Accreditations as Drivers of Organizational Learning and Strategic Development in Higher Education

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Abstract

This study examines how accreditations contribute to the development of quality assurance (QA) in higher education institutions through organizational learning. Drawing on Organizational Learning Theory (OLT), a conceptual model was developed linking accreditation, organizational learning, internal QA systems, quality culture, continuous improvement and strategic development, and stakeholder resistance. The qualitative study was based on semi-structured interviews with four experienced QA and accreditation experts from Croatian higher education institutions. Data were analyzed using Reflexive Thematic Analysis and a hybrid deductive-inductive approach. The findings indicate that accreditation can serve as a development mechanism when evaluation results, recommendations, and stakeholder feedback are transformed into organizational learning and embedded in institutional practices. Organizational learning strengthens internal QA systems, which in turn support the development of quality culture and continuous improvement. International accreditations additionally contribute to benchmarking, international recognition, and strategic positioning. Stakeholder resistance may hinder these processes, although its impact depends on institutional context and change management. Leadership emerged as an additional key enabling factor, influencing whether accreditation recommendations are translated into meaningful organizational change.

Keywords: *accreditation; organizational learning; quality assurance; quality culture; higher education; strategic development*

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1. Introduction

Quality in higher education has become increasingly important due to internationalization, competition, and growing demands for accountability and continuous improvement [1]–[3]. Accordingly, national and international accreditations are increasingly viewed not only as external evaluation mechanisms but also as drivers of internal quality assurance (internal QA), institutional improvement, and strategic management [3]–[8]. This reflects a broader shift from formal quality control toward continuous improvement and shared quality values [1], [9], [10].

This study is grounded in Organizational Learning Theory (OLT), which explains organizational development through the creation, acquisition, interpretation, sharing, and application of knowledge [11]–[13]. Organizational learning occurs at the individual, group, and organizational levels [13], providing a framework for understanding how knowledge gained through accreditation is embedded in institutional practices. In higher education, accreditation can foster such learning through self-evaluation, data analysis, feedback, stakeholder involvement, and continuous improvement [3], [14[, [15].

The study explores how national and international accreditations contribute to organizational learning, internal QA, quality culture, continuous improvement, and strategic development, and identifies best practices for QA. Based on the theoretical framework and previous research, five theoretical propositions and one sub-proposition were formulated. These propositions guide the conceptual model, semi-structured interviews, and the interpretation of the qualitative findings.

The paper presents the theoretical framework and conceptual model, followed by the methodology, thematic analysis, and conclusion with limitations and recommendations for future research.

2. Theoretical Framework and Research Propositions

Organizational learning represents one of the key theoretical frameworks for understanding the development of QA systems in higher education [11]–[13]. Previous research indicates that national and international accreditations are not merely instruments of external evaluation but can also foster organizational learning, the development of internal quality management mechanisms, and continuous institutional improvement [3], [4]. Contemporary approaches increasingly shift the emphasis from compliance with formal requirements toward the development of a quality culture in which evaluation results are used for decision-making and strategic management [9], [16], [17].

The literature review indicates that international accreditation systems, such as AACSB, EQUIS, and others, encourage institutions to systematically collect and analyze data, involve stakeholders, and align quality processes with strategic objectives [18]–[21]. At the same time, research emphasizes that the effects of accreditation depend on an institution's ability to integrate standards into its day-to-day management rather than treating them solely as administrative requirements [10], [18], [22].

The literature also suggests that organizational learning provides an important foundation for developing an effective internal QA system [11]–[13]. Such systems include self-evaluation, performance indicators, feedback from students and other stakeholders, evidence-based decision-making, and the continuous improvement of study programs and institutional processes [14], [23[–[25]. Numerous authors emphasize that a formally established quality system is not sufficient in itself. Its effectiveness depends on a well-developed quality culture characterized by leadership commitment, employee involvement, a shared understanding of quality objectives, and the continuous use of evaluation results to improve institutional performance [2], [9], [10], [26]. In this context, quality culture represents a link between the QA system and the long-term strategic development of a higher education institution.

