

An Evaluation of the Quality Educational Services in D3 Computerized Accounting at Politeknik Negeri Banjarmasin with the Matrix Method Importance Performance Analysis

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Abstract: Evaluation of the quality of educational services is an important process to assess the extent to which an educational institution is able to meet the needs of students and provide quality services. Therefore, there is a need for consistent evaluation of continuous improvements to the quality of educational services to achieve customer needs and satisfaction, especially for the D3 Computerized Accounting Study Program, Accounting Department, Politeknik Negeri Banjarmasin (POLIBAN). By improving the satisfaction of all stakeholders involved in academic services, it is hoped that it can increase the number of prospective new students and the competitiveness of graduates so that they can be accepted into the D3 Computerized Accounting Study Program, Accounting Department, POLIBAN. This research aims to evaluate the quality of educational services in the D3 Computerized Accounting Study Program, Accounting Department, POLIBAN using the Importance Performance Analysis Matrix method. The research results found that there was a significant difference between expectations and perceptions regarding educational services in the D3 Computerized Accounting Study Program, Accounting Department, POLIBAN. This research provides recommendations to the D3 Computerized Accounting Study Program, Accounting Department, POLIBAN, to make continuous improvements so as to increase the number of students entering the D3 Computerized Accounting Study Program, Accounting Department, POLIBAN.

Keywords : Education, Importance Performance Analysis, Quality

A. Introduction

The role of education in nation building is very important because it can create quality human resources for development. With education we can produce human resources (HR) which will one day bring our nation a better, advanced society, a nation that has self-esteem that is on par with other nations in the world (Akhlaghi et al., 2012) (Chandra et al., 2019).

Higher education as an educational institution continues to strive to improve the quality of its services in order to prepare superior human resources (Camilleri, 2021) (Darawong & Widayati, 2021). Public trust in the quality of higher education is very dependent on the satisfaction it can provide (Rezaei et al., 2017) (Budiyanti et al., 2020). One indicator is the number of interested people who want to go to college (Kolbina et al., 2022) (Sari Dewi et al., 2021).

To attract as many prospective students as possible, a university must meet student expectations regarding the values that will be obtained during the educational process (Misaii & Mohammadimehr, 2018). The orientation of the services provided will influence behavior patterns (Indrayani & Pardiyono, 2019). When the educational process goes well and students feel satisfied they usually tend to give good recommendations to others (Dewi et al., 2018) (Fortunata & Toni, 2020). Therefore, students play an important role in evaluating satisfaction with the quality of services provided (Asnawi & Setyaningsih, 2020) (Agatha Priska et al., 2021).

The D3 Computerized Accounting Study Program is one of the study programs in the Accounting Department of the Bajarmasin State Polytechnic (Poliban). As a vocational education institution in the field of computerized accounting, it must have an orientation towards student interests. In implementing education, of course you must always improve the quality of service so as to produce graduates who are able to meet job demands (Priyogie et al., 2022) (Ismail & Khairiah, 2023). Several conditions provided by the D3 Computerized Accounting Study Program to improve the quality of service to students include lecturers, academic administration staff, study rooms, accounting laboratories, computer laboratories and libraries that have met the standards set for carrying out education. Apart from that, the learning environment is quite conducive and clean. Public facilities such as prayer rooms and toilets can be shared with all study programs in the Accounting Department. The learning process for the D3 Computerized Accounting Study Program is based on objectives and curriculum targets outlined in the semester learning plan (RPS), so that it is well planned and prepared. The learning process also utilizes technology for the learning process with an average lecturer attendance of 100%.

In terms of implementing lectures for the D3 Computerized Accounting Study Program, 60% of the lecture material is given practically and 40% is given theoretically. In addition, students who excel academically and are less fortunate have the opportunity to get scholarship funds with an average of 20% of students receiving scholarships every year.

Table 1. Number of Prospective New Students Who Registered in the last 3 Years

Year Academic	D3 Accounting Study Program	D3 Computerized Accounting Study Program	D4 Accounting Study Program for Sharia Financial Institutions
2020/2021	162	54	139
2021/2022	170	47	147
2022/2023	120	36	88

From table 1, it can be concluded that the number of prospective students registering for the D3 Computerized Accounting Study Program is always decreasing from 2021 to 2023. Bearing this in mind, there is a need for consistent evaluation of continuous improvements to the quality of educational services to achieve needs and satisfaction. customer. By improving the satisfaction of educational services in the D3 Computerized Accounting Study Program, it is hoped that it can increase the number of prospective new students and the competitiveness of graduates so that they can be accepted into the Compact Study Program, Poliban Accounting Department in the following year.

Based on the problems found in the D3 Computerized Accounting Study Program, Accounting Department, Politeknik Negeri Banjarmasin, the number of prospective students is decreasing every year. Therefore, it is necessary to evaluate the quality of the education provided to students, especially the D3 Computerized Accounting Study Program.

