

Analysis of Organizational Performance at SMK Negeri I Amurang with Balance Scorecard Approach

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Abstract:

Realization of school operational assistance funds in 2018 was Rp. 638,400,000.- and in 2019 of Rp. 945,745,600.- From the existing amount, it can be seen that there was an increase in the realization of school operational assistance at SMK Negeri I Amurang by 48.14%. Likewise, the use of school operational assistance funds increased by 0.596 or 59.62%. The remaining use of school operational assistance funds in 2018 to 2019 decreased by 0.179 or decreased by 17.89. In 2020 the realization of school operational assistance funds at SMK Negeri I Amurang was Rp.721,789,827.- with the use of funds of Rp.721,789,827.- so that the use of these funds was used up. The level of student perception regarding educator services at SMK Negeri I Amurang was obtained based on a questionnaire of 100 respondents. The dominance of perception in the satisfactory category. The results of the calculation of data regarding students' perceptions of the services of educators at SMK Negeri I Amurang show the percentage of the level of service for teaching staff at SMK Negeri I Amurang. Based on the five dimensions of service quality, the highest score is in the tangibles dimension (physical evidence) with a score of 71.2% included in the satisfactory category. Assessment scores of students' perceptions of the services of educators are tangibles (73.8%), reliability (70.7%), responsiveness (73.6%), assurance (68.6%), and empathy (69.5%). Thus, students' perceptions of the services of educators at SMK Negeri 1 Amurang are in the satisfactory category. Data related to the dimensions of physical evidence (tangibles), which consists of 4 indicators. The result of the highest percentage of the 4 indicators in the dimensions of physical evidence (tangibles) is having work accuracy (80.4%), while the percentage results of other indicators have work discipline (76.8%), supporting equipment in the implementation of work (71.2%) and has a creative and innovative nature of work (67.0%). Thus, the dimensions of physical evidence (tangibles) used to evaluate the service quality of educators at SMK Negeri I Amurang are in the satisfactory category.

Keywords:

Educators, Students, Scorecard

INTRODUCTION

Educational institutions as part of public institutions are required to carry out transparent management as a form of accountability to education stakeholders. This is in line with the Draft Law on Educational Legal Entities (BHP), which stipulates that education management is essentially a non-profit, however, its management is carried out in a corporate manner like a business entity. Therefore, an educational institution becomes an organization that is related to the various interests of educational users. Consequently, educational institutions must be independent/self-managed and able to utilize educational resources effectively. Utilization of these resources needs to be continuously evaluated and it is necessary to conduct an assessment of educational outcomes as a form of accountability. According to Sudjana (2000: 263), appraisal is closely related to the other organizing functions of management. The relationship between assessment and planning is that planning needs to be prepared based on the results of the assessment which is at least based on the results of the identification of needs, problems and available or provided resources. The link between assessment and organizing is that the assessment is aimed at finding out whether the organization has complied with the proper organizing principles and whether the available resources have been integrated with the activities specified in the plan. The relationship between assessment and motivation is that the assessment is carried out to determine the level of discipline and work morale of the implementer and to find out the right ways of motivation in developing loyalty, participation, human relations, work efficiency and effectiveness. The link between assessment and development is that the assessment is directed at following the program and determining its follow-up. In addition, an assessment is carried out to monitor the environment to be used as input in determining further activities. This linkage implies that the assessment provides management with information regarding the achievement of objectives, the success rate of program implementation and its impact after the program is implemented. In the end, the assessment will provide clues about the strategies that need to be implemented in order to achieve the organization's desires in the short term (mission) and long term (vision). At each educational institution the vision and mission are formulated differently. Management experts found a company performance appraisal approach that can be adopted in non-profit organizations. A performance appraisal tool called the balanced scorecard is a comprehensive performance appraisal method. This method assesses performance using a set of integrated performance measures that have been developed based on a vision and strategy. The balanced scorecard bases its performance assessment on four important perspectives, namely: financial perspective, customer perspective, internal business process perspective, and learning and growth. In essence, an educational institution has these four perspectives, so that by using the concept of a balanced scorecard an assessment of the performance of an educational institution can be carried out. Performance appraisal in schools needs to be carried out as a means of evaluating all strategic decisions that have been implemented. Strategic decisions are steps in achieving strategic goals set by the central level. The assessment is directed at finding lagging and leading indicators in strategic goals, so that schools can conclude successful performance as a driver of change and continuous improvement. Assessment on school institutions needs to be done considering the increasing demands on teachers, employees and students for more quality. Demands for teachers and employees to be more professional and have high morale. In the midst of incessantly as a fairly developed Regency in North Sulawesi, SMK Negeri 1 Amurang has become an

