The Relationship Between Perceptions of Service Value and Service Quality on Customer Satisfaction

Jalaludin Al-Mahali [1] [*]

[1] Universitas Pakuan, Bogor, Indonesia
[1] auladulmahali@gmail.com
* corresponding author

ARTICLE INFO

ABSTRACT

This research aims to determine the relationship value perception service and quality of service to customer satisfaction. The type of research used in this study is quantitative with the sample is the Guardian student of SMK 57 Jakarta as many as 130 guardians of students. Sampling method using Simple Random Sampling, each guardian of students has the same opportunity to be sampled and method of collecting data in the form of poll or questionnaire. Based on output results using SPSS statistical tools version 23 known that: (1) Service Value Perception Affects Customer Satisfaction; (2) Quality of service affects customer satisfaction; (3) The perception of service value and quality of service affects customer satisfaction.

1. INTRODUCTION

The era of globalization as an era of change cannot be separated from various influences both externally and internally. The causes of change are complex. The impact can be identified by the influence of world economic pressures, pressure *stockholder* in increasing operating profits and the role of customers in making increasingly decisive decisions. This happens because the competition is very fierce, as a result the customers have more choices and it is difficult to be satisfied. Unpredictable business situation due to lots of competition. Now the company is no longer oriented towards products and sales, but has begun to shift to a philosophy because satisfaction is the most important thing.

According to Wijayanti (2017), customer satisfaction is very important for the progress of the business sector to win the competition. This condition encourages business actors to improve the quality of their performance so that the products and services produced are competitive in order to meet the expectations of their customers.

Business actors are engaged in various business fields, especially in the service sector, for example educational services must play an active role in the current era of competition. Business actors not only aim to meet customer needs, but try to make continuous improvements to products and services to increase customer satisfaction.

Customer satisfaction is a strategic target so that the company continues to exist in the face of fierce competition. For example, a comparison of two successful companies, namely the *tagline* of the insurance company Garda Oto, namely "*Don't worry, be happy*". The company's vision is to provide a sense of security and peace to millions of customers. The state-owned company that plays the most important role in life is PLN which has the *tagline* "electricity for a better life". The company's vision is to manage the transmission, operation of systems and transactions of electric power with world-class service quality.

The impact of competition also brings changes to the world of education. International standard school (SBI) which continues to grow and brings about new competition among public and private schools. Competition demands that school performance be the best, have many students, affects the number of enrollments and the distribution of potential applicants' schools. This has an impact on the quality of students who are accepted. Customer satisfaction is a very important measure because through customer satisfaction the number of students can be maintained and developed. So that schools will get the resources to improve and develop the quality of education.

The existence of an international standard school (SBI) has brought about major changes in managing the school as an educational institution and professional management. Schools must be *up to date* in managing schools that focus on customer satisfaction, without overriding the main values in education (*education core values*).

Thus education is not only seen as a necessity, but the demand for quality education is becoming increasingly real. Therefore, there are many international standard schools known as International Standard Schools (SBI) and national plus schools. The school is managed professionally like managing a business in order to meet the expectations of its customers.

Ma'arif (2011), International Standard School (SBI) with International curriculum standards, Cambridge International Examination, and the International Baccalaureate menyelenggarakan education of good quality. Several reasons, such as the quality of graduates, proximity to parents' homes, and a good reputation are criteria that are often used as references for choosing schools. However, the school is also committed to forming academically excellence, has the honor of being a business school, graduates are proud of the education they have, students have close friendships, availability of sufficient facilities, and the homogeneity of the student population.

Ravald and Grönroos (1996) revealed that the most appropriate method that can be used to increase customer satisfaction is to reduce costs incurred by consumers (*Costumer – perceived costs*). Without students learning there is no business interest being carried out and no service is needed, on the contrary, if students and parents need satisfaction scores, the school is required to sustainably maintain the quality of its services so that the image of the school becomes better and student and student guardian satisfaction as consumers are formed and ultimately increase competitiveness.

Tjiptono (2006) states that another factor that affects customer satisfaction is the level of service. The positive value recognized by customers in meeting customer needs is when the quality of service provided is maximum. The success of a business has a very influential key factor, namely good implementation of the dimensions of service quality. Parastiwi (2017) states that one of the important factors in determining customer satisfaction isservice quality. A positive company image and customer satisfaction will materialize when customer perceptions of service quality are more than expected. When the value obtained exceeds the sacrifices made it will create customer satisfaction. The comparison between the benefits obtained and the sacrifices made is closely related to customer value. Customers will feel the benefit when the benefits obtained are greater than the sacrifices incurred and will feel a loss when the benefits are smaller than the sacrifices incurred.

