment and in the social, economic, and cultural fields while keeping pace with rapid developments and information technology. One of the most important development tools is the application of institutional academic accreditation, which maintains the minimum level of performance quality in higher education and its working institutions through the crystallization of a new vision among workers in all higher education facilities. Academic accreditation indicators allow educational institutions opportunities for excellence and give confidence to beneficiaries and stakeholders in the rigor and scientificity

of their universities, their survival, their competition in the labor market and the needs of society. Addressing the decline and weakness in the current reality of Iraqi private university education and an attempt to return educational institutions to international classifications and standards that excluded it due to its previous circumstances.

In addition, one of the reasons for choosing this study is to evaluate the reality of Iraqi private university education using one of the administrative tools for improvement and development and exchanging the best distinguished experiences through the model of reference comparison (for the study sample) using the data bulletin of the national and Iraqi classification of Iraqi government and private universities ((IRU-2021) to choose and conduct the applied comparison.

First: the methodology of the study.

1.The methodology of the study includes:

The problem of education:

The world of Iraqi private higher education, with all its institutions, is facing decline, change, and rapid growth that cannot meet its current requirements, unless it adopts innovative and creative methods that lead it to compete, succeed, and survive in its educational environment. From this perspective, the most important problems of the study emerged:

1. What is the role of institutional academic accreditation in ensuring the quality of private university education and achieving outstanding university performance for the beneficiaries (students, faculty, community service, and the credibility and reputation of the academic and scientific universities)?
2. Is there a possibility (study sample) to obtain the requirements of the quality of university education and institutional academic accreditation to support differentiation, reliability, competition, and survival to reach the classifications of its universities locally and internationally?
3. There is a lack of knowledge in using the reference comparison model in private education as a tool for evaluating and developing quality management and its

associated impact, and there is a great desire and motivation to reduce the contents and problems of the study and use it as a practical and applied methodology for the benefit of other universities and colleges to develop their performance.

B. Objectives of the Study:

The study aims to:

1. Identify and analyze the actual reality of private universities and colleges (study sample) and how to provide quality in the educational process and its impact on the application of institutional academic accreditation procedures, standards, and documentation.
2. Conduct a comparative study between the two institutions researched according to the use of the reference comparison model, to identify the gaps between them in an effort to find solutions to address them, while contributing to the application of this approach due to the lack of studies used in Iraqi universities.
3. Measure the impact and association of the quality of university education and its improvement with the principles of academic accreditation to reach outstanding performance, achieving the advancement of the reality of private universities and colleges and returning them to local and international classifications.

C: The importance of the study:

1. This study derives its importance from the importance of the research sector (the private educational service sector) in Iraq, which has a major impact on building and serving a healthy society (scientifically, intellectually, economically, and socially).
2. The study contributes to improving the quality of private university education services in preparation for applying the procedures for obtaining universities with an institutional academic accreditation certificate; reaching to the world-class classifications.
3. Inform and urge higher education administrations and those concerned about the reality of private education

and how to improve the level of quality of the inputs and outputs of the educational process through the seriousness in applying and documenting the procedures of institutional academic accreditation, and highlighting the importance of using evaluation models (internal and external) for institutions and colleges, which are considered to be methodological tools for continuous improvement of the reality of institutional performance and the transfer of leading and distinguished experiences to achieve competition, creativity, stability, and alignment of its outputs with the requirements of the labor market and society.

D. Study hypotheses: The researchers based their hypotheses on the conditions of the Baron and Kenny (1986) model, which is in line with the type of hypotheses, the use of the mediator, the boundaries of the variables, the problem, the objectives, and the model of the hypothetical model of the study, as follows:

Main hypothesis:

To identify the impact of the quality of education (delegation of authority + continuous collection and use of data) in private universities on the principles of institutional academic accreditation (vision and mission + availability of leadership + academic program design + awareness of the concept of accreditation) through the two dimensions of reference comparison (customer satisfaction + continuous improvement).