Contemporary quality management models emphasize that quality achieves its full impact only when it is linked to strategic management, the institution's mission, and the continuous improvement of educational, research, and management processes [10], [27], [28]. International accreditations can additionally contribute to the international recognition, reputation, and differentiation of higher education institutions, particularly in an environment of increasing international competition [29]. At the same time, research indicates that the effectiveness of quality systems may be constrained by stakeholder resistance, administrative burden, lack of motivation, and limited involvement of faculty and other employees. Therefore, the successful implementation of QA systems requires the active participation of all stakeholders, effective leadership, and an organizational culture that encourages knowledge sharing, collaboration, and organizational learning [9], [15], [30].

Based on the theoretical framework presented above, a conceptual research model was developed, and research propositions P1–P5 and sub-proposition P4a were formulated to represent the expected relationships among national and international accreditations, organizational learning, the internal QA system, quality culture, the strategic development of the institution, and stakeholder resistance:

- *P1: National and international accreditations positively influence the development of organizational learning in higher education institutions.*
- *P2: Organizational learning positively contributes to the development of an effective internal QA system.*
- *P3: A well-developed internal QA system positively influences the development of quality culture in higher education institutions.*
- *P4: A well-developed quality culture positively influences the continuous improvement of educational, research, and management processes, as well as the strategic development of higher education institutions.*
- *P4a (sub-proposition): International accreditations contribute to the differentiation and international recognition of higher education institutions through the development of quality culture.*
- *P5: Stakeholder resistance negatively influences the development of organizational learning, the internal QA system, and quality culture.*

3. Conceptual Model

Based on a review of the relevant literature and the identified research gap, a conceptual research model (Figure 1) was developed to illustrate the proposed relationships among national and international accreditations, organizational learning, the internal QA system, quality culture, and the continuous improvement and strategic development of higher education institutions. Stakeholder resistance is incorporated into the model as a limiting factor that may affect the other constructs. The model also assumes that developing a quality culture can contribute to differentiation and international recognition. All relationships presented in the model derive from the theoretical framework and are linked to the research propositions formulated in this paper.

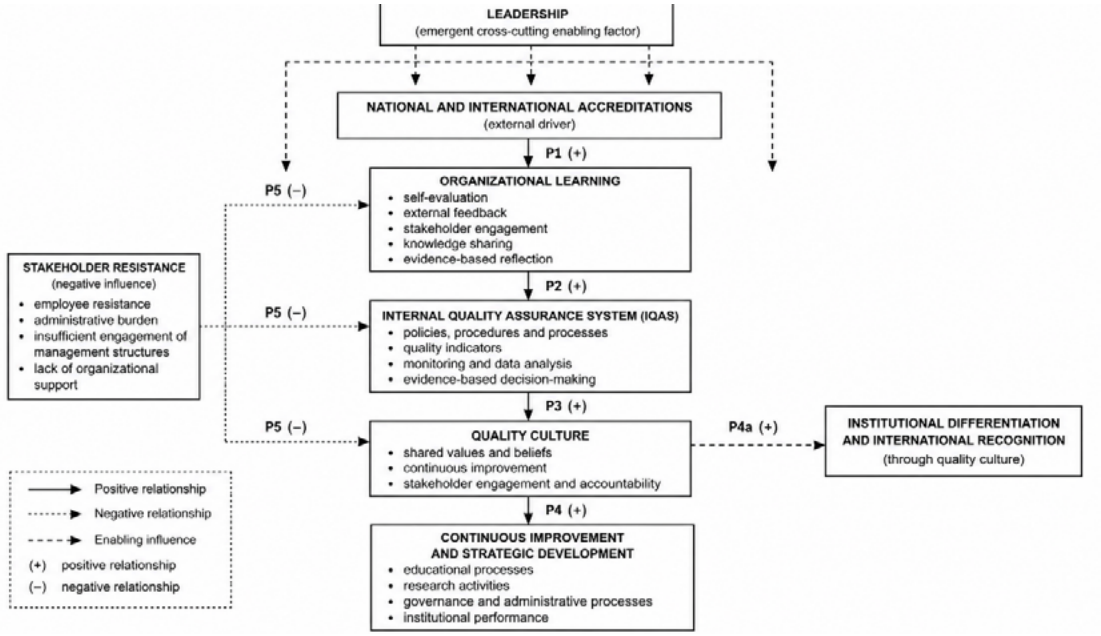


Figure 1. Conceptual Research Model

Source: Authors' conceptualization based on the reviewed literature, prepared with ChatGPT assistance, July 2026.