educational institution that is a milestone for the young generation of South Minahasa. The role of SMK Negeri 1 Amurang is very vital in nurturing young people in South Minahasa Regency in the vocational field, considering that this institution is a well-known, favorite, and trusted Vocational High School in the South Minahasa area. Human Resource Development of the people of South Minahasa is influenced by the quality provided by SMK Negeri 1 Amurang. Based on the explanation above, the demand to increase public trust in SMK Negeri 1 Amurang and also the reliability of performance measurement with the Balanced Scorecard model, the researchers took the problem of developing the Balanced Scorecard for measuring organizational performance based on the level of satisfaction of students and parents in academic services at SMK Negeri 1 Amurang, and also measuring the performance of teachers and staff / administration, which became a barometer of determining the quality of services held by SMK Country 1 Amurang. With the performance measurement with a reliable and comprehensive Balanced Scorecard model at SMK Negeri 1 Amurang, it is hoped that the results can realize quality learning at SMK Negeri 1 Amurang in accordance with consumer expectations, in this case the service user community and the goals of the reference SMK. which is a barometer of determining the quality of services held by SMK Negeri 1 Amurang. With the performance measurement with a reliable and comprehensive Balanced Scorecard model at SMK Negeri 1 Amurang, it is hoped that the results can realize quality learning at SMK Negeri 1 Amurang in accordance with consumer expectations, in this case the service user community and the goals of the reference SMK. which is a barometer of determining the quality of services held by SMK Negeri 1 Amurang. With the performance measurement with a reliable and comprehensive Balanced Scorecard model at SMK Negeri 1 Amurang, it is hoped that the results can realize quality learning at SMK Negeri 1 Amurang in accordance with consumer expectations, in this case the service user community and the goals of the reference SMK.

Human Resources (HR) is often equated with the terms personnel management, human resource management, personnel management, labor management, labor management, personnel administration, personnel administration, and various other terms (Suwatno and Priansa. 2014).

Meanwhile, according to Rivai (2009) HR management is one of the fields of general management which includes aspects of planning, organizing, implementing, and controlling. This process is contained in the functions/fields of production, marketing, finance, and staffing. Because HR is considered to have an increasingly important role in achieving company goals, various experiences and research results in the field of HR are systematically collected called human resource management. The State Civil Apparatus (ASN) is a Human Resource capable of being the executor and controller of all processes of achieving organizational goals in the public sector or government organizations. Human Resources owned by the organization, become planners, actors,

The word performance is an abbreviation of work energy kinetics whose equivalent in English is performance, which is often Indonesianized as the word performance. (Wirawan, 2009).

Performance measurement is a management tool used to improve the quality of decision making and accountability. Performance measurement is also used to assess the achievement of goals and objectives (Whittaker, 1993).

Werther and Davis (1996) state that performance measurement also means comparing the standards that have been set with the actual performance that occurs.