Sub-hypotheses for the two private universities (Bf2) and (aM1): 1. First sub-hypothesis (first condition) H0: There is no statistically significant effect and association of the quality of private university education (delegation of authority) on the principles of academic accreditation (vision and mission + availability of leadership + awareness of the concept of accreditation + academic program design) combined with the presence of the reference comparison (customer satisfaction + continuous improvement) combined.

2. Second sub-hypothesis (the second condition, the direct effect): H0: There is no

statistically significant effect and association of the quality of private university education (continuous collection and use of data) on the principles of academic accreditation (vision and mission + availability of leadership + design of programs + awareness of the concept of accreditation) combined with the presence of the reference comparison (Mg + Mo) combined.

E. The selected study population and sample: The study population and sample represent two private universities (am1,bf2) that the researchers adopted, consisting of (university presidents, their assistants, deans of humanities, social sciences, applied sciences, scientific, and medical colleges with their departments, and quality and guarantee managers) and faculty with academic titles (professor, assistant professor, teacher, assistant teacher, others) of both genders, where the sample size was N=136 for university (am1) while the sample size was N=126 for university (bf2), and the researchers relied on the basic research tool, the questionnaire, to collect data and information, where the first part was prepared: demographic information represented (gender, qualification and academic title, job title, number of years of service and experience, field of work, type of educational institution), but the second part of the questionnaire included four axes: the first axis represents the independent variable (improving the quality of private university education), the second axis: the dependent variable (principles of academic accreditation), and the third axis included the mediator variable (dimensions of reference comparison), and the questionnaires were distributed with a total of (104) valid questionnaires for university (AM1) against (98) valid questionnaires for university ((bf2) with a stability coefficient of (98%) reflected the strength of the interrelationship of the axes, and table 1 shows the distribution of the variables of the questionnaire, and the researchers relied on the comparative and analytical methodology in the study, as well as the living, direct observation, and personal interviews with the higher university administrations, in addition to the documents

and records related to the procedures of academic accreditation and quality assurance. F. Statistical scales and methods used in the study: The Likert five-point scale was used, as well as the p-value test), the correlation coefficient (R), the explanation coefficient (R²), and the Baron and Kenny (1986) model test with the three conditions for the type of hypotheses with the mediator variable, the standard deviation (S), the mean (X), the

coefficient of variation (c.v), in addition to the analysis of the relative importance (RII), using the SPSSv23 statistical program, and Figure (1) represents the hypothetical model of the study according to the Baron and Kenny (1986) model test and specific for the type of hypotheses that use the mediator, and finding the relationships of the effect (direct and indirect) of the study variables according to the following:

Table (1) shows the distribution of questionnaire items

Variables	content	number of paragraphs	variable numbers	source
The first axis, the independent variable, improving the quality of private university education (Mx)	Employing authority	4	6-9	Pamela, 2010, p13-14
	continuous collection and use of data	4	18-21	
The second axis: Principles of academic accreditation (MY)	Vision, mission and goals	5	22-26	Al-Maliki, 2010, p. 26
	effective leadership	4	27-30	
	awareness of the concept of accreditation	6	31- 36	
	design of academic programs and curricula	4	37- 40	
The third axis, the mediating variable, dimensions of benchmarking (MM)	Customer satisfaction (student)	5	89-93	Johnston&clark,2008,p:430
	continuous improvement	5	94-98	Goesch&Davis,1997,p:433 Bateman&suell,2009,p:60 Goestsch&Davis,2010:p52

