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Analysis Of Student Satisfaction in Accounting Study Program Using Higher Education Image Moderation Post Pandemic Covid-19

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Abstract: *The purpose of this study was to examine (1) Student Service Quality has a significant and positive effect on Student Satisfaction. (2) Academic Service Quality has a significant and positive effect on Student Satisfaction. (3) Institutional Culture has a significant and positive effect on Student Satisfaction (4) Institutional Image strengthens the influence between Student Service Quality on Student Satisfaction. (5) Institutional Image strengthens the influence between Academic Service Quality on Student Satisfaction. (6) Institutional Image strengthens the influence between Institutional Culture on Student Satisfaction. by using multiple regression. Based on the results of this study indicate that Student Service Quality has a significant and positive effect on Student Satisfaction but Academic Service Quality and Institutional culture has a not significant on Student Satisfaction. Then, Institutional Image strengthens the influence between Student Service Quality on Student Satisfaction but Institutional image and Institutional Image not strengthens the influence of Academic Service Quality on Student Satisfaction.*

Keywords: *Student Service Quality, Academic Service Quality, Institutional Culture, Institutional Image, Student Satisfaction.*

INTRODUCTION

At present, efforts to improve the national education system in Indonesia are being carried out by the government, especially those that are the duties and responsibilities of the Ministry of Education and Culture of the Republic of Indonesia (Kemndikbud RI). These efforts are carried out in line with increasing public awareness to be able to pursue the highest education. To respond to this, various improvement efforts made by the government should also be carried out by tertiary institutions, what is meant is both State Universities and Private Universities in supporting the best

educational services for students who will later be accepted by their institutions. Higher education in question is university, high school, and so on.

Private tertiary institutions which are the second student target after state universities must be able to commit to continuously making efforts to improve from various sectors such as in terms of improving infrastructure facilities by building various required infrastructures; curriculum development; improvements in the use of technology, information, and organizational communication to stakeholders in higher education institutions; expansion of institutional networking with various organizations; as well as from many other sides whose direction is to be able to provide quality educational services as is the case in state universities which until now have been the favorite of prospective students. All forms of improvement are carried out by the institution in order to meet the needs of the community as consumers/users of educational services so that students who are the main target in service to their students get satisfaction as beneficiaries of what they will receive from the quality of these services.

College is the highest level of education a person takes. A student who has just graduated from high school will choose a university for various reasons. The motivation of students in choosing a university is because of the good quality of service, the prestigious image of the university both locally, nationally and internationally, or stories from other people who are satisfied studying at that place. This is shown by the number of applicants who are interested in entering higher education institutions where the higher the accreditation level of the university, the greater the number of applicants who will register as students at the university. Higher education is also a non-profit business that needs to improve services. Services can be seen from various aspects both in terms of administration, teaching and learning processes, facilities and infrastructure that support lectures. Service quality has a positive and significant indirect effect on loyalty through satisfaction (Novianti, Endri, & Darlius, 2018).

Satisfaction is a summary of the various intensities of the active responses of students in a tertiary institution. Satisfied customers will remain loyal to using the service, recommend it to others, and may even pay more for the services that have been provided. In the relationship between satisfaction and a person's motivation to perform services, there has been no previous research. The culture and good name of a tertiary institution becomes the impetus for someone's desire or desire to study at that place. With a good name, a good impression, students will be satisfied with the services of the college.

LITERATURE REVIEW

Satisfaction Concept

Customer satisfaction is a perspective felt by consumers after using the goods or services provided by an organization or company. According to Kotler (2018) defines customer satisfaction as a comparison between the customer's perspective on what he feels from a product or service with what he expects. So based on the understanding that has been explained by several experts, the concept of customer satisfaction can be concluded as the result that is felt by the customer after experiencing or using a product or service that equals or exceeds the expectations of the customer's needs and desires.

