

Quality Competitiveness System of Education as An Added Values: Accountancy Departments Excellence Strategy Based on Positioning

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Abstract. This research aims to conduct a perceptual mapping test of accountancy departments at four universities in the Soloraya area Indonesia based on student perceptions of service quality with a total of 400 respondents. The sampling technique was non-random purposive sampling. The test activities carried out in the research included testing the validity and reliability of items as well as multidimensional scaling tests. Sebelas Maret University is in a relatively excellent quadrant position compared to the other three universities. The research activities are to propose marketing strategy solutions to win competition among accountancy departments at university institutions in the future

Keywords: perception mapping, MDS, excellence of competitiveness, positioning, accountancy

1. Introduction

Business competition is at the core of the success or failure of an institution. The competitive atmosphere can spur institutions to determine the right strategy for the institutional entity concerned. Innovation strategies in competition for higher education services need to be created to achieve a competitive excellence position for higher education institutions and need to maintain the competitive excellence of higher education institutions from the threat of competitors in the future (Sudarya, 2007). Higher education competitiveness is a dynamic process that goes beyond just the amount of input and output produced, but there are efforts to achieve superior quality in the process realm. The potential competitiveness of a university can be seen from the potential resources it has, the managerial skills of leaders, lecturers and academic staff as well as the progress of its academic facilities. The higher the quality of potential resources a university has, the easier it is for universities to choose and implement various strategic plans. Examples of this can be given, such as the implementation of strategic plans in the ability to produce high quality graduates, the ability of graduates to be absorbed in various fields of employment with a strong alumni network, superior service to students, high ability to master technology which will be able to strengthen the university's reputation in the minds of the public (Arwildayanto, Arifin, & Suling, 2020).

The competitive position of a university can result from the results of individual leadership at an institution related to cost leadership and differentiation so that university stakeholders consisting of lecturers, academic staff, students, parents and the community obtain economic benefits from that individual's leadership. If a university gets an A (excellent) accreditation rating, it will be a source of pride for the entire academic community and will be able to increase the self-esteem of all parties regarding the quality of learning services. If the university's potential and competitive position can be used optimally, stakeholders will benefit from superior service, be able to achieve cost efficiency and be able to create competitive excellence, all of which will lead to the ability to produce quality graduates through Tridharma intellectual product output. All activities will produce a level of satisfaction, high loyalty, wider service areas, high profitability of a university which leads to increased welfare of the academic community (Hidayat, 2013).

The Ministry of Education and Culture, Research and Technology Republic of Indonesia determines that the competitiveness of a university can be measured from the quality of management, student activities, research and lecturer publications (Setiawati, 2012). Apart from quantitative aspect, university competitiveness can be seen from the aspect of university growth through the stability of single tuition fees, increasing the quality of graduates, increasing the quality of infrastructure, increasing community participation from literacy in higher education. The high competitiveness of universities leads to increased public and government trust in these higher education service institutions (Permatasari, 2011).

Currently, the conditions of competition to get new students at the undergraduate level of higher education in Indonesia have led to an era of very fierce, bloody competition or in the term marketing science has penetrated into the 'red ocean' era. The quality of learning at all levels at a university is of great concern to the public (Martono, 2021). The act of designing a competitive position map for the quality of learning of a university is a university branding effort, so that the university has a unique brand in the minds of consumers (Luk & Layton, 2007). Analysis of mapping the position of a university's competitive quality is one way for universities to win the competition and be able to identify the competitive quality excellence of each university compared to other universities. The model for testing a competitive quality position according to (Cronin, & Taylor, 2010) can be implemented through three stages, namely discriminant analysis, factor analysis and multidimensional scaling (MDS) test.

The user community and the Indonesian Government really hope for an increase in the quality of graduates who have skills, suitability of knowledge to the realm of practice in the world of work. This suitability is supported by the performance contingency theory introduced by (Kolb, Boyatziz, &

Mainemelis, 1999) which is the basis of the competency concept. This theory explains the intersection of organizational and individual factors and job demands where there is a best fit between maximum performance, stimulation and commitment which is able to identify optimal individual work performance (Kolb et al., 1999).

