



Marketing Mix on Customer Satisfaction at the Tax Consulting Office Dr. Sudarno, S.Pd., M.M., BKP and Colleagues Pekanbaru

Suyono^{a*}, Dania Ayu Lestari^b, Ermina Rusilawati^c, Wan Muhamad Kudri^d,
Nicholas Renaldo^e

^aBusiness Faculty, Institut Bisnis dan Teknologi Pelita Indonesia, Indonesia

^bTax Consulting Office Dr. Sudarno, S.Pd., M.M., BKP and Colleagues, Indonesia

^cPostgraduate Doctorate in Management, Sekolah Tinggi Ilmu Ekonomi Indonesia,
Indonesia

^dPD. BPR Rokan Hilir, Riau, Indonesia

^eBond Business School Participant, Bond University, Australia

Article History

Received

20 June 2023

Received in revised form

26 June 2023

Accepted

12 July 2023

Published Online

30 September 2023

*Corresponding author

suyono@lecturer.pelitaindonesia.ac.id

Abstract

Research is to identify and analyze the effect of the marketing mix on customer satisfaction partially and simultaneously at the tax consultant office of Dr. Sudarno, S.Pd., M.M., BKP and partners Pekanbaru. The research sample was all clients of the tax consultant office of Dr. Sudarno, S.Pd., M.M., BKP and partners in Pekanbaru city as many as 86 clients consisting of 44 corporate income tax and 42 income tax clients. Determination of the sample using the census method or saturated sampling. The data analysis technique used is multiple linear regression with SPSS Windows 19. The independent variables are product, price, place, promotion, people, process, and physical evidence while the dependent variable is customer satisfaction. The results showed that product, promotion, people, process, and physical evidence had a significant positive effect both partially and simultaneously on customer satisfaction. However, the results of the study also show that the price variable has a significant negative effect on customer satisfaction and the location variable has an insignificant negative either partially or simultaneously on customer satisfaction at the tax consultant office Dr. Sudarno, S.Pd., M.M., BKP and colleagues Pekanbaru.

Keywords: Product, Price, Place, Promotion, People, Process, Physical Evidence, Customer Satisfaction

DOI: <https://doi.org/10.35145/jabt.v4i3.135>

1.0 INTRODUCTION

Competition in the increasingly fierce business world makes companies compete with each other in offering superior products. Meanwhile, consumers are increasingly selective in choosing the goods or services (Akmal et al., 2023; Jacksen et al., 2021; Setiawan et al., 2021) they need. Therefore, companies must be able to meet the needs of consumers and their products to be able to compete with their competitors by implementing an effective and efficient marketing (Adrian et al., 2022) strategy. Customer satisfaction (Arif et al., 2021) is very important, maintaining customer satisfaction will result in even greater company profits. Customers will often use the services or products offered. When the client's wishes are fulfilled, there will be a good relationship between the product or service maker and the customer, creating good reasons for repurchasing the product or service and recommending it by word of mouth (informally) in order to benefit the company (Gongyi, 2018).

Likewise with the Tax Consultant and Management and partners in fulfilling customer satisfaction, making satisfaction a form of individual pleasure and disappointment that comes from a comparison between their impressions of the performance (outcome) of a product or service according to the individual's expectations. The company will find success in getting a large number of clients if it is considered good for providing satisfaction to clients (Gongyi, 2018).

These Tax and Management Consultants and associates, offer several types of assistance with assessments and issues. Part of the Administration given to the Tax Consultant and Management and Management of Dr. Sudarno, S.Pd., M.M., BKP and Partners, focusing on customer needs for taxpayers such as Tax Compliance Services, Tax Consulting Services and Management, Tax Analysis Services, Assistance Services, Tax Planning Services, Tax Administration Services, Tax Training Services, Tax Training Services, Accounting Services

and Feasibility Study Business. It is assumed that if the client is happy with the product or service provided, he will be able to give the impression of a loyal client and trigger them to recommend the product or service to others.

Based on the client development data obtained below, there is client growth which increases positively from year to year and that makes the level of satisfaction also increase. Sudarno, S.Pd., M.M., BKP and Partners are very good, it can be seen from the number of clients that always increase every year. Then this statement is also strengthened by providing evidence from the results of the pre-survey research in the table below, which states that the majority of clients from the Tax and Management Consulting Office Dr. Sudarno, S.Pd., M.M., BKP and Partners are satisfied with the services offered and provided by the Tax and Management Consulting Office Dr. Sudarno, S.Pd., M.M., BKP and Partners. Assuming that there are things that affect customer satisfaction.

There are several causes or factors that influence the marketing mix at the Tax and Management Consulting Office Dr. Sudarno, S.Pd., M.M., BKP and Partners on customer satisfaction. This factor is very much discussed as an important reference from the point of view (Kotler & Armstrong, 2014) describes that the 7P service marketing mix explains, among others: product, price, place, promotion, people, process and physical evidence. Then it was emphasized by (Alma, 2014) that the marketing mix or known as the marketing mix is in the form of 4 P's: product, price, place and promotion. For the economic sector as a service producer, of course, it must add the 3 P's, namely: people, physical evidence and process.

The product factor, as proven by previous research by (Manampiring et al., 2016) states that product variables partially have a significant positive effect and previous research by (Lisarini & Septiani, 2021) states that product variables partially have a significant effect on satisfaction.

The price factor, this is evidenced by previous research by (Marpaung & Mekaniwati, 2020) stating that the price variable partially has a significant negative effect. However, it is different (Tannady et al., 2022) states that the price variable partially has a significant positive effect.

The place factor, in accordance with previous research by (Suprayogi & Wahyuati, 2017) states that the place variable partially has an insignificant negative effect. However, it is different from (Wardhana & Sitohang, 2021) stating that the place variable partially has a significant positive effect and previous research by (Selfana, 2022) states that the place variable partially has a significant effect.

The promotion factor, evidenced by previous research by (Pradini & Alya, 2022) stated that the promotion variable partially had a significant positive effect, previous research by (Sondak et al., 2021) stated that the promotion variable partially had an insignificant positive effect, as well as previous research by (Nurjaya et al., 2022) states that the promotion variable partially has a significant effect on satisfaction.

The people factor, in accordance with the explanation of previous research by (Damayanti & Nugroho, 2022) stated that the person variable partially had a significant positive effect and previous research by (Setianto et al., 2020) stated that the person variable partially had a significant effect on satisfaction.

Process factors, this is evidenced by previous research by (Darmawan & Satrio, 2017) stating that process variables partially have a significant positive effect and previous research by (Ratnaningtyas et al., 2022) states that process variables partially have a significant effect on satisfaction.

The physical evidence factor, according to research by (Dhita et al., 2022) states that the physical evidence variable partially has a significant positive effect and previous research by (Khotimah & Astuti, 2022) states that the physical evidence variable partially has a significant effect on satisfaction. It can be concluded that the higher the customer satisfaction with the physical evidence that supports the service, the higher the customer's confidence to return to using the services of the Tax and Management Consultant Dr. Sudarno, S.Pd., M.M., BKP and colleagues.

2.0 LITERATURE REVIEW

Product

Product (Akri et al., 2021) is something that is presented by the company for consumption by customers in order to meet the needs or satisfy customer desires. According to (Fandy Tjiptono, 2014) product variables can be measured through five parts, namely (1) Performance (2) Reliability (3) Features (additional features) (4) Conformance (conformance with specifications) (5) Durability (durability).