3.1 Explanation of the Conceptual Research Model

The conceptual research model is grounded in OLT, according to which organizations develop through the acquisition, interpretation, sharing, and institutionalization of knowledge [11]–[13], [31]. Accordingly, national and international accreditations are viewed not only as external evaluation mechanisms but also as drivers of organizational learning and institutional development. The model links accreditation, organizational learning, internal QA, quality culture, and continuous improvement and strategic development. Positive (+) and negative (-) signs indicate the assumed direction of relationships between the constructs.

Following the qualitative analysis, leadership was incorporated into the conceptual model as an emergent cross-cutting enabling factor. Rather than representing an additional research proposition, leadership reflects a contextual mechanism that facilitates the translation of accreditation recommendations and organizational learning into internal QA development, quality culture, and institutional change. P1 (+) proposes that national and international accreditations foster organizational learning through self-evaluation, feedback, stakeholder involvement, knowledge sharing, and evidence-based reflection [11], [12]. P2 (+) assumes that organizational learning strengthens the internal QA system by embedding evaluation results, feedback, and acquired knowledge into institutional practices [11], [13]. P3 (+) proposes that a developed internal QA system contributes to quality culture by integrating systematic monitoring, evidence-based decision-making, stakeholder involvement, and continuous improvement into institutional practices [11], [31]. Quality thus becomes a shared institutional value rather than solely the responsibility of formal QA structures [13], [31]. P4 (+) posits that a quality culture supports continuous improvement and strategic development by linking evaluation results to institutional decision-making and development priorities [13], [31]. P4a (+) further proposes that international accreditations contribute to differentiation and international recognition through the genuine integration of international standards into quality culture and strategic management [13], [31]. Finally, P5 (–) proposes that stakeholder resistance may hinder organizational learning, internal QA, and quality culture by reducing openness to feedback, participation, knowledge sharing, and willingness to change [12], [31]. Thus, accreditation alone does not ensure institutional development; its effects depend on the institution's ability to transform evaluation results and stakeholder feedback into organizational learning and sustainable change.

The conceptual model served as the theoretical basis for developing the semi-structured interview protocol and as an analytical framework for interpreting the findings in relation to the research propositions and OLT.

4. Methodology

The qualitative research was conducted through semi-structured interviews with four experts selected via purposive sampling for their extensive experience in QA and national and/or international accreditation. This approach was appropriate for obtaining information-rich, context-specific insights rather than statistically generalizable results. The interview participants were experts responsible for QA at different higher education institutions in the Republic of Croatia. All participants have held or currently hold senior positions related to the development, management, or evaluation of QA systems in higher education institutions. Their professional experience ranges from more than ten to over fifteen years and includes involvement in national reaccreditation procedures, international institutional accreditation processes, and participation in national and international expert panels. Regarding their key professional experience in the field, the participants reported familiarity with the following systems and frameworks: ASHE, AACSB, EQUIS, EFMD, ESG, EHEA, ASIIN, HAA, NAKVIS, PRME, and ISO. Two participants have also served on the Accreditation Council of ASHE (the Agency for Science and Higher Education), while others are actively involved in international accreditation processes as panel members or mentors. The institutions represented by the participants vary in size in terms of the number of students, employees, and external associates, as well as in their organizational characteristics (public and private sectors) and academic fields (Table 1).

Participants	Description of the Institution
A	Public university faculty in the field of technical sciences, based in Zagreb
B	Public university faculty in the field of technical sciences, located in Eastern Croatia
C	Private university of applied sciences in the field of social sciences, based in Zagreb
D	Public university faculty in the field of social sciences, located in coastal Croatia

Table 1. Description of the Institutions Represented by the Participants in the Sample

The interviews were conducted in July 2026. Following the initial contact, participants provided written responses to a set of pre-prepared open-ended questions, with additional follow-up discussions conducted where necessary to clarify individual responses. The qualitative data were analyzed using Reflexive Thematic Analysis (RTA) [32]–[34], which enables the systematic identification of patterns of meaning within participants' experiences and their connections to the study's theoretical framework.

