

Improving the Quality of Education Through Quality of Service and Education Costs

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Abstract

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The quality of education is a key measure of an educational institution's ability to produce high-achieving students. Such institutions must provide effective learning services and ensure education costs remain affordable and aligned with students' needs. This research adopts a quantitative approach, using statistical analysis to process data gathered through questionnaires. The results highlight that service quality (X1) and education costs (X2) have a significant and positive impact on education quality (Y), both independently and collectively. Specifically, the t-test reveals that the t-value for service quality (6.783) exceeds the t-table value (1.992), indicating a significant effect on education quality. Conversely, the t-value for education costs (1.808) falls below the threshold, suggesting no substantial impact. These findings emphasize that service quality is a critical driver of educational quality, while education costs have a less direct effect. The study advocates for prioritizing improvements in service quality, such as better teaching methods and resource availability, while efficiently managing education costs. These strategies are essential to enhancing the overall quality of education and ensuring better outcomes for students. This research provides actionable insights for educational policymakers and institutions aiming for sustainable improvement.

Kata kunci:

Kualitas Layanan, Biaya Pendidikan, Mutu Pendidikan

Abstrak

Kualitas pendidikan merupakan ukuran utama kemampuan lembaga pendidikan untuk menghasilkan siswa berprestasi. Lembaga tersebut harus menyediakan layanan pembelajaran yang efektif dan memastikan biaya pendidikan tetap terjangkau dan sesuai dengan kebutuhan siswa. Penelitian ini menggunakan pendekatan kuantitatif, dengan menggunakan analisis statistik untuk memproses data yang dikumpulkan melalui kuesioner. Hasilnya menyimpulkan bahwa kualitas layanan (X1) dan biaya pendidikan (X2) memiliki dampak yang signifikan dan positif terhadap kualitas pendidikan (Y), baik secara independen maupun kolektif. Secara khusus, uji-t mengungkapkan bahwa nilai-t untuk kualitas layanan (6,783) melebihi nilai t-tabel (1,992), yang menunjukkan dampak yang signifikan terhadap kualitas pendidikan. Sebaliknya, nilai-t untuk biaya pendidikan (1,808) berada di bawah ambang batas, yang menunjukkan tidak ada dampak yang substansial. Temuan ini menekankan bahwa kualitas layanan merupakan pendorong penting kualitas pendidikan, sementara biaya pendidikan memiliki dampak yang kurang langsung. Studi ini menganjurkan untuk memprioritaskan peningkatan kualitas layanan, seperti metode pengajaran yang lebih baik dan ketersediaan sumber daya, sambil mengelola biaya pendidikan secara efisien. Strategi ini penting untuk meningkatkan kualitas pendidikan secara keseluruhan dan memastikan hasil yang lebih baik bagi siswa. Penelitian ini memberikan wawasan yang dapat ditindaklanjuti bagi para

INTRODUCTION

In accordance with Article 31 paragraph 4 of the 1945 Constitution which gives authority to state institutions to carry out their duties, Indonesian education financing guarantees that the state gives priority to fulfilling the needs of education management by allocating at least 20% of the state revenue and expenditure budget (APBN) and regional revenue and expenditure budget (APBD) by referring to this process as education budgeting at the national level (Mayasari et al., 2018; Waruwu et al., 2022). The government is trying to implement a free education program as regulated in Article 31 of Law No. 20 of 2003 concerning the national education system, which stipulates that the government and regional governments guarantee the implementation of compulsory education programs at all levels of education without requiring payment (Alisya, 2019; Bintang et al., 2022). However, the free education program that is expected has not been comprehensive, in reality there are still many schools that charge fees due to the handling of the education budget by the government. The problem related to the high cost of education in Indonesia is also seen in the results of the HSBC survey in 2021, where Indonesia was ranked 15th as the country with the most expensive education costs globally (Rizaty, 2022; Sebayang, 2018).

