



The Integration Of Process Management And Performance Auditing: Reflections From Teaching Practice In Higher Education

La Integración De La Gestión Por Procesos Y La Auditoría De Gestión: Reflexiones
Desde La Práctica Docente En La Educación Superior

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Summary

This article reflects on the integration between process management (PM) and management audit (MA) from the university teaching experience, highlighting its application as a training strategy in higher education. Through a qualitative approach of a reflexive and descriptive type, pedagogical practices developed in subjects related to institutional administration and evaluation are systematized, supported by the review of specialized literature, the

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analysis of classroom cases and the triangulation between theory and practice. The results show that the articulated teaching of GPP and GA significantly strengthens the development of professional competencies, including systems thinking, evidence-based decision making, critical evaluation of processes and ethical understanding of organizational control. It is shown that the use of tools such as process maps, findings matrices, audit simulations and indicator analysis allows connecting theoretical learning with institutional reality, promoting a more contextualized, critical and transformative training. However, structural limitations are also identified, such as the scarce evaluation culture, the lack of availability of reliable data and conceptual weaknesses in the use of management approaches by institutions. Despite these obstacles, it is concluded that the classroom can become a laboratory for analysis and institutional improvement, provided that teaching is oriented towards the real application of knowledge and the development of strategic capabilities. Finally, there is a need to consolidate integrative curricular approaches, strengthen teacher training in active methodologies and promote a university culture based on processes, quality and continuous improvement.

Key words: Process management, Management audit, Higher education, Continuous improvement, Reflective teaching.

Resumen

El presente artículo reflexiona sobre la integración entre la gestión por procesos (GPP) y la auditoría de gestión (AG) desde la experiencia docente universitaria, destacando su aplicación como estrategia formativa en la educación superior. Mediante un enfoque cualitativo de tipo reflexivo y descriptivo, se sistematizan prácticas pedagógicas desarrolladas en asignaturas vinculadas a la administración y evaluación institucional, apoyadas en la revisión de

literatura especializada, el análisis de casos de aula y la triangulación entre teoría y práctica. Los resultados evidencian que la enseñanza articulada de la GPP y la AG fortalece significativamente el desarrollo de competencias profesionales, entre ellas el pensamiento sistémico, la toma de decisiones basadas en evidencias, la evaluación crítica de procesos y la comprensión ética del control organizacional. Se demuestra que la utilización de herramientas como mapas de procesos, matrices de hallazgos, simulaciones de auditoría y análisis de indicadores permite conectar el aprendizaje teórico con la realidad institucional, promoviendo una formación más contextualizada, crítica y transformadora. No obstante, también se identifican limitaciones estructurales, como la escasa cultura de evaluación, la falta de disponibilidad de datos confiables y las debilidades conceptuales en el uso de enfoques de gestión por parte de las instituciones. A pesar de estos obstáculos, se concluye que el aula puede convertirse en un laboratorio de análisis y mejora institucional, siempre que la docencia se oriente a la aplicación real del conocimiento y al desarrollo de capacidades estratégicas. Finalmente, se plantea la necesidad de consolidar enfoques curriculares integradores, fortalecer la formación docente en metodologías activas y promover una cultura universitaria basada en procesos, calidad y mejora continua.

Palabras clave: Gestión por procesos, Auditoría de gestión, Educación superior, Mejora continua, Docencia reflexiva.

Introduction

In the contemporary context, higher education institutions (HEIs) face increasingly complex pressures related to educational quality, efficiency in resource management and the need for accountability to regulatory bodies , social actors and the university community itself. These challenges require the adoption of management

approaches that transcend traditional administration and promote an institutional culture based on continuous improvement, transparency and results orientation (Vásquez & Toro, 2023). Process management (PMP) has been consolidated as an essential strategy to achieve these objectives, since it allows structuring and systematizing institutional activities under a logic of sequence, interdependence and user focus. This model drives the identification of inputs, transforming activities, products or services, and clear responsible parties for each process, thus promoting a systemic vision of university functioning (ISO, 2015; Campos et al., 2022). Particularly in the academic-administrative field, the implementation of the GPP has proven to be useful for managing critical processes such as curricular planning, teaching management, degrees, research, and links with society (González & Espinosa, 2020).