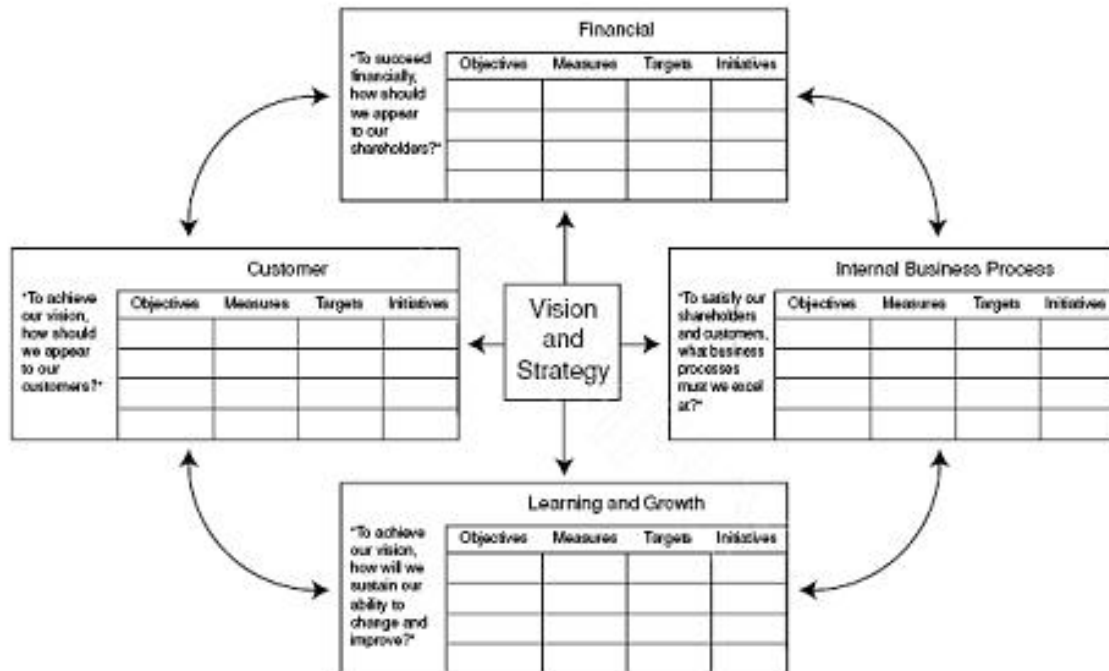
Mardiasmo (2009) states that the public sector performance measurement system is a system that aims to help public managers assess the achievement of a strategy through financial and non-financial measurement tools. The performance measurement system can be used as an organizational control tool, because performance measurement is strengthened by establishing a reward and punishment system.

According to Rivai (2009), performance appraisal refers to a formal and structured system used to measure, assess, and influence work-related traits, behaviors, and outcomes, including absenteeism rates. Thus the performance appraisal is the result of the employee's work within the scope of their responsibilities. In global challenges, high-performing employees are needed, while employees need feedback on their work as a guide for their behavior in the future.

Performance appraisal according to Mondy and Noe (1993) is a formal system that is regularly used to evaluate individual performance in carrying out their duties. Meanwhile, Meija (2004) revealed that performance appraisal is a process consisting of: a) Identification, namely determining the performance factors that influence the success of an organization. This can be done by referring to the job analysis; b) Measurement, is the core of the performance appraisal process. In this process, management determines what employee performance is good and bad. Management in an organization must make comparisons with standard values or compare performance among employees who have the same task; and c) Management, this process is a follow-up to the results of the performance appraisal. The management must be oriented towards the future to increase the potential of employees in the organization concerned. This can be done by providing feedback and coaching to improve employee performance.

The four perspectives are finance, customers, internal business processes and learning and growth.

BSC is a management system mechanism capable of translating the organization's vision and strategy into real actions in the field. BSC is a proven management tool that has helped many companies in implementing their business strategies.



Source: Kaplan & Norton (1996)

Data analysis technique

Research on the service performance of SMK Negeri 1 Amurang as an educational institution, which is measured using the approach *Balanced Scorecard* on the perspective of customer satisfaction, which in this case are students and parents, as well as the perspective of growth and learning, internal business processes, and finance are carried out using a list of questions / statements compiled with the following variables and indicators:

A. Customer Perspective

In this study, to measure the level of customer satisfaction using the theory of Zeithaml, Berry and Parasuraman by looking at the dimensions of Tangibility, Reliability, Responsiveness, Assurance, and Empathy. Service quality can be seen from the comparison between consumer expectations and service performance. And indicators of consumer expectations lie in five dimensions of service quality, namely:

1. Tangibility / physical appearance, the quality of service measured can be in the form of physical facilities such as waiting rooms, toilets, equipment, supplies and other facilities provided.
2. Reliability / trustworthiness, ability and reliability to provide reliable services.
3. Responsiveness / responsiveness, the ability to help and provide services and teaching appropriately and responsive to consumer developments.
4. Assurance / certainty, ability and friendliness, as well as employee courtesy in convincing customers, in this case parents, that the school is truly capable of transforming human resources into superior, value-added assets.
5. Empathy, firm attitude and attention from employees in responding to complaints and problems faced by customers.