B. Methods

The method used in the research was quantitative (Logli, 2016) (Lisdawati, 2024) with a total population of 60 students from the D3 Computerized Accounting Study Program, Accounting Department, POLIBAN. Respondents in this study were asked to fill out a questionnaire containing questions about the expectations and reality of the educational service performance of the D3 Computerized Accounting Study Program, Accounting Department, POLIBAN. Each respondent's answer is measured using a Likert Scale, where the choice for each statement is given a positive score.

To find out whether the question is valid or not, a validity and reliability test is carried out for each question given. The results of the questions are then tested for normality to find out whether the data is normally distributed or not. After carrying out the normality test, a T-Test (paired sample test) was carried out to find out whether there was a significant difference between students' expectations and perceptions regarding educational services in the D3 Computerized Accounting Study Program, Accounting Department, POLIBAN. After carrying out the T-Test, an Importance and Performance matrix analysis was carried out to determine the level of importance and performance of the D3 Computerized Accounting Study Program, Accounting Department, POLIBAN. Where the results of the Importance and Performance matrix test show that the X axis represents perception while the Y axis represents expectations so that the results will be obtained in 4 squares as follows;

Tabel 2. Matriks Importance dan Performance

Y Quadrant I Main priority (Concentrate Here)	Quadrant II Maintain Achievements (Keep Up the Good Work)
Quadrant III Low Priority (Low Priorities)	Quadrant IV Excessive (Possible Overkill) X

C. Results and Discussion

Based on the results of filling out a questionnaire of 40 questions on expectations and reality filled in by 60 respondents, a validity and reliability test was carried out using SPSS. It was obtained that all values in the Corrected Item-Total Correlation column were above 0.20, so it can be concluded that all the questions used to test expectations and the facts are all valid. Then all values in the Cronbach's Alpha if Item Deleted column are above 0.80, then the questionnaire items are said to be reliable. So that all the statement items in the expectations questionnaire and all the statement items in the perception questionnaire are valid and reliable so that they are worthy of further analysis. From the normality results it is known that the performance (perception) variable has a Sig value. = 0.304 and for the importance (expectation) variable the Sig value = 0.222. Because the Sig value is > 0.05 (significance level) the distribution of the two data is normal.

After it was discovered that the normalization test was significant, a T-Test (paired sample test) was then carried out to find out whether there was a significant difference between students' expectations and perceptions regarding educational services in the D3 Computerized Accounting Study Program, Accounting Department, POLIBAN. From the results of the T-Test analysis, it is known that $\text{Sig} = 0.000 < 0.05$, so there is a significant difference between expectations and perceptions regarding educational services for the Compact Study Program, Accounting Department, POLIBAN.

Based on an analysis of the description of service quality in the D3 Computerized Accounting Study Program, Politeknik Negeri Banjarmasin Accounting Department, according to students' perceptions using the Importance and Performance Matrix, it is concluded as follows;

Quadrant I: Top Priorities (Concentrate Here)

From the results of the Quadrant I analysis, it is known that it contains factors that are considered important by customers (students) but in reality these factors do not match what they expected (the level of satisfaction obtained is still very low) as follows; (1) Sufficient number of laboratories; (2) Materials for practicum are available; (3) Adequate laboratory space; (4) The theory study room is comfortable and neat; (5) The theoretical study room area is sufficient; (5) Parking space available; (6) Completeness of teaching materials according to plan; (6) Lecturers enter class on time; (7) Fast and clear information; (8) The technician's patience in working and (9) The lecturer's attention to students.

The factors included in quadrant I must be improved by means of the D3 Computerized Accounting Study Program, Accounting Department, POLIBAN, carrying out continuous improvements so that the performance of the variables in this quadrant will increase. Increasing the quantity and quality of laboratories owned is important, because the characteristic of Polytechnic education is that the percentage

of practicum is greater than theoretical (55%:45%) and laboratories and their equipment are the main facilities. What is no less important is that the materials for the practicum are available so that the practicum in the laboratory runs.

Quadrant II: Maintain Achievement (Keep Up The Good Work)

Quadrant II contains factors that are considered important by customers (students) and factors that are considered by customers (students) to be in accordance with what they feel so that the level of satisfaction is relatively higher with these factors, namely (1) Lecturers are neatly dressed; (2) Opportunity to ask questions during the teaching and learning process (PBM); (3) Accuracy of lectures at the beginning of the semester; (4) Distribution of study result cards (KHS) according to schedule; (5) Responsiveness in overcoming student learning difficulties; (6) Lecturer competency in teaching is good; (7) The ability of administrative staff to serve students; (8) There is scholarship assistance for students; (9) Fair policies and (10) Concern for student talent & creativity.

