THE EFFECT OF TANGIBILITY, REALIABLE, RESPONSIVENESS, ASSURANCE, *AND EMPATHY* ON THE PERFORMANCE OF COOPERATIVE MANAGEMENT (STUDY ON PALM OIL COOPERATION (KOPSA) IN SEBERIDA DISTRICT, INDRAGIRI HULU DISTRICT)

Tri Rahayu[1], Aris Triyono[2]
[1][2]Indragiri Institute of Technology and Business
[1]triayu@itbind.ac.id .,[2] aris3yono@itbind.ac.id .

Abstract

The performance of the Palm Oil Cooperative Management (KOPSA) in Seberida District, Indragiri Hulu Regency is a phenomenon seen from bBased on the phenomenon, the optimal performance of palm oil cooperatives has not yet been achieved, such as palm oil cooperatives that do not report having carried out RATs to the cooperative and MSME services. And the results from Remaining Business Results (SHU) have not been maximized. There are many factors that influence the performance of Kopsa administrators in this research, namely the research variables are Tangibility, Reliability, Responsiveness, Assurance, Emphaty Tangibility. The aim of the research is to analyze the effect of Tangibility on performance, Reliability on performance, Responsiveness on performance, Assurance on performance and Emphaty on the performance of cooperative management. The type of research is quantitative. Primary data, the sample size is 47 Kopsa administrators. The method used to analyze the data is a quantitative method, namely multiple linear regression analysis, correlation coefficient, coefficient of determination, F test and t test. The research results are as follows: Tangibility influences management performance, Realiability influences management performance, Responsiveness influences management performance, Assurance influences performance and Emphaty influences management performance and Tangibility, Realiable, Responsiveness, Assurance, Emphaty Tangibility. Together they influence the performance of the Palm Oil Cooperative (Kopsa) management in Seberida District, Indragiri Hulu Regency.

***Keywords: Tangibility, Realiable, Responsiveness, Assurance, Emphaty,* Cooperative Management Performance.**

INTRODUCTION

Cooperatives are one of the pillars of the Indonesian economy apart from BUMN (State-Owned Enterprises) and BUMS (Private-Owned Enterprises). Like small and medium industries, cooperatives also have a very important role in growing the people's economy and contributing to employment (Hendrajogi, 2012: 45). Minister of Cooperatives and SMEs, Teten Masduki, said that cooperatives and SMEs are ready to enter a transformative recovery phase. "Recovery is not just about growing back to pre-pandemic conditions; but at the same time preparing MSMEs and cooperatives to be better prepared to face crises or environmental changes in the future.

In accordance with article 33 paragraph 1 of the 1945 Constitution which states that the economy is structured based on the principle of kinship. So from this statement it means that the type of business that is suitable or appropriate in Indonesia is a cooperative. Cooperatives are institutions that carry out

business activities and services that are very helpful and needed by cooperative members and the community. Where the business activities in question can be in the form of financial needs services, credit, marketing activities or other activities. This can be seen in the role of several cooperatives in providing relatively easy funds for their members compared to the procedures that must be followed to obtain funds through banking.

Law Number 25 of 1992 states that a cooperative is a business entity consisting of individuals or cooperative legal entities whose activities are based on cooperative principles as well as being a people's economic movement based on the principle of kinship. So cooperatives are a means of increasing economic progress for their members and for society. This is in accordance with the objectives of the cooperative, especially to advance the welfare of its members and society in general. As a form of business entity, cooperatives are able to stand alone and carry out their business activities to earn a profit. Only in Indonesian cooperatives does the term profit not be recognized, because the aim of cooperative activities is not profit-oriented but rather benefit-oriented. At the end of each operating period, the Cooperative is expected to produce a decent SHU (Remaining Business Results).

The development of cooperatives is an embodiment of the mandate of the Indonesian nation's constitution, namely based on the 1945 Constitution, especially article 33 paragraph (1), namely that the Indonesian economy is structured as a joint venture based on the principle of kinship. And cooperatives are business buildings that are in accordance with the economic structure in question. Therefore, cooperatives are expected to play an important role in the Indonesian economy. Apart from that, cooperatives are also an economic actor that is structured and run as a joint effort of members and for the welfare of all members.

Member welfare can be achieved if the cooperative's performance is good. To measure cooperative performance, financial ratios can be used. Each financial ratio has a specific purpose, use and meaning. Based on the Regulation of the Minister of Cooperatives and Small and Medium Enterprises of the Republic of Indonesia, Number 06/per/M.KUKM/V/2006 dated 1 May 2006 concerning Guidelines for Assessment of Achievement Cooperatives or Award Cooperatives, including assessing return on assets. The results of further investigation into the performance of the Palm Oil Cooperative in Seberida District, Indragiri Hulu Regency, revealed that the majority of administrators and supervisors did not have sufficient ability to run the cooperative well. So this causes the growth rate of cooperatives to be slow and the goal of making cooperatives prosperous cannot be realized properly. Even though many people think that the format of a cooperative institution is simple, it still requires understanding and competence from its managers. As with other business entities, the results will be better if it is managed by people who are experts in business management, resulting in greater profits. However, in fact, this is still one of the obstacles encountered in the management of oil palm cooperatives in Indragiri Hulu Regency.

