

The Influence of Professional Competencies towards the Satisfaction of Users of Accounting Education Graduates

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Abstract

The purpose of this research is to know the influence of professional competencies towards the satisfaction and the expectations of the user of the graduates. The population of the research was Accounting business management program in the Vocational senior High School former Resident of Semarang, Pekalongan, that already empower alumny as much as 209 people. Using the random sampling proportionately for take 113 peoples. Data collection was conducted by questionnaire and interview. Data analysis with descriptive and simple regression. The results showed that the Professional Competence and satisfaction a user category is good. There is the influence of professional competence graduate to user satisfaction amounted 37%, and the 63% influenced by variables other than the model. User expectations regarding the graduate accounting education, namely improvement of professional competence: the ability in the computer-based accounting (accounting computerize), tax accounting, syariah accounting, financial accounting based on IFRS.

Keywords: the professional competence of the graduates, satisfaction of graduates, user expectation of graduates

Introduction

The College has an important role in the provision of human resource in the world of work. Therefore, colleges should prepare graduates who are ready to work. But the reality is unemployment figures from year to year increasing. It shows that graduates are not yet ready to meet the needs of the world of work. Table 1. shows that the unemployment rate in particular scholars over the years have elevated high enough.

Table 1
 The number of unemployed based on education level

Pendidikan Tertinggi yang Ditamatkan	2009		2010		2011
	Februari	Agustus	Februari	Agustus	Februari
(1)	(2)	(3)	(4)	(5)	(6)
SD Ke Bawah	55,43	55,21	55,31	54,51	55,12
Sekolah Menengah Pertama	19,85	19,39	20,30	20,63	21,22
Sekolah Menengah Atas	15,13	14,58	15,63	15,92	16,35
Sekolah Menengah Kejuruan	7,19	8,24	8,34	8,88	9,73
Diploma I/II/III	2,68	2,79	2,89	3,02	3,32
Universitas	4,22	4,66	4,94	5,25	5,54
Jumlah	104,49	104,87	107,41	108,21	111,28

According to Tilaar (2003:150) and Mulyasa (2008:15), World Education Indonesia experienced four principal crisis: quality, relevance or external efficiency, elitisme and management. Improving the quality of graduates is an important indicator in anticipation and confront the dimensions of change. Quality-oriented approach on improvement and enhancement of performance continuously. Likewise, education-oriented life skill, competence of graduates, the market needs is a must for managers of education so that still exist in the middle of an increasingly tight competition.

The sense of quality for quality experts have varying definitions. Crosby (1979) stated that the quality is conformance with the required or standardized methods (conformance to requirement. The requirements

sometimes change according to the wishes of the customer, need, Government, technology and competition. Deming (1982), the quality is conformance to the requirements of the market. Supranto (2006:3), asserts that quality products for a person if such products can meet the needs. If applied in education this concept contains the notion that education officials continually performing various repairs and improvements continuously to ensure quality standards are applied. If the demands and needs of the user as a Subscriber is changed then the education providers will change the quality of graduates.

In the perception of quality is measured from the customer or user. ISO 9001 version 2000, variable customer satisfaction. as a principle of its application. According to Husaeni Usman (2006:410), Quality in education include the quality of the inputs, processes, outputs and outcomes. Input quality education if ready processes. The process of quality education in capable of creating liveliness of students, innovative and fun. Quality outcomes in graduate quickly absorbed in the world of work, a reasonable salary, all parties recognize the greatness of graduates and felt satisfied. Supranto (2006:2), Kotler (2009:180), confirms that the level of customer satisfaction depends greatly on the quality of products and services. Increasing Quality level graduates will affected to the customer satisfaction levels yield will be higher as well. College can be equated as production and services institution . According to Sallis (2006:7), production and service quality standards as measured by the appropriate criteria , specific, fit in with the purpose of creation, without defects. Profile of a graduate institution in accordance with the qualifications, the purpose of education in the form of a standard basic capabilities in the form of minimum academic qualification of the learners.