According to Hoy, Jardine and Word, the quality of education is the evaluation of the educational process in increasing the needs to be achieved and as a process in developing the talents of students, so that there is satisfaction that arises in them regarding the services or output provided by the educational institution itself (Devi, 2021; Tanjung et al., 2022; Wiranata et al., 2022). (Awaludin, 2017; Kartiko, 2019; Negricea et al., 2014) The implementation of accreditation is expected to encourage or create a conducive atmosphere for educational growth and provide direction for ongoing evaluation, as well as an incentive to continue to strive to achieve the expected quality. Meanwhile, research (Mannuhung, 2019) education standards to improve the quality of education, including quality human resources (education and education personnel), effective division of tasks, availability of adequate facilities and infrastructure, and implementation of good school management. The quality of service can be seen from student satisfaction. (Azhari & Kurniady, 2016; Borishade et al., 2021; Rahmania et al., 2022) the influence of service quality on student satisfaction so that it can be a reference for schools and learning evaluations.

Financing management has an impact on the quality of education, as shown by the following studies (Astuti et al., 2023; Siregar et al., 2021; Suwarni et al., 2019). The quality of education has indicators of student academic achievement, student satisfaction, availability of resources and development of student potential (Sutrisno et al., 2023). According to Supriadi, education costs are one of the most important instrumental components in organizing education in schools (Ferdi W., 2013; Marlow, 2000; Parveen et al., 2024). The source of education funding cannot be separated from three interrelated factors, namely the role of parents, the role of society and the role of government (Hayani, 2015; Shaleha & Panggabean, 2022). Types of education costs are divided into several types, namely direct costs, indirect costs, monetary costs and non-monetary costs. (Bashori & Putri, 2022).

This study aims to analyze and explore between variables and their indicators in order to find what has not been studied by researchers in the past. For that, 2 questions were asked in this study including Does the quality of service and education costs affect the quality partially or simultaneously and Which variable has more influence on the quality of education?. These two

questions will explore the quality of service, education costs and quality of education in the schools studied. Based on these research questions, the researcher provides temporary answers to the research based on previous research discussed in the previous section. The first hypothesis is that the quality of service and education costs have a significant effect on the quality of education partially and simultaneously. The second hypothesis is that the quality of service has a dominant influence on the quality of education.

METHOD

This research was conducted using a quantitative approach by looking for cause and effect between independent variables and dependent variables (Sugiyono, 2010). This research was conducted at SMA AL-Furqon Driyorejo Gresik. This location was chosen because it has the best accreditation (A) so that it is related to the quality of education, according to the theme of this research. The variables studied in the study are independent variables consisting of service quality (X1) and education costs (X2) and the dependent variable is Education Quality (Y).

For sample selection from 378 students using probability sampling with random sampling method (Kabukcu & Chabal, 2021; Pace, 2021). The way to calculate samples in research is by using the Slovin formula (Santoso, 2023). The data collection technique used in the researcher is the Questionnaire technique. The weight of the value in the Likert scale has a gradation from very positive to very negative which can be in the form of the following words, 1 strongly disagree, 2 disagree, 3 neutral, 4 agree and 5 strongly agree. The instrument in the research or measuring instrument used in this study, uses unstructured observation, questionnaires and observations to support the completeness of the analysis in the study. The research items are submitted using a Likert scale of 1-5 (Albaum, 1997; Boone & Boone, 2012).

Data analysis techniques as an answer to the formulation of problems and hypotheses that have been submitted, then the results of the data analysis are interpreted and conclusions are drawn (Creswell & Creswell, 2013). Data analysis in this study through instrument testing consisting of validity testing and reliability testing. Classical assumption tests consist of linearity testing, multicollinearity testing, and homogeneity testing. While hypothesis testing uses multiple linear regression testing, determination coefficient testing, t-testing and F-testing.

