

The Effect of Public Service Delivery on Export Import Business Satisfaction Through Customs Declaration Online at The Regional Office of The Directorate General of Customs and Excise Jatim I Surabaya

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Abstract. The government as state administrator is responsible for the smoothness, safety and comfort of the export and import activities carried out by these importers and exporters. The government forms agencies to manage export-import activities, one of which is the Directorate General of Customs and Excise (DJBC) to be able to provide services in export and import activities properly. The purpose of this study is to analyze The Influence of the Implementation of Public Services on the Satisfaction of Export-Import Entrepreneurs Through Customs Declaration Online At the Regional Office of the Directorate General of Customs and Excise East Java I Surabaya. The population in this study were 112 entrepreneurs using a census sampling technique. Implementation of Public Services direct influence on Customs Declaration Online Office The area of the Directorate General of Customs and Excise East Java I in Surabaya. Based on testing the assumption model which states that the Implementation of Public Services with an estimated regression weights value of 0.0906735, standard error of 0.1093197, critical ratio (t-table) of 2.9991174 then a significance value of probability (P-value) of 0.0317737 < 0.05. The implementation of public services has a direct effect on the satisfaction of import-export entrepreneurs Office The area of the Directorate General of Customs and Excise East Java I in Surabaya. Based on testing the assumption model states that the Implementation of Public Services with an estimated regression weights value of 0.3349295, standard error 0.1813753, critical ratio (t-table) 1.8466100 then probability significance value (P value) 0.04648005. Customs Declaration Online has a direct effect on the Satisfaction of Import Export Entrepreneurs Office The area of the Directorate General of Customs and Excise East Java I in Surabaya. Based on the testing of the assumption model, it states that the Implementation of Public Services with an estimate regression weights value of 3.2489903, a standard error of 3.6187443, a critical ratio (t-table) of 2.8978226 then a probability significance value (P-value) of 0.0369280 < 0.05. Implementation of public services for the satisfaction of import-export entrepreneurs at the regional office of the East Java Directorate General of Customs and Excise I Surabaya through Customs Declaration Online.

Keywords: Implementation of Public Services; Satisfaction of Import Export Entrepreneurs; Customs Declaration Online

I. INTRODUCTION

In general, export and import products can be divided into two, namely oil and gas goods and non-oil and gas goods. Oil and gas or oil and gas goods are mining goods in the form of oil and gas. Non-oil and gas goods are goods that are not in the form of oil and gas, such as plantation, agriculture, animal husbandry, fishery and mining products that are not in the form of oil and gas. Indonesia's non-oil and gas exports are more dominant than its oil and gas exports. Indonesia's export destinations vary, but there are 13 main countries that are Indonesia's export targets. In addition to these 13 main countries, there are also other countries that are export destinations, but their export capacity is not as large as the 13 countries. In January 2014, China was the largest export destination country with a value of US\$1,821.5 million (15.19 percent), followed by the United States with US\$1,290.7 million (10.77 percent), and Japan with a value of US\$1,198.0 million. (9.99 percent). The role of Indonesia's non-oil and gas exports in January

2014 to China, the United States and Japan amounted to 35.95 percent of Indonesia's total exports.

Exports to ASEAN countries contributed a sizable portion, namely 18.77% of Indonesia's total exports. The total value of Indonesia's non-oil and gas imports in January 2014 was US\$11,361.4 million, an increase of US\$127.1 million (1.13 percent) compared to non-oil and gas imports in December 2013. Likewise, non-oil and gas imports from thirteen main countries increased 2.59 percent (US \$228.7 million). This increase was mainly due to an increase in the value of imports in several main countries such as China by US\$392.4 million (16.75 percent), India by US\$55.8 million (20.91 percent), France by US\$28.4 million (21.45 percent), and Thailand US\$18.8 million (2.84 percent). In terms of its role in total non-oil and gas imports in January 2014, it can be seen that ASEAN contributed the largest, namely 20.52 percent (US\$ 2,331.5 million), followed by the European Union with 10.22 percent (US\$ 1,161.0 million). During January 2014, the value of Indonesia's non-oil and gas imports reached US\$11,361.4 million. Of the ten main categories of goods, five categories of goods experienced a decrease in

import value compared to December 2013. Of the five categories of goods, the value of these five categories fell above US\$100.0 million, namely the machinery and mechanical equipment category of US\$130.4 million (5.56 percent) and motor vehicles and their parts amounting to US\$116.1 million (19.20 percent). The next three categories of goods fell below US\$100.0 million, namely goods made of iron and steel by US\$52.6 million (14.12 percent), cereals by US\$44.3 million (15.26 percent), and the rest of the food industry. US\$20.3 million (7.70 percent).