In a complementary manner, the performance audit (MA) constitutes a technical tool that allows the evaluation of institutional performance through the analysis of criteria such as effectiveness, efficiency, economy and quality. This methodology is not limited to verifying regulatory compliance, but also inquires into how resources are used to achieve institutional purposes, providing strategic information for decision-making (ISO, 2018; Morales & Rivera, 2021). In universities, its application facilitates the identification of bottlenecks, the measurement of performance and the establishment of improvement plans.

Although GPP and GA are developed for different purposes, their integration is key to establishing robust, sustainable management systems that are aligned with institutional objectives. Process management provides a structural basis on which performance auditing can perform its evaluations, generating reliable information that contributes to evidence-based decision making (Paredes & Corral, 2022). This articulation allows not only to ensure compliance with quality standards, but also to strengthen institutional

governance through continuous evaluation and feedback mechanisms.

From the teaching practice, this methodological binomial acquires a relevant pedagogical dimension. In subjects such as Process Management and Performance Auditing, teaching goes beyond the transmission of technical content: it involves training professionals capable of understanding the organizational logic of HEIs, identifying critical processes, applying evaluation criteria, proposing improvements, and actively participating in institutional transformation processes. Teaching experience reveals that the articulated approach of these tools, through case studies, audit simulations and analysis of real processes, enhances meaningful learning and promotes the development of key competencies such as systemic thinking, ethical reasoning and strategic decision making (Vásquez & Toro, 2023). In this sense, the purpose of this article is to reflect on the integration between process management and management auditing in the university context, from a pedagogical and practical perspective. A conceptual analysis of both methodologies, their functional and didactic linkage, as well as the challenges and opportunities involved in their incorporation into higher education programs are presented. The proposal is based on an updated bibliographic review and on the systematization of teaching experiences, with the aim of contributing to institutional strengthening from the academic praxis.

Process Management: Fundamentals, evolution and applications in the university environment.

Process management (PM) has become a fundamental strategy in modern administration, especially in complex and highly regulated environments such as universities. It is based on the identification, modeling, documentation, control, measurement and continuous improvement of the processes that make up an organization. This tool allows abandoning the traditional vertical and departmentalized

vision, promoting instead a transversal and systemic approach that visualizes the organization as a network of interrelated processes (Rummler & Brache, 2013).

ISO 9001:2015 defines the process-based approach as a quality management principle that enables institutions to identify their key processes, establish criteria and methods for their effective operation, and ensure the availability of the necessary resources to achieve the desired results (ISO, 2015). In this sense, the process approach facilitates the design of organizational structures that are more flexible, results-oriented, and adaptable to changes in the educational environment.

In the field of higher education, SPM has gained space as a tool for institutional improvement, especially within the framework of accreditation, certification and external evaluation processes. According to Campos, Muñoz and Almeida (2022), the implementation of process management systems in universities has helped to increase efficiency in administrative areas, reduce duplication of functions, improve document traceability and promote a culture of permanent self-evaluation.

Its practical application can be observed in processes such as academic planning, teaching management, learning assessment, graduate follow-up, formative research and links with society. Through SIPOC diagrams, characterization sheets, risk matrices and workflow analysis, it is possible to visualize the critical points of university activities, establishing baselines for their evaluation and improvement. In this way, the GPP not only represents a technical tool, but also a way for institutional transformation, by promoting the co-responsibility of the actors involved and the focus on the student as an internal client.

From a formative perspective, the teaching of GPP in administrative careers allows the development of competencies associated with systems thinking, continuous improvement, strategic planning and

organizational leadership. Teaching experience shows that when students understand processes as dynamic units of value, they can more easily identify the structural problems of organizations and propose sustainable solutions.

Performance auditing: Concept, methodological evolution and relevance in university management

Performance auditing (MA) represents an evolution in the field of organizational control, overcoming the limitations of financial and compliance auditing. Its approach is aimed at analyzing, objectively and systematically, the efficient, effective and economic use of resources within an organization. This type of audit is concerned not only with verifying compliance with procedures, but also with assessing the impact of management on the achievement of institutional results (Morales & Rivera, 2021).

