ANALYSIS OF SERVICE QUALITY ON COMPETITIVENESS IMPROVEMENT STRATEGIES IN XYZ TUTORING

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Abstract

Education has a strategic role in improving the quality of human resources, both through formal and non-formal channels. One form of non-formal education that is growing rapidly is tutoring, which functions to support students' academic readiness, especially in facing university entrance selection. Increasingly fierce competition requires tutoring institutions to provide quality services to be able to meet the needs of students and remain competitive. This study aims to analyze the influence of service quality on the strategy to increase the competitiveness of Bimbel XYZ using the Structural Equation Modeling-Partial Least Squares (SEM-PLS) approach. The data was collected through an online questionnaire which was distributed to 115 grade 12 students from eight branches of Bimbel XYZ in the Bekasi and Cibubur areas. The results of the study show that the quality of service has a significant effect on increasing the competitiveness of XYZ tutoring. Service quality dimensions such as reliability, responsiveness, physical evidence, assurance, and empathy have been shown to contribute strongly in shaping a positive perception of service. In addition, customer satisfaction mediates the influence of service quality on competitiveness. These findings affirm the importance of continuous improvement of service quality as the main strategy to strengthen the competitive position of tutoring institutions in the midst of the dynamics of the non-formal education industry.

Keywords: Service Quality, Customer Satisfaction, Competitiveness, Tutoring

INTRODUCTION

Education has a strategic role in improving the quality of competitive human resources in the era of globalization. Law No. 20 of 2003 concerning the National Education System emphasizes that education is a responsibility between the government and the community, including formal, non-formal, and informal education pathways. Non-formal education, including courses, training, and tutoring, is an important alternative for the community to develop competencies through structured learning activities (National Education System Law, 2003). In this context, tutoring institutions have a strong foundation as a form of community participation in educating the nation's life. This is in line with the concept of the Tri Education Center put forward by Ki Hajar Dewantara, which places the community, family, and school as the three main pillars of the implementation of education that complement each other in order to form students with character and competitiveness.

At the secondary education level, especially the 12th grade of high school, students are at a crucial stage in determining their academic future because they have to go through various university entrance selections, such as the National Selection Based on Achievement (SNBP), the National Selection Based on Tests (SNBT), and the Independent Exam pathway. This condition encourages students to prepare optimally, including by participating in tutoring as a support for formal learning (Ministry of Education and Culture, 2021). Based on data from the National Selection Committee for New Student Admissions (2025), the number of SNBP and SNBT participants continues to reach hundreds of thousands every year, showing the high competition to enter universities. This trend also shows the increasing need for students for additional academic support through tutoring, both face-to-face and through digital educational platforms.

The development of tutoring in Indonesia is also reflected in data from the Central Statistics Agency (BPS), which shows that the number of non-formal educational institutions has increased by 15 percent in the last five years, with more than 20,000 institutions registered nationally. Institutions such as Ganesha Operation, Prosus Inten, Nurul Fikri, and Ruangguru are examples of institutions that have succeeded in building a strong reputation in the face of competition in the non-formal education industry. However, the dynamics of increasingly fierce competition require institutions such as XYZ Tutoring to improve the quality of services in order to be able to meet the increasingly complex needs of students and maintain their competitiveness in the midst of the growth of similar institutions (Rahmawati & Sari, 2020).

In the education service industry, service quality is a key factor in increasing the competitiveness of institutions. According to the SERVQUAL model developed by Parasuraman et al. (1988), service quality can be measured from five dimensions, namely physical evidence (tangibles), reliability (reliability), responsiveness (responsiveness), assurance (assurance), and empathy (empathy). Good service quality will have an impact on loyalty, recommendations through word of mouth, and a positive image of the institution (Tjiptono & Chandra, 2019). In the context of a tutoring institution, student satisfaction is determined by their success in understanding the material, achieving academic goals, the quality of interaction with tutors, and effective administrative support.

Furthermore, the competitiveness of institutions is greatly influenced by the institution's ability to create sustainable added value for customers. Porter (1990) and Cravens & Piercy (2016) emphasized that a competitive strategy must be built through a dynamic process, including adaptation to market needs, continuous innovation, and service

quality that is able to meet customer expectations. Rapid technological changes also provide new challenges for tutoring institutions to digitally transform, adopt interactive learning methods, provide online consulting platforms, and increase service flexibility to remain relevant.