Price

Price is an important component that binds to a service or product. Price is the main key for consumers to buy merchandise, especially middle to lower class consumers in marketing, pricing can be a force to compete in the market. According to (Stanton, 2016) there are four price indicators that characterize the purchase price, namely (1) Price affordability (2) Price compatibility with product or service quality (Fida et al., 2020; Hidayat et al., 2022; Lukman et al., 2022; Nasution et al., 2022; Suyono et al., 2020, 2022) (3) Price competitiveness (4) Price compatibility with benefits.

Place

Place is also connected with access to places and product distribution. Location has an important role in marketing because it is related to customer after-sales satisfaction and before-sales satisfaction. According to (Abubakar,

2018) that there are three indicators of place variables, which can be seen in the form of (1) The location is chosen from the side of the road (2) Easy to reach transportation (3) Comfortable waiting room atmosphere.

Promotion

Promotion is a tool used to convey messages and even persuade consumers to know and even use a product. This development is carried out through advertising and sales promotion as well as product publication properly and intensively. There are three promotional indicators from the explanation (Syahputra & Herman, 2020), namely (1) Promotional messages (2) Promotional media (3) Promotional time.

Person

People are responsibilities, motivational (Gusriani et al., 2022; Istiana et al., 2022; Sirait et al., 2022; Sukmawaty et al., 2021; Wardana et al., 2022) forces, appearances, ways of behaving, and habits. Whatever is attached to customers and company employees. People are also a key asset in a service business, more so people who are high-advantage employees. Consumer needs for high-performing employees will make consumers satisfied and loyal. In the opinion of (Hamdali & Melinda, 2020) that the person variable has indicators which include four parts, namely (1) Appropriate appearance (2) Attitude (3) Capability (4) Product Knowledge.

Process

Process is the quality of service that is very dependent on the method of delivering services to consumers. Given that the main drive of a service company is the employees themselves, to ensure quality of service (Quality Assurance) all company activities must be carried out with systems and procedures adapted by employees who are skilled, highly dedicated, and loyal to the company where they work. In the opinion (Noviana, 2013) that the process variable has indicators which include three parts namely (1) Speed (2) Accuracy (3) Appropriateness.

Physical Evidence

Physical evidence is the physical environment of a service company where services and service providers are created for customers to interact, plus the tangible elements that exist and are used to communicate or provide service roles. In a service business, marketers must try to balance the intangible elements by providing physical cues to corroborate the situation, description and scope of the product or service. According to (Wicaksono et al., 2021) the physical evidence variable can be measured by four indicators such as (1) The attractiveness of the product image (Fajri et al., 2021) design (2) The completeness of the facilities (3) The level of cleanliness (4) Supporting facilities.

Customer satisfaction

The word satisfaction (Saputro et al., 2022) comes from the Latin (satis) meaning good enough, adequate and (facio) meaning to do or make. Satisfaction can be interpreted as an effort to fulfill something or make something adequate. According to (Fandy Tjiptono, 2014) there are three indicators forming customer satisfaction namely (1) Conformity of expectations (2) Interest in visiting again (3) Willingness to recommend.

Hypothesis

The hypothesis is a conjecture or a temporary answer to a research problem. The hypothesis can also determine whether the dependent variable has an effect or not. Then the hypothesis in this study is as follows:

- H1: Products Have a Positive Influence on Customer Satisfaction Tax Consultant Dr. Sudarno, S.Pd., M.M., BKP and Partners in Pekanbaru City
- H2: Price Has a Positive Influence on Customer Satisfaction Tax Consultant Dr. Sudarno, S.Pd., M.M., BKP and Partners in Pekanbaru City
- H3: Places Have a Positive Influence on Customer Satisfaction Tax Consultant Dr. Sudarno, S.Pd., M.M., BKP and Partners in Pekanbaru City
- H4: Promotion Has a Positive Effect on Customer Satisfaction Tax Consultant Dr. Sudarno, S.Pd., M.M., BKP and Partners in Pekanbaru City
- H5: People with a Positive Influence on Customer Satisfaction Tax Consultant Dr. Sudarno, S.Pd., M.M., BKP and Partners in Pekanbaru City
- H6: Process Has a Positive Impact on Customer Satisfaction of Tax Consultant Dr. Sudarno, S.Pd., M.M., BKP and Partners in Pekanbaru City
- H7: Products Have a Positive Influence on Customer Satisfaction Tax Consultant Dr. Sudarno, S.Pd., M.M., BKP and Partners in Pekanbaru City

3.0 METHODOLOGY

Population and Sample

The population in this study were all clients of the Tax Consultant and Management Dr. Sudarno, S.Pd., M.M., BKP and colleagues in the city of Pekanbaru with a total of 86 clients. Then the sample to be obtained is using the census method in which all clients at the office of the Tax and Management Consultant Dr. Sudarno, S.Pd., M.M.,

BKP and colleagues in Pekanbaru City totaled 86 clients, using the census method or saturated sampling technique used in this study. As well as data collection methods using questionnaires, using this technique is more efficient if the research knows with certainty the variables to be measured and knows what can be expected from the respondents.

Table 1. Operational Variables and Indicators

Variable	Indicator	Statement	Source	Scale
Product (X1)	Performance	Tax Consultant Office Dr. Sudarno, S.Pd., M.M., BKP And Partners Provide Appropriate Performance Efforts Needed Clients	(Fandy Tjiptono, 2014)	Interval
	Reliability	Tax Consultant Office Dr. Sudarno, S.Pd., M.M., BKP And Partners Use Reliable Employees in Controlling and Solving Tax and Management Problems		
	Additional Privileges	Tax Consultant Office Dr. Sudarno, S.Pd., M.M., BKP And Partners Provide Various Services Provided		
	Specification Compliance	Tax Consultant Office Dr. Sudarno, S.Pd., M.M., BKP And Partners Provide Information Regarding Taxes and Management with Expert Experts		
	Durability	Tax Consultant Office Dr. Sudarno, S.Pd., M.M., BKP And Partners Helping Clients Until Problems with Taxes and Their Management Are Complete		
Price (X2)	Price Affordability	Tax Consultant Office Dr. Sudarno, S.Pd., M.M., BKP And Partners Provide Affordable Prices Adjusted to The Level of Complexity of Client Problems	(Stanton, 2016)	Interval
	Price Compatibility with Quality	Tax Consultant Office Dr. Sudarno, S.Pd., M.M., BKP And Partners Provide Price Quotation in Accordance with Consultation Quality		
	Price Competitiveness	Tax Consultant Office Dr. Sudarno, S.Pd., M.M., BKP And Partners Have Good and Competitive Prices		
	Price Compatibility with Benefits	Tax Consultant Office Dr. Sudarno, S.Pd., M.M., BKP And Partners Provide Price Quotations in Accordance with The Benefits of Client Needs		
Place (X3)	Location	Tax Consultant Office Dr. Sudarno, S.Pd., M.M., BKP And Partners Are in A Strategic and Beautiful Location	(Abubakar, 2018)	Interval
	Location Convenience	Tax Consultant Office Dr. Sudarno, S.Pd., M.M., BKP and partners provide easy access to locations that are not prone to traffic jams		
	Waiting Room Atmosphere	Tax Consultant Office Dr. Sudarno, S.Pd., M.M., BKP And Partners Have a Waiting Room Equipped with AC Giving a Comfortable and Cool Impression		
Promotion (X4)	Promotional Message	Tax Consultant Office Dr. Sudarno, S.Pd., M.M., BKP and Partners Conduct Series of Webinars and Participate in Various Education-Based Charity Events	(Syahputra & Herman, 2020)	Interval
	Promotion Media	Tax Consultant Office Dr. Sudarno, S.Pd., M.M., BKP And Partners Conduct Promotion Online Through the Official Website and Personal Communication		