The government as the administrator of the state is responsible for the smooth, safe and comfortable export and import activities carried out by these importers and exporters. The government forms agencies to manage export-import activities, one of which is the Directorate General of Customs and Excise (DJBC) to be able to provide services in export and import activities properly.

Public service is an activity or a series of activities in the framework of fulfilling service needs in accordance with statutory regulations for every citizen and resident for services, goods, and/or administrative services provided by public service providers. According to Sadu Wasistiono (2001: 51-52) Public service or public service is the provision of services either by the government or the private sector to the community, with or without payment to meet the needs and or interests of the community. Bureaucrats don't seem good, that's what people think when they experience incidents of mutual delegation of authority from one official to the next without getting the information we want, if a very long form has to be filled out many times and it's simply returned to us just because we forgot to add some missing information. very trivial. According to everyday language, the term bureaucracy is a public service that should reflect public interests, ignoring the moral content of humanity, rather than applying it to the reality of actual service.

Public services are developed based on the client, namely positioning themselves that it is citizens who need services, need bureaucratic assistance. So that the services developed are services that are independent and create dependencies for citizens in their affairs as citizens. According to Dwiyanto (2006: 59) Citizens or communities are considered as followers in every policy, program or public service. Society is considered as obedient creatures, always accepting every activity of the bureaucracy, even though sometimes the government carries out activities that "do not always benefit the community.

The Directorate General of Customs and Excise (DJBC) is a vertical agency under the Ministry of Finance of the Republic of Indonesia which is tasked with providing community services in the field of customs and excise. Duties and responsibilities as a servant and supervisor are two activities that must go hand in hand. The demand from the business world for the Directorate General of Customs and Excise to provide fast, simple and transparent services has encouraged the DGCE to make significant efforts and take strategic steps. This was further optimized by the establishment of modern offices, namely the Office of the Directorate General of Customs and Excise for the East Java Region I Surabaya. Besides that, the latest public service carried out by the Customs Declaration. Legal basis: Regulation of the Minister of Finance Number 188/PMK.

04/2010 of 2010 concerning the Import of Goods Carried by Passengers, Crew of Means of Transport, Border Crossers, and Shipments as partially revoked by Regulation of the Minister of Finance of the Republic of Indonesia Number 203/PMK.04/2017. Regulation of the Minister of Finance no. 67/PMK.04/2016, promulgated on 27 April 2016 by Regulation of the Minister of Finance of the Republic of Indonesia Number 203/PMK.04/2017 of 2017 concerning Provisions for the Export and Import of Goods Carried by Passengers and Crews of Means of Transport. The Customs Declaration was made to make it easier for customs officers to guard and protect the public from goods that are prohibited or restricted from entering Indonesia.

In general, the submission of the Customs Declaration still uses sheets of paper that are filled in manually (written down). Indirectly, this results in a lot of paper being used and losses for passengers such as long queues to fill out the Customs Declaration (if filled in at the arrival airport). But now you can use an application on the internet or it's called CD-online. Seeing the advantages or positive things from using the CD-Online application which was made based on the revision of the Regulation of the Minister of Finance of the Republic of Indonesia Number 203/PMK.04/2017 dated December 27 2017 concerning "Provisions for the export and import of goods carried by passengers and crew of transportation means" needs to be supported by all parties so that it can be implemented throughout Indonesia

Based on the results of preliminary research conducted at the Director General of Customs and Excise Surabaya in March 2021, it can be seen that the problems that are often complained of by users of export-import services at DGCE include: high economic costs in completing import and export processes, time to complete documents exports and imports that are not in accordance with the stipulated provisions, and officers whose abilities are not in accordance with the workload that must be carried out. Therefore, to see the level of satisfaction of service users with the services provided by DJBC, it is necessary to conduct a survey of service users, and refer to the Regulation of the Minister of Finance regarding internal compliance with MONEV (Monitoring and Evaluating). The Surabaya Customs and Excise Office was used as a research object for various reasons. One of them is the first survey conducted on service users (Exporters and Importers). This research is intended to examine the responses from service users of the Surabaya Directorate General of Customs and Excise, especially those who have filed complaints about information services or service quality that has been provided by the section that handles services at the Directorate General of Customs and Excise for East Java Region I Surabaya.