XYZ Tutoring, which has been established since 1995, faces various challenges in maintaining its position as the choice of 12th grade high school students. These challenges include the quality of tutors that must always be improved, the development of relevant teaching materials, the need for modern learning methods, flexibility in consultation sessions, and competition with new institutions that offer technology-based services. In addition, the shift in student preferences that tend to choose flexible, personalized, and digital-based learning services requires Bimbel XYZ to continue to innovate to remain competitive.

Research on the relationship between service quality in educational institutions has been done before. Sahyar (2017) stated that the quality of service and value felt by students have a significant influence on the satisfaction and competitive advantage of universities. Another study by Skýpalová et al. (2022) confirms that service quality is a major differentiating factor between educational institutions in building long-term competitiveness. Furthermore, Emerald (2024) found that the quality of academic services has a direct impact on student satisfaction which acts as a mediating variable for student loyalty.

Based on this phenomenon, this study aims to analyze the influence of service quality on the strategy of increasing competitiveness in XYZ Tutoring using the Structural Equation Modeling-Partial Least Squares (SEM-PLS) method. This method was chosen because it is able to analyze the relationship between latent variables simultaneously and comprehensively, as well as overcome the problems of multicollinearity and measurement errors that often occur in service research (Memon et al., 2021; Hair et al., 2019). Through this approach, the research is expected to provide empirical evidence-based strategic recommendations for XYZ Tutoring in improving the quality of services and strengthening its competitiveness in the midst of competition in the non-formal education industry.

REVIEW OF LITERATURE

Service quality is a fundamental factor in creating value and competitive advantage in service institutions, including tutoring. Service is understood as an intangible activity provided to customers without a transfer of ownership (Kotler, 2008), where the quality is reflected in the gap between students' expectations and perceptions of the services received (Parasuraman in Zeithaml et al., 2009). The five main indicators of service quality include reliability, responsiveness, assurance, empathy, and physical evidence. Grönroos in Tjiptono (1996) added that service quality is influenced by technical quality, functional quality, and company image as components that determine customer perception comprehensively. In the context of tutoring, the quality of good service is reflected in the competence of the tutor, the clarity of the material delivery, the accuracy of the schedule, the learning facilities, and the friendly and professional interaction during the learning process, which overall affects the experience and perception of the students.

Competitiveness is the ability of institutions to maintain a superior position through quality of results, efficiency, and innovation in the face of competition (Permendiknas No. 41/2007). Porter (2008) emphasized that competitiveness is determined by strategies in the face of market pressure, where institutions need to find a favorable position through increasing service value, differentiation, and meeting customer needs. In the context of

tutoring, competitiveness is influenced by the quality of teaching, relevant curriculum, use of educational technology, reputation of institutions, and student success (Tjiptono & Chandra, 2019). Research by Soleh and Handoyo (2024) shows that improving the quality of education—through teacher competence, curriculum innovation, and the use of technology—has a significant impact on the reputation and competitiveness of institutions. In fact, Estrada-Real and Cantu-Ortiz (2022) emphasized that data analytics is also an important tool in increasing competitiveness through performance evaluation and strategic improvement. Thus, the quality of service plays a direct role in strengthening the competitiveness of XYZ Tutoring, as both are aspects that determine the success of institutions in attracting and retaining students and winning the competition in the non-formal education industry.

RESEARCH METHOD

This study uses a quantitative descriptive approach with a survey method to analyze the influence of service quality on the strategy of increasing competitiveness in Bimbel XYZ. The research was carried out at the Central XYZ Tutoring located on Jl. Cimanggu Permai I No.1, Bogor City, in the period of May-November 2025. The location of the research was determined through purposive sampling, which is a branch that is considered to have homogeneous customer characteristics and is relevant to the needs of the institution's business strategy. The data collection instrument was in the form of an online questionnaire distributed to 12th grade high school students through social media and messaging applications, using a Likert scale of 1–5. The sampling technique used is probability sampling with the random sampling method, so that each member of the population has an equal opportunity to be selected as a respondent. The study determined a minimum number of 115 respondents according to the provisions of Hair et al. (2014), namely 5–10 respondents per indicator.