Variable	Indicator	Statement	Source	Scale
	Promotion Time	Tax Consultant Office Dr. Sudarno, S.Pd., M.M., BKP And Partners Have Unlimited Promotion Period		
People (X5)	Appropriate Appearance	Appearance of Employees at Dr. Tax Consulting Office. Sudarno, S.Pd., M.M., BKP And Partners Who Are Clean, Attractive, And Polite	(Hamdali & Melinda, 2020)	Interval
	Attitude	Tax Consultant Office Dr. Sudarno, S.Pd., M.M., BKP And Partners Conduct Employee Communication During Consultation Procedures Well and Easy to Understand		
	Ability	At the Tax Consultant Office Dr. Sudarno, S.Pd., M.M., BKP And Colleagues All Employees Do the Job Quickly and Accurately in Solving Tax and Management Issues		
	Product Knowledge	Tax Consultant Office Dr. Sudarno, S.Pd., M.M., BKP and Partners Employ Employees Who Are Experts and Experts in the Field of Taxation and Management		
Process (X6)	Ability	Tax Consultant Office Dr. Sudarno, S.Pd., M.M., BKP And Partners Carry Out Quick Consultation Procedures Without Coming Over	(Noviana, 2013)	Interval
	Accuracy	Tax Consultant Office Dr. Sudarno, S.Pd., M.M., BKP and Partners Carry out Consultation Procedures that are Right on Target		
	suitability	Tax Consultant Office Dr. Sudarno, S.Pd., M.M., BKP and Partners Provide Results of Consultation Procedures as Expected by Clients		
Physical Evidence (X7)	The Appeal Of Product Image Design	Tax Consultant Office Dr. Sudarno, S.Pd., M.M., BKP And Partners Have Their Own Building with A Nice Layout	(Wicaksono et al., 2021)	Interval
	Complete Facilities	Tax Consultant Office Dr. Sudarno, S.Pd., M.M., BKP and colleagues are equipped with a waiting room, a parking area and a comfortable consulting room		
	Supporting Facilities	Tax Consultant Office Dr. Sudarno, S.Pd., M.M., BKP And Partners There Is No File Storage or Messy Files		
	Cleanliness Level	Tax Consultant Office Dr. Sudarno, S.Pd., M.M., BKP and partners have clean and clear toilets and water		
Customer Satisfaction (Y)	Conformity of Expectations	Clients Feel Satisfied and As Expected in Consulting at The Tax Consultant Office Dr. Sudarno, S.Pd., M.M., BKP and Partners	(Fandy Tjiptono, 2014)	Interval
	Interest in Returning	Willing to Come Back If You Have Problems Regarding Taxes and Management		
	Willingness to Recommend	Willing to recommend to the general public who need the services of this tax and management consultant at the Dr. Sudarno, S.Pd., M.M., BKP and Partners		

Source: Processed Data, 2022

4.0 RESULTS AND DISCUSSION

Respondent Data Descriptive Analysis

Respondents in this study were all clients with a total of 86 clients who used the services of the tax consultant office Dr. Sudarno, S.Pd., M.M., BKP and Partners in the city of Pekanbaru. The characteristics of these respondents are divided based on the age of the respondent, the gender of the respondent, the respondent's marital status, the respondent's occupation, and the respondent's education.

Table 2. Characteristics of Respondents Based on Age, Gender, Marital Status, Occupation, and Education of Respondents

Age	Amount	Percentage
21 - 24 Years	1	1%
25 - 29 Years	30	35%
30 - 39 Years	41	48%
40 - 49 Years	12	14%
50 - 59 Years	2	2%
Total	86	100%
Gender	Amount	Percentage
Man	51	59%
Woman	35	41%
Total	86	100%
Marital Status	Amount	Percentage
Marry	84	98%
Not married	2	2%
Total	86	100%
Work	Amount	Percentage
Housewife	1	1%
Private sector employee	69	80%
Self-employed	16	19%
Total	86	100%
Education	Amount	Percentage
SMA/SMK	16	19%
S1	64	74%
S2	6	7%
Total	86	100%

Source: SPSS Processed Data, 2022

Validity Test

If the validity value of each statement item is greater than 0.2120 or $r \geq 0.2120$, then each statement item is considered valid, and for more details can be seen in the following table:

Table 3. Research Variable Validity Test Results

Variable	Indicator	Validity	Information
Product (X1)	X1.1	0.453	Valid
	X1.2	0.714	Valid
	X1.3	0.663	Valid
	X1.4	0.661	Valid
	X1.5	0.680	Valid
Price (X2)	X2.1	0.855	Valid
	X2.2	0.836	Valid
	X2.3	0.715	Valid
	X2.4	0.832	Valid

Variable	Indicator	Validity	Information
Place (X3)	X3.1	0.523	Valid
	X3.2	0.865	Valid
	X3.3	0.934	Valid
Promotion (X4)	X4.1	0.431	Valid
	X4.2	0.874	Valid
	X4.3	0.675	Valid
People (X5)	X5.1	0.804	Valid
	X5.2	0.695	Valid
	X5.3	0.691	Valid
	X5.4	0.810	Valid
Process (X6)	X6.1	0.599	Valid
	X6.2	0.832	Valid
	X6.3	0.696	Valid
Physical Evidence (X7)	X7.1	0.570	Valid
	X7.2	0.805	Valid
	X7.3	0.683	Valid
	X7.4	0.842	Valid
Customer Satisfaction (Y)	X8.1	0.844	Valid
	X8.2	0.808	Valid
	X8.3	0.806	Valid

Source: SPSS Processed Data, 2022

Reliability Test

A variable is said to be reliable if it gives a value of $\alpha > 0.60$. Meanwhile, if the value of $\alpha < 0.60$ then it is not reliable. For more details can be seen in the following table:

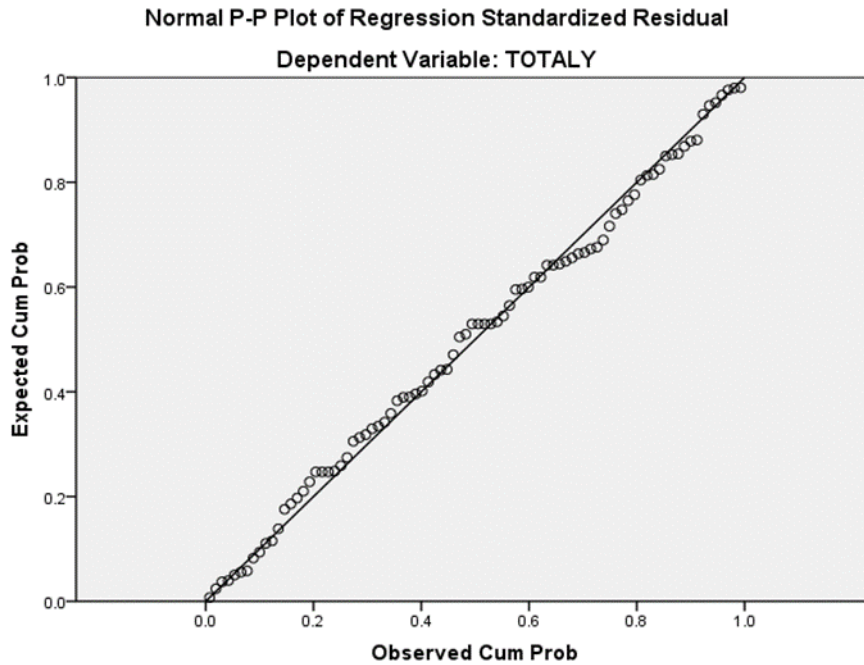
Table. 4 Research Variable Reliability Test Results