Individual capabilities explained by Azalia et al.(2021) include personal vision and philosophical values, knowledge, life and career stage competencies, interests and style. Job demands are described by the responsibilities, roles and tasks that need to be carried out by the individual. Aspects of the organizational environment that are thought to have an important impact on job competency, roles include culture and climate, structure and systems, industrial maturity and strategic position, including aspects of the organizational environment, economics, politics, social environment and religion. In this research, the contingency theory of action and performance is seen from individual aspects and the demands of the first job held by accounting study program graduates at four universities.

This research examines the role of the Multidimensional scaling model in providing information regarding the superior quality of competitiveness of university accounting study program services in the Soloraya area Indonesia. Moreover, in the Klaten Regency Indonesia area, in 2023, Muhammadiyah University of Klaten will emerge as a direct competitor to Widya Dharma University in activities to attract student admissions. The novelty of this research is modifying the model through a multidimensional scaling test with the object of observation being a number of universities, both state and private, which provide superior accounting study programs in the Soloraya area Indonesia. Based on the background above, a problem formulation was drawn: "Which variables forming student perceptions that are dominant based on the quality of educational service elements are able to form a map of the position of superiority, quality, competitiveness of accountancy departments at universities in the Soloraya Indonesia area?"

This research generally has the aim of testing a model of excellence in the quality of competitiveness of accountancy departments at a number of universities in the Soloraya Indonesia area. Specifically, this research aims to determine student perceptions regarding the attractiveness of each university accountancy departments the Soloraya region as a destination for further study related to strategic management science. This research can show students' preferences for the superior quality of each of the four accounting study programs at each university using a multidimensional scaling test. This research is also able to provide benefits in developing a marketing strategy model for new student admissions teams for accounting study programs for universities. From this activity, it can be understood the competitive position of the service quality of each university accounting study program through strategic management science and marketing management approaches.

This research is able to provide benefits among practitioners in higher education institutions because it can determine the competitive position of the service quality of each university's accountancy departments. This competitive position can be used as a marketing, planning and development strategy for the sustainability of the accounting study program at the university concerned. Various benefits can be achieved from this research activity, including providing input for the university's new student admissions team to try to find a quality higher education service system that meets the goals of achieving the vision of the university concerned. Various researches on the topic of positioning observations still provide findings that complement each other both as a thesis and anti-thesis so that a synthesis is formed which can become a phenomenon gap or a research gap. This research activity took the object of observing the superior quality of competitiveness of accounting study programs at a number of universities in the Soloraya Indonesia area.

In an effort to ensure that the services provided are better or maintain optimal quality towards the era of accounting study programs that have global competitiveness, universities need to implement a control management concept that is able to map the competitive quality position of accounting study programs at each university. Competencies of graduates of the accounting study program in the global industry 4.0 era include the ability to think analytically and innovatively, critical thinking skills,

creativity skills, originality and initiative, emotional intelligence skills, the ability to solve difficult problems, logical problem solving skills, reasoning and full of ideas, analytical abilities systems and evaluation, leadership and the ability to influence the social environment and programming and technological capabilities (Mayasari, Anjelina, & Irsutami, 2020).

This research activity can involve various academic community expertises to ensure the objectivity of the output. The output of this research includes: 1) identification of a map of the competitiveness position of the quality of each university's accounting study program on the competitive map of accounting study program services between universities in Soloraya Indonesia 2) identification of mechanisms for preparing marketing strategies based on student preferences based on the competitive position of each accounting study program based on learning service quality activities.

2. Literature Review

Multidimensional Scaling (MDS) is related to the creation of a map (mapping) which aims to determine the position of an observed object compared to other observed objects based on the similarity of the objects (Stamatis, 2006). Multidimensional Scaling (MDS) or known in the research realm as a multilevel scale position is a stage for describing people's perceptions and consumer preferences spatially and visually. This connection between objects is perceived as a psychological relationship between stimulants. This relationship is represented geometrically through various points of multidimensional space. Geometric representation can be depicted in a spatial map. The axes of spatial maps emerge through domain-based assumptions in psychology. Researchers can use these basic dimensions to form a map of perception and preferences for an object stimulus. MDS is popularly used in marketing research to identify the competitiveness of an institution (Cresswell JW, 2010).