The types of data used include primary and secondary data. Primary data was obtained from the results of filling out questionnaires by grade 12 students in the 2024/2025 school year at nine branches of Bimbel XYZ in Bekasi City. This data includes respondents' biodata as well as answers related to the quality of service and competitiveness of tutoring. Secondary data was obtained through literature studies in the form of competition data on tutoring institutions, the level of strictness of entering PTN through the SNBP and SNBT routes, as well as other supporting documents from books, scientific articles, and official institutional reports. The use of these two types of data aims to strengthen empirical analysis and provide a comprehensive picture of the competitive condition of Bimbel XYZ in the non-formal education market at the high school level.

Data analysis is carried out through three main stages. First, descriptive analysis is used to describe the characteristics of respondents as well as the tendencies of answers related to each research variable. Second, the Top Two Boxes (TTB) technique was used to map student approval levels on each service indicator, by grouping "agree" and "strongly agree" answers as positive categories. Third, SEM-PLS (Structural Equation Modeling–Partial Least Squares) analysis was used to test the relationships between latent variables, evaluate measurement models (validity and reliability), assess structural models through R^2 values and path coefficients, and test hypotheses through bootstrapping. In addition, the study applied Importance–Performance Map Analysis (IPMA) to identify the priority of service strategy improvement that has the most influence on increasing the competitiveness of Bimbel XYZ.

RESULTS AND DISCUSSION

The characteristics of the respondents in this study are individuals who use XYZ tutoring services in grade 12 of high school in the 2024/2025 school year in 8 regional branches of Bekasi. The number of respondents in this study was 115 students who were domiciled in Bekasi and Cibubur. The questionnaire was distributed online using a Google Form by the branch counseling guidance. The characteristics of the respondents in this study included gender, age, grade level, and the branch where students studied.

Table 1
Characteristics of Research Respondents

Characteristics	Category	Sum	Percentage (%)
Gender	Man	56	48.70
	Woman	59	51.30
Age	17	40	34.78
	18	68	59.13
	19	7	6.09
Class	12	114	99.13
	Alumni	1	0.87
Lama Les	1 Year of Lessons	59	51.30
	2 Years of Education	21	18.26
	>2 Years of Education	35	30.43
Cabang	Galaxy	15	13.04
	Kemang Prtama	12	10.43
	Summarecon Bekasi	28	24.35
	Beautiful Hope	7	6.09
	Grand Tours	13	11.30
	São Paulo	18	15.65
	Cibubur	16	13.91
	Citragran	6	5.22

Source: Data processed

The study respondents consisted of 115 students with a balanced gender composition, namely 56 male students (48.70%) and 59 female students (51.30%), as well as an age range dominated by students aged 17–18 years as the standard age of grade 12. The length of study at Bimbel XYZ also showed an even distribution, with 59 students (51.30%) taking lessons for one year, 21 students (18.26%) for two years, and 35 students (30.43%) over two years, reflecting a combination of new students and loyal students who have been in the program for a long time. Respondents came from various branches of Bimbel XYZ in the middle to upper residential area, with the highest number of Summarecon Bekasi branches (28 students), followed by Cikarang (18 students) and Cibubur (16 students), which showed that the characteristics of respondents tended to be homogeneous and had relatively similar socioeconomic backgrounds, so that it had the potential to affect their motivation and academic achievement.

1. Partial Least Square (PLS) Model Scheme

The following is a sample of the PLS program model that was tested:

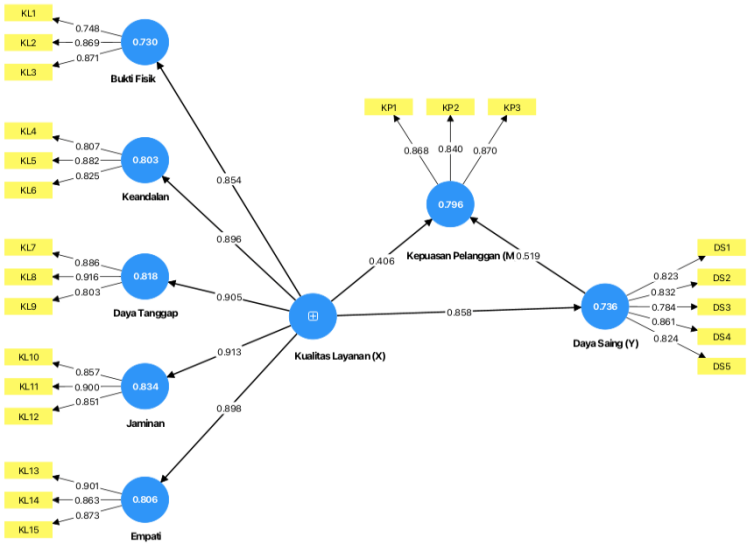

Figure 1
Loading Factor Value of the SEM PLS Model

2. Evaluation of Measurement Models (Outer Model)

Evaluation of the measurement model is carried out to ensure the quality of the construct through validity and reliability testing. The validity of the convergence was evaluated by looking at the value of the loading factor and the Average Variance Extracted (AVE); the indicator was declared valid if the loading > was 0.7 and the AVE was > 0.5. In addition, the validity of the discriminator was tested by comparing the relationships between constructs so that there was no overlap between variables. Reliability is then analyzed using Cronbach's Alpha and Composite Reliability (CR) to ensure the internal consistency of all indicators.

The results of the convergent validity test showed that all indicators had loading values above the minimum limit and met the eligibility requirements. Each indicator is recorded to have a strong enough contribution in representing its respective constructs so that the initial model can be maintained without the need to delete items. The AVE value of all variables also exceeded the > 0.5 provision, indicating that each construct has the ability to explain the variance of the indicator well.

The validity of the discriminant is also fulfilled as can be seen from the cross loading value which shows that each indicator has the greatest relevance to its original construct compared to other constructs. This confirms that each latent variable has different characteristics and is able to be accurately measured by the indicators that have been compiled. Thus, there is no overlap between constructs, and each indicator is able to measure unique aspects according to its research variables.

In terms of reliability, the entire construct obtained a Composite Reliability value and Cronbach's Alpha above 0.70, which means that the research instrument has good internal consistency. The CR value of all variables shows a strong relationship between indicators in the construct, so that the data is considered stable and reliable. Thus, the instruments used are able to measure latent variables accurately and consistently.

Overall, the results of the evaluation of the outer model confirm that the measurement model in this study has met all criteria for validity and reliability. All indicators are declared valid, able to distinguish themselves between constructs, and statistically reliable, so that the model is worth continuing to the structural model analysis stage (inner model) to test the relationship between latent variables.

3. Evaluation of Structural Models (Inner Model)

The evaluation of the inner model is carried out through two main stages. The first stage is the testing of the value of the determination coefficient (R^2), which serves to assess the magnitude of the proportion of endogenous variable variability that can be explained by exogenous variables. The interpretation of R^2 values in the context of SEM-PLS has similarities with linear regression; that is, the higher the R^2 value, the greater the ability of exogenous variables to explain endogenous variables. The entire evaluation of this structural model was analyzed through a bootstrapping procedure**,** as shown in Figure 9.

Second, an assessment of the structural model is carried out to measure the level of significance of the relationship between constructs or variables. The significance can be observed through the path coefficient, which shows the strength of the influence between constructs, and is further tested using t-statistic values or Critical Ratio (CR) obtained through the bootstrapping technique (resampling method).