4.1 Qualitative Data Analysis

Given that the research was based on a pre-developed conceptual model, a hybrid deductive–inductive approach was applied. The deductive component of the analysis was based on the theoretical constructs of the conceptual model, while the inductive component enabled the identification of new patterns emerging from the participants' responses. The analysis was conducted through six phases: familiarization with the data, initial coding, grouping codes into subthemes, development of themes, comparison of responses across all participants, and interpretation of the findings in relation to the research questions and theoretical framework. The credibility of the findings was enhanced through comparisons of responses across participants, multiple reviews of the data during coding, and the use of direct participant quotations to support the interpretation of the findings. The results were organized around common themes identified across all or most participants, with interpretations supported by representative quotations from participants, anonymously identified as A–D.

4.2 Results of the Thematic Analysis

The thematic analysis identified seven main themes describing how national and international accreditations contribute to the development of QA systems in higher education.

4.2.1. National and International Accreditations as a Development Mechanism

The analysis of the interviews shows that participants do not primarily perceive accreditations as regulatory instruments, but rather as a development mechanism that fosters organizational learning, enhances the internal QA system, and guides the institution's strategic development. However, all participants emphasize that the effects of accreditation depend on the institution's willingness and ability to translate recommendations obtained during the evaluation process into concrete development activities. Participants distinguish between the roles of national and international accreditations. National accreditations are associated with the development of the internal QA system, compliance with standards, and continuous process improvement, while international accreditations are associated with internationalization, benchmarking, international recognition, and the strategic positioning of the institution. As one participant stated: *"The greatest value of national accreditation lies in the recommendations which, if accepted by the leadership, become a driver of real change."* (Participant D) Referring to international accreditations, another participant emphasized: *"International accreditation was a means through which we differentiated ourselves from other institutions and defined our strategy more clearly."* (Participant C) Participants also agree that national and international accreditations are not competing but complementary systems. Particular emphasis was placed on the fact that the impact of accreditation arises from how the institution uses the recommendations it receives. As one participant summarized: *"Any accreditation can serve as a development tool, but only if the institution is willing to learn and change."* (Participant C) These findings are consistent with OLT, which suggests that external evaluation can stimulate organizational learning when feedback and acquired knowledge are interpreted and translated into institutional practices [11]–[13], and with previous research emphasizing the developmental role of accreditation beyond formal compliance [3], [4], [18].

Subtheme	Participants	Main Codes
National Accreditations as a Framework for Institutional Development	A, B, C, D	Recommendations, Self-evaluation, ESG, Quality System Development
International Accreditations as an Instrument for Internationalization	A, C, D	International Visibility, Benchmarking, Competitiveness
Accreditations as a Driver of Organizational Learning	A, B, C, D	Reflection, Recommendations, Good Practice Examples
Development-Oriented vs Compliance-Oriented Approaches	A, B, C, D	Implementation of Recommendations, Meaningful Changes
Complementarity of National and International Accreditations	A, C, D	Different Objectives, Mutual Complementarity

Table 2. Thematic Analysis of the Construct "National and International Accreditations as a Development Mechanism"

4.2.2. Organizational Learning as a Driver of Quality Assurance System Development

All participants consider organizational learning a key mechanism by which accreditations contribute to the development of QA systems. The value of accreditation does not arise from the evaluation process itself, but from the institution's ability to transform evaluation results into organizational knowledge that leads to concrete changes. Participants associate organizational learning with the analysis of evaluation results, self-assessment, stakeholder involvement, and data-driven decision-making. As one participant stated: *"The greatest value of accreditation is not the evaluation itself, but what the institution does with the recommendations after the evaluation."* (Participant D) Similarly, another participant emphasized: *"Self-assessment is perhaps the most valuable part of the entire process because it allows you to objectively assess your own strengths and weaknesses for the first time."* (Participant A) The findings also show that organizational learning is not solely the responsibility of the QA office, but rather a collective process involving faculty members, students, management, and administrative staff. The systematic use of evaluation results enables evidence-based decision-making and facilitates the integration of QA activities with the institution's strategic development. This finding directly reflects OLT, according to which organizational development depends on the acquisition, interpretation, sharing, and institutionalization of knowledge [11]–[13], and is consistent with previous research linking accreditation, self-evaluation, and stakeholder feedback to continuous institutional improvement [3], [14], [15].