According to Tjjiptono (2003:15), external customers define the quality of a product or service that is delivered to them, while internal customers plays a major role in human quality, process and environment-related product or service. External Subscriber in Accounting Education Programs are: HIGH SCHOOL, SMK business management, the business world, while pelanggan intern: professors, students and educational personnel. Contentment is a feeling happy or upset someone who comes after comparing performance (results) of the product) that thought against the expected results or performance. If the performance is below expectations, the customer is not satisfied, if the performance meets the expectations, the customers will satisfied (Kotler,2009:117).

The next Day in Tjjiptono (2003:102) stated that customer satisfaction is customer response towards the evaluation of the glaring discrepancy between the perceived expectations of previous (or other performance norms) and the actual performance of the perceived product after use. Zeithaml and Bitner suggested that satisfaction is a much wider concept than just an assessment of the quality of service, but also on the influence by other factors. As seen in Figure 2 customer satisfaction on the influence by the customer perception of the quality of service (service), product quality, price and by the situation and personal factors. Quality of service (the service) is the focus of the assessments reflect the perception of the customers against the five dimensions of the specifics of the service (the service). Satisfaction, more inclusive, namely the satisfaction of specified by the perception of the quality of service , product quality, price, factor in the situation and personal factors.

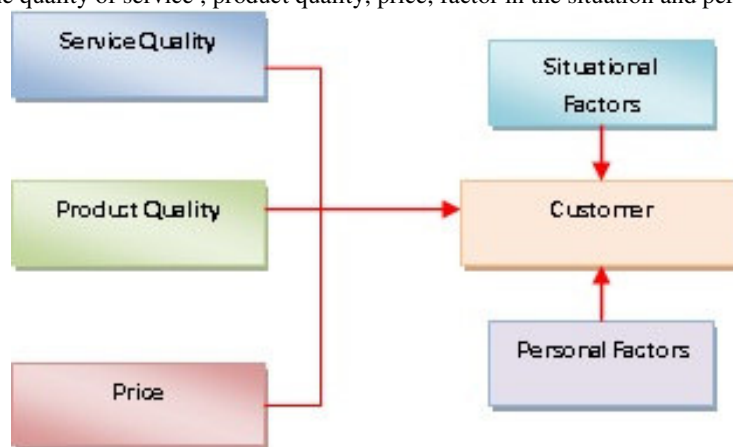


Figure 1. Customer Satisfaction Model

Research on graduates ever conducted by Thomas, et al (2011) against the Graduate Economics Education UNNES, pointed out that there were some graduates who work not in accordance with their fields. the results showed that only 26.83% of alumni working in the field of education in accordance with the competencies, 24.39% of alumni working in the education field that are not in accordance with the competencies, 41.46% alumni working in private companies, 4.88% alumni working in government agencies, and 2.44% of alumni work in other fields. Most of the graduates of the economics education work not appropriate competencies, this

will have an effect on user satisfaction. The findings of the Ali Muhson dkk (2012:51), about Economic Education graduates UNJ that have relevant work areas as much as 50.5%, its meant the alummy who has relevance with their competence like as educators, teacher, lecturer or as Instructor.

The findings of Jalal (2008), there are almost half of the approximately 2.6 million teachers in Indonesia is not worth teaching. Qualifications and competencies is not sufficient to teach at the school. The teacher who is not worth teaching amounted 912,505 consist of 605,217 at primary school teachers, teacher 167,643 75684 at junior high school, high school teacher and teachers of SMK 63961 (teacher professional in SMK). The number of teachers in Indonesia, which is incompatible with the teaching skills or their fields as much as fifteen percent. Research conducted Somantri, et al (2007) about the readiness of the economics teacher in the city area and Bandung District suggests that low levels of high effectiveness of economic in implementing curriculum based on subjects, and low levels of competence of pedagogic teacher. On the other hand found both professional competences and pedagogic competences of economic teachers has not at a high level, that means the two competences mentioned above still need to be improved.

Research conducted in Malaysia revealed that problems facing graduates was not on technical skill, but more influenced by the school ability (Juhdi, 1995). So, will have an impact on the unemployment rate of college graduates in each year. Richardsan and Kabanoff (2003) States that there is a difference of perception between the user graduates (stakeholders) and the academia in terms of generic skills and job skills .