ISO 19011:2018 defines audit as a structured process to obtain objective evidence and evaluate it to determine the degree of compliance with established criteria (ISO, 2018). In the case of universities, these criteria may include strategic plan goals, user satisfaction levels, academic or administrative performance indicators, as well as the degree of alignment with accreditation standards.

The GA is differentiated by its proactive nature, since it not only identifies findings or deviations, but also recommends corrective and preventive actions, fostering a culture of institutional learning. Its applicability in higher education has increased due to the need to ensure accountability, adequately manage public resources, and demonstrate results to external evaluation agencies. Paredes and Corral (2022) point out that performance auditing in universities makes it possible to identify strategic and operational gaps, support decision-making and strengthen institutional governance.

From a formative point of view, the teaching of performance auditing allows students to understand the mechanisms of organizational control and evaluation, to develop critical analysis skills and to apply normative criteria in real or simulated scenarios. The application of checklists, evidence analysis, reporting and simulated internal audits becomes an active methodology that articulates technical and ethical knowledge, with an orientation towards social responsibility and continuous improvement.

In short, the GA is not only an auditing tool, but also an educational instrument that can be used by teachers to encourage critical reflection on institutional performance and the need to respond transparently to society's expectations.

Synergistic articulation between process management and performance auditing: towards a continuous improvement model

The integration between process management and performance auditing should not be conceived as a methodological juxtaposition, but as a strategic articulation that strengthens planning, control and improvement in organizations. Both tools share fundamental principles such as results orientation, customer/user focus, evidence-based management and commitment to continuous improvement.

The GPP establishes the functional architecture of the organization, determining how activities flow, who is responsible, what are the deliverables and what value is generated. From this structured basis, the GA can exercise a robust evaluative function, applying criteria of effectiveness, efficiency and economy on clearly defined and standardized processes (González & Espinosa, 2020). This synergy facilitates proactive management, where the audit does not act only as an ex post control mechanism, but also as a preventive tool and a support tool for institutional planning.

In the university environment, this articulation makes it possible to comprehensively manage processes such as student enrollment,

teaching management, graduate follow-up or the control of research projects. Through the standardization of procedures and systematic auditing, it is possible to reduce margins of error, avoid reprocessing, improve user satisfaction and ensure consistency between institutional goals and the results achieved.

From a pedagogical point of view, promoting this integrated vision in the classroom enhances meaningful and contextualized learning. Students understand not only the "how" of processes, but also the "why" of their evaluation, developing competencies in systems analysis, strategic thinking, professional ethics and data-based decision making. In this sense, teaching practice acquires a transformative dimension, by training professionals capable of designing, executing, evaluating and improving processes within any organization.

The implementation of this articulation, however, requires sustained institutional commitment, continuous training of human talent, access to reliable information and an organizational culture open to change. Hence, teaching, as a transversal axis of university transformation, plays a leading role in the promotion of these integrative approaches.

Methodology

This article adopts a reflexive and descriptive qualitative approach, based on the systematic review of specialized literature, the narrative analysis of teaching experiences and the triangulation between theoretical knowledge and educational practice. This approach is particularly relevant when trying to understand and interpret complex phenomena such as the integrated teaching of institutional management tools in the context of higher education. Qualitative methodology, as Creswell and Poth (2017) point out, allows capturing

the dynamics, meanings and constructions that emerge in specific social contexts, constituting a valid and rigorous way for the generation of knowledge from professional practice.

In this study, the methodological strategy was structured around three interrelated axes: the exhaustive bibliographic review of updated academic sources; the systematization of pedagogical experiences developed in the subjects of "Process Management" and "Management Auditing"; and the reflective analysis based on theoretical-practical triangulation. The documentary review was carried out by consulting scientific articles indexed in databases such as Scopus, Web of Science, Redalyc, Scielo and Dialnet, prioritizing those publications that specifically addressed the application of process management, management auditing and active methodologies in higher education. Normative documents of international relevance, such as ISO 9001:2015 and ISO 19011:2018, were also considered, given that they constitute fundamental reference frameworks for the understanding and application of these approaches in academic organizations.