Palm oil cooperatives in the current era are required to be independent and competitive. Obstacles in managing palm oil cooperatives in Indragiri Hulu Regency arise from a lack of coordination and communication between members. Member meetings, both regular meetings and annual meetings, do not run as they should. Business activities and transaction flows are minimal because many members do not participate actively. In fact, smooth communication and coordination are one of the keys to the life of every form of organization, including cooperatives.

The availability of various digital technologies to support this process is also not optimized. For example, internet technology that allows long-distance video communication can actually be a more practical alternative for dealing with members' busy lives. Unfortunately, the problems in managing cooperatives like this are not given much attention and are allowed to drag on and slowly but surely 'drown' the Palm Oil cooperative. The results of the search found that there are still many cooperatives in three sub-districts of Indragiri Hulu Regency that do not hold Annual Member Meetings (RAT)

regularly, the following table 1 shows the percentage of cooperatives that conduct RATs in three sub-districts of Indragiri Hulu Regency, Riau.

Table 1.

List of Palm Oil Cooperatives Actively Carrying Out RAT in 2024

No.	Subdistrict	Active	Doing Rat	Percentage
1.	Seberida	10	6	60 %
2.	Batang Gansal	1	1	100%
3	Batang Cenaku	2	1	50 %
	Amount	13	8	61.53 %

*Source:*Cooperative Section, Cooperative & UMKM Service, Indragiri Hulu Regency 2024.

Based on the data in the table above, it shows that of the 13 palm oil cooperatives registered with the Indragiri Hulu Regency Cooperatives and UMKM Service, in 2024 there will only be 8 cooperatives (61.53%). Based on the phenomenon that the performance of palm oil cooperatives has not yet been achieved and the phenomenon of 5 palm oil cooperatives not reporting that they have carried out a RAT to the cooperative and MSME department is the reason for interest in conducting research on palm oil cooperatives.

Cooperatives are managed with the aim of improving the welfare of their members and the community. One of the things that influences the existence of cooperatives in the midst of the global economy is the amount of remaining business results they have. Where Remaining Business Results are cooperative income obtained in one financial year minus costs, depreciation and other liabilities including taxes in the relevant financial year (Cooperative Law No. 25 of 1992). Then, the Statement of Financial Accounting Standards (PSAK No. 8) states that the calculation of Remaining Operating Results is a calculation of business results that presents information regarding income and operating expenses and cooperative expenses during a certain period. The calculation of business results is called Remaining Business Results, which can be obtained from members and non-members. A portion of the remaining business profits obtained from members can be returned to each member in proportion to the services they provide. SHU originating from external parties may not be distributed to members. The remaining business results from the palm oil cooperative (KOPSA) in Seberida District, Indragiri Hulu Regency are as follows

Table 2.
Remaining Palm Oil Cooperative Business Results (KOPSA) in Seberida District
2021-2023.

Palm Oil Cooperative (KOPSA)	Year	SHU (Rp)
Usaha Manunggal Seresam	2021	454,458,789.
	2022	518,306,956.
	2023	432.365.418.
Sejahtera Titian Resak	2021	153,950,000.
	2022	196,595,461.
	2023	83.335.111.
Hidup Baru Petala Bumi	2021	103.014.070.
	2022	108,860,784.
	2023	67,298,445.

*Source:*KOPSA in Seberida District, 2024.

The table above shows that the remaining business results (SHU) in the Palm Oil Cooperative

(KOPSA) in 2021-2023 have decreased and increased or fluctuated, this shows that the expected performance of the palm oil cooperative (Kopsa) in Seberida District, Indragiri Hulu Regency, has not yet shown performance. the maximum.

This research focuses on Palm Oil Cooperatives (KOPSA), namely; Usaha Manunggal Seresam, Prosperity in Titian Resak Village, New Life in Petala Bumi Village, in Seberida District, because the majority of people in Seberida District make their living as oil palm farmers, the performance of oil palm cooperatives can reflect the welfare of the community in Seberida District, Indragiri Hulu Regency.

The discussion in the research focuses on the management of the Palm Oil Cooperative (KOPSA) in Sebeida District, which will examine the contribution of the management to the performance of their services to members.

Based on the description above, researchers are very interested in conducting research. The research title that the researcher will choose is; The Influence of Tangibility, Reliability, Responsiveness, Assurance, Emphaty on the Performance of Cooperative Management (Study of Palm Oil Cooperatives (Kopsa) in Seberida District, Indragiri Hulu Regency)

LITERATURE REVIEW.