PROBLEM STATEMENT

Based on the description mentioned in the research background, the formulation of the problem to be studied is as follows:

Does the Implementation of Public Services directly affect the Customs Declaration Online Regional Office of the Directorate General of Customs and Excise East Java I in Surabaya?

Does the Implementation of Public Services have a direct effect on the Satisfaction of Import Export Entrepreneurs at

the Regional Office of the East Java Directorate General of Customs and Excise I in Surabaya?

Does the Customs Declaration Online have a direct effect on the Satisfaction of Export Import Entrepreneurs Regional Office of the Directorate General of Customs and Excise East Java I in Surabaya?

Is the Implementation of Public Services on the Satisfaction of Import Export Entrepreneurs at the Regional Office of the Directorate General of Customs and Excise East Java I Surabaya Through Customs Declaration Online?

RESEARCH PURPOSES

Based on the formulation of the problems studied, the objectives of this research are as follows:

To analyze the Implementation of Public Services has a direct effect on the Customs Declaration Online Regional Office of the East Java Directorate General of Customs and Excise I in Surabaya

To analyze the Implementation of Public Services has a direct effect on Satisfaction of Import Export Entrepreneurs Regional Office of the Directorate General of Customs and Excise East Java I in Surabaya

To analyze the Customs Declaration Online has a direct effect on the Satisfaction of Import Export Entrepreneurs Regional Office of the East Java Directorate General of Customs and Excise I in Surabaya

To analyze the Implementation of Public Services on the Satisfaction of Import Export Entrepreneurs in the Regional Office of the Directorate General of Customs and Excise East Java I Surabaya Through Customs Declaration Online.

CONCEPTUAL FRAMEWORK

Based on the identification of the problems previously mentioned, a research framework was developed as a guide in conducting research.

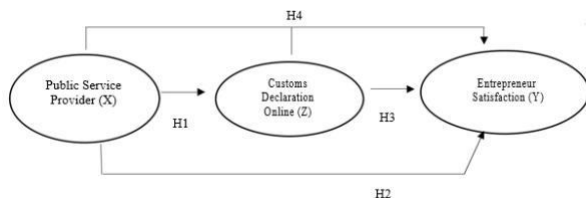


Figure 1
Conceptual Framework

Research Hypothesis

Based on the theoretical studies and empirical studies above, the hypothesis proposed is as follows:

- H1 :Implementation of Public Servicesinfluence on Customs Declaration OnlineOfficeRegion East Java Directorate General of Customs and Excise I in Surabaya.
- H2 :Implementation of Public Servicesaffect the Satisfaction of Import Export EntrepreneursOfficeThe area of the Directorate General of Customs and Excise East Java I in Surabaya.
- H3 : Customs Declaration Onlineaffect the Satisfaction of Import Export EntrepreneursOfficeThe area of the Directorate

General of Customs and Excise East Java I in Surabaya

- H4 :Implementation of Public Services to the Satisfaction of Export Import EntrepreneursIn the officeDirectorate General of Customs and Excise for the East Java Region I Surabaya through Customs Declaration Online.

II. RESEARCH METHODS

Research Analysis Model

Testing Modeling in SEM

Modeling in SEM basically includes: Measurement Model and Structural Model (Sitinjak and Sugiarto, 2006). The measurement model is carried out to confirm whether the indicators used can confirm a factor or the observed variable is able to define a latent variable. This measurement model is also known as Confirmation Factor Analysis (CFA). Meanwhile, the Structural Model (structural model) describes the relationships between latent variables (exogenous latent variables and endogenous latent variables). Structural models are also called Structural Equation Modeling (SEM).