In a complementary manner, a narrative analysis of the pedagogical experiences implemented by the author in third and fourth level university programs was carried out, specifically in the teaching of institutional management tools. This systematization included the reflective observation of teaching practices, the design and execution of didactic activities based on real or simulated problems, and the evaluation of academic products elaborated by students. Both the methodological strategies employed -such as the use of process maps, simulated audits, analysis of indicators and design of improvement plans- and the results observed in terms of learning achieved, recurrent difficulties and levels of conceptual and practical appropriation were considered.

The process of theoretical-practical triangulation allowed contrasting the documentary findings with the learning derived from the

teaching experience, generating an integrated and contextualized interpretation of the object of study. This triangulation, as stated by Flick (2018), strengthens the interpretive validity of qualitative studies by allowing empirical data, theoretical constructions and professional reflections to dialogue in a common epistemological framework. In this case, we sought to identify how process management and management auditing can be articulated not only as technical tools of institutional administration, but also as interdependent pedagogical contents that enhance the professional training of students in careers related to management.

Likewise, the reflexive nature of this research is based on a critical conception of teaching practice, understood not as a mere application of techniques, but as a space for the construction of situated, ethical and transformative knowledge. In this sense, the work adopts a perspective consistent with action research and educational systematization, approaches that recognize the teacher's experience as a legitimate source of theoretical production when rigorously analyzed and linked to relevant conceptual frameworks (Kemmis, McTaggart & Nixon, 2014; Elliot, 2005). This methodological choice is also a response to the limitations of access to formal institutional data, a common situation in university settings, which reinforces the value of reflective observation and systematization as valid ways to contribute to the academic and professional debate.

Finally, it is emphasized that the methodological purpose of this article does not lie in the statistical generalization of the findings, but in the generation of transferable and significant knowledge that may be useful for other teachers, university managers and academic policy makers who seek to integrate quality and evaluation approaches in training processes. Through this methodological approach, it is intended to contribute to the consolidation of an organizational culture in which process management and performance auditing are not conceived as isolated bureaucratic

practices, but as pedagogical and strategic tools at the service of institutional development.

Results

The integration of process management (PM) and management auditing (MA) in university teaching practice has shown a series of relevant results at both the pedagogical and institutional levels. Throughout several academic cycles, the implementation of activities based on simulation, case analysis, matrix development and process redesign has shown that this methodological combination not only favors the development of professional competencies in students, but also fosters a more critical and structural understanding of the management challenges faced by higher education institutions. In this sense, teaching has functioned as a space for applied experimentation, in which GPP and GA tools have been used not only as theoretical content, but also as training devices that allow connecting theory with practice, knowledge with organizational reality.

One of the first significant findings was the improvement in the systemic understanding of university structures. Through the elaboration of process maps, characterization sheets, analysis of inputs and outputs, and design of flow charts, the students acquired a transversal vision of institutional functioning, overcoming the fragmented vision of functions and departments. This exercise was reinforced with simulated internal auditing practices, in which they had to evaluate compliance with efficiency, effectiveness and economy criteria, using auditing instruments such as checklists, findings matrices and improvement plans. When confronting the functional structure of the processes with the evaluative standards of the audit, a change in the perception of control as a punitive

mechanism was evidenced, to consider it as a strategic tool for feedback and continuous improvement.

This hands-on learning was also manifested in the development of specific competencies. In most of the students, an improvement in the capacity for critical analysis, technical argumentation, identification of operational problems, and formulation of viable solutions based on evidence was observed. Through the implementation of analytical rubrics, it was possible to observe an increase in the quality of the audit reports prepared, in the logical consistency of the proposed process redesigns and in the ability to propose relevant and measurable performance indicators. The following table summarizes the main competencies observed and the strategies that allowed their development:

Table 1: Competencies developed by students and associated pedagogical strategies

Professional competence	Teaching strategy used	Observed indicators
Systemic thinking	Elaboration of maps of interrelated processes	Root-cause identification, connection between processes, bottleneck detection
Critical performance analysis institutional	Simulation of audits based on criteria ISO management indicators	Technical drafting of findings, reasoned argumentation, use of current regulations
Writing technical communication	Preparation of structured reports and improvement plans	Clarity in writing, correct use of technical language, argumentative coherence.
Collaborative work leadership	Working in multidisciplinary teams to process redesign	Coordination of roles, joint decision making, conflict resolution
Professional ethics and commitment to the improvement	Ethical dilemma analysis and socially responsible reporting	Incorporation of ethical principles in auditing, respect for the confidentiality of data