Service quality
Understanding Quality

Quality is a word that for service providers is something that must be done well. Quality according to Lupiyoadi (2006: 175) is a combination of traits and characteristics that determine the extent to which output can meet customer needs. It is the customer who determines and assesses to what extent the properties and characteristics meet their needs. Meanwhile, Tjiptono (2008:67) says that quality is a product that is free of defects. In other words, the product complies with standards (targets, goals or requirements that can be defined, observed and measured). Quality reflects all dimensions of product offerings that produce benefits for customers. So it can be concluded that quality is the conformity between the objectives and benefits of a product/service in meeting customer needs.

Definition of Service

Moenir (2010:26) service is an activity carried out by a person or group of people based on material factors through certain systems, procedures and methods in order to fulfill the interests of other people in accordance with their rights. Loina (2001:38) says that service is an overall process of forming a company image, either through the news media, forming company culture internally, or communicating the company's views to government leaders and other interested publics.

Understanding Service Quality

Understanding Service Quality According to Lovelock quoted by Laksana (2008:88) service quality is the expected level of quality, and controlling diversity in achieving that quality to meet consumer needs. To be able to provide good quality service, a close relationship needs to be fostered between the company, in this case the employees and the service users. According to Kotler (2005: 153) service quality is a model that describes the condition of customers in forming expectations about services from past experiences, word of mouth promotions, and advertising by comparing the service they expect with what they receive or feel. Tjiotono (2007: 51) states that service quality can be interpreted as an effort to fulfill consumer needs and desires as well as the accuracy of delivery in balancing consumer expectations. Parasuraman in Dimyati, 2005: 25) one of the service quality

approaches that is often used as a reference for marketing research is the SERVQUAL (Service Quality) model. SERVQUAL is built on a comparison of two main factors, namely customer perceptions of the service they receive (perceived service) with the actual service they expect (expected service). If the reality is more than expected then the service can be of quality, and vice versa. In short, service quality can be defined as how far the difference is between reality and customer expectations for the service they receive. So it can be concluded that service quality is everything that consumers expect so that companies can fulfill consumer desires and needs.

Dimensions of Service Quality.

According to Parasuraman et al. (1988:23), says that offering quality service is a fundamental strategy for success and survival in a tight business competition environment. By looking at these influencing factors, namely improving the quality of service to cooperative members, which has implications for cooperative member satisfaction. According to Parasuraman et al., (1988:23) quoted by Bitner (1996: 118) explains 10 dimensions of service quality where competence, politeness, credibility and security are combined into assurance, while communication access and the ability to understand customers are categorized as empathy.). Thus, there are 5 dimensions of service quality in determining customer satisfaction, namely: 1) Reliability, 2) Empathy, 3) Assurance and assurance, 4) Physical evidence (Tangibles), 5) Responsiveness (Responsivenes).

Reliability (Reliability)

Reliability is the ability to carry out promised services reliably and accurately. Reliability, namely the ability to provide promised services promptly, accurately and satisfactorily. The reliable dimension relates to the ability to provide promised services reliably and accurately. Services can be said to be reliable if the agreement that has been expressed is achieved accurately. This precision and accuracy will grow consumer trust in service providers.

Reliability Indicators Reliability is the ability to carry out promised services reliably and accurately. (Dessilia Raharjo, Op.Cit., p. 5.) Reliability indicators in this research include: 1) Performance meets expectations: (1) Company performance meets consumer expectations. (2) Same service for all consumers., 2) Timeliness, (1) Outlets open on time., (2) Company working hours are always on time and accurate.

Empathy (Emphaty)

Empathy, includes ease in establishing relationships, effective communication, personal attention, and understanding of customers' individual needs (Tjiptono. et al, Op. Cit, pp. 68-69). The definition of empathy is the willingness to care, to provide personal attention to customers. Willingness to provide attention and help will increase consumers' positive perceptions and attitudes towards institutional services. This will bring liking, satisfaction and increase consumer loyalty (Ibid., p. 102).

Empathy Indicators The definition of empathy is the willingness to care, to provide personal attention to customers. (Dessilia Raharjo, Op.Cit., p. 5) Indicators of empathy in this research include: a. Concern: (1) Employees have concern for consumers, (2) Employees have understanding and knowledge about consumers., b. Understanding needs: (1) Understanding specific consumer needs, (2) The company understands consumer desires.

Guarantee (Assurance)

Includes reliability or guarantee of competence, trustworthiness, honesty of the service provider, possession of the skills and knowledge needed to perform the service and credibility. This dimension

can be used for positioning by a number of industries effectively, especially where the reliability and confidence of the service provider is very important (Yazid, Op. Cit, p. 102.). Guarantee (assurance), includes the knowledge, competence, politeness and trustworthiness of employees, free from physical danger, risk or doubt (Tjiptono. et al, Op. Cit, pp. 68-69). Includes the knowledge, competence, courtesy and trustworthiness of employees, free from physical danger, risk or doubt. The guarantee indicators in this research are: a. Politeness, (1) Friendliness of employees in serving consumers, (2) Politeness of employees in serving consumers, b. Honesty, (1) Employee honesty in every transaction/order, (2) Employee skills in handling consumer complaints.