Population

The population is a generalization area consisting of: objects/subjects that have certain qualities and characteristics that are applied by researchers to study and then to draw conclusions (Sugiono, 2014: 72). The population is the whole object of research. The population in this study are all Entrepreneurs inOfficeThe area of the Directorate General of Customs and Excise East Java I in Surabaya. The total population in this study is 112 import-export entrepreneurs in 2019-2021 in Office The area of the Directorate General of Customs and Excise East Java I in Surabaya with the following criteria:

All import export entrepreneurs Office Region East Java Directorate General of Customs and Excise I in Surabaya

Sample

The sample in this study were 112 import-export entrepreneurs 2019-2021 years Office The area of the Directorate General of Customs and Excise East Java I in Surabaya. This study used a census sampling technique, meaning that all populations were sampled in the study. The sample size used is a multivariate type which refers to the sample measurement guidelines according to Hair, et al. in Ferdinand (2014: 51) which uses 5-10 times variable indicators. The number of indicators in this study are 14 indicators, so this study uses a minimum sample of $5 \times 14 = 112$ respondents.

III. ANALYSIS RESULTS AND DISCUSSION

Description of Research Variables

The descriptive data test is to display an overview of the respondents' answers to the questions contained in the questionnaire. Based on the results of responses from respondents about the research variables, the researcher will describe in detail the respondents' answers which are grouped in descriptive statistics. In conveying an empirical description of the data used in descriptive

statistical research, the index number is used. Through these index numbers, it will be known to what extent the degree of respondent's perception of the variables that become indicators in the study.

Description of Public Service Implementation Variables

The results of research on Public Service Implementation variables can be explained in the following table:

Table 1
Variable Descriptions of Public Service Implementation

Descriptive Statistics					
	N	Mini um	Maxim um	Mean	std. Deviation
X1.1	112	1.00	5.00	3.3304	,86356
X1.2	112	1.00	5.00	3.3839	,92264
X1.3	112	1.00	5.00	3.2946	,99221
X1.4	112	1.00	5.00	3.2768	1.01529
X1.5	112	1.00	5.00	3.5714	,91744
X1.6	112	1.00	5.00	3.5893	,92565
Valid (listwise)	N112				

Source: Primary Data Processed 2022

Based on the table above, it can be seen that the average for each indicator is at a positive number. Public Service Implementation Variable in the descriptive results above shows an average value of 3.3 greater than the standard deviation of 0.67, which means that the data is stable, evenly distributed and there are no deviations

Customs Declaration Online Variable Description

The results of research on Customs Declaration Online variables can be explained in the following table:

Table 3
Customs Declaration Online Variable Description

Descriptive Statistics					
	N	Mini mu m	Maxi mu m	Mean	std. Deviation
Z1.1	112	1.00	5.00	3.5179	,89021
Z1.2	112	1.00	5.00	3.5804	,89683
Z1.3	112	1.00	5.00	3.4643	,89974
Valid (listwise)	N112				

Source: Primary Data Processed 2022

Based on the table above, it can be seen that the average for each indicator is at a positive number. The Customs Declaration Online variable in the descriptive results above shows an average value of 3.4 greater than the

standard deviation of 0.67, which means that the data is stable, even and there are no deviations. Description of Entrepreneur Satisfaction

The results of research on the variable Entrepreneur Satisfaction can be explained in the following table:

Table 2
Variable Description of Entrepreneur Satisfaction

Descriptive Statistics					
	N	Mini mum	Maxi mum	Mean	std. Deviation
Y1.1	112	2.00	5.00	3.9643	,79331
Y1.2	112	2.00	5.00	3.8214	,80778
Y1.3	112	1.00	5.00	3.6964	1.10559
Y1.4	112	1.00	5.00	3.5000	1.17020
Y1.5	112	1.00	5.00	3.4107	,91586
Valid (listwise)	N112				

Source: Primary Data Processed 2022

Based on the table above, it can be seen that the average for each indicator is at a positive number. The Customs Declaration Online variable in the descriptive results above shows an average value of 3.6 greater than the standard deviation of 0.67, which means that the data is stable, even and there are no deviations.

Validity and Reliability Test

Validity test

Validity test is used to measure the validity or validity of a questionnaire (Ghozali, 2011; 160). The significant test was carried out by comparing the calculated r value (Corrected item-Total Correlation value at the Cronbach Alpha output) with the r table value for degree of freedom (df) = n-2 (n is the number of samples), with the number of samples (n) being 112 with a significance level of 0.05. So the r table of this research is: $r(0.05; 112-4=108) = 0.164$.

If r count is greater than r table and have a positive correlation, then the item or question is valid.