Previous research conducted by (Nurhalimah & Nurhayati, 2019), Arifin et al (2019), Razak & Prasevie (2018), Ningrum and Maskan (2018), Subagja and Fitriani (2017), Shodiq and Hidayat (2016), Pemayun and Sudiksa (2014) and Ikasari (2013) In this study, there is a positive and significant influence between customer value and service quality on customer satisfaction. Increased customer satisfaction will be realized when employees understand the wishes of the customer and service. One of the great supports for customer satisfaction is service quality. Service in accordance with customer expectations is a reflection of good service quality. The better the quality of service and customer value provided, the customer satisfaction will increase, so that the identification of problems in this study are as follows; How is the effect of perceived service value on customer satisfaction ?; How is the effect of service quality on customer satisfaction ?; How is the effect of perceived service value and service quality on customer satisfaction.

This study aims to determine the relationship between perceived service value and service quality on customer satisfaction. This research is expected to provide benefits for school management-especially SMK 57 Jakarta. Schools are expected to be able to use research results as a strategic basis for planning their activities. The results of this study are useful for increasing customer satisfaction as well as developing the excellence of the school that is right on target and in accordance with the development and demands of the needs of its customers both now and in the future. This research is expected to be used as data and knowledge information about the direct or indirect relationship to customer satisfaction in formal educational institutions by researchers and educational observers.

2. STUDY THEORY AND LITERATURE

Service Value Perceptions

Perception *(perception)* is derived from the Latin *perceptio,* of *percipere* which means taking or receiving (Sobur, 2003). The sensory process which is the initial process of the occurrence of a perception. Another term for the sensory process is the sensory process, which means the process of receiving a stimulus by an individual through the senses (Bimo, 2010). Thenperception contains the meaning of a response or direct acceptance of an expectation. Another meaning of perception is making judgments and knowing things through the five senses done by a person.

Preparing community members to make judgments and choices regarding certain actions and ideals with one *standard* is a general principle of value. Value is a concept, behavior is a formula for mental formation (Mustari, 2011). Benefits felt by customers for what is received and provided by the product or service is the definition of value in the field of marketing, the value of a product or service is obtained by the customer by spending time, money and energy. When the product has more value and high reputation, the company applies a higher price compared to competitive prices, the more loyal customers will be. According to Andreasen (2008),*product value is*not something real and very abstract. The consumer's assessment of what the fair amount he feels when comparing his utility with the costs incurred, is the origin of a value. The costs incurred are such as financial and physicology and efforts to obtain these products and be seen from their quality**.**

Kotler (2005) states that the difference between total customer value and total customer cost is the definition of customer value. Total customer value is realized when a customer expects the benefits of a particular product or service. Total customer costs are realized when the customer expects the costs incurred to evaluate, acquire, use and dispose of a product or service.

Sumarwan (2010) states that when a customer gets a *benefit* minus the purchase cost, it is referred to as customer value. Based on this concept, customer value comes from *benefits,* the economic *benefits* customerand *benefits.* emotional The indications are: (1) Benefits or needs are the way consumers value goods and services that have been used which are intangible in nature. (2) Aesthetics is the comfort of a product seen in the form (style), design, exterior and interior. (3) Price or cost is the total funds spent by consumers to get the product or service to consume. (4) Image or impression that is felt by customers, namely after using goods or services, consumers will feel happy and comfortable. (5) Accessibility is a value chain to customers through a process that is precise, fast, reliable and effective and efficient. Meanwhile, according to Lovelock and Wright, (2007) the amount of all benefits that are understood or perceived (gross value) minus the sum of all costs that are understood is called customer value. The customer value will be greater when the positive difference between the two is getting bigger.

Monroe claims that customer value is profit or loss between customer perceptions of the quality or benefits of the product against the price paid. Anderson, et al. argues that customer value is an exchange for the price paid for a product, taking into account the supply and price of available suppliers with *perceived value* in monetary units or a series of economic, technical, service, and social benefits (Tjiptono, 2006).

The company's success is an important impact that will be created in the future as a result of giving higher customer value to services and products (Siwantara, 2011). The level of customer satisfaction is influenced when a customer has a perception that the value for the quality offered is relatively higher. (Palilati, 2007).