Subtheme	Participants	Main Codes
Use of Evaluation Results	A, B, C, D	Analysis of Results, Recommendations, Action Plans
Organizational Learning through Accreditations	A, B, C, D	Self-evaluation, Peer Review, Recommendations, Reflection
Stakeholder Engagement	A, B, C, D	Students, Faculty, Management, Administrative Staff
Knowledge Sharing	A, B, D	Communication, Collective Learning, Exchange of Experiences
Data-Informed Decision-Making	B, C, D	KPIs, Evaluations, Indicators, Strategic Decision-making
Continuous Improvement	A, B, C, D	Process Development, Corrective Actions, Quality Culture

Table 3. Thematic Analysis of the Construct "Organizational Learning"

4.2.3. Internal Quality Assurance System

The thematic analysis shows that participants do not perceive the internal QA system as a set of administrative procedures or documentation, but rather as an integrated management system that enables the planning, monitoring, evaluation, and continuous improvement of all key processes within a higher education institution. All participants emphasize that the system's effectiveness depends on how evaluation results are used in day-to-day management. Assessments of the level of development of QA systems vary across institutions, indicating different levels of institutional maturity. One participant stated: *"A developed QA system is not a collection of regulations, but rather the way in which an institution uses information to make better decisions."* (Participant D) Another participant emphasized: *"There is always room for improvement, particularly in the more formal monitoring of the implementation of recommendations and the development of information tools for quality management."* (Participant A) Participants particularly emphasize the importance of the systematic use of evaluation results. Recommendations from internal and external evaluations are a valuable source of information for improving study programs, the teaching process, student support, and institutional management. However, their value is realized only when they are linked to specific action plans, clearly assigned responsibilities, and systematic monitoring of their implementation. The analysis also shows that an effective QA system is inseparably linked to strategic management. As one participant summarized: *"A strategy has little meaning if it is not based on the results of the QA system."* (Participant D) Participants clearly distinguish between the formal and developmental dimensions of the QA system. Formal elements, such as regulations, procedures, reports, and forms, provide a necessary foundation for the system, but are not sufficient to ensure its effectiveness. The developmental dimension includes the use of evaluation results, data-driven decision-making, organizational learning, and continuous process improvement. From an OLT perspective, these findings indicate that

internal QA becomes development-oriented when knowledge generated through evaluation and feedback is embedded in institutional routines and decision-making [11]–[13], consistent with previous research emphasizing systematic evaluation and evidence-based improvement as key elements of effective QA systems [14], [23]–[25].

Subtheme	Participants	Main Codes
System Maturity	A, B, C, D	System Maturity, Institutional Development, Formalization
Use of Evaluation Results	A, B, C, D	Recommendations, Action Plans, Corrective Actions
Systematic Quality Monitoring	A, B, C	KPIs, Performance Indicators, Data Analysis
Integration of Quality into Institutional Management	A, C, D	Strategy, Decision-making, Process Management
Formal and Development-Oriented Elements of the System	A, B, C, D	Procedures, Documentation, Quality Culture, Continuous Improvement

Table 4. Thematic Analysis of the Construct "Internal QA System"

4.2.4. Quality Culture

Participants consider quality culture to represent the highest level of development of the QA system. Quality culture reflects how all members of the academic community think and act, and it implies a shared responsibility for the continuous improvement of the institution. Participants emphasize that a culture of quality cannot be developed solely through accreditation processes or administrative requirements. Rather, it develops gradually through organizational learning, open communication, stakeholder involvement, and consistent leadership support. A developed QA system is a prerequisite for creating a culture in which quality becomes an integral part of everyday work. One participant stated: *"Quality culture means that everyone thinks about how they can do their job better, not because accreditation requires them to do so."* (Participant A) A similar view was expressed by participant B*: "Quality is not the responsibility of the QA office, but of all employees."* Participants also emphasize that a culture of quality develops when employees understand the purpose of QA activities and recognize their contribution to institutional development. In this process, leadership plays a key role by modeling organizational values, fostering collaboration, and creating an environment in which quality becomes a shared responsibility among all stakeholders. These findings are consistent with OLT because they illustrate how shared learning and the institutionalization of knowledge can transform formal QA practices into collective organizational values [11], [13], [31], supporting previous research that emphasizes stakeholder involvement and leadership commitment in developing a sustainable quality culture [2], [9], [10], [26].