Satisfaction is a function of performance impressions and expectations. Customer satisfaction is influenced by service quality which consists of tangibles, reliability, responsiveness, assurance, and empathy. If the service quality is below expectations, the customer is dissatisfied, if the service quality exceeds expectations, then the customer will feel satisfied or happy according to his expectations (Putri et al., 2021). The attributes forming customer satisfaction are the conformity of expectations in the form of a combination of the capabilities of a product from a reliable manufacturer, so that a product produced can be in accordance with what was promised by the manufacturer, namely the tertiary institution where students obtain their knowledge in the field of accounting. Companies need

to monitor and measure customer satisfaction because this has become essential for every company which in this study is an institution of higher education in Indonesia. These steps can provide feedback and input for the purposes of developing and implementing strategies to increase customer satisfaction, namely students as students

Higher Education Service Quality

Education is a service in the form of an acculturation process. Products provided by educational institutions are services. The quality of educational services is highly dependent on the attitudes of service providers in the field and the attitudes and expectations of users of educational services. Quality education services is a process that focuses on achieving satisfaction of education customer expectations, continuous improvement, sharing of responsibilities with employees, and reducing remaining work and rework. According to Gunawan et al. (2019), states that conceptually, academic quality is the estuary of the quality of the human educational process, tools, curriculum, and facilities which are reflected in the quality of teaching lecturers, the quality of learning materials, and the quality of learning outcomes, so that they ultimately form a set of abilities. The quality of tertiary services is stated to be good if the tertiary institution has the ability to define and realize the vision through the missions it carries out. Also, if the tertiary institution is able to meet the needs of stakeholders which include the needs of society, the world of work, and the profession.

Service quality plays a major role in education. High quality doesn't make a difference between efficient and inefficient universities. Quality assurance is the responsibility of the tertiary institution as a party directly involved in the internal evaluation pattern. So that internal quality assessment is the responsibility of tertiary institutions, while external quality assessment is the responsibility of the government through the Directorate General of Higher Education (Directorate General of Higher Education) and BAN-PT. External assessment of this quality is carried out by BAN-PT for tertiary institutions and study programs through accreditation. Accreditation of higher education institutions and study programs on the quality feasibility and capacity of implementing their academic programs.

Image of Higher Education Institution

The quality of academic staff has a small direct impact and a large indirect impact through university image on student satisfaction. However, only the direct impact of non-academic staff on student satisfaction will significantly increase the impact of the quality of academic staff on student satisfaction. The findings positively align with many previous studies. This research can recommend that universities improve the quality of academic staff, then it will improve the university's image and then with student satisfaction (Weerasinghe & Dedunu, 2017).

In this study, we wanted to find out and analyze the influence of the image of the Higher Education institutions that were sampled in this study, which has a role as a moderating variable, whether it can increase the influence of the Service and Culture of Higher Education Institutions on the satisfaction of students in higher education institutions.

Culture of Higher Education Institutions

The leadership involved in Higher Education institutions is increasingly aware of culture (Ahangaran et al., 2016) and its role in diversity towards the development of universities. Each university has its own elements that are interconnected with its cultural aspects. In other words, university culture works like the web, where administration plays its part by keeping everyone connected. The culture of a higher education institution can be considered as a strong or weak culture depending on how long the higher education institution has existed.

A Higher Education institution with a strong culture shares the same beliefs and ethics as managers and staff (Kotter & Heskett, 1992). If the existing relationship between groups is lost then

the culture is said to be weak. A strong university culture is distinguished by collective standards, strong behavioral values, obedience and faculty readiness to conform to these values.

METHODS

Based on the research objectives, this research is an explanatory research, namely by using quantitative research methods and causal studies. In this explanatory research, data collection was obtained from library research and field research in the form of interviews, questionnaires or direct observation of the actual situation within the company. The sampling technique used was the Non-Probability Sampling technique and the respondents used the incidental sampling technique using the Slovin formula, which obtained a total sample of 200 students, especially students of the Accounting Study Program at tertiary institutions in the city of Jakarta and in the city of Palembang which will be used as respondents in this study. The data analysis method used is Path Analysis.

The research design used by researchers is a quantitative research design, namely research based on the philosophy of positivism which is carried out in the context of examining a particular population or sample. The research instrument used was a questionnaire through statistical data testing with the aim of testing the established hypotheses. Purposive sampling technique is the technique chosen in taking research samples. The researcher chose a purposive sampling technique because the members of the research sample were taken by taking into account the special characteristics of the existing population characteristics, namely from the group of higher education institutions majoring in accounting or study programs.