While the data processing techniques using Likert scale and Microsoft Excel. The operationalization of the concept of customer satisfaction is as follows:

Table.4.2.Operationalization of the Customer Satisfaction Concept

Indicator	Scale	Rating
The level of ability of teachers and administration (TU) in providing teaching and services, namely: <ul style="list-style-type: none"> • <i>Tangibility</i> • <i>Reliability</i> • <i>Responsiveness</i> • <i>Assurance</i> • <i>Empathy</i> 	Likert	1 – 5: 1: Very dissatisfied 2: Not satisfied 3: Quite satisfied 4: Satisfied 5: Very satisfied

To measure the gap between expectations and reality to determine the level of customer satisfaction with services. Meanwhile, to measure the level of customer satisfaction, it will be done by comparing the score of customer expectations with the score of customer perception of the reality of the service received. From these results, will show the level of customer satisfaction. The formula used to determine the level of customer satisfaction is:

$$\text{Satisfaction Rate} = \text{Reality Value} : \text{Expected Value} \times 100\%$$

B. Growth and Learning Perspective

Growth and learning variables are measured using the following indicators:

- a. The satisfaction of the employees and teaching staff, which refers to the parties in charge of their work, whether it is in accordance with the wishes and demands of the work that should be done.
- b. The ability of employees / teachers to access information, which refers to the attitude of communication between employees and employees.

In summary, the use of growth and learning variables and their indicators can be seen in the following chart:

Table 4-3 Operationalization of the concept of growth and learning perspective

No	Variable	Indicator	Data Type	Scale
1	Growth and Learning	<i>Employee Satisfaction:</i> a. Rewards received according to workload b. Current workplace conditions (comfort, work facilities) c. Work harmony among co-workers d. Rewards or sanctions received for	Primary	1 – 5: 1: Very dissatisfied 2: Not satisfied 3: Quite satisfied

		completing tasks well or poorly e. How leaders deal with subordinates <i>Technology Application</i> a. Availability of the required information. b. Information can be accessed quickly c. The information required is quite accurate.		4: Satisfied 5: Very satisfied
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To determine the group average score, the formula is used:

$$Y = (1 \times a1) + (2 \times a2) + (3 \times a3) + (4 \times a4) + (5 \times a5) / \text{Number of Respondents where:}$$

Y: The average score of the group

1 to 5: score

a1.....a5: Number of respondents who chose a score of 1.....5

After that, a ranking score is made to describe the level of employee satisfaction consisting of High, Medium, and Low. After that, a ranking score is made to describe the level of employee satisfaction consisting of High, Medium, and Low (Heriyanto, 2008). Based on the calculation of the existing rating scale, the performance categorization of the growth and learning perspective is made as follows:

Table 4-6. Category of Employee Satisfaction Level Based on Scoring

Score	Employee Satisfaction Level
3.35 - 5.00	High
1.68 - 3.34	Medium
1.00 - 1.67	Low

After the score is obtained through calculations of all dimensions, the score will enter one of the categories above, which will then be analyzed and discussed further (Nofiardi, 2008).

Financial Perspective

Measurement and analysis of the level of financial aspects of SMK Negeri 1 Amurang is done by comparing the absorbed funds with the available budget in the income and expenditure budget realization report. Measurement is carried out by analyzing the cash book documents, reports of receipts and expenditures, financial realization and accountability reports. Financial performance analysis was conducted to determine whether the services provided to customers at SMK Negeri 1 Amurang are at a competitive cost level. In this study, the measurement and analysis of financial aspects was carried out using secondary data in the form of a report on the realization of the financial budget of SMK Negeri 1 Amurang for the period 2014-2015.