Physical evidence (tangibles)

Physical Evidence (Tangible) According to Tjiptono (2014:282) physical evidence (tangible) is real evidence or attributes regarding physical appearance, equipment, personnel and communication materials. Another definition expressed by Rosalia and Purnawati (2018:2447) in their research reveals how the agency displays the capability of reliable physical facilities and infrastructure. Lupiyoadi and Hamdani (2006:183) express physical evidence as the ability of a company to demonstrate its existence to external parties. The reliable appearance and capability of the company's physical facilities and infrastructure in the surrounding environment is clear evidence of the services provided by the service provider. Indicators regarding physical evidence according to Tjiptono (2014:286): a) Latest/latest equipment, b) Attractive physical facilities, c) Employees who appear neat, d) Physical facilities in accordance with the type of service offered.

Responsiveness (responsive)

Responsiveness According to Tjiptono (2014:282) responsiveness is the staff's desire to help customers and provide responsive services. Lupiyoadi and Hamdani (2006:182) a policy to help and provide fast (responsive) and appropriate service to customers, by conveying clear information. Leaving consumers to wait for negative perceptions in service quality. There are four indicators of responsiveness according to Tjiptono (2014: 287): a) Certainty of service delivery times which are clearly communicated to customers. b) Prompt/fast service from company employees. c) Employees who are always willing to help customers. d) Employees who are not too busy, so they are able to respond to customer requests quickly.

Understanding Management Performance

According to Dessler (2016:274) The performance achieved by a company is basically the achievement of the company's members, from the executive level to operational employees. Employee performance is the result of work in terms of quality and quantity achieved by an employee in carrying out tasks in accordance with the responsibilities given to him or performance is a system used to assess and determine whether an employee has carried out his work as a whole, or is a combination of a person's work results and competence. Mathis et al., (2017:153).Performance, in other words, is a combination of work results and competence. Armstrong (2021:255) clarifies that performance appraisal aims to measure performance fairly and objectively based on work requirements that improve and identify specific development goals. Performance is the achievement of results from a person's efforts due to their actions and abilities. Decree of the Minister of Finance of the Republic of Indonesia No.740/KMK.00/1989, defines performance as an achievement in a certain period that describes the level of health of the cooperative.

Performance Indicators

The factors that become criteria and indicators for assessing management performance are: Quality of work, Quantity of work, Reliability, Attitude.   Performance measurement is important because it will provide evidence of whether the results of the organization's performance have exceeded the target or not, for this reason, things are needed as benchmarks and criteria for the success of the organization's performance. Mathis et al., (2017:235) explains the main standards for measuring employee performance, namely:*Quantity of Output, Quality of Output, Timelines of Outputt, Presence at Work, Efficiency of Work Completed, Effectiveness of Work Completed.*

Mitchell, (2001:51) suggests performance indicators as follows: 1). Quality of Work (Quality of work), 2). Determination of Time (Pomptnees), 3). Initiative (Initiative), 4). Capability, and 5). Communication (Communication). The above employee performance indicators will be discussed below to make it easier to understand employee performance, namely as follows: Quality of work, Timeliness (Pomptnees), Initiative (Initiative), Ability (Capability), Communication (Communication)

Factors that can affect performance

Armstrong (2021:84), states several factors that influence performance, namely as follows: Personal factors, leadership factors, team/group factors, system factors. The following are several factors that can influence the performance of administrators, namely: Education and training factors, welfare factors of administrators Welfare benefits (benefits), Motivation.Other factors that influence performance according to Mangkunegara (2013: 145) are: ability, motivation, discipline and leadership style. Further it can be explained as follows:Ability., Motivation., Discipline., Leadership style.Gibson et al., (2012: 156) state that there are 3 factors that influence performance, firstly individual factors: abilities, skills, family background, work experience, a person's social level and demographics. The two psychological factors: perception, role, attitude, personality, motivation and job satisfaction. The three organizational factors: organizational structure, job design, leadership, and reward system.