Table 4
Public Service Implementation Variable Validity (X)

Items	r table	r count	sig	Information
X1.1	0.164	0.543	0.00	Valid
X1.2	0.164	0.735	0.00	Valid
X1.3	0.164	0.525	0.00	Valid
X1.4	0.164	0.477	0.00	Valid
X1.5	0.164	0.714	0.00	Valid
X1.6	0.164	0.681	0.00	Valid

Source: Primary Data Processed 2022

Based on the table above, it can be seen that the Public Service Implementation variable (X) has a value of r count $>$ r table. This means that this research variable is valid or feasible to use as a data collector.

Table 5
Customs Declaration Online (Z) Variable Validity

Items	r table	r count	Sig	description
Z1.1	0.164	0.845	0.00	Valid
Z1.2	0.164	0.869	0.00	Valid
Z1.3	0.164	0.652	0.00	Valid

Source: Primary Data Processed 2022

Based on the table above, it can be seen that the variable Customs Declaration Online (Z) has a value of r count $>$ r table. This means that this research variable is valid or feasible to use as a data collector.

Table 6
Validity of Entrepreneur Satisfaction Variable (Y)

Items	r table	r count	sig	Information
Y1.1	0.164	0.881	0.00	Valid
Y1.2	0.164	0.877	0.00	Valid
Y1.3	0.164	0.726	0.00	Valid
Y1.4	0.164	0.765	0.00	Valid
Y1.5	0.164	0.725	0.00	Valid

Source: Primary Data Processed 2022

Based on the table above, it can be seen that the Employer Satisfaction variable (Y) has a value of r count $>$ r table. This means that this research variable is valid or feasible to be used as a data collector.

Based on the table above, it can be seen from each of the variables used in the independent variables, namely the Implementation of Public Services, Customs Declaration Online and Employer Satisfaction because the r count in the correlation coefficient (validity index) of all items is greater than the r table, so all statement items are declared valid. This means that the indicators used in this research variable are valid and appropriate to be used as data collectors. So that the validity of the data obtained can be used for further data analysis.

Reliability Test

The reliability test was carried out on question items that were declared valid. This test is used to measure a questionnaire which is an indicator of a variable or construct (Ghozali, 2011; 163). A variable is said to be reliable if it has a Cronbach Alpha $>$ 0.60 (Ghozali, 2011; 163-164). The calculation of the reliability coefficient value for the research instrument used obtained the following results:

Table 7
Reliability Test Results

No	Variable	Alpha	Information
1	Implementation of Public Services	0.895	Reliable
2	Customs Declaration Online	0.663	Reliable
3	Entrepreneur Satisfaction	0.845	Reliable

Source: Primary Data Processed in 2022

Based on the results obtained from testing the reliability of the research instrument, because the reliability coefficient value is $>$ 0.60, it can be concluded that the instrument is declared reliable.

Proof of Hypothesis Path Analysis

The structural stage of the model functions to ensure that the model is in accordance with the data and ensures whether there is influence between the variables studied. at this stage the first thing to do is to ensure that the model is in accordance with the data or the model is fit. Then if the model is fit then hypothesis testing can be done. The results of the structural model estimation analysis are presented in the following figure:

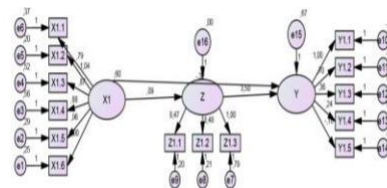


Figure 2.
Structural Model 1

Table 8
Structural Model Estimation

		Estimates	SE	CR	P	Label
Z	<--- X1	,0906735	,0907536	2,9991174	,0317737	
Y	<--- Z	3,2489903	3,6187443	2,8978226	,0369280	
Y	<--- X1	,3349295	,1813753	1,8466100	,0464803	
X1.6	<--- X1	1,0000000				
X1.5	<--- X1	,9574985	,0936832	10,2206040	***	
X1.4	<--- X1	,8761223	,1121668	7,8108898	***	
X1.3	<--- X1	,8633772	,1093197	7,8977286	***	
X1.2	<--- X1	1,0302759	,0909186	11,3318445	***	
X1.1	<--- X1	,7835953	,0937703	8,3565394	***	
Z1.3	<--- Z	1,0000000				
Z1.2	<--- Z	8,4837471	8,4597463	1,0028371	,3159395	
Z1.1	<--- Z	8,4321748	8,4082422	1,0028463	,3159350	
Y1.1	<--- Y	1,0000000				
Y1.2	<--- Y	,3268212	,3920361	,8336507	,4044778	
Y1.3	<--- Y	,1645505	,2053761	,8012152	,4230071	
Y1.4	<--- Y	,0889452	,1193117	,7454861	,4559779	
Y1.5	<--- Y	-,0848834	,1193692	-,7110995	,4770226	

Before further calculations are carried out, assumptions are tested first to ensure that the structural model built can be used. The results of the calculation of the goodness of fit index value produced by the modified model are as follows:

Table 9
Goodness of fit values and cut off value modification models.