The multidimensional scaling concept assumes that a set of stimuli such as brands, products and services can be presented in a set of points in a map or multidimensional space. This concept aims to change consumer assessments regarding similarities or preferences, such as preferences for certain brands, institutions or products, into a graphic representation with layout and distance in a multidimensional space or field (Lembang, Leunipun, & Talakua, 2016).

Perception is an individual process of selecting, organizing and interpreting stimuli so as to provide meaning in an image as a whole (Stamatis, 2006). If two individuals receive the same stimuli, then the way these individuals recognize, carry out the selection process, carry out the organizational process and interpret the stimuli really depends on the needs, expectations and values of each individual. Perception can be interpreted as a diverse psychological process. This activity involves various follow-up aspects. The psychological process of an individual begins with the activity of selecting, organizing and being able to interpret so that the individual is able to interpret the meaning of the object (Hasanah et al. 2022).

The process of the emergence of perception begins with stimuli that are absorbed by the individual's five senses. This phenomenon is known as sensation. The source from which stimuli emerge is very diverse, various studies have examined all of them originating from outside or within the individual. If the stimuli come from external factors, this phenomenon can influence consumer choices. The various choices come from striking contrast, intensity, novelty, size of objects, repetition and movement.

This research aims to identify the perception map of accounting study programs among universities in the Soloraya area and determine the position of competitors using the variable mix of university service quality marketing. In the purchasing process, one of the important factors that influences consumers is the marketing mix, apart from that there are also other factors, such as the image of the university. University image is a combination of various dimensions of service quality that students can perceive from a university which can influence perceptions in making students' decisions to register to the university. These variables can identify a perception mapping and

determine the position of competitors through a multidimensional scaling test model. The MDS map can determine the similarities or dissimilarities among the attributes of each accounting study program service quality at each university.

From a review of the track record of previous research on positioning research on tourist villages in Purworejo Regency by (Nugroho et al. 2022) researchers will currently try to formulate a model for mapping the competitive position of accounting study programs at five universities in the Soloraya area using the Multidimensional Scaling test on six dimensions including (Hennig-Thurau, Langer, & Hansen, 2001) brand image, quality of education, tuition fees, campus facilities, academic environment, quality of teaching staff with question attributes modified according to field needs. The final goal of the activity ends to growing the competitiveness of accounting study programs at universities in facing the era of fierce red ocean competition in the future and being able to face an era of major disruption and change, an era of uncertainty.

3. Research Method

The population is all objects that can be researched and have certain characteristics that can be identified by research activities. These characteristics can be studied and conclusions can be drawn (Hair et al. 2019).

The population in this activity are all accounting study program students in the Soloraya at five universities. The sample is part of the population. Researchers are given the right to take samples even though the conclusions of the research results will be generalized in a study with agreed rules. Samples can be taken with the characteristics of being able to represent all characteristics of the population. In research activities, if the sample is not able to represent the characteristics of the population, it can be concluded that the research will be biased (Hair et al., 2019). In taking the number of respondents because the population size cannot be known with certainty due to time and method limitations, the researchers chose Bernoulli method as a reference for determining the sample size. The sampling technique used in this research activity is non-probability sampling through purposive sampling. In this research, with an error rate (α) of 5% and a truth level of 95%, the Z value = 1.96 and the e value = 10%. The probability that the population is not taken as a sample is 0.5. From further calculations, the minimum sample size obtained from research activities was 400 student respondents at four universities.

The data collected in the research was further analyzed through two stages, namely primary data analysis. Primary data is data that has been obtained from interviews or when filling out questionnaires. (Hair et al., 2019) explain that primary data is data from the original source or the first source obtained, generally referred to as the respondent. This data is found in compilation form or in the form of files. Primary data for this research activity was taken by distributing questionnaires to accounting study program students at 4 universities in the Soloraya area using purposive sampling of 400 students. The selected respondents were in the adult category, meaning they had sufficient understanding to experience the quality of accounting study program services at 4 universities in the Soloraya area. In the second stage, secondary data analysis was carried out, meaning source-based analysis originating from journal references, the internet, books and other relevant literature sources.