Research framework:
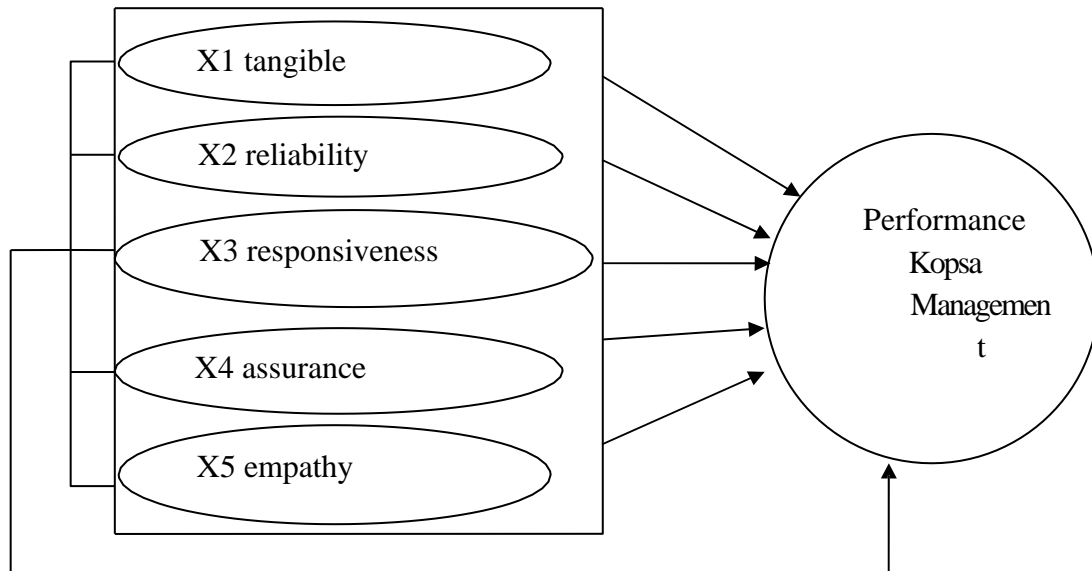
Figure,1: Research framework.

Hypothesis

X1 : Allegedlytangible influence on the performance of the KOPSA Management.

X2 : Allegedly*reliability*influence the performance of the KOPSA Management.

X3 : It is suspected that responsiveness influences the performance of the KOPSA Management.

X4 : It is suspected that assurance has an influence on the performance of the KOPSA Management.

X5 : AllegedlyEmpathy influences the performance of the KOPSA Management.

X6 : Allegedly tangible, Reliability performance, Responsiveness performance, Assurance performance and Empathy performance influences the performance of the KOPSA Management.

RESEARCH METHODS

The method used in this research is a quantitative method. According to Sugiyono (2018; 13) quantitative data is a research method based on positivistic (concrete data), research data is in the form of numbers that will be measured using statistics as a calculation test tool, related to the problem at hand. researched to produce a conclusion; The population in this study was 47 people managing palm oil cooperatives in Seberida District; The sample consisted of 47 people, census sampling method or saturated sample; Types and sources of data, types of quantitative data, primary data sources; Data collection techniques, Interviews, Questionnaires,; The data analysis method used is a statistical analysis method using IBM SPSS 21 software; Instrument test; Validity test; Reliability test; Data description; Gender, Age Level, Respondent Achievement Level (TCR); Classic Assumption Test: Normality test, linearity test; Model feasibility test (F test); Multiple linear regression analysis; Multiple correlation coefficient (R).; Coefficient of determination (R2); Hypothesis test (t test).

RESULTS AND DISCUSSION

Research result :

The results of the multiple regression analysis are as follows:

The value of the multiple linear regression equation between the independent variable X, namely X1, X2, X3, For more details, the values of the coefficients for each variable can be seen in the table. 3 as follows,

Table 3.
Determinant Coefficient

Model Summary b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.948a	,898	,886	.73309

a. Predictors: (Constant), X5, X1, X2, X3, X4
b. Dependent Variable: Y

Source: 2024 research results (data processed by researchers)

The summary model above with a correlation coefficient (R) of 0.948 shows a close relationship betweenX1(Tangibility), X2(Realiable), X3(Responsiveness), X4(Assurance), The determinant coefficient (R2) is 0.898 or 89.8%. The remaining 10.2% is influenced by other variables. This shows that the performance of palm oil cooperative administrators is influenced by the variables X1 (Tangibility), This is in accordance with table 4. Below.

Table 4.
Coefficients

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,046	1,931		.024	,981		
	X1	,185	,142	.125	2,299	. 021	,267	3,743
	X2	,230	,162	,165	2,422	.013	,184	5,445
	X3	,350	,063	,628	5,542	,000	,194	5,158
	X4	,418	,147	.311	2,839	,007	,208	4,810
	X5	,244	,079	,248	3,086	,004	,386	2,590

a. Dependent Variable: Y

Source: 2024 research results (data processed by researchers)

From the Coefficients table above, the value of the multiple regression equation is as follows
$Y = \alpha_0 + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + b_5X_5$.
$Y = 0.046 + 0.185X_1 + 0.230X_2 + 0.350X_3 + 0.418X_4 + 0.244X_5$

The coefficient value of each variable X1 (Tangibility), X2 (Realiable), X3 (Responsiveness), X4 (Assurance), In the equation above it can be described as follows:

1. Constant/Intercept: 0.046 states that if there is no X1(Tangibility), X2(Realiable), X3(Responsiveness), X4(Assurance), Is 0.046 units.
2. **For variablesX1(Tangibility),**0.185, if the variable X1 (Tangibility) increases by 1 unit, the performance of the palm oil cooperative management (Y) will increase by 0.185 units.
3. **For variablesX2(Reliable), 0.230**If the variable X2 (Reliable) increases by 1 unit, the performance of the palm oil cooperative management (Y) will increase by 0.230 units.
4. **For variable X3 (Responsiveness),0.350**If the variable X3 (Responsiveness) increases by 1 unit, the performance of the palm oil cooperative management (Y) will increase by 0.350 units.
5. **For variable X4 (Assurance), 0.418**if variable X4*(Assurance)*an increase of 1 unit will increase the performance of the palm oil cooperative management (Y) by 0.418 units
6. **For variable X5(Emphaty), 0.244**if the variable is X5*(Empathy)*If an increase of 1 unit means the performance of the palm oil cooperative management (Y) will increase by 0.244 units.

