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**Abstract**

Higher education quality assurance systems develop within a complex political environment where national level goals and priorities interact with European and global developments. Furthermore, quality assurance is influenced by broader processes in the public sector that set expectations with respect to accountability, legitimacy and regulatory quality. As a result, quality assurance systems often face different and even conflicting goals from different parts of society. The traditional goals of securing minimum standards and facilitating improvement within universities are augmented with such goals as providing information to the public, supporting inter-institutional competition and positioning institutions or higher education systems in the global competition. The relative priority of these goals is in a constant change over time. This paper aims to map the main tensions that emerge from the conflicting demands and discusses the extent to which impact evaluation can address some of the difficulties. (HRK / Abstract übernommen)