Subtheme	Participants	Main Codes
Quality Culture as a Shared Value	A, B, C, D	Responsibility, Shared Values, Everyday Practice
The Role of Leadership in Developing a Quality Culture	A, B, C, D	Leadership Example, Vision, Motivation
Engagement of all Stakeholders	A, B, C, D	Faculty, Students, Administrative Staff, Shared Responsibility
Continuous Improvement	A, B, C, D	Development, Reflection, Learning, Improvement
Quality Culture Beyond Formal Compliance	A, B, C, D	Development-oriented Approach, Meaningful Changes, Sustainability

Table 5. Thematic Analysis of the Construct "Quality Culture"

4.2.5. Continuous Improvement and Strategic Development of the Institution

Participants consider continuous improvement to be a fundamental objective of the QA system. According to their responses, an effective QA system does not end with the completion of an evaluation or accreditation process but involves a continuous cycle of planning, implementation, evaluation, and improvement of all key processes within a higher education institution. Participants emphasize that accreditations are an important driver of development, but their actual value lies in the institution's ability to incorporate expert panel recommendations into strategic planning and translate them into concrete development activities. As one participant stated: *"Accreditation is not the end of the process, but the beginning of a new cycle of development."* (Participant D) Another participant highlighted the importance of data-driven decision-making: *"Quality indicators enable us to make development decisions based on facts rather than assumptions."* (Participant A) Participants associate strategic development with the continuous use of evaluation results, data-driven decision-making, and the long-term development of a quality culture. In this context, the QA system is not perceived as a separate administrative function, but rather as an integral part of the institution's strategic management. This finding is consistent with OLT, which views organizational learning as a process through which acquired knowledge is translated into sustained organizational change [11]–[13], and with previous research linking quality management to continuous improvement and strategic institutional development [10], [27], [28].

Subtheme	Participants	Main Codes
Continuous Improvement as an Ongoing Process	A, B, C, D	Development, Action Plans, Improvements
Strategic Planning	A, B, C, D	Strategy, Development Objectives, Institutional Development
Data-Informed Decision-Making	A, B, C, D	Performance Indicators, Evaluations, KPIs, Analysis of Results
Accreditations as a Driver of Institutional Development	A, B, C, D	Recommendations, Implementation, Development
Sustainability of the QA System	A, B, C, D	Continuity, Long-term Development, Institutional Maturity

Table 6. Thematic Analysis of the Construct "Continuous Improvement and Strategic Development of the Institution"

4.2.6. Stakeholder Resistance in the Quality Assurance System

Participants do not consider stakeholder resistance an unexpected phenomenon or the main obstacle to developing a QA system. Rather, resistance is described as a natural response to organizational changes associated with the introduction of new procedures, standards, and ways of working. However, the findings also show that the intensity of resistance largely depends on how leadership manages change, engages stakeholders in decision-making, and communicates the purpose of QA activities. Participants emphasize that resistance most often occurs when employees perceive quality-related activities as an additional administrative burden or do not understand their purpose. In contrast, in institutions where QA processes are integrated into everyday work and aligned with strategic objectives, the level of resistance is considerably lower. As one participant stated: *"Resistance is a normal part of any change. It is the responsibility of leadership to recognize and manage it."* (Participant D) Another participant emphasized the importance of understanding the purpose of the QA system: *"People are much more likely to accept quality-related activities when they understand that these activities contribute to improving the institution rather than merely representing an administrative obligation."* (Participant A) Participants believe that involving faculty members, students, and administrative staff in planning and evaluation processes increases acceptance of the QA system and fosters a sense of shared responsibility. At the same time, they caution that excessive bureaucratization may undermine the system's developmental function and reduce employees' motivation to participate actively. From an OLT perspective, stakeholder resistance may constrain organizational learning by limiting participation, knowledge sharing, and openness to change [12], [31], which is consistent with previous research identifying resistance, administrative burden, and limited stakeholder involvement as barriers to effective QA development [9], [15], [30].