Hypothesis Testing.

This was carried out partially (t test) to find out whether individually X1 (Tangibility), X2 (Reliable), X3 (Responsiveness), X4 (Assurance), and simultaneous testing (F test) to find out whether together the variables X1 (Tangibility), X2 (Realiable), X3 (Responsiveness), X4 (Assurance),
As for(t test) for each hypothesis variable is as follows:

Table 5.
Coefficients

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,046	1,931		.024	,981		
	X1	,185	,142	.125	2,299	. 021	,267	3,743
	X2	,230	,162	,165	2,422	.013	,184	5,445
	X3	,350	,063	,628	5,542	,000	,194	5,158
	X4	,418	,147	.311	2,839	,007	,208	4,810
	X5	,244	,079	,248	3,086	,004	,386	2,590

a. Dependent Variable: Y

Source: 2024 research results (data processed by researchers)

From the Coefficients table for (t test) each variable as follows:

1. For variable X1 (tangible), tcount is 2.299, while ttable is 2.01808. Thus tcount 2.299 > ttable 2.01808. This shows that X1 tangible has a significant influence on the performance of palm oil cooperative management (Kopsa) in Seberida District, Indragiri Hulu Regency.
2. For the variable X2 (Reliable), the tcount is 2.422, while the ttable is 2.01808. Thus tcount 2.422 > ttable 2.01808. This shows that
3. For variable X3 (Responsiveness) the tcount is 5.542, while the ttable is 2.01808. Thus tcount 5.542 > ttable 2.01808. This shows that X3 (Responsiveness) has a significant influence on the performance of palm oil cooperative (Kopsa) administrators in Seberida District, Indragiri Hulu Regency.
4. For variable X4 (Assurance), tcount is 2.839, while ttable is 2.01808. Thus tcount 2.839 >

ttable 2.01808. This shows that X4 (Assurance) has a significant influence on the performance of palm oil cooperative (Kopsa) administrators in Seberida District, Indragiri Hulu Regency.

5. For the variable X5 (Emphaty), the tcount is 3.086, while the ttable is 2.01808. Thus tcount 3.086 > ttable 2.01808. This shows that X5 (Emphaty) has a significant influence on the performance of palm oil cooperative (Kopsa) administrators in Seberida District, Indragiri Hulu Regency.

Carried out simultaneously (F test) is carried out to test the hypothesis of the five variables, namely:

As for(F test) for jointly are as follows:

Table 6.
Anova

ANOVAa

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	193,923	5	38,785	72,168	,000b
	Residual	22,034	41	,537		
	Total	215,957	46			

a. Dependent Variable: Y
b. Predictors: (Constant), X5, X4, X1, X3, X2

Source: 2024 research results (data processed by researchers)

From the Anova table, the Fcount result is 72.168, while the Ftable is 2.44. Thus Fcount 72.168 > Ftable 2.44. This shows that together the variables X1 (Tangibility), X2 (Reliable), X3 (Responsiveness), X4 (Assurance),

The results of the Sensitivity Test (Standardized Beta Coefficient) to see the sensitivity of the independent variable to changes that occur in the dependent variable, the Beta Coefficients values are as follows:

Table 7.

Recapitulation of Beta Coefficients Values

No	Variable	*Beta Coefficients*
1	**X1(Tangibility**on the performance of the Seresam palm oil cooperative (KOPSA) management, Seberida, Indragiri Hulu Regency. (Y)	0.125
2	**X2(Reliable),**on the performance of the Seresam palm oil cooperative (KOPSA) management, Seberida, Indragiri Hulu Regency. (Y)	0.165
3	**X3(Responsiveness),**on the performance of the Seresam palm oil cooperative (KOPSA) management, Seberida, Indragiri Hulu Regency. (Y)	0.628
4	**X4(Assurance)**on the performance of the Seresam palm oil cooperative (KOPSA) management, Seberida, Indragiri Hulu Regency. (Y)	0.311
5	**X5(Empathy)**on the performance of the Seresam palm oil cooperative (KOPSA) management, Seberida, Indragiri Hulu Regency. (Y)	0.248

Source: 2024 research results (data processed by researchers)

From the table above, it shows that variable X3 (Responsiveness), has the highest value when compared to variables X1 (Tangibility), management of palm oil cooperatives (KOPSA), in Seberida District, Indragiri Hulu Regency.