RESULTS AND DISCUSSION

Result

From the results of normality using the Kolmogorov Smirnov method, significant results were obtained from the normality test of 0.066 where the results were greater than the significance level of 0.05 ($0.066 > 0.05$), so it can be concluded that the normality test in the test in this study was stated to have a normal distribution. The results of the normality test are shown in table 1 below.

Table 1 Normality Test Results

One-Sample Kolmogorov-Smirnov Test			
		Unstandardized Residual	
N			92
Normal Parameters^{a,b}	Mean		0.0000000
	Std. Deviation		5.44980508
Most Extreme Differences	Absolute		0.090
	Positive		0.070
	Negative		-0.090
Test Statistic			0.090
Asymp. Sig. (2-tailed)			.066 ^c

Source: SPSS 24 Processed Data, (2024)

Meanwhile, the results of the linearity test of this study can be seen in table 2 below.

Table 2 Linearity Test Results

Variable	<i>Deviation From Linearity</i>	Information
(X₁). (Y₁)	0,825	Linier
(X₂). (Y₁)	0,124	Linier

Source: SPSS 24 Processed Data, (2024)

Based on the results of the linearity test above, it is known that the sig. Deviation from Linearity value of both variables is greater than 0.05. Therefore, it is said that there is a linear relationship from all the variables tested. The first result of this study is the result of the validity test.

The validity test is used to measure how valid or invalid a research instrument is, the measuring instrument is in the form of statements contained in the questionnaire by correlating the scores of each item, the measurement method is by comparing r count with r table, if the r count value is known $>$ r table then the results are declared valid and vice versa if r count $<$ r table then it is declared invalid, the following are the results of the validity test for service quality.

Table 3 Service Quality Validity Test

Statement	r-Count	r-Table	Information
X1.1	0, 621	0,361	Valid
X1.2	0,615	0,361	Valid
X1.3	0,630	0,361	Valid
X1.4	0,524	0,361	Valid
X1.5	0,525	0,361	Valid
X1.6	0,651	0,361	Valid
X1.7	0,648	0,361	Valid
X1.8	0,627	0,361	Valid
X1.9	0,629	0,361	Valid

X1.10	0,758	0,361	Valid
X1.11	0,503	0,361	Valid
X1.12	0,666	0,361	Valid
X1.13	0,727	0,361	Valid
X1.14	0,488	0,361	Valid
X1.15	0,514	0,361	Valid
X1.16	0,653	0,361	Valid
X1.17	0,637	0,361	Valid
X1.18	0,707	0,361	Valid
X1.19	0,511	0,361	Valid
X1.20	0,630	0,361	Valid
X1.21	0,798	0,361	Valid
X1.22	0,661	0,361	Valid

Source: SPSS 24 Processed Data, (2024)

Each statement in the table above has a calculated r-value greater than the r-table (0.361), which means that all items in the instrument are considered valid. This shows that each item has a significant correlation with the total score, indicating that the items measure the same construct well. Overall, this table shows that the research instrument has good validity, with all items showing significant individual validity.

The results of the validity test on the education cost variable can be seen in table 2 below:

Table 4 Results of the Validity Test of Education Costs

Statement	r-Count	r-	Informatio
X2.1	0,420	0,361	Valid
X2.2	0,593	0,361	Valid
X2.3	0,599	0,361	Valid
X2.4	0,537	0,361	Valid
X2.5	0,369	0,361	Valid
X2.6	0,607	0,361	Valid
X2.7	0,543	0,361	Valid
X2.8	0,510	0,361	Valid
X2.9	0,506	0,361	Valid

Source: SPSS 24 Processed Data, (2024)

Each statement in this table also has an r-count value that is greater than the r-table (0.361), which means that all items in this table are considered valid. This shows that each item has a significant correlation with the total score, indicating that the items measure the same construct well. For example, in statement X2.1, the r-count value is 0.420, which is greater than the r-table value of 0.361. Therefore, the statement is valid. The same applies to all other statements, for example X2.2 (r-count = 0.593), X2.3 (r-count = 0.599), and so on up to X2.9 (r-count = 0.506). Overall, this table shows that this part of the research instrument being tested also has good validity, with all items showing significant individual validity.