Criteria	Model Test Results	Critical Value	Information
Probability	0.000	□0.05	Fit Models
X ² chi-square	201.3478117		
cmin/df	3.7335402	□5.00	Fit Models
RMSEA	0.0156	□0.080	Fit Models
GFI	0.900	□0.90	Fit Models
AGFI	0.901	□0.90	Fit Models
TLI	0.939	□0.90	Fit Models
CFI	0.964	□0.90	Fit Models

From the information data in the table above it can be explained the model suitability index and its interpretation as follows:

chi square

Chi-square is a measure of over all fit which describes the suitability of the theoretical model of the data, what is expected is a small or insignificant chi-square value, which reflects no difference between the theoretical model developed and the observed data. If the chi-square is not significant, it can be concluded that there is a fit between the theoretical model and the empirical data. From the table above, it is known that the probability value of chi-square = 0.000 ($P > 0.05$) so that from the test results it can be concluded that there is a suitability of the data with the estimated theoretical model.

cmin/df

Cmin/df is the minimum sample survival function (CMIN) divided by the degree of freedom which will produce cmin/df da which is generally used as an indicator to measure the level of feasibility of a model. A relative chi-square value of less than 2.00 or less than 5.00 is an indication of the acceptable fit of the model with the data. Based on the results of data management, Cmin/df was obtained at 3.577, so it can be concluded that the feasibility level of the model being tested is good enough.

RMSEA

The model suitability index can also be seen by comparing the model tested with the Root Mean Square of Approximan (RMSEA) model. The mean difference with the expected degree of freedom occurs in the population and not in the RMSEA sample □0.080 is good fit. Based on the results of data management, an RMSEA value of 0.152 is obtained, so it can be concluded that the model that has been tested meets the criteria.

GFI

GFI is a non-statistical measure that has a range of values from 0 (poor fit) to 1.0 (perfect fit). A high score on this index indicates a "better fit". Based on the results of data management, a GFI value of 0.714 was obtained which was greater than 0.90 (marginal), so it could be concluded that the model tested met the criteria

AGFI

AGFI is a GFI that is adjusted to the degree of freedom available to test the acceptability of the model. The recommended acceptance rate is when AGFI has a value equal to or greater than 0.90. Based on the results of data processing, an AGFI value of 0.799 was obtained which was greater than 0.90 (marginal) so that it could be concluded that the model that had been tested met the criteria.

TLI

TLI is an alternative incremental fit index that compares a model being tested against the baseline model. The recommended value as a reference for the acceptance of a model □0.90 and a value that is very close to 1 shows a very good agreement. Based on the results of data management, it was obtained that the TLI was 0.711 which was greater than 0.90 so that it could be concluded that the model that had been tested met the criteria.

CFI

The model suitability index can also be seen by comparing the tested model with other models (baseline model). Test the suitability index of this comparative model using CFI (comparative fit index). The recommended cut-off value is 0.90. Based on the results of data processing, a CFI of 0.765 was obtained, so it can be concluded that the model that has been tested meets the required criteria.

Based on the results of testing the model suitability criteria above, it is known that the modified model tested is already a good model because the construct reliability test was carried out.

5.4.2 Structural Analysis of Modified Estimation Models

Generate calculations that show the model suitability criteria and provide an index that is quite appropriate from the recommended, namely the cmin/df, RMSEA, GFI, TLI, and CFI values are already in the recommended range, so the modified model is better than the previous model.