sours: Prepared by the researcher

mediating variable MM

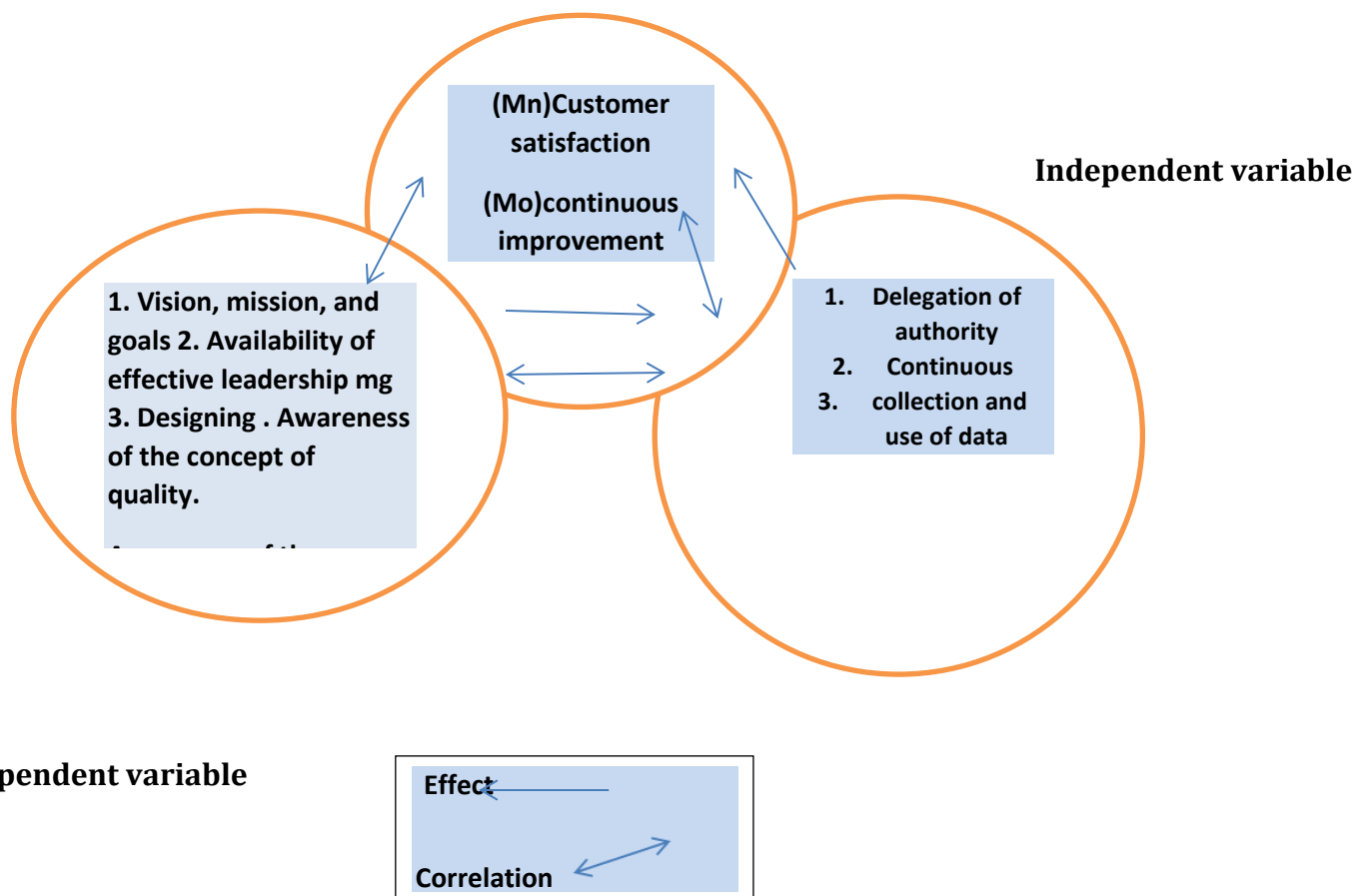


Figure (1) shows the hypothetical model for the study

G: Duration of study and comparison :(6 months of applied field experience between the two universities (am1,bf2))

Second: Theoretical research

Relationship and impact of the quality of university education on the principles of institutional academic accreditation in the light

of reference comparison (as an evaluation and development tool)

Axis 1: Improving the quality of civic university education (a stand-alone variable) (MX):

The process of developing education at all levels is gaining increasing attention in most

developed countries, and quality occupies a leading position in this attention, to the extent that writers and thinkers have called this era the era of quality, as it is one of the pillars of the successful management model that emerged to keep pace with local, regional, and international changes and try to adapt to them. The multiplicity of aspects of quality in the educational service sector is considered a more interesting phenomenon to obtain a university educational institution that applies the standards of comprehensive quality. Its function is to develop knowledge and meet the needs of society, but it does not prevent it from having another specificity, namely, evaluating its educational programs and curricula and approving them in addition to the requirements of comprehensive quality.