Meanwhile, the education quality variable can be seen in table 5

Table 5 Results of the Validity Test of Educational Quality

Statement	r-Count	r-Table	Information
Y1	0,706	0,361	Valid
Y2	0,550	0,361	Valid
Y3	0,464	0,361	Valid
Y4	0,418	0,361	Valid
Y5	0,432	0,361	Valid
Y6	0,595	0,361	Valid
Y7	0,619	0,361	Valid
Y8	0,665	0,361	Valid
Y9	0,539	0,361	Valid
Y10	0,600	0,361	Valid
Y11	0,759	0,361	Valid
Y12	0,675	0,361	Valid
Y13	0,642	0,361	Valid
Y14	0,426	0,361	Valid
Y15	0,602	0,361	Valid
Y16	0,456	0,361	Valid
Y17	0,664	0,361	Valid

Source: SPSS 24 Processed Data, (2024)

Based on table 5, the validity test of variable Y (quality of education) contains 17 statements on variable Y (quality of education) which are declared valid because $r \text{ count} > r \text{ table}$ so it is said to be able to measure variable Y (quality of education).

Instrument reliability describes the level of consistency. The reliability test in this study was calculated through the help of SPSS 25 using the Alpha cornbach formula, a variable is said to be reliable if it provides an Alpha cornbach value > 0.60 . The reliability test for the 3 research variables can be seen in table 6 below.

Table 6 Reliability Test Results

No	Variable	<i>Cronbach's Alpha</i>	Information
1.	Quality of service (X ₁)	0,871	Reliable
2.	Cost of education (X ₂)	0,903	Reliable
3.	Quality of education (Y)	0,653	Reliable

Source: SPSS 24 Processed Data, (2024)

Based on the table, here is the interpretation: Service quality (X₁): Has a Cronbach's Alpha value of 0.871. This value indicates very good reliability, so this variable is considered reliable. Education costs (X₂): Has a Cronbach's Alpha value of 0.903. This value indicates very good reliability, so this variable is also considered reliable and Education quality (Y): Has a Cronbach's Alpha value of 0.653. This value indicates sufficient reliability, but is still considered reliable. Overall, the results of the reliability test indicate that your research instrument has a good level of internal consistency for the three variables tested.

Classical assumption test through linearity test, which aims to find out whether two variables, namely variables X and Y, have a significant linear relationship or not between service quality and education costs towards education quality.

Table 7 Results of Linearity Test of Service Quality Against Education Quality

ANOVA Table						
			Sum of Squares	df	Mean Square	Sig.
QUALITY OF SERVICE	Between Groups	(Combined)	1411.201	26	54.277	2.641
		Linearity	999.652	1	999.652	48.640
		Deviation from	411.549	25	16.462	.801
	Within Groups		1068.698	52	20.552	
	Total		2479.899	78		

Source: SPSS 24 Processed Data, (2024)

Based on the linearity test above, the deviation from linearity sig value was obtained as 0.723, which means that there is a linear relationship between the service quality variable and the education quality variable.

Multicollinearity, Multicollinearity test is used to determine whether or not there is a linear relationship between independent variables in the regression model. Can be seen in the following table 8

Table 8 Multicollinearity Test Results

Coefficients ^a			
Collinearity Statistics			
Model		Tolerance	VIF
1	QUALITY EDUCATION	.957	1.045
	COST OF EDUCATION	.957	1.045

Source: SPSS 24 Processed Data, (2024)

The table above shows that the VIF (Variance Inflation Factor) figure based on the analysis model in this study is less than 10, namely service quality (X1) has a VIF of 1,045 and education costs (X2) has a VIF of 1,045. While the tolerance value of all variables is greater than 0.1, namely service quality (X1) has a tolerance value of 0.957 and education costs (X2) has a tolerance value of 0.957. From the provisions mentioned above, it is known that the VIF and tolerance values of each variable in this study do not have multicollinearity in the regression model.