Table 4.7. Value for Revenue and Expenditure Sector

No	Rated aspect	Indicator	Indicator Score	Performance Category
1	Realization of receipts from the plan (x = planned receipts)	x = 100% realized Realized 75% x < 100% Realized 50% ≤ x < 75% Realized 25% ≤ x < 50% x < 25% realized	1 2 3 4 5	Very good Good Enough Less Very less
2	Actual expenditure from the plan (x = planned expenditure)	x = 100% realized Realized 75% x < 100% Realized 50% ≤ x < 75% Realized 25% ≤ x < 50% x < 25% realized	1 2 3 4 5	Very good Good Enough Less Very less

Analysis Model

The performance measurement analysis model includes 4 BSC perspectives, as follows:

A. Customer aspect

Measurement of this aspect is intended to determine the level of customer satisfaction:

a. The statement is directed so that the respondent is able to answer a condition or level of service satisfaction that is perceived (perceived) and the level of expectation (expected) from the learning process.

b. The measuring tool used is to use the dimension

Servqual, namely by measuring the gap between the expectations or desires of customers with the existing reality. There are 5 (five) elements that are measured through this model, namely: Tangibility, reliability, responsiveness, assurance, and empathy.

RESEARCH RESULTS AND DISCUSSION

Performance Measurement

a) Financial Perspective

A performance measurement in it must have a balance between financial and non-financial to direct the company's performance towards success. The Balanced Scorecard can explain further about the achievement of the vision that plays a role in realizing the increase in wealth (Mulyadi&JohnySetyawan, 2000).

I. Realization of BOS Funds on the Use of Funds

To determine the financial performance of SMK Negeri I in the realization of School Operational Assistance on the use of funds. (Gaspersz, 2005). The calculation of the realization of school operational assistance for the use of these funds is described in table 4.1 below:

$\Pi = \frac{\text{current period's income}}{\text{previous period's income}} \times 100\%$

Year	BOSS funds	Use of Funds	Leftovers
2018	638,400,000	543,854,400	94,545,600
2019	945,745,600	868,115,773	77,629,827
2020	721,789,827	721,789,827	0

Source: 2021 Data Processing Results.

From the table above, it is known that the realization of school operational assistance funds in 2018 was Rp. 638,400,000.- and in 2019 it was Rp. 945,745,600.-. From the existing amount, it can be seen that there was an increase in the realization of school operational assistance at SMK Negeri I Amurang by 48, 14%. Likewise, the use of school operational assistance funds increased by 0.596 or 59.62%. The remaining use of school operational assistance funds in 2018 to 2019 decreased by 0.179 or decreased by 17.89. In 2020 the realization of school operational assistance funds at SMK Negeri I Amurang was Rp.721,789,827.- with the use of funds of Rp.721,789,827.- so that the use of these funds was used up.

b) Stakeholder Perspective (Student)

The level of student perception regarding educator services at SMK Negeri I Amurang was obtained based on a questionnaire of 100 respondents. The dominance of perception in the satisfactory category. The results of data calculations regarding students' perceptions of the services of educators at SMK Negeri I Amurang can be seen in the following table:

Table.4.2. Student's Perception of Educator Service

No.	Dimensions of Service Quality	Score	Information
1.	Tangibles (Physical Evidence)	73.8	M
2.	Reliability (Reliability)	70.7	M
3.	Responsiveness	73.6	M
4.	Assurance (Guarantee & Readiness)	68.6	M
5.	Empathy (Empathy)	69.5	M

Source: Data Processing Results(2021)

The table above shows the percentage of the service level of educators at SMK Negeri I Amurang. Based on the five dimensions of service quality, the highest score is in the tangibles dimension (physical evidence) with a score of 71.2% included in the satisfactory category. Assessment scores of students' perceptions of the services of educators are tangibles (73.8%), reliability (70.7%), responsiveness (73.6%), assurance (68.6%), and empathy (69.5%). Thus, students' perceptions of the services of educators at SMK Negeri 1 Amurang are in the satisfactory category.

b. Student Perception Based on Each Sub-Variable Quality Dimension Dimensi

Services at SMK Negeri I Amurang.