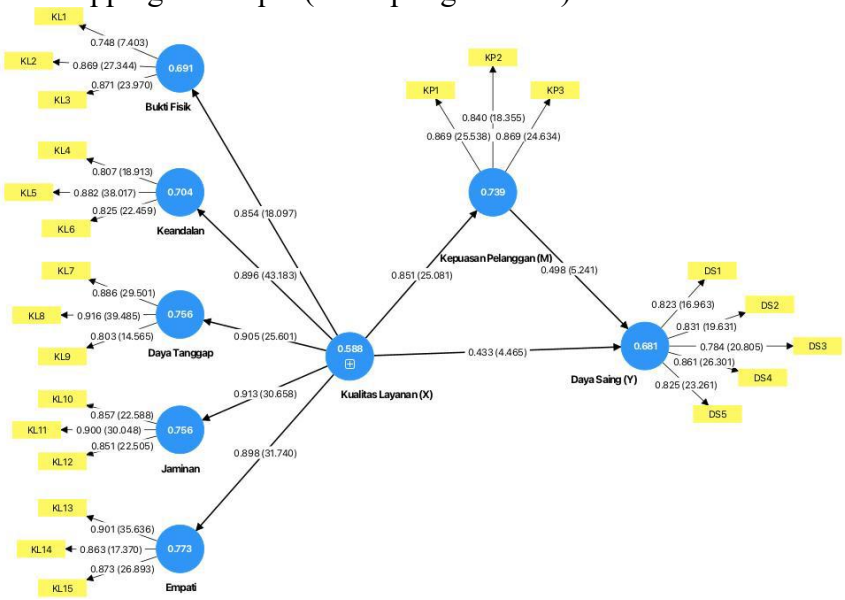

Figure 2.
Model Output Bootstrapping

a. Coefficient of Determination (R^2)

The coefficient of determination (R^2) is one of the main measures in assessing the quality of structural models, both in linear regression analysis and PLS-SEM. According to Rahadi (2023), R-Square shows the proportion of endogenous construct variations that can be explained by exogenous constructs in the model. In other words, the greater the R-square value, the stronger the ability of mode5 to represent and explain the phenomenon being studied.

Table 2.
R-Square and R-Square Adjusted Values

Variable	R-Square	R-Square Adjusted
Physical Evidence	0.730	0.728
Reliability	0.803	0.801
Responsiveness	0.818	0.817
Guarantee	0.834	0.833
Empathy	0.806	0.804

Customer Satisfaction (M)	0.725	0.722
Competitiveness (Y)	0.804	0.800

Source: Primary data processed by researchers, 2025

Based on the results of the evaluation of the determination coefficient, all endogenous constructs in the model including physical evidence (R^2 = 0.730), reliability (0.803), responsiveness (0.818), assurance (0.834), empathy (0.806), customer satisfaction (0.725), and competitiveness (0.804) show that the value of R^2 is in the strong category according to the classification of Chin (1999) which sets R^2 more than 0.67 as a strong predictor. This indicates that the variability of each endogenous construct can be explained very well by the exogenous construct in this study.

b. Path Coefficients

Path coefficients represent the magnitude of the direct influence between latent constructs in a structural model. This value provides an idea of the extent to which exogenous variables are able to affect endogenous variables in the predefined pathways in the model. In the SEM-PLS analysis, the estimation of the path coefficient was tested for significance using the bootstrapping technique, which is a resampling method that produces a redistribution of data to then calculate T-statistical and p-value as the basis for testing.

Table 3
Path Coefficients Direct Effect Value

	Path Coefficients	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
Quality of Service (X) -> Customer Satisfaction (M)	0.851	0.850	0.034	25.081	0.000
Quality of Service (X) -> Physical Proof	0.854	0.849	0.047	18.097	0.000
Quality of Service (X) -> Responsiveness	0.905	0.901	0.035	25.601	0.000
Quality of Service (X) -> Empathy	0.898	0.897	0.028	31.740	0.000
Quality of Service (X) -> Guarantee	0.913	0.909	0.030	30.658	0.000
Quality of Service (X) -> Reliability	0.896	0.895	0.021	43.183	0.000
Quality of Service (X) -> Competitiveness (Y)	0.433	0.431	0.097	4.465	0.000
Customer Satisfaction (M) -> Competitiveness (Y)	0.498	0.499	0.095	5.241	0.000

Source: Primary data processed by researchers, 2025

Based on the results of the analysis in table 3, all hypotheses in this study are proven to be statistically significant, which is shown by a T-statistical value above 1.96 and a p-value below 0.05. Quality of Service has the strongest influence on Customer Satisfaction with a coefficient of 0.951, making it the most dominant relationship in the model. In

addition, Service Quality has been proven to have a significant influence on Competitiveness with coefficients of 0.433 and 0.498, respectively. These findings show that Service Quality plays a very important role in strengthening competitiveness, both directly and through the role of satisfaction mediation. Thus, all hypotheses proposed can be accepted and affirm the position of Service Quality as a strategic factor in increasing the competitiveness of the organization.