The factors included in quadrant II must be maintained because all these variables make the service superior in the eyes of customers (students). The lecturer's appearance in clothing is a concern for students, but what is more important is the lecturer's responsiveness to learning difficulties experienced by students and caring about complaints.

Factors relating to lecturer competence such as mastery and completeness of the material they present, their patience and attention to students. According to (Kurniasih et al., 2018), quality lectures are a subsystem of a quality learning+ system and have 3 main components, namely: 1) planning lecture materials based on the curriculum and customer needs (students and the world of work); 2) mastery of lecture material and presentation of planned lecture material (plan implementation) using effective and efficient techniques, and 3) evaluation of student abilities.

The policy of the D3 Computerized Accounting Study Program in the Politeknik Negeri Banjarmasin Accounting Department has so far been considered by students to be quite fair by paying attention to their socio-economic situation, concern for religious and social activities as well as channeling students' talents and creativity which has received a good response.

Providing scholarship assistance to several outstanding students and economically weak students and also caring for students' talents & creativity received a good response so it needs to be maintained by the Study Program and its staff. Then, the accuracy of lectures at the beginning of the semester and also the accuracy of distributing study result cards (KHS) according to schedule also need to be maintained. Don't let the variable statements that are strengths change to other quadrants with low performance and importance.

Quadrant III: Low Priority

Quadrant III contains factors that are considered less important by customers (students) and in fact their performance is not very special. Meanwhile, the factors in Quadrant III are as follows: (1) books in the library are complete; (2) The library space is sufficient; (3) Public facilities such as toilets are available; (4) Master the teaching material presented; (5) Accuracy of final semester lectures; (6) Availability of time to serve students; (7) Anticipate student administrative needs; (8) Technicians quickly prepare practical tools/materials and (9) Care about complaints and criticism

Increasing the variables included in quadrant III can be reconsidered because their influence on the benefits felt by customers (students) is very small. The quality of technicians in charge of preparing practicum tools/materials must also be improved, both in their knowledge and skills, because sometimes technicians are not only in charge of preparing practicum tools/materials, but are also given the task of accompanying students who carry out practicums.

Equipping the library with books, because books are a source of learning, increases the accuracy of administrative staff in handling correspondence and information, so that the service can satisfy students. Pay attention to the cleanliness of public facilities such as toilets, because they are located not far from the study room so that they do not cause unpleasant odors which will certainly disturb PBM.

Quadrant IV: Excessive (Possibly Overkill)

Quadrant IV includes areas that contain factors that are considered less important by customers (students) and are felt to be too excessive. These factors are: (1) Modern laboratory equipment; (2) Technicians are neatly dressed; (2) Administrative staff are neatly dressed; (3) Lecturers leave class on time; (4) Accuracy of administrative staff; (5) Feeling safe when attending lectures; (5) Lecturer's patience in managing the class; (6) The technician's patience is patient in working; (7) Collaboration between lecturers, technicians and administrative staff; (8) Concern for religious and social activities.

Factors included in quadrant IV can be reduced so that the study program can save costs. It is better for study programs to allocate resources related to these factors to other factors that have a higher priority level. Modern laboratory equipment does not guarantee student satisfaction if the material for practical work is not smooth. The neat dress of technicians and administrative staff has become an everyday sight with the hope that students will also follow suit. Apparently they don't think this is that important. Lecturers who enter class on time get a high response from students, but lecturers who leave class or end lectures on time apparently get a low response from students. Likewise, with good cooperation by all officials, including leaders, lecturers, technicians and administrative staff, student expectations in such situations are low. In fact, good cooperation from all staff in an organization is one of the assets for achieving the goals of an organization.

D. Conclusion

The conclusions of research evaluating the quality of educational services in the D3 Computerized Accounting Study Program, Accounting Department, POLIBAN using the Importance Performance Analysis (IPA) Matrix method are as follows: (1) Evaluation of the quality of educational services is considered an important process in assessing the ability of the institution education to meet the needs of students and provide quality services. Understanding the differences between expectations and perceptions of service is the basis for continuous improvement and improvement; (2) The research results show that there is a significant difference between expectations (expectations) and perceptions (actual understanding) of educational services in the D3 Computerized Accounting Study Program; (3) Based on these findings, the research provides recommendations to the D3 Computerized Accounting Study Program to make continuous improvements. These recommendations cover areas where differences between expectations and actual performance of educational services are most significant, with the aim of increasing customer satisfaction and improving services; (4) Through continuous improvement, it is hoped that the D3 Computerized Accounting Study Program can increase the number of prospective new students. In addition, improving the quality of educational services is expected to increase the competitiveness of graduates, so that they are better able to be accepted into the world of work or continue further education; (4) The satisfaction of all stakeholders related to academic services is considered crucial. By paying special attention to their needs and expectations, the D3 Computerized Accounting Study Program can achieve success in increasing the reputation and attractiveness of the study program

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