1. Physical Evidence (Tangibles)

Based on the results of research on the tangibles aspect (physical evidence) students' perceptions of the services of educators at SMK Negeri 1 Amurang are included in the satisfactory category. The results of data calculations regarding students' perceptions of the services of educators in terms of the dimensions of physical evidence can be seen in the following table:

Table.4.3.Students' Perceptions of the Services of School Educators by Dimension of Physical Evidence.

Very Unsatisfactory	Less satisfactory	Satisfying	Very satisfactory
1	19	41	27
1.4	12.9	58.6	25.7

Source: Data Processing Results.

The tangibles dimension (physical evidence) in the service quality dimension of school educators consists of 4 statement indicators. The results of data calculations regarding the tangibles dimensions of students' perceptions of the services of teaching staff at SMK Negeri 1 Amurang can be seen in the following table:

Table 4.4. Tangibles Dimension Indicators (physical evidence) Students' Perceptions of Educator Services.

No.	Indicator	%	Information
1.	Have Work Accuracy	80.4	M
2.	Have Work Discipline	76.8	M
3.	Have a Creative and Innovative Work	67.0	M
4.	Supporting Equipment in the Implementation of Work	71.2	M

Source: Data Processing Results.

Data related to the dimensions of physical evidence (tangibles), which consists of 4 indicators. The result of the highest percentage of the 4 indicators in the dimensions of physical evidence (tangibles) is having work accuracy (80.4%), while the percentage results of other indicators have work discipline (76.8%), supporting equipment in the implementation of work (71.2 %) and has a creative and innovative nature of work (67.0%). Thus, the dimensions of physical evidence (tangibles) used to evaluate the service quality of educators at SMK Negeri I Amurang are in the satisfactory category.

2. Reliability (Reliability)

Based on the results of research on the aspect of reliability (reliability) students' perceptions of the services of educators at SMK Negeri I Amurang included in the satisfactory category. The results of data calculations regarding student perceptions of administrative staff services in terms of the reliability dimension can be seen in the following table:

Table 4.5.Students' Perceptions of School Administration Staff Services by Reliability Dimension

Very Unsatisfactory	Less satisfactory	Satisfying	Very satisfactory
2	20	31	17
2.9%	28.6%	44.3%	24.3%

The reliability dimension in the service quality dimension for educators consists of 2 statement indicators. The results of data calculations regarding the dimensions of reliability of student perceptions of the services of educators at SMK Negeri 1 Amurang can be seen in the following table:

Table.4.6. Indicators of Reliability Dimensions (Reliability) of Students' Perceptions of the Services of Educators at SMK Negeri 1 Amurang.

No.	Indicator	%	Information
1.	Having Responsibilities at Work	72.1	M
2.	Can Work With Team	69.3	M

Data related to the reliability dimension, which consists of 2 indicators. The result of the highest percentage of the 2 indicators in the dimension of reliability (reliability) is having responsibility in work (72.1%), while the lowest percentage of indicators can work together with a team (69.3%). Thus, the reliability dimension used to evaluate the quality of service for educators at SMK Negeri I Amurang is in the satisfactory category.

3. Responsiveness

Based on the results of research on the responsiveness dimension (responsiveness) students' perceptions of the services of educators at SMK Negeri I Amurang are included in the satisfactory category. The results of data calculations regarding students' perceptions of the services of school administrative staff in terms of responsiveness can be seen in the following table:

Table.4.7. Students' Perceptions of the Services of Educators of SMK Negeri I Amurang according to the Responsiveness Dimension.