Variable	Cronbach Alpha	Information
Product (X1)	0.627	Reliable
Price (X2)	0.826	Reliable
Place (X3)	0.689	Reliable
Promotion (X4)	0.602	Reliable
People (X5)	0.742	Reliable
Process (X6)	0.620	Reliable
Physical Evidence (X7)	0.703	Reliable
Satisfaction (Y)	0.755	Reliable

Source: SPSS Processed Data, 2022

Normality test

This normality test is carried out on the regression residual. This test is carried out using the P-P Plot chart. The results of the normality test in this study can be seen below:



Source: SPSS Processed Data, 2022

Figure 2. Normality Test Results

Based on Figure 2 above, it can be seen that the points which are research data are spread around the diagonal line (not far from the diagonal/straight line). Thus, it can be concluded that the data in this study are normally distributed. To test whether the data is normally distributed or not, the Kolmogorov-Smirnov test was carried out. The residuals are normally distributed if they have a significance value > 0.05 .

Table 5. Results of the Kolmogorov-Smirnov Test for Research Variables

		Unstandardized Residual
N		86
Normal Parameters ^{a,b}	Mean	0
	Std. Deviation	0.85000024
Most Extreme Differences	Absolute	0.049
	Positive	0.049
	Negative	-0.043
Kolmogorov-Smirnov Z		0.458
Asymp. Sig. (2-tailed)		0.985

a. Test distribution is Normal.

b. Calculated from data.

Source: SPSS Processed Data, 2022

Based on table 5 above, it can be seen that the Kolmogorov-Smirnov Z value for the variable Customer Satisfaction (Y) is 0.458 with Asymp.Sig (2-tailed) 0.985 > 0.05 , meaning that the data is normally distributed, so the sample data is good and feasible to use in study.

Multicollinearity Test

If the VIF value < 10 and Tolerance > 0.1 then, multicollinearity does not occur.

Table 6. Research Variable Multicollinearity Test Results

Variable	Tolerance	VIF	Information
Product (X1)	0.762	1.313	No Multicollinearity
Price (X2)	0.437	2.287	No Multicollinearity
Place (X3)	0.347	2.878	No Multicollinearity
Promotion (X4)	0.249	4.024	No Multicollinearity

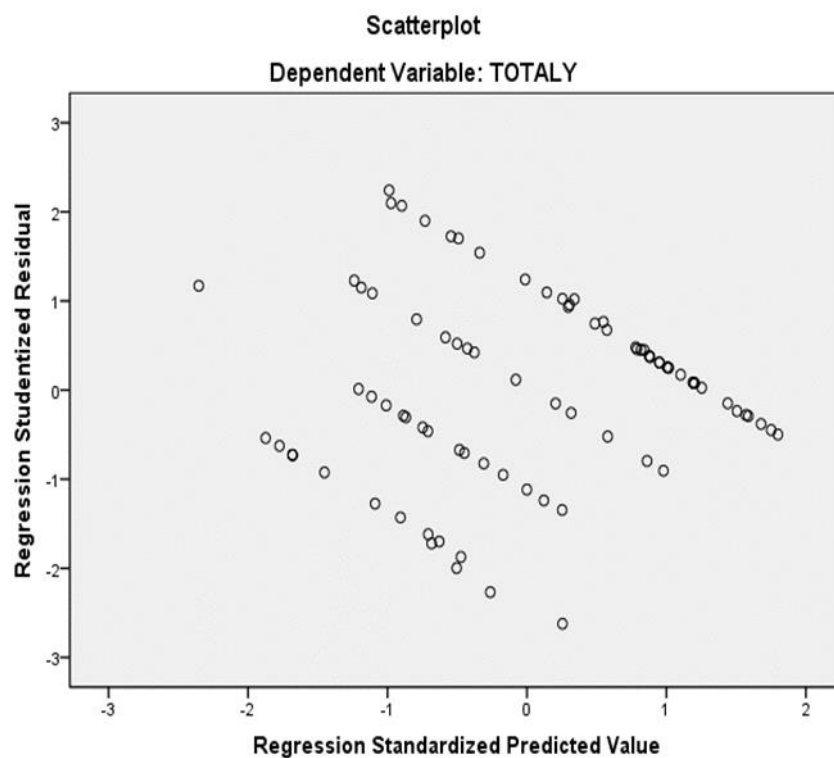
Variable	Tolerance	VIF	Information
People (X5)	0.394	2.541	No Multicollinearity
Process (X6)	0.531	1.885	No Multicollinearity
Physical Evidence (X7)	0.448	2.234	No Multicollinearity

Source: SPSS Processed Data, 2022

Based on table 6, it shows that the VIF value of each variable in the study has a value less than 10 and a tolerance value greater than 0.1. This means that the data in this study are free from multicollinearity symptoms and can be analyzed using multiple linear regression.

Heteroscedasticity Test

If there are dots forming a certain regular pattern such as wavy, widened, then narrowed. However, if the dots (points) spread without forming a certain pattern below and above the number 0 on the Y axis (Clouds Shape), then heteroscedasticity is said to occur. The results of the heteroscedasticity test in this study can be seen below:



Source: SPSS Processed Data, 2022

Figure 3. Heteroscedasticity Test Results

In Figure 3 above, it can be seen that the points spread randomly both above and below the number 0 on the Studentized Residual Regression axis, this means that the regression model in this study is free from symptoms of heteroscedasticity and further analysis can be carried out.

The Glejser test is carried out by regressing between the independent variables and their residual absolute values. If the significance value between the independent variables and the absolute residual is more than 0.05 then there is no heteroscedasticity. From the test results using the glejser method, it was obtained a significance value for the Product variable (X1) with sig 0.401, Price variable (X2) with sig 0.055, Place variable (X3) with sig 0.960, Promotion variable (X4) with sig 0.580, People variable (X5) with sig 0.454, Process variable (X6) with sig 0.100, and Physical Evidence variable (X7) with sig 0.442. All of these variables have a significance value above 0.05 so it can be concluded that the data in this study are free from symptoms of heteroscedasticity.

F test

To test the research hypothesis which states that product, price, place, promotion, people, process, and physical evidence variables simultaneously have a significant influence on customer satisfaction, it is necessary to carry out simultaneous testing or F test. The results of this test can be seen in table following:

Table 7. Research Variable F Test Results

Variable	F Test	Sig	Information
Product (X1), Price (X2), Place (X3), Promotion (X4), People (X5), Process (X6), Physical Evidence (X7), and Satisfaction (Y)	10.067	0.000	Good Model Feasibility

Source: SPSS Processed Data, 2022

From the results of simultaneous testing, the results of Fcount were 10,067 while the Ftable value was 3,122 (f 0.05 (7-1) (86-7)). This means Fcount 10.067 > Ftable 0.2120 and a significant value of 0.000 < alpha 0.05, so H0 is rejected and H1 is accepted. This means that the variables which include product, price, place, promotion, people, process, and physical evidence simultaneously have a significant influence on customer satisfaction at the tax consultant office Dr. Sudarno, S.Pd., M.M., BKP and Pekanbaru City Partners. In other words, this research model is feasible to continue.