While the analysis of the estimation of model modification with the AMOS 23.0 program is presented in the following figure:

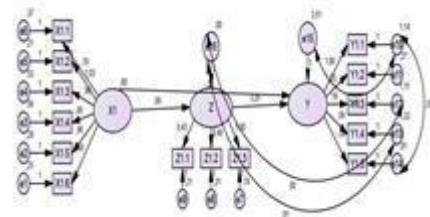


Figure 3
The analysis of the estimation of model modification with the AMOS 23.0

Image Modification Model

The results of the calculation of the goodness of fit index value produced by the modified model are as follows:

Table 10
Model Modification Estimation

	Estimates	SE	CR	P	Label
Z <-- X1	,0906735	,0907536	2,9991174	,0317737	
Y <-- Z	3,2489903	3,6187443	2,8978226	,0369280	
Y <-- X1	,3349295	,1813753	1,8466100	,0464803	
X1.6 <-- X1	1,0000000				
X1.5 <-- X1	,9574985	,0936832	10,2206040	***	
X1.4 <-- X1	,8761223	,1121668	7,8108898	***	
X1.3 <-- X1	,8633772	,1093197	7,8977286	***	
X1.2 <-- X1	1,0302759	,0909186	11,3318445	***	
X1.1 <-- X1	,7835953	,0937703	8,3565394	***	
Z1.3 <-- Z	1,0000000				
Z1.2 <-- Z	8,4837471	8,4597463	1,0028371	,3159395	
Z1.1 <-- Z	8,4321748	8,4082422	1,0028463	,3159350	
Y1.1 <-- Y	1,0000000				
Y1.2 <-- Y	,3268212	,3920361	,8336507	,4044778	
Y1.3 <-- Y	,1645505	,2053761	,8012152	,4230071	
Y1.4 <-- Y	,0889452	,1193117	,7454861	,4559779	
Y1.5 <-- Y	-,0848834	,1193692	-,7110995	,4770226	

Table 11
Goodness of fit values and cut off value modification models

Criteria	Model Test Results	Critical Value	Information
Probability	0.000	□0.05	Fit Models
X ² chi-square	201.347		
cmin/df	3.7335402	□5.00	Fit Models
RMSEA	0.0156	□0.080	Fit Models
GFI	0.900	□0.90	Fit Models
AGFI	0.901	□0.90	Fit Models
TLI	0.939	□0.90	Fit Models
CFI	0.964	□0.90	Fit Models

From the information in the table above, the model suitability index and its interpretation can be explained as follows:

Chi square

Chi-square is a measure of overall fit which describes the suitability of the theoretical model of the data, what is expected is a small or insignificant chi-square value, which reflects no difference between the theoretical model developed and the observed data. If the chi-square is not significant, it can be concluded that there is a fit between the theoretical model and the empirical data. From the table above it is known that the probability value of chi-square = 0.000 (P < 0.05) so that from the test results it can be concluded that there is a correspondence between the data and the estimated theoretical model.

cmin/df

Cmin/df is the minimum sample survival function (CMIN) divided by the degree of freedom which will produce cmin/df da which is generally used as an indicator to measure the level of feasibility of a model. A relative chi-square value of less than 2.00 or less than 5.00 is an indication of the acceptable fit of the model with the data. Based on the results of data management, Cmin/df was obtained at 3.7335402, so it can be

concluded that the feasibility level of the model being tested is good enough.

RMSEA

The model suitability index can also be seen by comparing the model tested with the Root Mean Square of Approximan (RMSEA) model. The mean difference with the expected degree of freedom occurs in the population and not in the RMSEA sample □□0.08 is good fit. Based on the results of data management, an RMSEA value of 0.0156 is obtained so that it can be concluded that the model that has been tested meets the criteria.

GFI

GFI is a non-statistical measure that has a range of values from 0 (poor fit) to 1.0 (perfect fit). A high score on this index indicates a "better fit". Based on the results of data management, a GFI value of 0.900 was obtained which was greater than 0.90 (marginal), so it could be concluded that the model tested met the criteria AGFI

AGFI is a GFI that is adjusted to the degree of freedom available to test the acceptability of the model. The recommended acceptance rate is when AGFI has a value equal to or greater than 0.90. Based on the results of data processing, an AGFI value of 0.901 was obtained which was greater than 0.90 (marginal) so that it could be concluded that the model that had been tested met the criteria.

TLI

TLI is an alternative incremental fit index that compares a model being tested against the baseline model. The recommended value as a reference for the acceptance of a model □□0.90 and a value that is very close to 1 shows a very good agreement. Based on the results of data management, it was obtained that the TLI was 0.939 which was greater than 0.90 so it can be concluded that the model that has been tested meets the criteria.