Quality and its work are not limited to the productive and industrial sectors only, but rather the developments and changes that have occurred in societies economically, socially, and intellectually; Technological developments, globalization of education, market requirements, and its needs, and fluctuations in the working environment, led to the transfer of quality concepts to the educational service sector and its development.

As a result of the need and changes, higher education institutions of all their names have sought to raise the level of their outputs represented by the first beneficiary (the student) through raising the scientific, professional, and cultural aspects for him, in an attempt to meet his requirements and desires in a way that is compatible with community development (Al-Rashdi, Ahmed, 2009, p. 130). indicates that the concept of quality has become the assurance of the quality of higher education, and in turn depends on building a system for managing university quality, after the traditional concept of quality in education was linked to processes of examination, acceptance, and rejection, and attention to final exams, and neglecting motor, cognitive, analytical, behavioral skills, and the capabilities and potentials of students and the role of scientific research in serving the community.

(Naji Abdel Sakr, 2012, p. 940) believes that the quality of higher education means: "mastery, accuracy, developing students' knowledge, their success, and improving performance to achieve educational goals."

One of the goals of the quality of university education (Al-Ta'i, Hashim, 2005, p. 125): is to consolidate the concepts of quality and activate all the systems in force in the educational institution, spread the spirit of teamwork and cooperation and develop it by all workers, develop the level of performance of faculty members, and open channels of communication and cooperation between higher education institutions and official and community bodies, in addition to emphasizing quality, good performance, and mastery of work, and addressing all field and teaching problems. The researchers presented in this independent variable two principles of comprehensive quality in education and linked them to the topic of the study (Pamela, 2010, p. 13-14), and they are:

First: Delegation of authority and powers: Which represents the process of changing the style of authoritarian management to delegation and empowerment, where the workers in the educational institution can build trust in them and participate effectively in decision-making and to achieve the goals and objectives of the institution, but the responsibility should be proportional to the power granted in accordance with the organizational hierarchies of the educational institution and understanding the necessity of correct leadership.

Second: Continuous collection and use of data: Because the purpose of making decisions based on statistical and factual data, and these information bases should be integrated, comprehensive, and factual at all organizational levels, procedures, and activities that take place within the educational institution to achieve more positive decisions, and the data should include performance indicators, the wishes of parents and beneficiaries of the service, the requirements of the labor market, the needs of learners, and all participants in educational institutions, and the

information must be used for improvement and development, not for control and judgment.

The researchers conclude that the main goal of quality in university education is related to improving performance and its quality and its impact on the level of the institution, academic and scientific programs, and the needs of beneficiaries through systematic and continuous evaluation and review processes.

Axis 2: Principles of Institutional Academic Accreditation (approved variable) (MY)

The development of academic accreditation first occurred in (1871-ad) in the United States through the efforts of a non-governmental volunteer organization. The first organization to oversee the accreditation process was the New England Association of Colleges and Secondary Schools, which is considered the first regional accrediting association in the United States. Accreditation has since become widely adopted in other Western countries.

Scheg (2014) defines academic accreditation as "a comprehensive process that involves evaluating all or most of what pertains to an educational institution, including faculty, curriculum, and students."

The general and main goal of institutional accreditation in education is to maintain the appearance and values of quality and ensure the quality of the educational process. Enable universities and colleges to achieve their goals and mission to the best of their ability by improving the quality of the programs offered. Balance academic independence with service to the interests of society and promote ways of integration through the dissemination of knowledge.

The importance of academic accreditation is that it is "an important means of proving the reputation and status of the educational institution, which motivates those who wish to join it or deal with businesses, students, investors, government institutions, and economic institutions (Sywelem&Witte,2009,p:2-3).

There are three types of academic accreditation in the world, but in our study, we used the general institutional academic accreditation, which is relevant to our study in evaluating the performance of the educational institution in a

comprehensive manner. The researchers based their presentation of this variable on the principles and foundations of academic accreditation in any educational institution, which were defined by Al-Maliki (2010, p. 26) through four principles:

(Clear vision, mission, and goals.