Table 4
Path Coefficients Indirect Effect Value

	Path Coefficients	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
Service Quality -> Customer Satisfaction->Competitiveness	0.424	0.424	0.083	5.086	0.000

The results of the analysis showed that the indirect effect coefficient of 0.424 with a T-statistic value of 5.198 and a p-value of 0.000 confirmed the existence of a strong and significant mediating role of Customer Satisfaction in the relationship between Service Quality and Competitiveness. These findings confirm that improving the quality of services will indirectly strengthen the company's competitiveness. This is in line with the theory that customer satisfaction is an important mechanism in creating and maintaining a competitive advantage, as well as serving as a strategic link between service quality and sustainable competitiveness.

4. Hypothesis Testing

Based on the results of the data processing carried out, the findings of this study can be used to answer the hypothesis that has been proposed. The hypothesis test process is carried out by referring to T-Statistics and P-Values as the basis for determining significance. A hypothesis is declared acceptable if it has a P-value of < 0.05 (Sofyan, 2011), which means that the relationship between constructs is statistically significant.

In this study, hypothesis testing was carried out through inner model analysis, which aims to evaluate the strength and direction of the relationship between latent constructs. The results of the test provide an empirical picture of the extent to which the variables in the model influence each other, as well as confirm whether the proposed hypothesis can be scientifically proven. The details of the results of the hypothesis test in this study are presented in the following section.

Table 5
T-Statistics and P-Values

	T Statistic	P Value	Hypothesis Testing
Quality of Service (X) -> Customer Satisfaction (M)	25.081	0.000	Accepted
Quality of Service (X) -> Physical Proof	18.097	0.000	Accepted
Quality of Service (X) -> Responsiveness	25.601	0.000	Accepted
Quality of Service (X) -> Empathy	31.740	0.000	Accepted

Quality of Service (X) -> Guarantee	30.658	0.000	Accepted
Quality of Service (X) -> Reliability	43.183	0.000	Accepted
Quality of Service (X) -> Competitiveness (Y)	4.465	0.000	Accepted
Customer Satisfaction (M) -> Competitiveness (Y)	5.241	0.000	Accepted

The Effect of Service Quality on Customer Satisfaction

The results of this study show that the Service Quality variable has a significant effect on customer satisfaction in the XYZ Tutoring grade 12 program. Evidence of significance is indicated by a p-value of 0.000, which is smaller than the significance limit of 0.05 (real level of 5%). In addition, this value is strengthened by a T-statistic value of 25.081 (> 1.96) and also strengthens the positive influence between the two variables. This means that the better the strategy to improve the quality of services provided by tutoring institutions contributes positively to increasing customer satisfaction. Thus, the first hypothesis **(**H1**)** in this study is acceptable because it is supported by the results of empirical analysis.

XYZ Tutoring needs to follow up on the results of this research by continuing to improve the quality of its services as a whole, as it has been proven to have a significant influence on customer satisfaction levels. Improvement efforts can be focused on implementing consistent service standards, training teaching staff to be more responsive to student needs, and ensuring that every dimension of service ranging from reliability, responsiveness, guarantee, empathy, to physical evidence can run optimally. With this improvement, students will experience more professional and valuable service, so that their satisfaction with the institution will increase continuously.

In addition, XYZ Tutoring can make these results the basis for developing a long-term development strategy. The superior quality of service not only improves current student satisfaction, but also strengthens the positive image of the institution and encourages customer loyalty in the future. By maintaining service consistency and conducting regular evaluations of every aspect of service, XYZ has the opportunity to become a competitive tutoring institution and trusted by the community as the main choice in supporting students' academic success.

The findings of this study are in line with the results of research conducted by Rosa Widyanti Djafar, Nurhajati, and Siti Asiyah (2022) who stated that service quality has a significant and positive effect on customer satisfaction**.** Respondents stated that the improvement in the quality of services provided by Tutoring Institutions in Malang City was able to increase customer satisfaction. The results of this study are also in line with the findings of Saputra, Suwono, and Sholikah (2021) which show that the application of five dimensions, namely reliability, responsiveness, guarantee, empathy, and physical evidence, has a positive effect on student satisfaction, even though there are still constraints on facilities and service systems.