Coefficient of Determination (R2)

The coefficient of determination (R2) measures how far the model's ability (Product, Price, Place, Promotion, People, Process, and Physical Evidence) explains the variation of the dependent or dependent variable (Customer Satisfaction). The following are the results of the coefficient of determination test (R2):

Table 8. Results of the Coefficient of Determination (R2) of the Research Variable

Variable	Adjusted R Square	Percentage	Information
Product (X1), Price (X2), Place (X3), Promotion (X4), People (X5), Process (X6), Physical Evidence (X7), and Satisfaction (Y)	0.427	42.70%	The remaining 52.3% is influenced by other variables not observed in this study

Source: Processed SPSS Data, 2022

Table 8 above shows the value of the coefficient of determination R2 of 0.427, this indicates that the variable customer satisfaction is influenced by variables which include product, price, place, promotion, people, process, and physical evidence by 42.7% while the remaining 57.3% is influenced by variables which were not observed in this study.

Multiple Linear Regression Test

Multiple regression tests are used to determine the influence or linear relationship between two or more independent variables with one dependent variable.

Table 9. Multiple Linear Regression Test Results for Research Variables

Model	Unstandardized Coefficients (B)	Sig.	Information
(Constant)	3.141	0.354	-
Product	0.154	0.199	Positive Influence
Price	-0.150	0.032	Negative Influence
Place	-0.075	0.327	Negative Influence
Promotion	0.113	0.253	Positive Influence
Person	0.153	0.258	Positive Influence
Process	0.463	0.000	Positive Influence
Physical Evidence	0.780	0.467	Positive Influence

Source: SPSS Processed Data, 2022

Based on table 9 above, the partial test results can be explained as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + b_5X_5 + b_6X_6 + b_7X_7$$

$$Y = 3.141 + 0.154X_1 - 0.150X_2 - 0.075X_3 + 0.113X_4 + 0.153X_5 + 0.463X_6 + 0.780X_7$$

The multiple linear regression equation explains that the coefficient value of the product variable (X1) is positive and the magnitude is 0.154, meaning that if the other independent variables have a fixed value and the product increases by one unit, then customer satisfaction will increase by 0.154. The coefficient is positive, meaning that there is a positive relationship between customer satisfaction and the product, the better the product, the higher the customer satisfaction. The coefficient value of the price variable (X2) is negative and the magnitude is -0.150, meaning that if the other independent variables have a fixed value and the price decreases one-unit, then customer satisfaction will decrease by -0.150. The coefficient is negative, meaning that there is a negative relationship between customer satisfaction and price, the higher the price, the lower the customer satisfaction. The coefficient value of the place variable (X3) is negative and the magnitude is -0.075, meaning that if the other independent variables have a fixed value and the place has decreased one-unit, then customer satisfaction will decrease by -0.075. The coefficient is negative, meaning that there is an insignificant negative relationship between satisfaction customer with place, the better the place and location, the less influence it will have on customer satisfaction. The coefficient value of the promotion variable (X4) is positive and the magnitude is 0.113, meaning that if the other independent variables have a fixed value and the promotion increases by one unit, customer satisfaction will increase by 0.113. The coefficient is positive, meaning that there is a positive relationship between customer satisfaction and promotion, the better the promotion, the higher the customer satisfaction. The coefficient value of the person variable (X5) is positive and the magnitude is 0.153, meaning that if the other independent variables have a fixed value and people experience a one-unit increase, then customer satisfaction will increase by 0.153. The coefficient is positive, meaning that there is a positive relationship between customer satisfaction and people, the better the people, the higher the customer satisfaction. The coefficient value of the process variable (X6) is positive and the magnitude is 0.463, meaning that if the other independent variables have a fixed value and the process increases by one unit, then customer satisfaction will increase by 0.463. The coefficient is positive, meaning that there is a positive relationship between customer satisfaction and the process, the better the process, the higher the customer satisfaction. The coefficient value of the physical evidence variable (X7) is positive and the magnitude is 0.78, meaning that if the other independent variables have a fixed value and physical evidence increases by one unit, then customer satisfaction will increase by 0.78. The coefficient is positive, meaning that there is a positive relationship between customer satisfaction and physical evidence, the better the physical evidence, the more customer satisfaction increases.

Hypothesis Test (T Test)

The partial test results in this study can be seen in table 10 below:

Table 10. Hypothesis Test Results (T Test) Research Variables

Variable	T-Count	Significance	Decision
Product (X1)	3.798	0.000	Significant Positive
Price (X2)	-2.892	0.005	Significant Negative
Place (X3)	-0.349	0.728	Not significant
Promotion (X4)	2.344	0.009	Significant Positive
People (X5)	5.615	0.000	Significant Positive
Process (X6)	7.219	0.000	Significant Positive
Physical Evidence (X7)	2.516	0.014	Significant Positive

Source: SPSS Processed Data, 2022

Then $t\text{-table} = 1.991$. ($0.05/2=0.025$) and $n - k - 1$ ($86 - 7 - 1 = 78$)

From table 10 above, the partial test results can be explained as that the effect of product variables on customer satisfaction with partial test results shows that the tcount for the product variable is 3,798 which is greater than the ttable of 1,991 or a significant value of 0,000 which is smaller than the alpha of 0.05 which means H_0 is rejected H_1 is accepted. It can be concluded that partially the product variable has a significant positive (+) effect on customer satisfaction. The effect of the price variable on customer satisfaction with partial test results shows that the tcount for the price variable is -2,892 which is smaller than the ttable of 1,991 or a significant value of 0.005 greater than the alpha of 0.05, which means that H_0 is accepted, H_1 is rejected. It can be concluded that partially the price variable has a significant negative (-) effect on customer satisfaction. The effect of the place variable on customer satisfaction with partial test results shows that the tcount for the place variable is -0.349 which is smaller than the ttable of 1.991 or a significant value of 0.728 is greater than the alpha of 0.05 which means H_0 is accepted H_1 is rejected. It can be concluded that partially the place variable has a positive (-)

insignificant effect on customer satisfaction. The effect of promotion variables on customer satisfaction with partial test results shows that the tcount for the promotion variable is 2,344 which is greater than the ttable of 1,991 or the significant value of 0.009 is smaller than the alpha of 0.05, which means H_0 is rejected H_1 is accepted. It can be concluded that partially the promotion variable has a significant positive (+) effect on customer satisfaction. The effect of the person variable on customer satisfaction with partial test results shows that the tcount for the person variable is 5,615 which is greater than the ttable of 1,991 or a significant value of 0,000 less than the alpha of 0.05, which means H_0 is rejected H_1 is accepted. It can be concluded that partially the person variable has a significant positive (+) effect on customer satisfaction. The effect of process variables on customer satisfaction with partial test results shows that the tcount for the process variable is 7,219 which is greater than the ttable of 1,991 or a significant value of 0,000 less than the alpha of 0.05, which means H_0 is rejected H_1 is accepted. It can be concluded that partially the process variable has a significant positive (+) effect on customer satisfaction. The effect of physical evidence variables on customer satisfaction with partial test results shows that the tcount for the product variable is 2,516 which is greater than the ttable of 1,991 or the significant value of 0.014 is smaller than the alpha of 0.05, which means H_0 is rejected H_1 is accepted. It can be concluded that partially the physical evidence variable has a positive (+) insignificant effect on customer satisfaction.