The school focuses on quality according to Juran suggestion need focus on programs and services that meet the needs of users such as students and the community. The community is widely referred to as the graduates, that is, the business world, school, Government. Conformity in the sense of harmony with the aspirations of the community as well as older people, fit in with the needs of the community, in accordance with the demands of the times and in accordance with the new educational value.

Kemenade and Garre (2000) identified eight categories requirements that need of college graduates to meet the demand of stakeholders in Belgium, the Netherlands, the United Kingdom, and Firlandia, which are: 1) customer oriented; 2) Has practical knowledge and total quality management; 3) able to make decisions; 4) have an understanding that the work is a process; 5) group oriented; 6) has a commitment to continuous improvement; 7) active learning and 8) have a perspective of the system.

One of the determining factors of the organization is the factor of human resources (HR). Competitive advantage of an organization is determined by the quality of HR management. Organizations need a competent HUMAN RESOURCES, required to achieve the objectives that have been determined. Moqvist (2003) suggests that "competency has been defined in the light of the actual circumstances relating to the individual and work. Meanwhile, Trainning of Agency as presented Holmes (1992) States that: "A competence is a description of something which a person who works in a given occupational area should be able to do. It is a description of an action, behavior or learning outcomes which a person should be able to demonstrate. " Second opinion from above can be pulled red thread that competence is basically a description of what should be done (be able to do) someone in a job, in the form of activities, behaviors and the results should be displayed or demonstrated.

Tutju Yuniarsih (2015), Competence is a set of attitudes, behaviors, knowledge, and skills that must be owned, be appreciated, and mastered by learners after learn subject, finishing a course of study, or complete certain educational units. Competence according to Mc Ashan (1981) in Mulyasa (2002:38), ... is a knowledge, skills, and abilities or capabilities that a person achieves, which become part of his or her being to the extent of he or she can satisfactorily perform particular cognitive, affective, and psychomotor behaviors ". In this competency is defined as the knowledge, skills and abilities that are controlled by a person who has been a part of him, so that it can perform the behavior-behavior cognitif, affective and psikomotirik carefully. Meanwhile, according to David in Hutapea (2008:6), Competence as knowledge and skills that are practiced. Competence can be distinguished into: a technical or functional competencies (technical/functional competencies), competency behaviours (behavioural competencies) and competency is defined as the knowledge and skills of the individual. Merriam (1989) in Suyanto (2013:44), the professional competence of teachers is a must-have: understanding the motivation of the students; Learn to understand the needs of the students, have enough about theory and practice, knowing the needs of the user community education, capable of using a variety of instructional methods and techniques; It has the ability to hear and communicate orally or in writing; find out how to use the material taught in the practice of real life, have open mind to introduce students develop an interest respectively, have a desire to continue to enrich his knowledge and continued his studies and has the ability to do the evaluation.

The findings of the Marianas (2002), shows that the professional competence of the influence to quality schools ([http//mm.unsoed.NET](http://mm.unsoed.NET)). Some experts say the term professional competence is actually an "umbrella" for having included all other competencies (Suyanto: 2013:43). More (Suyanto. 2013:26-27 stated that the professionalism of teachers have the following characteristics:a) expert in the field of theory and practice of teacher training; b) happy to enter the teaching profession organizations; c) has the educational background of teacher training are adequate; d) execute the code of ethics of teachers; e) Have autonomy and sense of responsibility; f) have a sense of community and work on the call of conscience. Professional teachers should be

able to adjust and get around the curriculum, are able to associate the curriculum with the environment, able to motivate students to learn independently and able to integrate various fields of study into the unity of the whole concept.

The more expert teachers of accounting teaching in their fields and what is being taught according to specifications required schools and according to the standard required in the school curriculum will enhance user satisfaction. Accounting teacher SMK business-management is the practice of counselors at the school and the world of work, the more capable teachers guide students practice in school nor practice in the working world and what training in school in tune with the needs of the practice in the world of work will satisfy users.