Sheth & Mittal (2004), classifying customer value into 9 types, among others: first, *performance value* is the physical component and service design of the use of a product or service known as the quality of the physical output. Second, *social value* the has the goal of satisfying someone's desire to gain social recognition or pride from the benefits of a product / service. The three *emotional values* are emotional satisfaction and happiness that customers get for products / services. Fourth, *price value* is an effort to obtain a product or service that matches the price and other financial costs. Fifth, *credit value is* a situation where in the near future the purchase or payment is free from having to pay cash. Sixth, *financing value* is an affordable concession offer financial terms and schedule of payments. Seventh, *service value* is customer expectations in the form of assistance related to purchasing products / services. Eighth, *convenience value* is a way to obtain products / services by saving the time and effort required. Ninth, *personalization value,* which is a way to get products / services that are tailored to customer conditions and provide a positive experience for the customer.

Service Quality

Hasan (2010) states that quality is a relative function of the product compared to other products or consumers can find satisfaction when a product is in accordance with what they need and want. So on this basis the needs of consumers become the design basis for companies in creating quality.

According to Tjiptono and Chandra (2016), service quality is a comparison between the level of service provided by the company with customer expectations, fulfillment of customer needs, desires, accuracy of delivery, and to balance or exceed customer expectations to achieve service quality.

The definition of quality according to Goestsch and Davis (2014) states that dynamic conditions related to products, services, human resources, processes and the environment meet or exceed expectations. The indicators of service quality are (1) *Responsiveness* is consumer problems that can be responded to quickly and creatively. (2) *Credibility,* namely the company and its employees convey reliable information so that it has a place in the hearts of consumers. (3) Complaint handling means that employees have the necessary skills and knowledge. (4) *Empathy* is employees who pay attention and truly understand the needs of consumers. (5) *Reliability* is the desire of customers to be properly and easily accessed by using a system that is designed and operated properly. According to Lovelock and Wright (2007), service quality is a long-term customer assessment of a company's service delivery.

Tjiptono (2001) argues that quality consists of products, services, people, processes, and environments whose conditions are always changing, these five are ways to meet or exceed customer desires. According to Tjiptono (2008) service is everything that one party (individual or group) does to other parties (individuals or groups). The Big Indonesian Dictionary (KBBI) explains that service is an effort to serve the needs of others. Lewis and Booms (1983), stated that the level of service in accordance with customer expectations is a measurement of service quality. So, service quality is the customer's expectation which is balanced by fulfilling the needs, desires of the customer and the accuracy of their delivery.

According to Parasuraman et al (1998), service quality is determined by 5 (five) dimensions, namely, first *tangibles* (Physical Evidence), which is clear evidence of the company's ability to show its existence to external parties such as the appearance and ability of the company's physical infrastructure and environmental conditions. around. Second, *reliability* , appropriate, accurate and reliable services provided by the company. Third, *responsiveness* , the delivery of clear information to help and provide fast and appropriate services to customers. Fourth, *assurance* is the ability of companies and employees to meet consumer needs so as to generate consumer confidence and self-confidence. Fifth, *empathy* (empathy), the company's efforts to understand customer wants and needs and the ease of communicating well with employees are the individual concerns that the company gives.

Customer Satisfaction

Kotler (2012) states that customer satisfaction is the feeling of being happy or disappointed by someone as a result of a comparison of perceived and expected achievements or products. Another definition is the difference between the level of importance and performance of the perceived results. According to Yamit (2005), customer satisfactionis when customers feel satisfied when what is experienced is in accordance with expectations and customers will feel dissatisfied if what is experienced and felt by consumers is not in accordance with their expectations. Thus, customer satisfaction is an after-purchase assessment after comparing expectations with what they feel.

Tjiptono and Chandra, (2011) state that after assessing product use, the feeling that will arise is customer satisfaction. Customer satisfaction is customer expectations that are met after conducting a after-purchase appraisal, dissatisfaction arises when the results do not meet expectations. So, customer satisfaction is when customer expectations before consuming a product or service are directly proportional to or inversely proportional to using it, causing feelings of pleasure or disappointment.

The level of service also greatly affects customer satisfaction. Moenir (2002) polite behavior, how to convey something related to what should be received by the person concerned, appropriate delivery time, and hospitality are 4 (four) main requirements so that service can satisfy someone being served.