Discussion

The effect of products on customer satisfaction is the importance of products in business, because products are the main pillars when doing business. As is well known, a running business must have products to be traded, the same is true for the tax consultant office of Dr. Sudarno, S.Pd., M.M., BKP and this partner offer various types of service products available and addressed to each client to meet the needs and problems of these clients regarding tax and management. This is evidenced by the results of descriptive research, with the assumption that the product variable is considered very good by the respondents. In line with the results of multiple linear regression analysis which shows the effect of product variables on customer satisfaction at the tax consultant office Dr. Sudarno, S.Pd., M.M., BKP and Partners. On the results of hypothesis testing (t test) on the price variable has a significant positive effect on customer satisfaction. By proving it in previous research (Manampiring et al., 2016) stated that product variables partially had a significant positive effect and previous research by (Lisarini & Septiani, 2021) stated that product variables partially had a significant effect on satisfaction. Effect of price on customer satisfaction. The importance of price so that transactions occur between service producers and service users. Price also acts as the main key for service users to use these services, in fact pricing can be a force to compete in the market. This is evidenced by the results of descriptive research, with the assumption that the price variable is considered very good by the respondents. In line with the results of multiple linear regression analysis which shows the effect of the price variable on customer satisfaction at the tax consultant office Dr. Sudarno, S.Pd., M.M., BKP and Partners. On the results of hypothesis testing (t test) on the price variable has a significant negative effect on customer satisfaction. This is evidenced by previous research by (Marpaung & Mekaniwati, 2020) stating that the price variable partially has a significant negative effect. However, it is different (Tannady et al., 2022) states that the price variable partially has a significant positive effect. The effect of place on customer satisfaction is the importance of place in determining the location of the office of the Tax Consultant and Management Dr. Sudarno, S.Pd., M.M., BKP and colleagues in the future. This is related to the ease of reach of consumers or customers for the products and services offered to find the office of the Tax Consultant and Management Dr. Sudarno, S.Pd., M.M., BKP and colleagues. This is evidenced based on the results of descriptive research, with the assumption that the place variable is considered good by the respondents. In line with the results of multiple linear regression analysis which shows the effect of the place variable on customer satisfaction at the tax consultant office Dr. Sudarno, S.Pd., M.M., BKP and Partners. On the results of hypothesis testing (t test) on the place variable has no significant negative effect on customer satisfaction. In accordance with previous research by (Suprayogi & Wahyuati, 2017) stated that the place variable has a partially negative and insignificant effect. However, it is different from (Wardhana & Sitohang, 2021) stating that the place variable partially has a significant positive effect and previous research by (Selfana, 2022) states that the place variable partially has a significant effect.

The effect of promotion on customer satisfaction is the importance of promotion at the office of the Tax Consultant and Management Dr. Sudarno, S.Pd., M.M., BKP and colleagues, promotions are carried out with the aim of influencing the general public's perception of all services offered and promoted. Such as conducting education and outreach to the public about the importance of complying with personal and corporate tax compliance. This is evidenced by the results of descriptive research, with the assumption that the promotion variable is considered good by the respondents. In line with the results of multiple linear regression analysis which shows the effect of the promotion variable on customer satisfaction at the tax consultant office Dr. Sudarno, S.Pd., M.M., BKP and Partners. On the results of hypothesis testing (t test) on the promotion variable has a significant positive effect on customer satisfaction. This is evidenced by previous research by (Pradini & Alya, 2022) stating

that the promotion variable partially has a significant positive effect, previous research by (Nurjaya et al., 2022) states that the promotion variable partially has a significant effect on satisfaction. Influence of people on customer satisfaction the importance of people at the office of Tax and Management Consultants Dr. Sudarno, S.Pd., M.M., BKP and colleagues, all related to the presentation of products that affect the impression of buyers. All attitudes and activities of employees both how to dress and communicate will affect purchasing decisions and consumer or customer satisfaction. This is evidenced by the results of descriptive research, with the assumption that the variable person is considered very good by the respondents. In line with the results of multiple linear regression analysis which shows the effect of the variable people on customer satisfaction at the tax consultant office Dr. Sudarno, S.Pd., M.M., BKP and Partners. On the results of hypothesis testing (t test) on the variable people have a significant positive effect on customer satisfaction. In accordance with the explanation of previous research by (Damayanti & Nugroho, 2022) stating that people variables partially have a significant positive effect and previous research by (Setianto et al., 2020) states that people variables partially have a significant effect on satisfaction. The influence of the process on customer satisfaction the importance of the process for the office of Tax Consultant and Management Dr. Sudarno, S.Pd., M.M., BKP and colleagues remember that the main motivation of service companies is the employees themselves, so to guarantee quality of service (Quality Assurance) all company activities must be carried out with systems and procedures that are adjusted by employees who are skilled, highly dedicated, and loyal to the company where they work. This is evidenced based on the results of descriptive research, with the assumption that the process variable is considered very good by the respondents. In line with the results of multiple linear regression analysis which shows the effect of process variables on customer satisfaction at the tax consultant office Dr. Sudarno, S.Pd., M.M., BKP and Partners. On the results of hypothesis testing (t test) on the process variable has a significant positive effect on customer satisfaction. This is evidenced by previous research by (Darmawan & Satrio, 2017) stating that process variables partially have a significant positive effect and previous research by (Ratnaningtyas et al., 2022) states that process variables partially have a significant effect on satisfaction. The effect of physical evidence on customer satisfaction is the importance of physical evidence which includes all parts of the ownership of the seller or service provider which includes room decorations, employee staff, and everything that concerns the seller and buyer when making a transaction. This is proven based on the results of descriptive research, with the assumption that the physical evidence variable is considered very good by the respondents. In line with the results of multiple linear regression analysis which shows the effect of physical evidence variables on customer satisfaction at the tax consultant office Dr. Sudarno, S.Pd., M.M., BKP and Partners. The results of the hypothesis test (t test) on the physical evidence variable have a significant positive effect on customer satisfaction. In accordance with research by (Dhita et al., 2022) stating that the variable physical evidence partially has a significant positive effect and previous research by (Khotimah & Astuti, 2022) states that the variable physical evidence partially has a significant effect on satisfaction. It can be concluded that the higher the customer satisfaction with the physical evidence that supports the service, the higher the customer's confidence to return to using the services of the Tax and Management Consultant Dr. Sudarno, S.Pd., M.M., BKP and colleagues.

5.0 CONCLUSION

Conclusion

The results showed that product variables had an influence on customer satisfaction at the tax consulting office of Dr. Sudarno, S.Pd., M.M., BKP and Partners in Pekanbaru City. This means that the better the product provided according to the client's needs, the higher the customer satisfaction with the office of the tax consultant Dr. Sudarno, S.Pd., M.M., BKP and Partners. The results showed that the price variable has an influence on customer satisfaction at the tax consultant office Dr. Sudarno, S.Pd., M.M., BKP and Partners in Pekanbaru City. This means that the higher the price offered and not in accordance with client needs, the lower customer satisfaction. The results of the study show that the place variable has an influence on customer satisfaction at the tax consulting office of Dr. Sudarno, S.Pd., M.M., BKP and Partners in Pekanbaru City. This means that the better the place and location, the less impact on customer satisfaction. The results of the study show that the promotion variable has an influence on customer satisfaction at the tax consulting office of Dr. Sudarno, S.Pd., M.M., BKP and Partners in Pekanbaru City. This means that the better the promotion is carried out, the higher the customer satisfaction with the office of the tax consultant Dr. Sudarno, S.Pd., M.M., BKP and Partners. The results of the study show that the people variable has an influence on customer satisfaction at the tax consulting office of Dr. Sudarno, S.Pd., M.M., BKP and Partners in Pekanbaru City. This means that the better the performance of employees who are carried out and given to clients, the higher customer satisfaction with the office of the tax consultant Dr. Sudarno, S.Pd., M.M., BKP and Partners. The results showed that the process variable had an influence on customer satisfaction at the tax consultant office Dr. Sudarno, S.Pd., M.M., BKP and Partners in Pekanbaru City. This means that the better the process is carried out, the higher the customer satisfaction with the office of the tax consultant Dr. Sudarno, S.Pd., M.M., BKP and Partners. The results of the study show that physical evidence variables have an

influence on customer satisfaction at the tax consulting office of Dr. Sudarno, S.Pd., M.M., BKP and Partners in Pekanbaru City. This means that the better the physical evidence of the existence of Tax Consultant's office. Sudarno, S.Pd., M.M., BKP and Partners will further increase client trust (Şahin et al., 2017; Wijaya et al., 2020) and will increase customer satisfaction with the office of the tax consultant Dr. Sudarno, S.Pd., M.M., BKP and Partners.