Subtheme	Participants	Main Codes
Resistance as a Natural Response to Change	A, B, C, D	Change, Uncertainty, Additional Workload
Understanding of the Purpose of the Quality System	A, B, C, D	Communication, Acceptance, Awareness
The Role of Leadership in Reducing Resistance	A, C, D	Change Management, Motivation, Support
Stakeholder Engagement	A, B, C, D	Participation, Shared Decision-making, Responsibility
Administrative Burden	B, C	Bureaucracy, Documentation, Process Efficiency

Table 7. Thematic Analysis of the Construct "Stakeholder Resistance in the QA System"

4.2.7. Leadership as a Driver of the Quality Assurance System

The interview analysis shows that leadership plays a key role in connecting organizational learning, the internal QA system, and quality culture. All participants emphasize that quality does not emerge from formal procedures or accreditation requirements, but rather from management's strategic commitment to institutional development. Participants believe that leadership determines whether recommendations obtained through accreditation processes are translated into concrete development activities or remain merely formal requirements. This is clearly illustrated by one participant's statement: *"National accreditation fosters continuous improvement only if leadership has a vision for implementing the guidelines arising from the accreditation process."* (Participant D) A similar view was expressed by another participant: *"Everything depends on the person at the top of the institution."* (Participant C) In addition to guiding institutional development, leadership plays an important role in ensuring the necessary resources, managing organizational change, and motivating employees to participate in QA activities. Participants emphasize that management, through its own example, shapes organizational culture and encourages the acceptance of quality as a shared value. Leadership plays an enabling role consistent with OLT by fostering shared learning and institutional change [31], while previous research emphasizes its importance for effective QA systems and quality culture [2], [9], [10], [26].

Subtheme	Participants	Main Codes
Strategic Leadership	A, B, C, D	Vision, Mission, Strategic Management
Leadership Support	A, B, C, D	Commitment, Resources, System Development
Change Management	A, C, D	Motivation, Implementation of Recommendations, Changes
Development of a Quality Culture	A, B, C, D	Leadership Example, Shared Values, Responsibility
Leadership and Accreditations	A, B, C, D	Operationalization of Recommendations, Development-oriented Approach

Table 8. Thematic Analysis of the Construct "Leadership as a Driver of the QA System"

5. Conclusion

Based on OLT [11]–[13], [31], the findings are generally consistent with the relationships proposed in the conceptual model. Regarding P1, the findings illustrate how national and international accreditations can foster organizational learning through self-assessment, feedback, stakeholder involvement, and institutional change, consistent with OLT [11]–[13]. The interviews also indicate complementary roles: national accreditation primarily contributes to internal processes and compliance with standards, while international accreditation additionally promotes benchmarking and internationalization. The findings related to P2 illustrate how organizational learning strengthens internal QA through the systematic use of evaluation results and feedback, rather than merely through formal procedures [13], [14]. Regarding P3, participants' accounts indicate that a developed internal QA system can contribute to quality culture by embedding quality into everyday practices and shared responsibility [2], [9]. The findings are also consistent with P4, illustrating how quality culture facilitates continuous improvement and strategic development by linking evaluation results with organizational learning, planning, and institutional development [10], [28]. Regarding P4a, the qualitative findings suggest that international accreditation can contribute to differentiation and international recognition through benchmarking, internationalization, and strategic positioning [18]. However, the interviews indicate that sustainable differentiation requires international standards to be embedded in institutional culture and strategy. Finally, the findings related to P5 indicate a more context-dependent relationship. Stakeholder resistance may hinder organizational learning and quality development, but its effects appear to depend substantially on stakeholder involvement, communication, leadership, and effective change management [30]. Importantly, leadership emerged inductively as an additional cross-cutting enabling factor. Participants emphasized its role in translating accreditation recommendations into organizational learning and institutional change, consistent with Senge [31].

Several limitations should be acknowledged. The small purposive sample of four experienced QA and accreditation experts provided information-rich, context-specific insights but does not allow statistical generalization, and transferability should be considered within institutional and national contexts. The findings are perception-based and cover accreditation systems with different objectives and standards. Future research should test the model on larger samples using quantitative or mixed methods, compare nationally and internationally accredited institutions, and employ longitudinal designs to distinguish short-term accreditation effects from the long-term institutionalization of organizational learning and quality culture.

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THE USE OF AI TOOLS

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