Table 9 T-test results
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficient	t	Sig.
	B	Std. Error			
1 (Constant)	19.894	7.386		2.694	.009
QUALITY OF SERVICE	.462	.068	.602	6.783	.000
COST OF EDUCATION	.330	.183	.160	1.808	.075

Source: SPSS 24 Processed Data, (2024)

Based on Table 9, service quality (X1) shows a t-value of 6.783 which is greater than t-table which has a value of 1.992, and its significance is 0.000 which is lower than 0.05. The magnitude of the influence of service quality on education quality is 0.602 or 60.2%. These results explain that service quality has a positive and significant effect on education quality.

Based on table 9, the cost of education (X2) shows a calculated t value of 1.808 which is smaller than the t table which has a value of 1.992, and its significance is 0.075 which is greater than 0.05. The magnitude of the influence of service quality on the quality of education is 0.160 or 16.0%. These results explain that the cost of education has no effect and is not significant on the quality of education..

Table 10 F Test Results

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1060.685	2	530.343	28.400	.000 ^b
	Residual	1419.214	76	18.674		
	Total	2479.899	78			

Source: SPSS 24 Processed Data, (2024)

The variable that has a greater influence on the quality of education is the quality of service, as can be seen from the coefficient of determination test reflecting the magnitude of the service quality variable (X1) on the quality of education (Y) with an R² value of 0.428 or equivalent to 42.8. The coefficient of determination test (R²) is used to determine how much variation in the dependent variable (quality of education) can be explained by the independent variable (quality of service). The R² value of 0.428 indicates that 42.8% of the variation in the quality of education can be explained by variations in the quality of service. This shows that the quality of service has a significant influence on the quality of education

DISCUSSION

The first hypothesis stated that service quality has a positive effect on the quality of education. The partial test results showed a t-value of 6,783 > t-table which has a value of 1.992 and a significant value of 0.000 which is lower than 0.05. Thus, it can be concluded that service quality has a positive and significant effect on the quality of education. Therefore, the first

hypothesis states that service quality has a positive effect on the quality of education. The quality of educational services includes various aspects that affect students' learning experiences and outcomes, such as the timely attendance of teachers, varied learning methods, teacher professionalism, counseling guidance, and extracurricular activities. Good service quality can increase student engagement, enrich learning experiences, and ultimately improve the quality of education.

This can happen due to several factors such as from the teacher, Teachers who are always on time show commitment to their duties and provide an example of discipline to students. Punctual attendance also ensures that learning time is used optimally. For example, teachers who are always on time can start lessons without delay, so that students get maximum learning time. In addition to teachers, there are Varied and Fun Learning Methods. Innovative and interesting learning methods can increase students' interest in learning, make the material easier to understand, and motivate students to actively participate. Examples of using project-based learning methods or using technology in the classroom can make learning more interesting and relevant to students. The next factor is teacher professionalism. Professional teachers are able to convey material clearly and interestingly, as well as provide constructive feedback. This helps students understand the material better and feel appreciated in the learning process. Example: Teachers who use various learning strategies to explain complex concepts will help students understand the material better.

This theory is in line with Servqual Theory, Servqual Model identifies five dimensions of service quality: reliability, responsiveness, assurance, empathy, and tangibles. Good quality of education services includes all of these dimensions, which ultimately affect student satisfaction and quality of education. While this research is in line with Research by (Taylor & Baker, 1994) shows that high service quality is positively correlated with customer satisfaction. In the context of education, research by found that good quality educational services increase student satisfaction and learning outcomes.

The second hypothesis is that education costs have a positive effect on the quality of education, the results of the partial test show a t-count value of $1.802 <$ from the t-table which has a value of 1.992 and a significant value of 0.075 which is greater than 0.05. Thus, it can be concluded that education costs do not have a positive and insignificant effect on the quality of education.