Teachers also charged was able to communicate with students, fellow teachers, the principal, the workforce has a high creativity is supported as well as have the capability in information technology will increase user satisfaction of graduates. Class action research is research conducted a teacher to solve learning problems faced by teachers daily. More and more teachers do a PTK (Research Action class) knowledge that is associated with the process, learning methods can be improved, increasing knowledge and can further increase student achievement.

RESEARCH METHODS

The population of the research was Accounting business management program in the Vocational senior High School former Resident of Semarang, Pekalongan, that already empower alumny as much as 209 people. Using the random sampling proportionately for take 113 peoples. Pekalongan Regency taken 49 people, Semarang IS 41 and pATI 23 people with lottery. Data collection methods used in this study is the method questionnaire developed by researchers and interviews. questionnaire is used after the test validity and reliability. a questionnaire Methods was used for EXPLORE data on the professional competence of the graduates and user satisfaction of graduates. The method of interview used to reveal data about the expected graduates the school. Quantitative data were analyzed with the SPSS program 19 simple regression, qualitative data were analyzed with triangular

FINDINGS AND DISCUSSION

User satisfaction

Satisfaction of stakeholders in using or utilizing graduate accounting education became one of the indicators in the assessment of the performance of graduates. Although stakeholders assess the competency level of kepuasanya, but different. Customer satisfaction is measured by five categories: very satisfied, satisfied, fairly satisfied, less satisfied and not satisfied.

Table 2
 User Satisfactory

NO	Aspek	Sangat puas (5)	Puas (4)	Cukup puas (3)	Kurang puas (2)	Tidak puas (1)
1.	Kemampuan dalam menyusun laporan keuangan melalui siklus akuntansi baik perusahaan jasa maupun dagang.	49	49	12	0	3
2.	Kemampuan dalam mengelola kartu piutang, persediaan, aset tetap, dan utang	49	40	18	4	2
3.	Kompetensi dalam menyajikan laporan harga pokok produk baik pada perusahaan yang beroperasi secara pesanan maupun proses	35	52	17	9	0
4.	Kemampuan dalam menyiapkan surat pemberitahuan pajak (SPT).	26	39	36	6	6
5.	Kemampuan berkomunikasi dalam bahasa asing.	6	22	53	27	5
6.	Kemampuan Penggunaan Teknologi Informasi	29	50	29	4	1
7.	Kreativitas.	30	53	26	4	0
8.	Kemampuan dalam memecahkan persoalan pembelajaran	32	58	20	3	0
9.	Kemandirian.	45	49	16	3	0
10.	Loyalitas dan komitmen.	54	46	10	1	2
11.	Pengembangan diri, studi lanjut dan karya ilmiah	38	51	13	9	2

User satisfaction of graduates at a level not satisfied (level 1) and less satisfied (level 2), most likely the customer will move left the institution producing graduates. User satisfaction on the degree of quite happy (level 3), it is possible the user quickly turned to other institutions if the product has decreased the quality of graduates. User satisfaction of graduates on a satisfied (level 4) and very satisfied (level 5) customers are very likely reuse a graduate institution producing graduates and even propagate the good news about the institution. Pleasure or satisfaction high creating an emotional attachment with their graduates, producer. not only fixated on the options that make sense only.

Satisfaction according to Kotler (2009:177), the satisfaction of feeling happy or upset someone who comes after comparing performance (results) that thought on performance (or results) are expected ... When expectations, customers very satisfied or pleased. Accounting education products is a graduate of study program. Kaprodi accounting business school as graduates will assess the performance of graduate accounting education "highly satisfied" If the performance of graduates exceeded his expectations. Satisfaction is an assessment regarding the characteristics or the specialty product or service itself.

Adawiyah dkk (2007), the results of the research show that the factors considered by stakeholders include the ability of the development of personality and technical development.: 1) English skills; 2) formulate and solve problems, able to utilize information technology, 3) are able to communicate and write well, work well; 4) think creatively, have a quantitative skills and 5) use the principles and scientific approach, the ability to write effectively.