Limitation

In carrying out this research there were several limitations experienced such as research or observational data used only on one object, so there was no research related to the same object. It is this time limitation during the preparation of the thesis that narrows the space for researchers to move, so that it can affect the results of the research that the authors conducted. Therefore, in this study the authors used research instruments that could shorten research time, by distributing questionnaires.

Recommendation

There are still a number of other variables that have not been used while these variables also contribute to influencing customer satisfaction, this can be seen from the adjuster R value which is still low.

References

- Abubakar, R. (2018). *Manajemen Pemasaran* (M. E. Sayed Mahdi, S.E (Ed.); Edition 1). Cv. Alfabeta.
- Adrian, K., Purwati, A. A., Rahman, S., Deli, M. M., & Momin, M. M. (2022). Effect of Relationship Marketing, Store Image, and Completeness of Product to Customer Loyalty through Trust as Variable Intervening (Study on Pakning Jaya Trade Business). *International Conference on Business Management and Accounting (ICOBIMA)*, 1(1), 164–180.
- Akmal, E., Panjaitan, H. P., & Ginting, Y. M. (2023). Service Quality, Product Quality, Price, and Location on Customer Satisfaction and Loyalty in CV. Restu. *Journal of Applied Business and Technology*, 4(1), 39–54.
- Akri, P., Edyson, & Suyono. (2021). Pengaruh Kualitas Produk, Kepercayaan, Lokasi dan Kualitas Pelayanan terhadap Kepuasan Konsumen di CV Mitra Matra Mandiri Pekanbaru. *LUCRUM: Jurnal Bisnis Terapan*, 1(1), 74–86.
- Alma, B. (2014). *Manajemen Pemasaran Dan Pemasaran Jasa*. Cv. Alfabeta.
- Arif, I., Komardi, D., & Putra, R. (2021). Brand Image, Educational Cost, and Facility on Student Satisfaction and Loyalty at STIE Pelita Indonesia. *Journal of Applied Business and Technology*, 2(2), 118–133.
- Damayanti, V., & Nugroho, N. E. (2022). Pengaruh Proactive Services, People Dan Physical Evidence Terhadap Kepuasan Nasabah Di Salah Satu Bank Swasta Di Surabaya. *Jurnal Ilmu Dan Riset Manajemen*, 11(6).
- Darmawan, D. A., & Satrio, B. (2017). Pengaruh Bauran Pemasaran Jasa Terhadap Kepuasan Konsumen Jalan Tol Suramadu. *Jurnal Ilmu Dan Riset Manajemen*, 6(12).
- Dhita, S. G., Mukson, & Setiadi, A. (2022). Pengaruh Marketing Mix 7p Terhadap Kepuasan Dan Loyalitas Konsumen Produk Olahan Kopi Espresso di Kota Semarang. *Jurnal Ekonomi Pertanian Dan Agribisnis*, 6(1), 175–188.
- Fajri, D., Chandra, T., & Putra, R. (2021). The Influence of Brand Image and Promotion on the Decisions of Students in STIE Mahaputra Riau with Learning Interest as Intervening. *Journal of Applied Business and Technology*, 2(3), 223–232.
- Fandy Tjiptono, P. (2014). *Pemasaran Jasa: Prinsip, Penerapan, Dan Penelitian* (C. A. Offset (Ed.)). Andi.
- Fida, B. A., Ahmed, U., Al-Balushi, Y., & Singh, D. (2020). Impact of service quality on customer loyalty and customer satisfaction in islamic banks in the Sultanate of Oman. *Sage Open*. <https://doi.org/10.1177/2158244020919517>
- Gong Yi, T. (2018). The Effect of Service Quality on Customer Satisfaction, Loyalty, And Happiness in Five Asian Countries. 1–16. <https://doi.org/10.1002/Mar.21096>
- Gusriani, D., Komardi, D., & Panjaitan, H. P. (2022). Leadership Style, Commitment, and Work Motivation on Job Satisfaction and Teacher Performance at the Vocational School of Multi Mekanik Masmur Pekanbaru. *Journal of Applied Business and Technology*, 3(2), 130–142.
- Hamdali, R. N., & Melinda, T. (2020). Analisis Pengaruh Service Marketing Mix 7p Terhadap Loyalitas Pelanggan Melalui Kepuasan Pelanggan Di Kozko Digital Printing Surabaya. *Jurnal Media Mardhika*, 20(1), 37–45.
- Hidayat, A., Chandra, T., & Putra, R. (2022). Service Quality on Consumer Satisfaction and Non-Wage Consumer Loyalty in BPJS Ketenagakerjaan Pekanbaru Panam Branch. *Journal of Applied Business and Technology*, 3(2), 166–176.
- Istiana, N., Putra, R., & Panjaitan, H. P. (2022). Competence, Work Motivation, and Work Environment on Job Satisfaction and Teacher Performance at Yayasan Pondok Pesantren Darul Hikmah Koto Baru Kabupaten Dharmasraya. *Journal of Applied Business and Technology*, 3(2), 193–208.