In the initial stage, questionnaires were distributed and then the questionnaire data was tested for validity and reliability. Data is valid if it has a minimum Cronbach's alpha of 0.6, but if the resulting Cronbach's alpha is in the point range of 0.4 to 0.6, this questionnaire can still be used (Borg, Groenen, & Patrick, 2018). After the attribute items submitted are valid and reliable, the data can be processed through a Multidimensional scaling procedure.

The MDS processing stage consists of 5 stages, namely (Borg et al., 2018) problem formulation test with data input assumptions, MDS procedure test, assuming the number of dimensions, interpretation configuration test, and validity and reliability test. In the first stage, a problem formulation test is carried out so that the results obtained from the MDS processing objectives are

obtained. The second stage involves obtaining data and immediately inputting it into the model. This activity is carried out in 3 ways including an indirect perception test, a direct perception test and the final stage through a preference test. Indirect perception is a student's perception of a criteria-based object that has been formed from the start in the mind of the respondent. Direct perception can be interpreted as a student's perception of the university they are familiar with based on further criteria from the initial criteria held by the respondent. The preference map can be interpreted as a student assessment of the accounting study program at 4 universities based on the branding that has been formed in their minds, both favorite branding and non-favorite branding (Creswel JW, 2010).

Based on the entire activity, the perception analysis calculations were processed using SPSS 21 software. This activity can explain the average value of students' perception preferences. The attributes in the questionnaire that are included in the assessment include brand image, quality of education, tuition fees, campus facilities, academic environment and quality of teaching staff (Hennig-Thurau et al., 2001). These attributes can shape the position of a university's accounting study program which will be different from several other universities based on horizontal axis and vertical axis. These two axes can be assumed to be service quality, competitive advantage of accounting study programs from the qualitative aspect and service quality from the quantitative aspect. The output of this activity is implicitly or explicitly able to answer the objectives proposed in the activity, namely knowing the perception map of service quality, competitive superiority of the Unwidha Institution's accounting study program based on community preferences compared to three competing universities, including UMS, UNS and Uniba. Method should include description of population, sampling method, data measurement and data collection. Furthermore, the procedure and tool used to test the hypothesis should also be explained in this section.

4. Result and Discussion

Respondent characteristics are used as narratives to form a profile of the research object.

1. Respondent's age

Distribution of student respondents as respondents is in the age of 22 to 25 years (70%) and 18 -21 years (30%). This means that the majority of respondents are students in the 4th semester period and above, meaning they already have experience and various information related to the quality of learning and competitiveness of accounting study programs at four universities.

2. Monthly pocket money

The distribution of respondents based on monthly pocket money found that the majority of respondents had middle to upper income. Monthly pocket money is less than 700,000 per month (10%), 700,000 to 2 million per month (80%) and above 2 million per month (10%). This can be interpreted as even though students in the Soloraya area have sufficient purchasing power to pay for college, it is proven that they receive monthly pocket money from their parents or have worked at a standard that meets or exceeds the Regency Minimum Wage for the Soloraya area.