THE CRITERIA OF GRADUATE IS EXPECTED BY THE SCHOOL

The School criteria expectation for the graduates revealed through questionnaires. Respondents were given the freedom to express his expectations. From the answers of the respondents noted that the school expects teachers continue to improve professional competence, to face the changes especially for guide the students at job practicing in the industrialized world. The desired professional competency schools include a few things such as: mastery of the material, the structure, scientific mindset and concepts that support the teaching subjects, as well as develop professionalism. Expectations towards a graduate accounting education of 113 respondents as follows.

Table 3
 Expectation of Graduates User

No	Harapan	keterangan
1.	Mampu melakukan Penelitian tindakan klas	Peningkatan kompetensi profesional, untuk meningkatkan mutu pembelajaran
2.	Mampu dalam menggunakan <i>software</i> akuntansi,	Dac Easy Accounting, MYOB Accounting, Zahir, Accurate
3.	Mampu dalam bidang perpajakan	Menunjang praktek di Dunia industri
4	Mampu memahami ekonomi syariah	Mampu menunjang praktek di di perbankan syariah
5.	Mampu prakek akuntansi manual maupun computerize	Menunjang di Dunia industry

The reasons expressed Kaprodi accounting, accounting Teacher was supervising at the school as well as in the world of industry, understanding will it felt still less for the teacher in guiding students learn Accounting in the world industry. Islamic syariah banking, accounting, research action class in General haven't owned a graduate accounting education.

PROFESSIONAL COMPETENCE

Professional competence is the mastery of the learning material is wide and deep, which includes mastery of the material of the curriculum subjects in school and academic material is overshadowing the substance, as well as mastery of structure and subject methodology. The assessment conducted by the accounting kaprodi as President and Manager of the accounting field of study teacher. The teacher is a teacher at the school and mentor protégé in the world industry.

Two categories of assessment categories are competent and incompetent, after observing kaprodi professional items. If teachers are empowered in his school was able to provide learning materials, trained at the school, guide in the world of work, equipment training at the school in accordance with what is encountered in the world of work will increase user satisfaction

Table

PROFESSIONAL COMPETENCE OF Accounting Education

NO	KEERANGAN	YA	TIDAK
1.	Lulusan Pendidikan Akuntansi dalam menyusun RPP mengacu pada Standar Proses	111	3
2.	Lulusan Pendidikan Akuntansi dalam menyusun RPP mengacu pada Standar Kompetensi Lulusan	105	8
3.	Lulusan Pendidikan Akuntansi menyusun materi pembelajaran yang sesuai dengan tingkat perkembangan peserta didik	103	10
4.	Lulusan Pendidikan Akuntansi melakukan refleksi terhadap knerja sendiri dan memanfaatkan hasil refleksi untuk meningkatkan keprofesionalan	99	14
5.	Lulusan Pendidikan Akuntansi mengikuti perkembangan sumber pembelajaran	110	3
6.	Lulusan Pendidikan Akuntansi memanfaatkan TIK dalam berkomunikasi dan pengembangan diri	107	6
7.	Lulusan Pendidikan Akuntansi melakukan penelitian tindakan kelas	65	48
8.	Lulusan Pendidikan Akuntansi menguasai Komputer akuntansi (MYOB, spreadsheet	93	20
9.	Lulusan Pendidikan Akuntansi berperan aktif dalam kegiatan PGRI	47	65
10.	Lulusan Pendidikan Akuntansi berperan aktif dalam kegiatan MGMP	104	8
11.	Lulusan Pendidikan Akuntansi berperan aktif dalam kegiatan KORPRI	36	77

Most of the teachers have mastered the material, scientific concepts, thought patterns that support the teaching subjects including the basic standards of competency and competency. However, in reality there is still considerable, in the category of less, or very less. According to Moch Idochi Anwar (2004:62), professional teachers are teachers who know about what is being taught, are able to teach effectively, efficiently and steady personality, immoral behavior and high is he to driven by external values.

If seen more per indicator, the cause is in developing sustainable professionalism still there are some teachers who are less reflective action and Research Action class.