Indicators of customer satisfaction are (1) Emotional reactions, namely feelings of pleasure at the time of purchase. (2) Recommendations, namely the availability to recommend to friends or family. (3) repurchasing, namely the customer will use the company's products or services again. (4) Competence,

namely the level of problem solving skills. (5) Communication, namely the ability to communicate in consumer languages. (6) Confirmation of expectations, namely conformity or mismatch between expectations and reality.

Hypothesis

Based on previous research conducted by Khasanah (2015), Wijanarko (2014), and Iskandar and Dendy (2013), state that customer satisfaction is influenced by customer value. This means that the higher the customer value, it can increase customer satisfaction, so thehypothesis in this study is as follows:

H_1 : There is an effect of perceived service value on customer satisfaction.

Based on previous research conducted by Sartika and Sutrisno (2019), Gunawan (2017), Apriyani and Sunarti (2017), and Panjaitan and Ai (2016), it is stated that customer satisfaction is influenced by service quality. This means that the increase in customer satisfaction indicates the better the quality of service provided. So the following hypothesis can be drawn:

H_2 : There is an effect of service quality on customer satisfaction.

Based on previous research conducted by Nurhalimah and Nurhayati (2019), Saputra et al. (2020) and Mokoagouw et al (2018), state that the perception of service value and service quality has an effect on customer satisfaction. So the hypothesis of this study is as follows:

H_3 : There is an effect of perceived service value and service quality on customer satisfaction.

3. RESEARCH METHODOLOGY

Sampling Method The

sample of this study was 130 guardians of SMK 57 Jakarta students. The sampling method uses *Simple Random Sampling*, each student's guardian has the same opportunity or opportunity to be selected to be the sample. How to get the minimum number of samples used the Solvin formula with the test criteria ☐= 0.005, namely (Nurhalimah and Nurhayati 2019):

$$n = \frac{N}{(1 + N.E^2)}$$

Data collection techniques

This study used a survey research method with a correlational approach, with sample data taken from the research population using a questionnaire as the instrument and the data taken in the form of primary data derived from the research sample, namely the guardian of students of SMK 57 Jakarta.

Operationalization and Variable Measurement

In this study, there are 3 variables measured, namely: perceived service value and service quality as independent variables and customer satisfaction as the dependent variable.

Measurement of service value perception variables, namely by benefits, aesthetics, price or cost, image or impression and accessibility. Measurement of service quality variables is responsiveness, complaint handling, credibility, empathy, reliability. Measurement of customer satisfaction is by emotional reactions, recommendations, re-purchases, competence, communication and confirmation of expectations.

Method of Analysis

Respondents were asked to choose a scale on each question. The measurement scale uses ascale *rating* with an assessment score from 1 (lowest) to 5 (highest). Based on respondents' answers, it can be determined or measured customer satisfaction, high satisfaction (indicated by high scores) and low customer satisfaction (indicated by low scores).

The statistical test tool used in this research is SPSS 23 software. The analysis method used is multiple linear regression to perform the F test and the coefficient of determination.

4. DISCUSSION

Perceptions of Service Value on Customer Satisfaction

R	R Square	Adj. R Square	Std. Error of the Estimate
0331	0110	0103	8963

Based onresults table *the output* above, we can know the value of R^2 (coefficient of determination) was 0.110 (11%) with regression thefollowingequation:

$Y = a + bX_1$

$Y = 36.034 + 0,330X_1$

Y = customer satisfaction

X_1 = perceived service value

This shows that the perceived service value variable has an influence of 11% on customer satisfaction and the remaining 89% is influenced by other variables.

Model	Sum of Square	df	F	Sig
Regression	1285.36	1	15.99	
Residual	10443.93	130		0.00
Total	11729.29			

From the table of theresults *output* above, it is known that the calculated F value is 15,999 with $df_1 = 1$ and $df_2 = 130$, then the F table value is 3.93, because F count> F table (15,999> 3.93), then H_0 is rejected and H_1 is accepted, meaning that the perception of service value has an effect on customer satisfaction. These results are in accordance with the research of Yamin (2013) and Wibowo, et al (2014).

Service Quality with Customer Satisfaction

R	R Square	Adj. R Square	Std. Error of the Estimate
0691	0477	0473	6868

From the table of the *output* above, note that the value of R^2 (coefficient) is 0.477 (47.7%). This shows that the variable service quality has an effect on customer satisfaction by 47.7%, while the remaining 52.3% is influenced by other variables.