Discussion :

The Effect of Tangibility on the Performance of Palm Oil Cooperative Management (KOPSA) in Seberida District, Indragiri Hulu Regency. The research results show that *tangibility* has a significant influence on the performance of palm oil cooperative management in Seberida District, Indragiri Hulu Regency. Tangibility or tangibility refers to physical aspects that can be seen, touched, or measured in an organization, including fixed assets such as buildings, equipment, and inventory. In the context of cooperatives, tangibility can have a significant impact on the performance of its management. Adequate physical facilities, such as a comfortable office and complete work equipment, can increase management motivation and job satisfaction. A good work environment can create an atmosphere that is conducive to work, so that management can work more efficiently and effectively. Good and adequate physical assets enable administrators to carry out their duties more quickly and efficiently. For example, modern equipment can help administrators carry out daily operations more effectively, ultimately increasing the overall productivity of the cooperative. The results of this research are in line with research by Yunus Alaan. (2016). With the research results, the tangible dimensions of service quality influence customer satisfaction at Hotel Serela Bandung. Partially, a sig value of 0.001 was obtained, where this value was greater than alpha (5%) which indicated that there was an influence of the tangible service quality dimension on customer satisfaction at Hotel Serela Bandung with a large influence of 30.25%.

Realizable Influence on the Performance of Palm Oil Cooperative Management (KOPSA) in Seberida District, Indragiri Hulu Regency. The research results show that ***Realable,*** has a significant influence on the performance of cooperative management. Reliability or dependability in the context of cooperative management refers to the management's ability to carry out their duties and responsibilities consistently, on time and reliably. This reliability covers various aspects, including reliability in communication, service, decision making, and fulfilling commitments to cooperative members. The reliability of cooperative management plays a crucial role in determining the overall performance of the cooperative. By increasing member trust and satisfaction, ensuring operational efficiency and productivity, building a good reputation, and managing risk effectively, a reliable board can lead a cooperative towards long-term success and sustainability. Therefore, cooperatives need to emphasize the importance of reliability in management and daily operations.

Influence *Responsiveness* on the Performance of Palm Oil Cooperative Management (KOPSA) in Seberida District, Indragiri Hulu Regency.

The research results show that *Responsiveness* has a significant influence on the performance of palm oil cooperative management in Seberida District, Indragiri Hulu Regency. Responsiveness is an important factor that influences the performance of cooperative management. By increasing member satisfaction and loyalty, increasing operational efficiency, building a good reputation, and managing risk more effectively, board responsiveness can lead cooperatives towards greater success. Therefore, cooperatives must emphasize the importance of responsiveness in every aspect of management and service to members.

Influence*Assurance*on the Performance of Palm Oil Cooperative Management (KOPSA)in Seberida District, Indragiri Hulu Regency. The research results show that*Assurance*has a significant influence on the performance of palm oil cooperative management in Seberida District, Indragiri Hulu Regency. Assurance is a key element that influences the performance of cooperative management. By increasing member trust and loyalty, optimizing financial and operational performance, building a good reputation, and managing risk more effectively, assurance from management can bring cooperatives to a higher level of success. Therefore, it is important for cooperatives to ensure that management has high competence, integrity and reliability in carrying out their duties and responsibilities.

Influence*Empathy*on the Performance of Palm Oil Cooperative Management (KOPSA)in Seberida District, Indragiri Hulu Regency. The research results show that*Empathy*has a significant influence on the performance of palm oil cooperative management in Seberida District, Indragiri Hulu Regency. Empathy is an important element in palm oil cooperative management which can significantly influence the performance of management. By increasing member satisfaction and loyalty, improving operational efficiency and productivity, building a good reputation, and managing risk more effectively, board empathy can lead palm oil cooperatives towards greater success and sustainability. Therefore, it is important for cooperatives to encourage and train administrators to develop empathetic skills in their interactions with members and other stakeholders.

The Influence of Tangibility, Realiability,*Responsiveness, Assurance, Empathy*on the Performance of Palm Oil Cooperative Management (KOPSA)in Seberida District, Indragiri Hulu Regency.

The research results show that Tangibility, Reliability, Responsiveness, Assurance, Emphaty have a significant effect on the performance of cooperative administrators in Seberida District, Indragiri Hulu Regency. Each factor of tangibility, reliability, responsiveness, assurance and empathy contributes significantly to the performance of palm oil cooperative management. Tangibility provides a strong physical foundation, reliability and assurance build trust and credibility, responsiveness ensures quick adaptation and problem solving, and empathy strengthens relationships with members. By integrating all of these elements, palm oil cooperative administrators can improve operational efficiency, member satisfaction and the long-term sustainability of the cooperative. Effective implementation of these five factors is very important to achieve optimal performance in palm oil cooperatives. The results of this research are in line with research, Dana Krisfandi (2015) The quality of service on the performance of the management of the Village Unit Cooperative (KUD) Sari Usaha Tani Desa Kota Baru Rokan Hulu Regency has a significant influence. This is based on the following simple linear equation; $Y= 5.056+0.917X+e$, with the results of the t test or significance value test (sig) ≤ 0.05, which means that the alpha value is 5% greater than the significance value of 0.000.