Full awareness of the concept of academic accreditation and its standards.

The availability of effective leaders who are responsible for developing the concept of the culture of academic accreditation.

Designing academic programs, curricula, and teaching methods.)

Axis 3: Dimension of Benchmarking (Mediator variable) (MM)

The world today is dominated by economic relations based on intense competition between organizations. The intensity of competition requires organizations, especially in developing countries, to adopt the application of methods and concepts that can eliminate or reduce the performance gap between them and leading and distinguished organizations.

One of the contemporary administrative methods and a tool for improving performance and evaluation is the method of reference comparison, which is considered one of the successful administrative tools in the field of industry and its entry into the university education sector, technology transfer, development in government and private performance, and the quality of service. Abbas (2009, p. 17) In the book Total Quality Management, Evans and Dean mentioned that there are two types of total quality management tools: the first includes planning, and the second includes tools for continuous improvement, which includes benchmarking. Hazier and Render (2008) defined benchmarking as "the selection of a standard measure for products, services, or practices that represent the best performance of the processes or similar activities in the organization." The researchers agree with the concept of Al-Khatib (2008), which indicates that the concept of benchmarking is to identify

the means of comparison with the partner, and that the philosophy of conducting the comparison is to transfer experiences and generate them and improve performance in one of the axes (human resources, operations, technology, raw materials, scientific excellence, and academic classification, etc.).

The goals of benchmarking in industry or service are:

- Learning from others
- Reducing costs
- Customer satisfaction
- Creativity
- Cooperation
- Closing gaps
- Organizational culture
- Continuous improvement
- Developing current organizational processes
- Improving competitive position
- Setting the best performance standards

The researchers used two dimensions of benchmarking in their study: Customer satisfaction (student) Which means the service provided (students, faculty members, the university, the community), and in this dimension we focus on the student (as a customer), as (Goetch & Davis, 1997, P: 3) sees through his definition of satisfaction as "enables the organization to know the criteria of customer preference and strive to achieve Applying and achieving it is an important indicator to the vitality of the organization, leading to increased profits and excellence, and comparing it to entrepreneurial organizations. As for the second dimension (Continuous Improvement): where researchers and writers, including (Krajewski & Ritzman, 1996, p: 151), point out that improvement Continuous "the process of searching for ways that improve the organization's operations and practices and comparing them with the distinguished practices of competitors and developing the feeling and awareness of the individuals working in the organization." The process of continuous improvement means including every aspect that is improved and the ultimate goal is perfection, which cannot be achieved but is always required.

Table (2): Results of the main hypothesis and sub-hypotheses (bf2) university)

Relationship	Correlati	Explanati	Extract	Regressi	Approv	Regression	and decision
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(Heizer & Render, 2008, p: 198). In the education sector and its institutions, the policy of continuous improvement should include all functional levels in the institution, represented by: the administrative team, teaching staff, who are concerned with developing educational and functional skills, their effectiveness, and the results of education in them. From here the researchers conclude, given the above that achieving benchmarking through this dimension is a basic goal. A distinctive method of the process is to search for competitors in the business sector and find out what services or products they offer to their customers to meet their requirements and achieve excellence through adopting applications and practices and developing programs and systems aimed at closing the gap between the customer's perceptions and expectations of the service, and customer satisfaction is one of the dimensions of the benchmarking that organization seeks based on understanding their work methods and providing high-quality services that exceed what competitors provide from pioneering organizations, and after continuous improvement: the process of benchmarking represents the similarity of quality circles (PDCA) in continuous improvement, but benchmarking focuses on setting quantitative goals for continuous improvement and relies on comparison With direct competitors (Krajewski & Ritzman, 1999, p: 233).

Third : the practical and applied aspect:

1. Statistical analysis to test hypotheses (main and subsidiary) (two study samples):
A. The (bf2)University National University will conduct a study to examine the outcomes of the primary hypothesis as well as the sub-hypotheses.