Model	Sum of Square	df	F	Sig
Regression	118.65	1	5597.09	0.00
Residual	6131.19	130		
Total	11729.29			

From the table of the *output* above, note that the value of F count is 118.65 with $df_1 = 1$ and $df_2 = 130$, then the obtained value of F table is 3.93, because F count> F table (118.65> 3.93), then H_0 is rejected and H_2 is accepted, meaning that customer satisfaction is influenced by service quality. These results are in accordance with the research of Panjaitan and Yuliati (2016) and Istiatin (2015).

Perceptions of Service Value and Service Quality with Customer Satisfaction

R	R Square	Adj. R Square	Std. Error of the Estimate
0694	0482	0474	6865

Based onresults table *the output* above, note the value of R^2 (coefficient) is 0.482 (48.2%) with regression analysis and regression equation as follows:

$Y = a + bX_2$

$Y = 43.019 + 0.604X_2$

Y = customer satisfaction

X_1 = service quality.

This shows that simultaneously the perceived value and service quality variables affect customer satisfaction by 48.2%, while other variables affect 51.8%.

Model	Sum of Square	df	F	Sig
Regression	5650.153	1	59.948	0.00
Residual	6079.142	130		
Total	11729.29			

From the table of results *output* above, it is known that the calculated F value is 59.948 with df_1 = 1 and df_2 = 130, then the F table value is 3.93, because F count> F table (59.948> 3.93), then $H_{3\,is}$ accepted and $H_{0\,is}$ rejected, meaning that customer satisfaction is influenced by the perception of value and service quality simultaneously (together). These results are in accordance with the research of Wibowo, et al (2014) and the research of Widjaja and Agustina (2020)

Model	Unstandardized Coefficients	
	B	Std. Error
Constant	38.066	7.234
X_1	0.073	0.069
X_2	0.579	0.060

From the output table above, it is known that the regression coefficient value of the constant a is 38.066, the coefficient b_1 is 0.073, and the coefficient b_2 is 0.579. so it can be established the regression equation, namely:

$Y = a + b_1X_1 + b_2X_2$

$Y = 38\ 066 + 0.073X_1 + 0.579X_2$

5. CLOSING

Conclusion

Based on our research and analysis has been done on the Influence of Perceived Value and Quality of Service to Customer Satisfaction at the student guardian of SMK 57 Jakarta, then obtained several conclusions that answer the formulation of the problem, namely partially and simultaneously the perception of value and service quality has a positive effect on customer satisfaction.

REFERENCES

Apriyani, D. and Sunarti. 2017. The Effect of Service Quality on Customer Satisfaction. *Journal of Business Administration* Vol. 5 No. 2. Website: https://administrasibisnis.studentjournal.ub.ac.id

Arifn, M. et al (2019). Influence of Customer Value and Service Quality towards Customer Loyalty through Customer Satisfaction. *E-Journal of Management Research* Vol. 8 No. 10. Website: http://riset.unisma.ac.id/

Bimo, W. (2010). *Introduction to General Psychology*. CV Andi.

Dharmawangsa Pemayun, T., & Sudiksa, I. (2014). The Effect of Service Quality and Customer Value on Customer Satisfaction at Veranda Cafe. *E-Journal of Management of Udayana University*, *3*(12), 250930.

Hasan, A. (2010). *Marketing*. Media Pressindo.

Istiatin, E. (2015). The Effect of Service Quality on Customer Satisfaction at Pt. Ramayana Motor Sukoharjo. *Paradigm Journal of the Islamic Batik University of Surakarta*, *13*(01), 115736.

Kotler, P. (2005). *Marketing Management*. PT Gramedia Group Index.

Lovelock, CH, & Wright, Lauren k. (2007). *Service Marketing Management*. PT INDEKS.

Ma'arif, S. (2011). "Rent Seeking Behavior" in Bureaucratic Relations and the Business World. *Natapraja*. https://doi.org/10.21831/jnp.v0i0.3264

Moenir, HA. (2002). *Public Service Management in Indonesia*. Earth Literacy.

Ningrum, YP, & Maskan, M. (2018). The Influence of Service Quality and Customer Value on Go-Jek Consumer Customer Satisfaction (Case Study of Go-Jek Consumers, Go-ride Service Users in Malang City). *JAB Journal of Business Applications*, *4*(2), 309–313.