The Influence of Professional Competence to Satisfaction user of Graduates

Before analyzing the data, data should be analyzed with a classic assumption test, test data with Kolmogorov Smirnov normalcy. Normality in parametric statistics such as regression and Anova is the first requirement. Test of normality aims to test whether in regression models, the dummy variable or residual has a normal distribution. If these assumptions are violated, then the test statistic to be invalid or biased especially for small samples.

One-Sample Kolmogorov-Smirnov Test

		k.pengguna	komp.prof
N		113	113
Normal Parameters ^{a,b}	Mean	43.5044	40.2301
	Std. Deviation	6.43251	3.21828
Most Extreme Differences	Absolute	.065	.129
	Positive	.046	.121
	Negative	-.065	-.129
Kolmogorov-Smirnov Z		.694	1.373
Asymp. Sig. (2-tailed)		.720	.046

a. Test distribution is Normal.

b. Calculated from data.

To know the influence of professional competencies towards the satisfaction of graduates with a simple regression analysis. Data processing with the help of computer program SPSS 19. The result is as follows:

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.617 ^a	.380	.375	5.08638

a. Predictors: (Constant), komp.prof

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1762.534	1	1762.534	68.127	.000 ^b
	Residual	2871.713	111	25.871		
	Total	4634.248	112			

a. Dependent Variable: k.pemguna

b. Predictors: (Constant), komp.prof

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-6.085	6.027		-1.010	.315
	komp.prof	1.233	.149	.617	8.254	.000

a. Dependent Variable: k.pemguna

$$Y = -6.085 + 1.233 X$$

F calculated : (68.127)*

T calculated (8.254)*

R = 0,37

Because F calculated (68127) significant less than 5%, (0.000), HO denied the influence of Professional Competence exists towards the satisfaction of users. Influence of the remaining 37%, amounting to 63% out other variables influenced models.

DISCUSSION

Simultaneously there was a significant influence on the professional competence of the graduates of the accounting education towards the satisfaction of graduates, however small its influence only 37%. Graduate accounting education UNNES has had the ability to draw up reports on financial service companies as well as trade, are able to present a report on the cost of goods companies who operate in an order or process. But what training teachers in schools and not all the equipment used in accordance with the developments of conditions in the world industry. Business-management VOCATIONAL teachers are teachers who teach in the classroom as well as guide working practices in the world of industry, what is received at the College has not been enough to guide their students in working practices. The teacher demanded increasing competence of professionals such as computer accounting and accounting of Shariah. This is sesuai opinion Idochi Moch Anwar that the professional teachers are teachers who know about what is being taught.

This contrasts with the findings of previous research by Siti Mardiyah (2010), competence and attitude of Surabaya Muhammadiyah University analyst graduates did not have a significant relationship towards the satisfaction of graduates. Researchers can then add the variable competence social competence, pedagogic or competence of personality in the mempredeksi model for user satisfaction.

Research Action class, yet perceived as needs of all accounting teacher, proved to be an average teacher doing research PTK (Research Action class) in schools, on average each year less than three people. The reasons expressed, among others, the funds required to conduct such activities is very limited. Teachers who do the PTK (Research Action class) professional competence will increase because of the problems revealed in the PTK (Research Action class) is a problem faced by teachers in learning everyday, so his findings are expected to be able to use the repair process of learning.

Hope kaprodi accounting against graduates of quite diverse over the growing needs. Some of the school's students study in Islamic banks dudi (SMK Muhammadiyah Lasem, SMK Muallimin Kendal, SMK Pati1, SMK

NU Limpung Stem) demanding teacher in SMK adjust the competencies, that teachers are able to guide their students practice work in the Islamic banking industry. Subjects such as Islamic Economics, Islamic accountancy, Islamic banking has not been taught as long as they followed in college. College accounting education providers can add such subjects as subjects of choice in curriculum.

CONCLUSION

Based on the results of this research can be concluded: (1) there is the influence of professional Competencies towards the satisfaction of users, influence of 37%, the positive influence of increased professional competency that graduates will increase user satisfaction (2) expectations of stakeholders regarding the graduate accounting education, namely improvement of professional competence: the ability in the computer-based accounting (accounting computerize), tax accounting, accounting, IFRS-based financial accounting.

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