	Very Unsatisfactory	Less satisfactory	Satisfying	Very satisfactory
1	11	36	22	
	1.4%	15.7%	51.4%	31.4%

Thus, students' perceptions of the services of educators at SMK Negeri I Amurang according to the responsiveness aspect are included in the satisfactory category. The responsiveness dimension on the service quality dimension of educators consists of 4 statement indicators. The results of data calculations regarding the dimensions of responsiveness of students' perceptions of the services of educators can be seen in the following table:

Table.4.8. Indicators of Responsiveness Dimensions of students' perceptions of the services of educators at SMK Negeri I Amurang

No.	Indicator	%	Information
1.	Have Flexibility	76.8	M
2.	Have Organizational Awareness	73.2	M
3	Able to Communicate Effectively	73.4	M
4.	Able to Build Good Working Relationships	71.7	M

Data related to the responsiveness dimension, which consists of 4 indicators. The highest percentage result among the 4 indicators in the responsiveness dimension is having flexibility (76.8%), while the percentage results of other indicators are able to communicate effectively

(73.4%), have organizational awareness (73.2%) and are able to build working relationships well (71.1%). Thus, the responsiveness dimension used to evaluate the service quality of educators is in the satisfactory category.

4. Assurance & Readiness (Assurance)

Based on the results of research on the dimensions of assurance & readiness (assurance), students' perceptions of the services of educators at SMK Negeri I are included in the satisfactory category. The results of the calculation of data regarding students' perceptions of the services of educators in terms of the dimensions of assurance & readiness can be seen in the following table:

Table.4.8.Students' Perceptions of the Services of Educators of SMK Negeri I by Dimension of Assurance and Readiness.

Very Unsatisfactory	Less satisfactory	Satisfying	Very satisfactory
3	22	26	19
5.6%	31.0%	36.6%	26.8%

Thus, students' perceptions of the services of educators at SMK Negeri I Amurang according to the dimensions of assurance & reliability are included in the satisfactory category. Dimensions of assurance & readiness (assurance) on the dimensions of service quality of school administration staff consist of 3 statement indicators.

Table.4.8.Indicator Dimensions of Assurance & Assurance (assurance) Student Perceptions of the Services of Educators of SMK Negeri I Amurang

No.	Indicator	%	Information
1.	Able to Control Yourself	67.1	M
2.	Able to Provide Excellent Service	68.6	M
3.	Conformity of Quality Work	70.0	M

Data related to the dimensions of assurance & responsiveness (assurance), which consists of 3 indicators. The highest percentage result among the 3 indicators in the dimension of assurance & responsiveness is the suitability of quality work (70.0%), while the percentage results of other indicators are able to provide excellent service (68.6%) and are able to control themselves (67,0%). 1%). Thus, the dimensions of assurance and responsiveness that are used to evaluate the quality of service for educators at SMK Negeri I Amurang are in the satisfactory category.

1. Empathy

Based on the results of research on the dimensions of empathy (empathy) students' perceptions of the services of educators at SMK Negeri I Amurang included in the satisfactory category. The results of data calculations regarding student perceptions of administrative staff services in terms of the empathy dimension can be seen in the following table:

Table.4.9. Student Perceptions of School Administration Staff Services According to Empathy Dimensions

Very Unsatisfactory	Less satisfactory	Satisfying	Very satisfactory
3	22	26	19
4.3%	31.4	37.1	27.1

Thus, students' perceptions of the services of educators at SMK Negeri I Amurang according to the aspect of empathy are included in the satisfactory category. The dimension of empathy (empathy) in the dimensions of service quality for educators at SMK Negeri I Amurang consists of 2 statement indicators. The results of data calculations regarding the dimensions of empathy for students' perceptions of the services of educators can be seen in the following table:

No.	Indicator	%	Information
1.	Provision of Educator Materials	70.3%	M
2.	Discipline of Educators	68.8%	M

Data related to the dimension of empathy (empathy), which consists of 2 indicators. The result of the highest percentage of the 2 indicators in the empathy dimension is the friendliness of the school administration staff (70.3%) and the lowest percentage is the concern of the school administration staff (68.8%). Thus, the empathy dimension used to evaluate the quality of service for educators at SMK Negeri I Amurang is in the satisfactory category.

CONCLUSION

The results showed that students' perceptions of the services of educators at SMK Negeri I Amurang seen from each aspect were assessed as follows: aspects of physical evidence (tangibles) satisfactory (73.8%), reliability (reliability) satisfactory (70.7%), responsiveness (responsiveness) is satisfactory (73.6%), assurance (assurance) is satisfactory (68.6%), and empathy (empathy) is satisfactory (69.5%).

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