Nurhalimah, N., & Nurhayati, A. (2019). Effect Of Service Quality And Customer Value On Customer Satisfaction Saung Manglid. P - ISSN: 2503-4413 E - ISSN: 2654-5837, Pages 1 - 5. *Journal of Economics and Business, Vol. 6, No. September 2, 2019*, *6*(2), 1–5.

Palilati, A. (2007). The Effect of Customer Value Satisfaction on Customer Loyalty in Banking Savings in South Sulawesi. *Journal of Management and Entrepreneurship*, *9*(1), 73–81. https://doi.org/10.9744/jmk.9.1.pp.73-81

Panjaitan, JE, & Yuliati, AL (2016). The Influence of Service Quality on Customer Satisfaction at JNE Bandung Branch [The Influence of Service Quality on Customer Satisfaction at JNE Branch in Bandung]. *DeReMa (Development Research of Management): Journal of Management*, *11*(2), 265. https://doi.org/10.19166/derema.v11i2.197

Ravald, A., & Grönroos, C. (1996). The value concept and relationship marketing. *European Journal of Marketing*, *30*(2), 19–30. https://doi.org/10.1108/03090569610106626

Razak, SE., MS., I., & Prasevie, SF (2018). Effect Of Service Quality And Customer Value On Customer Satisfaction. *Krisnadwipayana Journal of Business Management*. https://doi.org/10.35137/jmbk.v6i2.187

Saputra, IR, Johar, D., & Kamener, D. (2020). *Effect of service quality, facility and location on customer satisfaction honda radja motor workshop, padang city*. *17*(2), 0–1.

Shodiq, MF, & Hidayat, W. (2016). The Effect of Product Quality and Advertising on Consumer Loyalty in SWA Magazine through Customer Satisfaction as an Intervening Variable (Case Study in DKI Jakarta). *Journal of Economics*, *5*, 1–8.

Siwantara, IW (2011). the influence of customer value on customer satisfaction and loyalty as well as customer relationship management performance (study on corporate halo PT Telkomsel Bali). *Journal of Business and Entrepreneurship*, *7*(3), 162–169.

Subagja, SE., MM., DIK, & Fitriani, A. (2017). The Influence of Service Quality and Customer Value on Customer Satisfaction of Matahari Convenience Store in Pondok Gede Plaza, Bekasi City. *Krisnadwipayana Journal of Business Management*, *5*(3). https://doi.org/10.35137/jmbk.v5i3.154

Sumarwan, said. (2010). *Strategic Marketing, Consumer Behavior Perspective and Marketing Plan*. Ghalia Indonesia.

Tjiptono, F. (2001). *Marketing Management and Consumer Behavior Analysis*. BPFE.

Tjiptono, F. (2006). *Service management*. PT Andi.

Tjiptono, F. (2008). *Marketing Strategy*. ANDI.

Tjiptono, F., & Chandra, G. (2016). *Service, Quality & Satisfaction*. Andi.

Tools, JM (2017). *No 主観的健康感を中心とした在宅高齢者における健康関連指標に関する共分散構造分析Title*. *7*(1), 45–56.

Wibowo, Setyo Ferry Sarih, Iin pusfita Sarih Kresnamurti, A. (2014). Persepsi Nilai Terhadap Kepuasan Pelanggan (Survei Pada Indomaret Palmerah). *Jurnal Riset Manajemen Sain Indonesia*, *5*(January 2014), 304–324. https://doi.org/10.1007/s00198-013-2493-4

Widjaja, YR, & Agustina, A. (2020). Persepsi Nilai dan Kepercayaan Pelanggan Terhadap Kepuasan Pelanggan CV Putra Wangi Sumedang Tour and Travel. *Jurnal Sain Manajemen*, *2*(1), 65–71.

Wijayanti, E. (2017). Perencanaan Sumberdaya Manusia Yang Efektif: Strategi Mencapai Keunggulan

Kompetitif Erni Widajanti Fakultas Ekonomi Universitas Slamet Riyadi Surakarta. *Jurnal Ekonomi Dan Kewirausahaan*, *2*, 105–114.

Yamin, R. (2013). Persepsi Nilai, Persepsi Kualitas, Dan Citra Terhadap Kepuasan Konsumen Pada Pt. Astra International Daihatsu Di Manado. *Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, *1*(3), 1231–1240.