When testing the main hypothesis with the variables combined according to the steps of the model (Baron and Kenny, 1986), with a significance level (p-value) (0.000) and a certified significance level (0.05), extracting (R2, R) shows the following according to Table (2):

type	on coefficient t R	on factor R2	ed moral	on coefficient value	ed moral	equation
1. The main hypothesis The impact of (improving the quality of private university education) + the two dimensions of benchmarking together affect (the principles of academic accreditation combined)	0.763	0.583	0.000	A=1.314 B1=0.420 B2=0.616	0.05	$MY11=1.314+0.420mm+0.616mx$ Accept the alternative hypothesis H1
The first sub-hypothesis: The effect of delegation of authority (Mb) on the principles of institutional academic accreditation with the presence of two dimensions (benchmarking) (customer satisfaction) (Mn + continuous improvement (M).	0.619	0.383	0.000	A= 2.071 B1= 0.360 B2=0.154	0.05	$my11=2.071+0.360Mb+0.154mx$ Accept the alternative hypothesis H1
The second sub-hypothesis: The effect of	0.639	0.409	0.00	A= 1.962 B1= 0.415 B2=0.13	0.05	$myy=0.381+0.371Me+0.654mm$

(continuous collection and employment of data) (Me) with (principles of institutional academic accreditation) in the presence of (the dimension of benchmarking customer satisfaction + continuous improvement)				4		Accept the alternative hypothesis H1
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Source:prepared by the researcher using spss statistical analysis

Discussion:The researchers conclude, the results of the statistical analysis to test the main hypothesis in table (2) above, with the three test lines (Baron and Kenny, 1986), show that the improvement of the quality of university education (authorization of authority + continuous collection and utilization of data) together has an effect of (0.616) in addition to the effect of the specified reference comparison dimensions (responsibility + continuous improvement) and a value of (0.420) on the dependent variable (principles of institutional academic accreditation) (vision and mission + availability of leadership + design of academic programs + awareness of the concept of quality) combined, and this effect has a spiritual meaning as the alternative hypothesis (H1) was accepted because the high value (P-value) of (0.000) is less than the high value of (0.05), as well as the correlation coefficient between the variables (improvement of the quality of university education) with the principles specified above reached (0.763) and this means that there is an interest, strong and meaningful, and the value of the explanatory factor is (0.583) i.e. (improving the quality of education with the

specified principles) with the specified reference comparison dimensions explaining the percentage (76.3%) of the explanation on the dependent variable (institutional academic accreditation principles) specified above, Where the effect (initiative + non-direct) with the participation of the intermediate variable (reference comparison) was of statistical significance and the type of mediation indicated partial mediation as indicated in the regression equation (1) table (2) above. And in the tests of the subtests (the first and second) and the application of the same conditions and lines (Baron and Kenny) it shows the existence of an effect for each dimension of the independent variable (Continuous collection and use of data) based on the four institutional reliability principles (vision and mission + availability of active leadership + design of academic programs + awareness of the concept of quality) with the second dimension of reference comparison (reza al-zbon + continuous improvement), where the alternative hypothesis (H1) is accepted and the null hypothesis is rejected (H0) because the value of P=0.000)) is less than the accepted significance value (0.05), as well

as the effect (direct + indirect) with the participation of the intermediate variable (the dimensions of the reference comparison) was statistically significant and therefore the type of mediation is partial mediation as indicated by the equations.

B. Statistical analysis results of the main and sub-hypotheses (am1- University): -

The statistical analysis was conducted to test the main hypothesis and the sub-hypotheses with the same steps and conditions as the model (Baron and Kenny) and table (3) shows the results of the statistical analysis and the regression equations as follows:

Table (3) the results of the statistical analysis, the main hypothesis and the sub-hypotheses (am1) University)