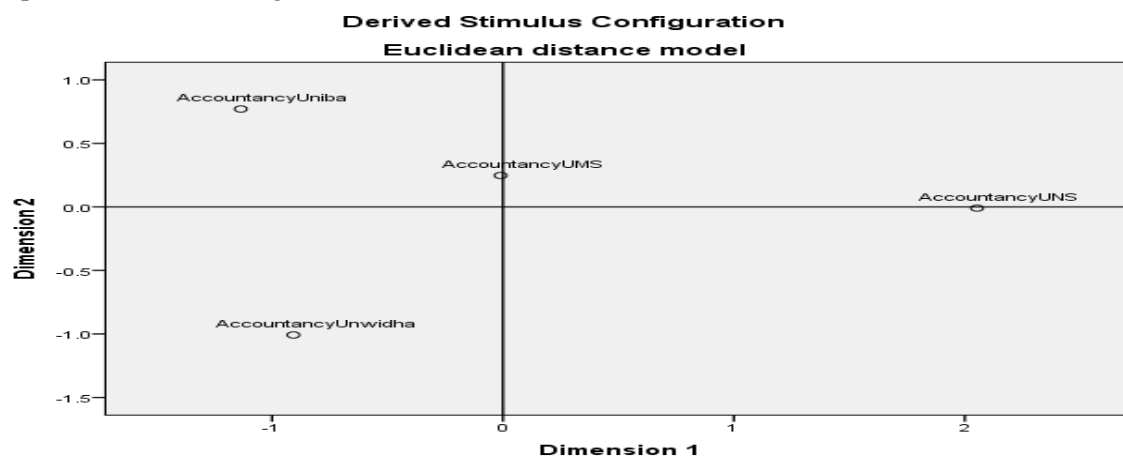
The validity test is used as a measurement tool to test the reliability of the questionnaire in measuring what it should measure. The validity measurement in this research shows the amount of variance of the indicators extracted by the latent variables/constructs that have been developed. The variance extracted value according to the agreement of the expert panel is acceptable if it is above 0.50. The results of the validity test for the brand image variable were with a value of 0.65, educational quality 0.78, tuition fees 0.65, campus facilities 0.88, academic environment 0.70 and quality of teaching staff 0.58. The results of the research validity test show that the variance extracted values for all variables can meet the required criteria. This can be interpreted as the amount of variance from the indicators extracted by the instrument items being able to measure what should be measured.

Reliability testing aims to test how far a measuring instrument can be relied upon or trusted. It can also be interpreted as the extent to which a measuring instrument can provide relatively the same results if repeated measurements are made on different objects. In this research, the reliability test uses the reliability construct value. The minimum reliability value of the indicators forming latent variables that can be accepted by the panel is 0.70. The results of the reliability test for the brand image variable were with a value of 0.77, quality of education 0.78, tuition fees 0.85, campus facilities 0.88, academic environment 0.72 and quality of teaching staff 0.89.

The results of the research reliability test show that the construct reliability value for each latent variable is above 0.7. The findings of this test concluded that the measuring instrument for each latent variable was reliable.

Multidimensional Scalling Test Results

Research activities at the next stage are in the form of multivariable multidimensional scaling (MDS) multivariable tests using the SPSS 21 software program (Hair et al., 2019). The positioning test output is described in Figure 1 below.



Source: 2024 primary data

Fig.1: Map of the position of the four accountancy departments

Based on Figure 1 of the spatial map, it can be seen that the position of the UNS Accounting Study Program is in quadrant I. Quadrant I shows the position of excellence in the quality of accounting study program higher education services which is relatively the best in the qualitative and quantitative aspects. FEB UNS has a reputation for excellence in the quality of study programs and has a superior reputation as a state and old university in the Soloraya region in the realm of higher education quality so that the response of students in the Soloraya region places the UNS accounting study program in quadrant I or the relatively excellent quadrant. Quadrant IV is occupied by the UMS and Uniba accounting study programs. This quadrant belongs to universities that have excellences in several dimensions with their respective characteristics in common. UMS and Uniba have accounting study programs with BAN Excellent (A) accreditation. Quadrant III is occupied by the Unwidha accounting study program. The location of Unwidha is in Klaten district so that people have their own perception regarding the geographical aspects of Unwidha which is outside the city of Surakarta. Quadrants III and IV for respondents are categorized as economic cluster universities in communities with rapid economic growth in the Surakarta-Yogyakarta region. Universities in quadrant positions III and IV can be categorized as challenger positions. This university tries to match the quality of higher education services for excellent accounting study programs such as universities that have a superior reputation category such as UNS. Unwidha is in quadrant III with B accreditation so it looks different from the quadrant of the three other universities which have A (Excellent) accreditation.