Education costs are one of the factors that can affect the quality of education. These costs include various aspects such as registration fees, extracurricular activity costs, book and course material costs, and school facility costs. (Najah, 2020). The economic theory of education states that increased investment in education, often reflected in education spending, can improve the quality of education (Levin, 2009). This can happen due to indirectly improving the quality of education, although tuition fees can provide more resources and facilities, this does not always directly relate to improvements in the quality of education. Other factors such as teaching quality, school management, and learning environment also play an important role. Example: A school with high tuition fees may have good facilities, but if the quality of teaching is low, the quality of education perceived by students will not improve.

Efficiency of fund use in this section becomes important how education funds are used is also important. If education costs are high but funds are not used efficiently to improve the quality of teaching and learning, then the impact on education quality will be minimal. For example, Large expenditures on physical facilities that do not directly support the teaching and learning process may not significantly improve education quality. Variability in Student Needs: Not all students

require the same expenditure to achieve good educational outcomes. Factors such as socio-economic background, motivation to learn, and support from home also affect how education costs impact education quality. For example: Students from better-off backgrounds may already have access to additional educational resources outside of school, so additional education costs in schools do not have a significant impact.

This study uses the economic theory of education stating that increasing investment in education will improve educational outcomes. However, this theory also recognizes that the expected results depend on how the funds are allocated and used. Several studies support that there is a positive relationship between education costs and educational outcomes (Fikri et al., 2016; Gakidou et al., 2010), but there are also studies that show that this relationship is not always significant. A study by (Hanushek & Woessmann, 2007) found that the relationship between education spending and student outcomes was variable and often insignificant. Research by Hedges et al. (1994) found that there is a positive but weak relationship between education spending and student outcomes in the United States. (Marlow, 2000; Wenglinsky, 1997)

The variable that has a greater influence on the quality of education is the quality of service, as can be seen from the coefficient of determination test reflecting the magnitude of the service quality variable (X1) on the quality of education (Y) with an R² value of 0.428 or equivalent to 42.8. The coefficient of determination test (R²) is used to determine how much variation in the dependent variable (quality of education) can be explained by the independent variable (quality of service). The R² value of 0.428 indicates that 42.8% of the variation in the quality of education can be explained by variations in the quality of service. This shows that the quality of service has a significant influence on the quality of education.

This can be caused by Teaching Quality: One important aspect of service quality is teaching quality. Competent teachers, effective teaching methods, and positive interactions between teachers and students can improve student understanding and engagement in the learning process. Facilities and Resources, Service quality also includes the facilities and resources available to students, such as comfortable classrooms, access to technology, and adequate learning materials. Good facilities support the teaching and learning process and create a conducive learning environment. Individual Approach and Guidance: Service quality also involves attention to the individual needs of students through counseling and other support programs. An individual approach can help students overcome learning difficulties and personal problems that may hinder their achievement. By focusing on improving service quality, schools can create a more conducive and supportive learning environment, which in turn will improve the quality of education perceived by students.

CONCLUSION

This study applies the Servqual model, originally designed to measure service quality in the business sector, to the educational context. The Servqual model identifies five dimensions of service quality: reliability, responsiveness, assurance, empathy, and tangibles. Applying this model to education provides a comprehensive and structured approach to evaluating the quality of educational services and their relationship to educational quality. The findings provide practical guidance for schools and policymakers on what aspects of service need to be improved to improve educational quality. Focusing on reliability, responsiveness, assurance, empathy, and tangibles can help schools create better and more supportive learning environments..

This study has limitations in certain variables, focusing on service quality and education costs as the main variables that affect the quality of education, without considering many other variables that may also play a significant role. There are many other factors such as school management, parental involvement, social environment, and education policies that can also affect the quality of education, but are not analyzed in this study. In addition, there is a reliance on quantitative data, obtained from questionnaires that may not fully capture the nuances or complexities of students' and teachers' experiences and perceptions. Quantitative data can limit in-depth understanding of the factors that affect service quality and education quality.

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