Quality of Service is significantly reflected by the Physical Evidence Dimension (*Tangible)*

The results of this study show that the dimension of Physical Evidence has a significant effect on the quality of service in the XYZ Tutoring grade 12 program. Evidence of

significance is indicated by a p-value of 0.000, which is smaller than the significance limit of 0.05 (real level of 5%). In addition, this value strengthened by a T-statistic value of 18.097 (> 1.96) also strengthened the positive influence. This means that the better the strategy of increasing physical evidence provided by the tutoring institution will contribute positively to improving the quality of services. Thus, the first hypothesis **(**H2**)** in this study is acceptable because it is supported by the results of empirical analysis.

XYZ Tutoring by targeting customers from the middle to upper class (*niche market*), physical evidence aspects (tangibles) such as the comfort of the learning room, cleanliness of the facilities, neatness of the layout, and the use of modern equipment are one of the important factors in choosing a tutoring institution. They tend to judge the quality of the institution not only from academic results, but also from how the institution creates a representative learning environment and supports the comfort of the child. Therefore, a good physical appearance and complete facilities can give a professional impression and foster higher trust in the tutoring.

In the midst of fierce competition between tutoring schools that offer relatively similar programs and prices, the quality of the tangible aspect is actually a strong distinguishing element. Institutions that are able to present a modern, clean, and neatly organized learning atmosphere as well as superior learning media will more easily attract the interest of parents and strengthen a positive image in the eyes of potential customers. Thus, investing in improving the quality of physical facilities is an important strategy for XYZ Tutoring to win market trust and maintain customer loyalty.

Service Quality is significantly reflected by Responsiveness

The results of the analysis showed that the responsiveness dimension had a significant effect on the quality of service in the XYZ Tutoring grade 12 program. This significance is shown through a p-value of 0.000, which is below the threshold of 0.05 at a real level of 5%. Meanwhile, a T-statistic value of 25,601 (> 1.96) confirms the existence of a positive relationship between the two variables. These findings indicate that the more optimal the responsiveness strategy is implemented, the stronger the quality of Tutoring services. Thus, the third hypothesis **(**H3**)** in this study is proven to be valid and acceptable.

The responsiveness dimension reflects the ability of tutors and teaching staff to provide fast, responsive, and appropriate services to students' needs and complaints. In this case, tutoring, this includes the readiness of teachers in answering questions, the speed of providing feedback on student assignments, and the ability of administrative staff to respond to requests or obstacles faced by students and parents. Responsiveness improvement strategies need to be focused on strengthening two-way communication systems, such as providing responsive communication channels, tutor training in interpersonal skills**,** and implementing response time standards to students' questions and problems.

The results of this study are also consistent with the findings of Steela Apfiasari and Erry Rimawan (2023) who researched the hotel industry in Serang, Banten, and found that responsiveness quality is one of the most influential factors. The findings support the results of this study that improving the ability of XYZ Tutoring staff and staff to respond quickly and appropriately to students' questions, complaints, and needs will directly contribute to improving the quality of services for grade 12 students.

Quality of Service is significantly reflected by Empathy

The results of the analysis showed that the empathy dimension had a significant effect on the quality of service in the XYZ Tutoring grade 12 program. Based on the results of the

analysis, a p-value of 0.000 was obtained, which is below the threshold of 0.05 at a real level of 5%, Meanwhile, the T-statistic value is 31,740 (> 1.96). These findings suggest that improving the empathy strategies provided by tutoring directly contributes to improved service quality. Thus, the fourth hypothesis (H4) is declared accepted.

Empathy reflects the ability of teachers and tutoring staff to understand the needs, feelings, and difficulties experienced by students personally. With an empathetic attitude, the interaction between teachers and students becomes more comfortable, open, and supports a comfortable learning atmosphere. For example, teachers who are able to adapt their teaching style to the character of students, pay special attention when students have learning difficulties, or show concern for the academic pressure of grade 12 students who are facing college entrance exams, these things significantly increase students' perception of the quality of services provided.