Positioning Excellence Competitiveness of University accountancy departments in the Soloraya Indonesia area

The research results prove that the position map based on the Multidimensional scaling test is able to place each university's accounting study program in three quadrants based on student perceptions. Higher education plays a major role in shaping individual character to shape the nation's competitiveness (Rezaei, et al., 2017); (Singh, 2018). Higher education institutions that offer accounting study programs in the future must be able to play a role in providing quality education. The more dynamic and competitive higher education services will be in the future, the higher the public's demands for institutions providing quality services in the field of accounting. Society is increasingly demanding that universities play an important role in preparing professionals with applicable accounting knowledge in the realm of employment (Cheung et al. 2011; (Dehghan et al. 2014). Assessment of the quality of higher education services that offer accounting study programs must be carried out regularly and thoroughly so that universities are able to maintain and improve the quality of excellent services (Teeroovengadum, Kamalanabhan, & Seebaluck, 2016). The positioning of each accounting study program is based on the performance of each university which has received community assessment. Accounting study programs that have a poor position in quality competitiveness in both qualitative and quantitative aspects must be able to improve their performance to be able to shift their position to a better quadrant, in other words they must be able to utilize all the resources they have to pursue competitive excellences (Diez-Busto et al. 2023).

The findings of each competitive excellence position of the four universities' accounting study programs in this positioning map are in line with research findings through objects of observation in various retail businesses by (Walundungo et al., 2014), (Lembang et al., 2016), (Nasihardani et al. 2023) and (Amanah et al. 2023). The object of observation is very appropriate to this research, especially through the theme of higher education service quality by the research findings of (Hasanah et al., 2022). The ability of the positioning model based on the mathematical concept of multidimensional scaling to predict various objects of observation makes the findings from this research model part of strategic marketing science research which has strong characteristics according to the principles of scientific research by (Sekaran & Bougie, 2016) as 'the hallmarks of scientific research, including purposiveness, rigor, testability, replicability, precision and confidence, objectivity, generalizability and parsimony'.

Multidimensional scaling based position maps are dynamic. The competitiveness map of each university accounting study program can shift according to changes in consumer tastes. The aggressiveness of each university in pursuing quality also influences the position of each university. Increasingly high demands from consumers demand that university managers who offer superior accounting learning services must not have a slow mindset (Sudarya, 2007). The demands in this disruptive era regarding the business model of higher education in accounting require increasingly aggressive thinking patterns towards improving the quality of competitiveness of higher education institutions in the Soloraya region in a revolutionary way. Learning in the realm of higher education in accounting is a variable that is not under the control of university administrators. The findings of this research can be interpreted as students at four universities having strong self-confidence in assessing the performance of each university. In the future, their demands to be served optimally will be an uncontrollable change for study program managers who offer superior accounting learning.

5. Conclusion

Based on the superior performance of the quality of higher education services, qualitative and quantitative aspects of the four universities, scores were obtained to determine each superiority of the quality of higher education services. Each university has a distribution of the highest and lowest position scores related to the dimensions of service quality aspects. The UNS accounting study program has the highest performance in the quality of educational services. Meanwhile, the accounting study program at

UMS, Uniba and Unwidha has a growing and challenging category position in terms of service performance and quality of accounting study program education from both physical and non-physical aspects. There are weak points at each university in the minds of students' perceptions which can be an input as a follow-up to improving the quality position of the competitiveness of the services of each university's superior accounting study program. Each university must close the weak points to improve the competitiveness of the quality of study program services. accountancy. Strengthening the capacity for the quality of higher education services, especially accounting study programs qualitatively and quantitatively, must continue to be carried out to improve the quality of higher education in the Soloraya area. It is necessary to pay attention and to implement constructive suggestions, there are still complaints that arise from student responses to the quality of service at each university. It is necessary to carry out in-depth and ongoing surveys as a result of changes in people's tastes and preferences regarding expectations, desires and needs regarding the attractiveness of the quality of higher education services. All of this leads to facing increasingly serious challenges with the development of advanced technology in the field of higher education in the era of the industrial revolution 5.0 in the future.

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