- Jackson, Chandra, T., & Putra, R. (2021). Service Quality and Brand Image on Customer Satisfaction and Customer Loyalty at Pesonna Hotel Pekanbaru. *Journal of Applied Business and Technology*, 2(2), 142–153.
- Khotimah, K., & Astuti, P. B. (2022). Pengaruh Aksesibilitas Dan Physical Evidence Terhadap Revisit Intention Dengan Kepuasan Pengunjung Sebagai Variabel Intervening (Studi Pada Pengunjung Objek Wisata Pantai Bocor Di Kebumen). *Jurnal Ilmiah Mahasiswa Manajemen, Bisnis Dan Akuntansi*, 4(4), 547–566.
- Kotler, P., & Armstrong, G. (2014). *Principles Of Marketing Global (14th Editi)*. Pearson Prentice Hall.
- Lisarini, E., & Septiani, D. (2021). Pengaruh Standar Operasional Prosedur Pembelian, Bauran Pemasaran Produk Dan Tempat Terhadap Kepuasan Konsumen (Studi Kasus Di Toko Buah Berkah Jaya Cianjur). *Jurnal Agribi Sains*, 7(2), 41–50.
- Lukman, T. A., Hafni, L., Panjaitan, H. P., Chandra, T., & Sahid, S. (2022). The Influence of Service Quality on Taxpayer Satisfaction and Taxpayer Compliance at BAPENDA Riau Province. *International Conference on Business Management and Accounting (ICOBIMA)*, 1(1), 40–59.
- Manampiring, A. S., Tumbuan, W. J. A. F., & Wenas, R. S. (2016). Analisis Produk, Harga, Lokasi, Promosi Terhadap Kepuasan Konsumen Pada Kartu Kredit Pt. Bank Mandiri Tbk. Manado. *Jurnal Emba*, 4(2), 164–176.
- Marpaung, B., & Mekaniwati, A. (2020). Pengaruh Kualitas Produk, Harga, Promosi Dan Pelayanan Terhadap Kepuasan Konsumen Serta Dampaknya Pada Keputusan Pembelian Studi Pada Konsumen Alat Mesin Pengolah Kopi Di Pt. Karya Mitra Usaha. *Jurnal Ilmiah Manajemen Kesatuan*, 8(1), 29–38.
- Nasution, A. F., Safari, S., Purwati, A. A., & Panjaitan, H. P. (2022). The Effect of Service Quality and Trust on Customer Satisfaction and Loyalty at PT. Agung Toyota Harapan Raya Pekanbaru. *International Conference on Business Management and Accounting (ICOBIMA)*, 1(1), 96–108.
- Noviana, B. I. (2013). Pengaruh Service Marketing Mix Terhadap Kepuasan Konsumen Hotel Amaris Surabaya. *Jurnal Hospitality Dan Manajemen Jasa*, Vol.1 No.2(2003), 472–482.
- Nurjaya, Erlangga, H., Iskandar, A. S., Sunarsi, D., & Haryadi, R. N. (2022). Pengaruh Promosi Dan Store Atmosphere Terhadap Kepuasan Konsumen Pada Pigeonhole Coffee Di Bintaro Tangerang Selatan. *Jurnal Tadbir Peradaban*, 2(2).
- Pradini, G., & Alya, D. (2022). Analisis Harga, Promosi, Produk Parawisata Dan Lokasi Terhadap Kepuasan Pengunjung Di Pulau Tidung, Kepulauan Seribu. *Syntax Literate: Jurnal Ilmiah Indonesia*, 7(3).
- Ratnaningtyas, H., Nurbaeti, Asmaniati, F., & Amrullah. (2022). Pengaruh People, Physical Evidence, Dan Process Terhadap Kepuasan Kunjungan Rumah Makan. *Jurnal Value: Manajemen Dan Akuntansi*, 17(2), 75–87.
- Şahin, A., Kitapçı, H., Altındağ, E., & Gök, M. S. (2017). Investigating the Impacts of Brand Experience and Service Quality. *International Journal of Market Research*, 59(6), 707–724. <https://doi.org/10.2501/IJMR-2017-051>
- Saputro, P. A., Irman, M., & Panjaitan, H. P. (2022). Quality of Socialization, Services, and Electronic Services on Taxpayer Satisfaction and Taxpayer Compliance at Kantor Pelayanan Pajak Madya Pekanbaru. *Journal of Applied Business and Technology*, 3(3), 287–301.
- Selfiana, L. (2022). Pengaruh Bauran Pemasaran Terhadap Kepuasan Konsumen Menonton Di Xx1 Palu Grand Mall Kota Palu. *Journal Ekonomi Trend*, 10(01), 27–34.
- Setianto, D. Y., Hidayatullah, N., & Sudrajat, A. (2020). Pengaruh People, Process, Dan Physical Evidence Terhadap Kepuasan Konsumen Pt Kereta Commuter Indonesia (Kci). *Jurnal Ekonomi, Bisnis Dan Akuntansi*, 22(2), 232–242.
- Setiawan, Y., Junaedi, A. T., & Chandra, T. (2021). Increasing Effect of Employee Work Ethics and Training on Employee Performance and Service Quality at PT XL Axiata Riau. *Journal of Applied Business and Technology*, 2(3), 194–205.
- Sirait, L., Sudarno, Junaedi, A. T., Purwati, A. A., & Deli, M. M. (2022). Leadership Style, Motivation, and Organizational Culture on Job Satisfaction and Teacher Performance. *Journal of Applied Business and Technology*, 3(2), 115–129.
- Sondak, C., Tumbel, A. L., & Lintong, D. C. A. (2021). Analisis Pengaruh Promosi Penjualan Dan Harga Terhadap Kepuasan Pelanggan Di Pt. Indogrosir Manado. *Jurnal Emba*, 9(2), 754–764.
- Stanton, W. J. (2016). *Prinsip Pemasaran* (A. Bahasa Oleh S. Sundaru (Ed.); Edisi 10 J). Erlangga.
- Sugiyono. (2013). *Metode Penelitian Bisnis: (Kuantitatif, Kualitatif Dan R&D) (Revisi)*. Cv. Alfabeta.
- Sukmawaty, D., Sudarno, & Putra, R. (2021). Work Motivation, Discipline, and Work Culture in Work Satisfaction and Teacher Performance at State Junior High School, Sukajadi District. *Journal of Applied Business and Technology*, 2(3), 251–260.
- Suprayogi, A. M., & Wahyuati, A. (2017). Pengaruh Bauran Pemasaran Dan Kualitas Pelayanan Terhadap Kepuasan Konsumen. *Jurnal Ilmu Dan Riset Manajemen*, 6(1), 1–17.
- Suyono, Firnando, F., Yuliendi, R. R., Sudarno, & Putri, N. Y. (2022). The Effect of Quality Service on Client Satisfaction and Loyalty in Tax and Management Consultant Office. *International Conference on Business Management and Accounting (ICOBIMA)*, 1(1), 213–228.

- Suyono, Halim, M. P., Mukhsin, & Akri, P. (2020). Analisis Pengaruh Kualitas Pelayanan, Kualitas Produk dan Harga terhadap Kepuasan Konsumen di McDonald's Pekanbaru. *Kurs: Jurnal Akuntansi, Kewirausahaan Dan Bisnis*, 5(1), 70–84.
- Syahputra, R. R., & Herman, H. (2020). Pengaruh Promosi Dan Fasilitas Terhadap Keputusan Menginap Di Os Hotel Batam. *Jurnal Ilmiah Kohesi*, Vol.4 No.3.
- Tannady, H., Suyoto, Y. T., Purwanto, E., & Anugrah, A. I. (2022). Pengaruh Kualitas Pelayanan Dan Harga Terhadap Kepuasan Pelanggan First Media Di Pondok Aren Tangerang Selatan. *Jurnal Kewarganegaraan*, 6(2), 3910–3921.
- Wardana, A., Putra, R., & Panjaitan, H. P. (2022). Organizational Commitment, Competence, Motivation, and Work Culture on Job Satisfaction and Performance of the Kampar Police BHABINKAMTIBMAS. *Journal of Applied Business and Technology*, 3(1), 73–85.
- Wardhana, F. A., & Sitohang, F. M. (2021). Pengaruh Produk, Harga, Tempat Dan Store Atmosphere Terhadap Kepuasan Pelanggan Pada Warkop Benpadang Sidoarjo. *Jurnal Ilmu Dan Riset Pemasaran*, 10(3).
- Wicaksono, R., Saroh, S., & Zunaidi, D. (2021). Analisis Pengaruh Physical Evidence, Price Discount, People, Dan Packaging Terhadap Impluse Buying Pada Produk Kuliner (Studi Kasus Pada Konsumen Foodcourt Mall Dinoyo City Lt.3). *Jurnal Ilmu Administrasi Niaga Dan Bisnis*, Vol.10 No., 64–74.
- Wijaya, E., Suyono, & Santoso, P. H. (2020). Relationship of Marketing Tactics on Consumer Trust and Consumer Loyalty: The Case of Mega Sanel Lestari Pekanbaru. *Journal of Applied Business and Technology*, 1(1), 8–13.