Another noteworthy result was the identification of structural and cultural limitations within the university environment, which hinder an effective and sustained implementation of both approaches. The teaching experience revealed that many students, even at advanced levels, have difficulties in differentiating between tasks, activities, procedures and processes, which evidences a weakness in previous organizational training and in the institutional language used in universities. In addition, in the exercises that required the use of real

or credible information (such as analysis of indicators or simulation of audits), a recurring barrier was presented: the limited availability of reliable, updated and accessible institutional data. This situation, far from limiting learning, was used as a critical input to discuss the importance of transparency, traceability of information and the need for effective document management systems.

As for the overall assessment of the teaching-learning process, both in terms of student motivation and professional applicability, qualitative evidence was collected through class logs, written feedback and meta-reflection exercises. Most of the students stated that, at the beginning of the course, they perceived these contents as "merely administrative" or "technical with no direct impact", but at the end, they recognized their usefulness to diagnose, intervene and propose real improvements within public and private organizations. This transformation in the valuation of the content reinforced the importance of teaching management not as an end in itself, but as a means to ensure quality, relevance and institutional efficiency.

Based on these findings, an analysis model was developed that groups the results into three main areas: pedagogical impact, professional projection and institutional observations. A summary table that allows visualizing this synthesis is presented below:

Table 2: Synthesis of results in three axes of analysis

Pedagogical impact	Improvement from analytical, collaborative, motivational and content	technical skills and Increased valuation of	Justifies the inclusion of active methodologies integrated into the curriculum	of e
Professional projection	Development of skills applicable to real audits, process design, and institutional control.		Prepares students for leadership roles and organizational transformation	
Institutional remarks	Difficulties with organizational language, poor process culture and low availability of reliable data.		Demonstrates the need to mainstream GPP and GA as an institutional culture and not only as a technique.	

Finally, it should be noted that these results not only reflect learning achieved in the classroom, but also constitute inputs for the continuous improvement of teaching practice. The experience analyzed suggests that integrating organizational management tools in university education allows going beyond instrumental teaching, promoting a critical, contextualized education oriented to social transformation. It also shows that teaching, when aligned with the real challenges of the institutions, becomes a laboratory of pedagogical innovation and institutional management.

The systematic reflection derived from the integration of process management (PM) and management auditing (MA) in university teaching reveals a multiplicity of contributions, tensions and opportunities that should be analyzed from a critical and situated perspective. The findings obtained not only corroborate the relevance of this integrated approach, but also shed light on structural and pedagogical dimensions that require attention by

higher education institutions (HEIs). This articulation exercise is not limited to a methodological convergence, but responds to an epistemological and ethical need to rethink the link between teaching, professional practice and organizational knowledge management.

One of the main contributions of this experience has been to demonstrate how the articulated teaching of GPP and GA allows the development of complex organizational thinking in students, an indispensable trait in work contexts characterized by uncertainty, functional interdependence and pressure for results. As Pineda-Báez (2021) points out, training in management today implies training in the strategic reading of institutional reality, in evidence-based decision making and in the design of adaptive solutions, beyond formal compliance with procedures. In this sense, the use of tools such as process maps, findings matrices and audit simulations favors experiential and transferable learning, which connects technical knowledge with practical skills.

However, this pedagogical potential faces structural limits that reflect unresolved tensions in the Latin American university model. In the first place, the organizational culture of many HEIs is still governed by a functionalist and fragmented logic, where processes are not clearly defined, those responsible operate in watertight compartments and indicators are constructed more by normative requirement than by strategic conviction (Vásquez & Mejía, 2020). This reality hinders the consolidation of integrative teaching models, as it limits access to reliable data, the traceability of internal processes and the active participation of teachers in institutional decision-making. Secondly, the previous training of students usually shows weaknesses in the handling of basic organizational concepts, which forces the teacher to allocate a significant part of the course to leveling knowledge about what is a process, a procedure, an indicator or a quality policy.