CONCLUSIONS AND RECOMMENDATIONS

Conclusion

Based on the research results, the research conclusions are as follows, Tangibility influences performance, Reliability influences performance, Responsiveness influences performance, Assurance influences performance and Emphaty influences the performance of Cooperative Management. Together the variables Tangibility, Reliable, Responsiveness, Assurance, Emphaty have a significant effect on the performance of palm oil cooperative management (Kopsa) in Seberida District, Indragiri Hulu Regency. The Responsiveness variable is more decisive in influencing the performance of palm oil cooperative management (KOPSA), in Seberida District, Indragiri Hulu Regency.

Suggestion

1. The research results show that *Tangibility, Reliability, Responsiveness, Assurance, Emphaty* influence P performance manages the Palm Oil Cooperative (Kopsa) in Seberida District, Indragiri Hulu Regency. Therefore, efforts are needed to improve further on this side *Tangibility, Reliability, Responsiveness, Assurance and Emphaty* so that the performance of the Kopsa management can be even better than before.

2. For further research, it is recommended to add other variables such as work environment, work motivation and others. Apart from that, there needs to be direct participation from researchers, so that research objectivity can be achieved. So that we can obtain better findings in explaining the performance of Cooperative Management and are useful for the development of science.

REFERENCES.

Alaan, Jonah. (2016). The Influence of Service Quality (Tangible, Empathy, Reliability, Responsiveness, Assurance) on Customer Satisfaction: Research at Hotel Selera Bandung. Management Journal. Vol.15. No.2. p. 255-277.

Armstrong, Gary & Philip, Kotler. (2021) Marketing Basics. Volume I, Translated by Alexander Sindoro and Benyamin Molan. Jakarta: Prenhalindo Publisher Bitner, Mary Jo, Zeithaml, Valarie A, (1996). Marketing Services. Edition1. Boston. MCGraw-Hill

Armstrong, M. 2006. Performance Management. 3Y. Kogan Page. New York.

Dana Krisfandi (2015) The Influence of Service Quality on the Performance of the Village Unit Cooperative Management (KUD) Sari Usaha Tani Desa Kota Baru Rokan Hulu Regency. Scientific articles. Pasir Pangarian University.

Dessler, G. (2016). Human Resources Management: Volume 10. Jakarta: PT. Index.

Dimyati. (2005). Learning and Learning. Jakarta: Department of Education and Culture Empat, Jakarta

Ghozali, Imam, (2011). Multivariate Analysis Application with SPSS Program. Semarang: Diponegoro University Publishing Agency. BPFE Jakarta: CV Lakolo Journal of Economic Perspectives, 15 (2): 103-120 Gramedia Group

Hendrojogi.m(2012). Cooperatives: Principles, Theory and Practice. Jakarta: PT Rajawali Press.

Kotler, Philip. (2005). Marketing Management. Volumes 1 and 2. Jakarta : PT Index

Loina. (2001). Public Relations Building Good Relations with the Public.

Lovelock, Christopher. (2008). Essentials of Services Marketing. Pearson Educatopn

Lupiyoadi and Hamdani, (2006). Services Marketing Management Second Edition. Salemba Empat Publisher: Jakarta.

Mangkunegara, (2013) Corporate Human Resources Management. Bandung: PT. Rosda Karya Teenager

Mathis, and Jackson, (2017). Human Resources Management 9th Edition, translated by Jimmy Sadeli and Bayu Prawira Hie, Salemba

Parasuraman, (2018). Services Marketing: Integrating customer focus across the firm, 7th edition. Published by McGraw-Hill Education

Parasuraman, Valarie A. Zeithaml, and Leonard L. Berry. (1988). "SERVQUAL: A Multiple-Item Scale for Measuring Consumer Perceptions of Service Quality". Journal of Retailing. Vol 64 (1) pp 12-37 South Asia Pte Ltd.

Regulation of the Minister of Cooperatives and SMEs of the Republic of Indonesia Number 06/Per/M.KUKM/V/2006 concerning Guidelines for Assessment of Achievement Cooperatives/Award Cooperatives.

Sugiyono, (2019) Qualitative, Quantitative and R&D Research Methods, Alfabeta, Bandung

Tjiptono. (2007). Marketing strategy. Yogyakarta: Andi.

Tjiptono. (2014). Service, Quality & Satisfaction. Edition 3. Yogyakarta: Andi Publishers

1945 Constitution Article 33 paragraph (1)

Law Number 25 of 1992 concerning Cooperatives

Yazid. (200:193) Muamalah Fiqh and its Implementation in Sharia Financial Institutions. Yogyakarta: Logung Pustaka.