Relationship type	Correlation coefficient R	Explanation factor R2	Extracted moral	Value of regression coefficients	Approved moral	Regression and decision equation
Main hypothesis The effect of (improving the quality of private university education through its dimensions) + the two dimensions of benchmarking together affect (principles of academic accreditation) together	0.862	0.743	0.000	A=0.294 B1=0.510 B2=0.441	0.05	MYY= 0.294+0.510MM+0.441M X Acceptance of the alternative hypothesis (H1) Partial mediation
The first sub-hypothesis (delegation of authority) (Mb) with the principles of institutional academic accreditation with a dimension (benchmarki	0.860	0.740	0.000	A=0.522 B1=0.325 B2=0.576	0.05	myy=0.522+0.325Mb+0.576mx Acceptance of the alternative hypothesis (H1)

ng) (customer satisfaction + continuous improvement)						
The second sub-hypothesis: The effect of (delegation of authority) ((Mb) with the principles of institutional academic accreditation) in the presence of (the benchmarking dimension) (customer satisfaction + continuous improvement)	0.840	0.705	0.00	A=0.381 B1=0.371 B2=0.654	0.05	my=0.381+0.371Me+0.654mm Acceptance of the alternative hypothesis (H1) Partial mediation

Source:prepared by the researcher using spss statistical analysis

Discussion: The researchers conclude, in the table of statistical analysis the researchers show that when testing the main hypothesis and applying the conditions and test lines (Baron and Kenny, 1986) that the improvement of the quality of university education (authorization of authority + continuous collection and use of data) together has an effect of (0.338) plus the effect of dimensions the comparison of the specific reference (satisfaction of the customer + continuous improvement) and a significant value (0.510) on the dependent variable (principles of institutional academic accreditation) (vision and message + availability of active leadership + program design + awareness of the concept of accreditation) combined and this effect has

statistical significance because the value (P-value) is high (0.000) and it is less than the reliable value (0.05), so we reject the null hypothesis (H0) and accept the alternative hypothesis (H1), as for the correlation coefficient between the variables (improvement of the quality of university education) with the principles specified above reached (0.862) where the relationship indicates that it is positive and strong, and it is meaningful and the value of the explanatory factor is (0.732), i.e. that the improvement of the quality of education by the specified principles with the specified reference comparison dimensions explains the percentage (82.6%) of the explanation on the dependent variable (principles of institutional academic accreditation) defined above, and

since the effect (direct + indirect) with the participation of the intermediate variable (reference comparison) was statistically significant and the type of mediation was partial mediation, but in testing the sub-hypotheses (first and second) and applying Baron and Kenny's conditions) For researchers, there is an effect on each dimension of the independent variable (power delegation) (continuous collection and use of data) (continuous education and training) all to

the extent of the principles of institutional trust (vision and mission + leadership availability + program design + awareness of the concept of trust) with reference comparison dimensions (continuous improvement) because the value (P=0.00) is less than the accepted moral value (0.05), and therefore accepting the alternative hypothesis (H1) and rejecting the null hypothesis (H0), while confirming that all the means were partial means because of the effect.

C. Analysis of the measure of the relative dispersion and importance of the interlocutors of (AM1) and (BF2) University):

Table (4) shows the results of the statistical analysis of the axes of the variables and the relative importance of the universities (aM1) and (bF2)).

Variable axes	Arithmetic mean x		Standard deviation s		Coefficient of variation cV		Relative importance	
	Am. U	BF2. Un	AM1. U	BF2. U	AM1.U	BF2.U	AM1.U	BF2.U
Principles for improving the quality of education								
The principle of delegation of authority								
The principle of continuous collection and provision of data	4.2500	3.8750	0.52022	0.64040	12.24%	16.53%	85%	77.50%
Rate of principles for improving the quality of education	4.1514	4.0383	0.50293	0.53167	12.11%	13.17%	83.01%	80.77%
Dimensions of benchmarking	4.2007	3.9566	0.41345	0.54057	9.84%	13.66%	84.01%	79.13%
continuous improvement	4.1721	4.0061	0.57221	0.56309	13.72%	14.06%	83.44%	80.12%
Main benchmark dimensions ratio	4.2000	3.8633	0.50319	0.68780	11.89%	17.80%	84%	77.27%
Principles of institutional academic accreditation	4.1861	3.9347	0.49631	0.56570	11.86%	14.38%	83.72%	78.69%
Vision and mission	4.2635	3.90918	0.40026	0.75378	9.39%	18.88%	85.72%	79.84%
Availability of effective leaders	4.2380	4.1020	0.55123	0.64998	13.01%	15.58%	84.76%	82.04%
Design academic programs	4.2385	4.0969	0.37582	0.70036	8.87%	17.09%	84.77%	81.94%
Awareness of the	4.251	3.9983	0.45272	0.5645	10.65	14.12	85.03	79.97

concept accreditation	of	6			6	%	%	%	%
Axis rate accreditation principles=(MY11,MY 22)	of	4.2478	4.0473	0.35499	0.57664	8.36%	14.52%	84.96%	80.95%