The results of this study are in line with the findings of Rahmadani, Putra, and Santoso (2023) which show that the empathy factor has a high level of importance but relatively low performance in increasing satisfaction and competitiveness of health services. The findings confirm that empathy is an important aspect in building service quality that is able to create customer satisfaction and trust.

The Quality of the Service is significantly reflected by the Assurance

The results of this study show that the guarantee dimension has a significant effect on the quality of service in the XYZ Tutoring grade 12 program. Evidence of significance is indicated by a p-value of 0.000, which is smaller than the significance limit of 0.05 (real level of 5%). In addition, this value is strengthened by the highest T-statistic value of all dimensions of 30.658 (> 1.96) and also reinforces the positive influence between the guarantee dimension and service quality. This means that the better the strategy to increase the dimension of assurance provided by the tutoring institution will contribute positively to improving service quality. Thus, the fifth hypothesis **(**H5**)** in this study is acceptable because it is supported by the results of empirical analysis.

The dimension of assurance includes aspects of competence, honesty, trust, and a sense of security provided by teachers and staff to students. In XYZ's tutoring strategy, this guarantee can be realized through teacher professionalism, mastery of subject matter, ability to answer students' questions clearly, and a polite and convincing attitude in interacting. The strategy to increase the dimension of assurance can be focused on strengthening the quality and professionalism of teaching staff, such as pedagogical training, reliable academic training and the application of consistent service ethics. In addition, transparent communication, friendly attitude, and responsibility for student learning outcomes are also part of the guarantee that can strengthen student satisfaction and loyalty.

The results of this study are in line with the findings of Prasojo Pribadi *et al.* (2022) which shows that the assurance dimension is an important aspect in improving hospital service performance, where both dimensions play a role in creating customer trust and satisfaction**.** This finding strengthens the results of the study that the increase in the dimension of assurance in XYZ Tutoring services also forms a positive perception of students towards the quality of services provided.

Quality of Service is significantly reflected by the Reliability Dimension

The results of the analysis showed that the reliability dimension had a significant effect on the quality of service in the XYZ Tutoring grade 12 program. Based on the results of the analysis, a p-value of 0.000 was obtained, which is below the threshold of 0.05 at a real level

of 5%, Meanwhile, the T-statistic value is 43,183 (> 1.96). These findings suggest that improving the empathy strategies provided by tutoring directly contributes to improved service quality. Thus, the sixth hypothesis (H6) is declared accepted.

Reliability is one of the key factors in creating students' trust in tutoring, as it reflects professionalism and commitment to fulfilling service promises. Increased reliability, such as through the provision of disciplined teachers, an orderly administrative system, and punctuality in each learning activity, will directly strengthen the overall quality of service. This proves that the success of tutoring institutions does not only depend on good teaching materials, but also on the ability of tutoring to show consistency, responsibility, and accuracy in serving students in a sustainable manner**.**

The results of this study are also in line with the findings of Prasojo Pribadi et al. (2022) which show that the reliability dimension is one of the factors with high performance in increasing hospital patient satisfaction and loyalty. This similarity confirms that in the context of XYZ Tutoring, the implementation of reliable and consistent services is also a key aspect in strengthening students' perception of the quality of services provided.

CONCLUSION

Based on the results of the Latent Variable Score (LVS) analysis, XYZ Tutoring shows high service quality and competitiveness with scores of 4.53 and 4.39, respectively, which reflects the institution's ability to provide superior services, understand student needs, and maintain its competitive position. Service quality has been proven to have a positive and significant effect on increasing competitiveness. Of the five dimensions of service quality, assurance is the most dominant dimension in shaping student perception, followed by responsiveness and empathy, so that service development is focused on improving teacher competence through the Guru Bintang program, accelerating services through the SiGAP program, and strengthening teacher-student closeness through the CLOSE program, while the dimensions of reliability and physical evidence are maintained to maintain service quality. By strengthening these dimensions, XYZ has the potential to maintain student satisfaction, loyalty, and trust while strengthening competitiveness amid increasing competition in the non-formal education industry.

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