The population taken in this study is from a number of private higher education institutions located in the city of Jakarta and Bandung. There are several private higher education institutions in the cities of Jakarta and Bandung that were designated as research samples. Researchers determined that there were 5 (five) private campuses in the city of Jakarta and its surroundings (Jabodetabek), namely, Bunda Mulia University (UBM), Trisakti University, Tarumanegara University (UNTAR), Atmajaya University Jakarta, and Pelita Harapan University. Meanwhile for the Bandung city area researchers determined that there were 3 (three) private campuses that would be sampled in collecting data for this research questionnaire, namely: Bandung Islamic University (UNISBA), Maranatha Christian University, and Bandung Muhamadiyah University. The criteria for sampling in this study were as follows. (1) Higher Education Institutions, whether Universities or Colleges of Economics, especially the accounting study program; (2) Higher education institutions in point 1 are in the city of Jakarta and the city of Bandung.

Definition of Variable Operationalization and Variable Measurement

The variables used in this study are the independent variables and the dependent variables. Independent variables are variables that cause or influence the dependent variable (Sujarweni, 2018). The variables used in this study are the independent variables and the dependent variables. The independent variables in this study are Quality of Student Services, Quality of Academic Services, and Institutional Culture. The moderating variable in this study is the Image of Higher Education Institutions. The dependent variable in this study is student satisfaction.

Table 1.
Operational Variable

No	Variable	Dimensions	Indikator	Skala Pengukuran
1	Variable independent (X1) Student Service Quality (Gunawan et al., 2019)	Reliability Responsiveness Assurance Emphaty Tangible.	Services from LM staff to students are always completed quickly LM staff are always fair in serving the needs of students according to the queue. LM staff provide supplemental teaching materials (handouts, modules etc. which are given to students to complement lecture material. LM staff have the ability to serve student administration. LM staff have quality academic services to meet the interests of students. LM staff always provide reliable service as the only source of information	Ordinal (with scale Likert 1-6)
2	Variable independent (X2) Academic Service Quality (Gunawan et al., 2019)	Reliability Responsiveness Assurance Emphaty Tangible	Services from LA staff to students are always completed quickly LA staff are always fair in serving the needs of students according to the queue. LA staff provide supplemental teaching materials (handouts, modules etc. which are given to students to complement lecture material. LA staff have the ability to serve student administration. LA staff have quality academic services to meet the interests of students. LA staff always provide reliable service as the only source of information	Ordinal (with scale Likert 1-6)
3	Variable independent (X3) College Culture Heryanto, G. & Augustine, Y. (2017).	1. Organizational Culture 2. Market Culture 3. Adaptive Culture 4. Bureaucratic Culture	1. Universities always evaluate staff performance 2. Universities are disciplined in terms of time on student administration 3. Higher Education adapts to the needs of each student as a learner 4. Higher Education Always adhere to the procedures that have been implemented Higher Education is always oriented towards the work of its staff.	Ordinal (with Scale Likert 1-6)
4	Variable Moderation	Brand power Consumer confidence in the brand	1. The quality of the university where you study is better than other universities.	Ordinal (with Scale Likert 1-6)

	College Image (X4) (Night & Bananuka, 2020)	Brand uniqueness	2. College logo that is easy to remember 3. Higher Education's reputation is currently good in society 4. Loyalty of students to the College where they are currently studying. 5. The College Tag Line is easy to remember	
5	Variable Dependent (Y) Student Satisfaction (Gunawan et al., 2019)	1. Decisions in choosing Higher Education 2. The best service from the College 3. Student Expectations of Higher Education	1. There are several choices of Higher Education as a place to study. 2. Higher Education is chosen because it has advantages over the others. 3. Services provided by the college when registering there. 4. Services provided by universities during college until now 5. Hope will get knowledge in the field of Accounting from experts. 6. Hope will get a job in a good national company.	Ordinal (with Scale Likert 1-6)

Source: Data processed by Researchers (2023)

RESULT AND DISCUSSION

The following are the results of the Descriptive Statistical Test on each research variable namely Student Service Quality Academic Service Quality College Culture College Image Student Satisfaction as follows:

Table 2.
Descriptive Statistics

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
STR_MAC	171	21.00	35.00	32.9591	2.67088
LED_QUA	171	16.00	25.00	23.9123	1.76516
MKT_ORE	171	21.00	35.00	33.6023	2.48875
SME_PFR	171	24.00	35.00	33.0058	2.23211
Valid N (listwise)	171				

Source: Data processed by Researchers (2023)

Normality Test

Table 3.
Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		159
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.94524092
Most Extreme Differences	Absolute	.223
	Positive	.132

	Negative	-.223
Test Statistic		.223
Asymp. Sig. (2-tailed)		.937a
a. Test distribution is Normal.		
b. Calculated from data.		