Source:prepared by the researcher using spss statistical analysis

Discussion: The researchers conclude When the researchers analyzed the statistics in table (4) with the collected data from both universities, it showed that the general average for the principles of institutional academic accreditation reached (84.96%) for good (Am1-university) while the record (bF2-university) (80.95%), and this shows that It is superior to the principles of academic accreditation in the context of the work (AM1-university) especially in the axis (the message and goals, and awareness of the concept of dependence), and the calculation of the coefficient of variation (C.V) which measures the response around the average of the university (aM1, bF), The score was significantly lower in favor of (Am1-university) and in all the themes, and this is because the sample selected in (Am1-university) was more similar in answering the question of inquiry than in (bF2) as we find that the relative importance index in the axis of improving the quality of education university reached (84.01%) in favor of (Am1-university), against (79.13%) (Bf2-university), its importance and the superiority of (AM1-university) confirms its understanding of the importance of this discussion and the high value of indicators in it compared to (bF2-university).

Conclusions and recommendations

First: conclusions

1. The researchers conclude that there are similar effects for the independent variables and that there is significant and positive statistical evidence in both universities (AM1,BF2) (partial medium) and effects (direct + indirect) and the main and sub-hypotheses are fulfilled according to the test conditions (Baron and Kenny, 1986) with a clear

difference in value. The effect is in both universities and the university (am1) has all the results of the correlation.

2. The relationship and the general and main goal between the application of the institutional accreditation system in education is to maintain the appearance and value of quality and to ensure the quality of the educational process and to enable universities and colleges to reach the goal, mission and goals of educational institutions as best as possible, through improving the level of educational services and programs offered, as the continuous improvement matches the concept of reference comparison because both of them aim to improve the practices of the university and its operations, and the university (Am1) is superior in all aspects of its peers in the practice of the university (Bf2).

3. The analysis of the relative importance of both universities outperformed the university (Am1) against the university (bF2) in the focus of improving the quality of university education and reached (84.01%) to the success of the university (Am1 (and excelled at the beginning of the validity and continuous collection of data) respectively (85.5%, 83.01%)), and in the axis of the comparative comparison, the university registered (83.72%) versus the registration of the beginning respectively ((80.12%,78.69% for the university Bf2)) but in the axis of academic accreditation of the institution, the university registered ((Am1 (84.75%)) versus (80.59. %) for the university (Bf2), which indicates the superiority of the university (Am1) in the principles of the quality of the selected education and its importance and distinction with the validity of the research conditions of the selection criteria.

4. The study proved the possibility of applying the reference comparison method in the Iraqi educational service between the two universities as one of the means and administrative methods to develop, improve and evaluate the performance (internal and external) and the quality of university education and the statement of major and minor gaps, their treatment and sharing, and the transfer of expertise and distinguished and leading experiences.

Second: recommendations and proposals

1. The path to academic accreditation and success starts with improving the quality of university education, and both universities should strive and focus on the quality of educational inputs and outputs and their operational interaction and certification of accreditation.

2. The necessity of using the tool for evaluating, developing and improving the quality of the educational process in universities and private colleges (reference comparison method) which benefits from transferring new knowledge and its development and improving institutional performance, and addressing the main gaps in performance and reducing them by taking advantage of the superiority of the university (AM1) in the educational environment.

3. An opportunity for other universities and colleges to assess their situation and benefit from the topic of the connection between improving the quality of education and the academic accreditation of its institutions with all its annexes to advance the reality of Iraqi universities, competition, discrimination, innovation, survival and achievement of classifications (national, international) to raise the level of performance using reference comparison or internal comparison and the outside and equip it with personnel, expertise, equipment, and technology.

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