Despite these limitations, the experience developed shows that it is possible to redefine management teaching as a transformational tool and not merely informative. In this framework, the role of the teacher ceases to be that of a transmitter of content to become a facilitator of critical reflection processes, an articulator between theory and practice, and an agent of change within the university ecosystem itself. This transformation is consistent with what Freire (2017) defined as the pedagogy of the question, where learning starts from real and significant problems, which in the case of management subjects translates into the ability to "audit the institutional reality" from a technical, but also political and ethical viewpoint.

Another relevant aspect is that this experience has made visible the need to rethink the curriculum of administrative and public management careers from a perspective of methodological integration. Disciplinary fragmentation prevents students from understanding how planning, control, evaluation and improvement tools are related within a continuous cycle of institutional management. On the other hand, by integrating GPP and GA as complementary approaches, the logic of the PHVA cycle (Plan-Do-Check-Act) is reinforced, allowing management to be understood as a living, adaptive process oriented to organizational learning (Deming, 1994; Nonaka & Takeuchi, 1999). This vision is crucial in a regional context where many universities are immersed in processes of accreditation, accountability and digital transformation, which requires professional training with strategic thinking and governance capacity.

From a broader reading, the results obtained allow us to question the dichotomy between theory and practice in higher education. The teaching practice systematized here demonstrates that it is possible to build academic knowledge from experience, when it is subjected to rigorous processes of analysis, comparison with the literature and methodological triangulation. Indeed, teaching can become a legitimate source of knowledge production when it assumes its

critical responsibility to read the institution from within and to project formative alternatives for its transformation. As stated by Carr and Kemmis (2009), teacher action research does not seek to replicate external models, but to problematize the educational reality from the actors who inhabit it, generating situated and emancipatory knowledge.

Finally, the integration between GPP and GA also poses fundamental ethical challenges. At a time when the discourses of quality and efficiency can be emptied of content if they are not anchored in democratic values, teaching has the responsibility to train professionals who are aware that auditing a process is not simply looking for errors, but contributing to the strengthening of institutions. In this sense, teaching management and auditing from an ethical and critical perspective is to prepare students to assume responsibilities that directly affect institutional life, the use of public resources and citizen confidence in the educational system. In sum, the discussion developed here invites us to rethink the university teaching of management not as a merely technical practice, but as a deeply political and formative act. The shared experience validates the hypothesis that the pedagogical integration between process management and management auditing allows for a more solid, contextualized and transformative education, while revealing the need to strengthen the organizational and evaluation culture in our institutions. In this intersection between classroom and administration, between planning and reflection, lies one of the keys to strengthening quality higher education that is relevant and committed to continuous improvement.

Conclusions

The methodological integration between process management and management auditing, applied from the teaching practice, has proven to be an effective teaching strategy to strengthen the professional competencies of students in the context of higher education. This experience showed that the joint treatment of these tools not only improves the understanding of institutional functioning, but also promotes a more comprehensive, critical and contextualized education. The reflective analysis of the subjects made it possible to identify significant advances in the development of systemic thinking, the capacity for organizational analysis and the proposal of actions aimed at continuous improvement. Likewise, it was found that simulation activities, the elaboration of process maps and the execution of academic audits favored situated learning, allowing students to relate theory with its applicability in real contexts.

The process also revealed certain structural and cultural limitations within the institutions, such as the weak consolidation of a process-based organizational culture, the low availability of reliable data and the general lack of knowledge of evaluation standards. These obstacles, far from limiting the formative process, were transformed into pedagogical opportunities to question the institutional reality and encourage the search for innovative solutions from the classroom. Thus, university teaching became a space for analysis and proposal, where the pedagogical practice was aligned with the principles of continuous improvement and organizational sustainability.

Experience shows that it is possible to consolidate education oriented to strategic management through the integration of technical and methodological approaches that respond to the needs of the university environment. Process management and management auditing, when approached in an articulated and

critical manner, cease to be administrative tools disconnected from the educational task and become formative instruments that contribute to the development of more efficient, transparent and learning-centered institutions. The role of the teacher, in this context, acquires a strategic character, since he/she not only mediates content, but also drives institutional transformation processes from the reflective exercise of his/her practice.

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