Source: Data processed by Researchers (2023)
The results show that the data has been normally distributed

Heteroscedasticity test

Table 4.
Heteroscedasticity test

Coefficientsa						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.304	.630		.483	.630
	SVC_STD	-.193	.059	-.746	-3.280	.761
	LEA_QAL	.468	.225	1.599	2.077	.383
	UNV_CUL	.271	.082	.812	3.312	.319
	UNV_IMG	-.589	.203	-1.694	-2.899	.933

a. Dependent Variable: Abs_RES

Source: Data processed by Researchers (2023)

Multicollinearity Test

Table 5.
Multicollinearity test

Coefficientsa								
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	5.291	1.063		4.980	.000		
	SVC_STD	1.583	.320	.602	5.451	.000	.709	3.391
	LEA_QAL	1.868	.380	1.838	4.918	.000	.793	3.521
	UNV_CUL	3.540	.138	-.466	-3.913	.000	.719	3.906
	UNV_IMG	1.374	.343	-1.138	-4.010	.000	.761	3.019

a. Dependent Variable: STD_SFS

Source: Data processed by Researchers (2023)

Autocorrelation Test

Table 6
Autocorrelation Test

Model Summaryb					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.894a	.800	.795	.957	2.103

a. Predictors: (Constant), UNV_IMG, SVC_STD, UNV_CUL, LEA_QAL

b. Dependent Variable: STD_SFS

Source: Data processed by Researchers (2023)

Hypothesis Test

Basically the statistical test shows how far the influence of one independent variable individually explains the variation of the dependent variable (Ghozali, 2011). The basis for making a decision for this partial test is to compare the p-value with an α of 0.05. 1. If the significance value is <0.05 then H1 is accepted. 2. If the significance value is > 0.05 then H0 is accepted.

The following are the results of the regression

Table 7
Regression Test

		Coefficients ^a				t	Sig.
		Unstandardized Coefficients		Standardized Coefficients			
Model		B	Std. Error	Beta			
1	(Constant)	23.784	9.807			2.425	.016
	SVC_STD	.527	.099	.587		5.323	.000
	LEA_QAL	.154	1.279	.151		.120	.905
	UNV_CUL	.565	1.169	.487		.483	.630
	UNV_IMG	2.127	.523	1.761		3.063	.000
	SVCSTD_UNVIMG	.020	.001	.867		2.825	.000
	LEAQAL_UNVIMG	.066	.051	2.833		1.308	.193
	UNVCUL_UNVIMG	-.040	.050	-1.397		-.801	.425

a. Dependent Variable: STD_SFS

Source: Data processed by Researchers (2023)

$$STD_SFS = 23,784 + 0,527 SVC_STD + 0,154 LEA_QAL + 0,565 UNV_CUL + 2,127 UNV_IMG + 0,020 SVCSTD_UNIVIMG + 0,066 LEAQAL_UNIVIMG - 0.040 UNVCUL_ UNIVIMG$$

Based on the results of this study indicate that Student Service Quality has a significant and positive effect on Student Satisfaction but Academic Service Quality and Institutional culture has a not significant on Student Satisfaction. Then, Institutional Image strengthens the influence between Student Service Quality on Student Satisfaction but Institutional image and Institutional Image not strengthens the influence of Academic Service Quality on Student Satisfaction.

CONCLUSION

Based on the results of this study indicate that Student Service Quality has a significant and positive effect on Student Satisfaction but Academic Service Quality and Institutional culture has a not significant on Student Satisfaction. Then, Institutional Image strengthens the influence between Student Service Quality on Student Satisfaction but Institutional image and Institutional Image not strengthens the influence of Academic Service Quality on Student Satisfaction.

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