CFI

The model suitability index can also be seen by comparing the tested model with other models (baseline model). Test the suitability index of this comparative model using CFI (comparative fit index). The recommended cut-off value is 0.90. Based on the results of data processing, a CFI of 0.964 was obtained, so it can be concluded that the model that has been tested meets the required criteria.

DISCUSSION

Implementation of Public Services direct influence on Customs Declaration Online Office The area of the Directorate General of Customs and Excise East Java I in Surabaya

In the first hypothesis, the implementation of public services has a direct effect on Customs Declaration Online Office The area of the Directorate General of Customs and Excise East Java I in Surabaya. Testing of assumptions is carried out by using model path analysis (path analysis) through the help of the AMOS program

version 23. Based on the testing of the model assumptions presented in table 5.13 it states that the Implementation of Public Services with an estimated regression weights value of 0.0906735, standard error 0.1093197, critical ratio (t-table) 2.9991174 then probability significance value (P-value) 0.0317737 < 0.05.

The provision of public services by government officials to the community is actually an implication of the function of the state apparatus as a public servant with the aim of realizing people's welfare. Therefore, the position of government apparatus in public services (public services) is very strategic because it will determine the extent to which the government is able to provide the best possible service for the community, thereby determining the extent to which the state has carried out its role in accordance with its founding goals to create prosperity for the people. the people.

Likewise the public services provided by Office The area of the Directorate General of Customs and Excise East Java I in Surabaya. Some of the services provided by Office The area of the Directorate General of Customs and Excise East Java I in Surabaya To reduce logistics costs and increase the competitiveness of the domestic industry, the government through the Directorate General of Customs and Excise (DJBC) will provide special services in the customs sector. This special service is expected to improve the smooth flow of goods out of the customs area.

Customs Declaration Online by Office The area of the Directorate General of Customs and Excise East Java I in Surabaya. Online Declaration (CD) or Customs Declaration is a form that lists details of the goods given to airplane passengers from abroad. This Customs Declaration sheet describes the luggage carried by passengers when they will enter the customs area. We can see about the customs declaration in Regulation of the Minister of Finance Number 188/PMK.04/2010 of 2010 concerning the Import of Goods Carried by Passengers, Crews of Means of Transport, Border Crossers, and Shipments as partially revoked by Regulation of the Minister of Finance of the Republic of Indonesia Number 203/PMK.04/2017 of 2017 concerning Provisions for the Export and Import of Goods Carried by Passengers and Crew of Means of Transport (Permenkeu 203/2017).

Customs Declaration is a customs notification on the import of goods carried by passengers or crew of transportation means. The Customs Declaration was made to make it easier for customs officers to guard and protect the public from goods that are prohibited or restricted from entering Indonesia. Basically, every passenger is required to submit every item carried by them because customs officers cannot check each passenger's luggage one by one. In general, the submission of the Customs Declaration still uses sheets of paper that are filled in manually (written down). Indirectly, this results in a lot of paper being used as well as losses for passengers such as long queues in filling out the Customs Declaration (if filled in at the arrival airport).

Application-based Customs Declaration with the term Customs Declaration Online (CD-online) or CD-E (Customs Declaration – Electronic) which can be used on every passenger's smartphone and is available in two languages, namely Indonesian and English. By using CD-Online, passengers or flight crew no longer need to bother filling out or writing on the customs declaration form, simply by using the gadget they have, passengers can fill it anywhere and anytime on the same day before the flight.

The results of this study are relevant to previous research, namely research conducted by Mariatul Kiptiyah, Ratna Pudyaningsih, Yufenti Oktafiah (2018) The Effect of Public Services on Community Satisfaction in Issuing Building Permits (IMB)

Implementation of Public Services has a direct effect on the Satisfaction of Import Export Entrepreneurs Office The area of the Directorate General of Customs and Excise East Java I in Surabaya

In the Second Hypothesis, the Implementation of Public Services has a direct effect on the Satisfaction of Export-Import Entrepreneurs Office The area of the Directorate General of Customs and Excise East Java I in Surabaya. Testing of assumptions is carried out by using model path analysis (path analysis) through the help of the AMOS program version 23. Based on the model test assumptions presented in table 5.13 it states that the Implementation of Public Services with an estimated regression weights value of 0.3349295, standard error 0.1813753, critical ratio (t-table) 1.8466100 then probability significance value (P-value) 0.0464803 < 0.05. In carrying out public services, the government forms an Organizing Organization. Organizers are any state administration institutions, corporations, independent institutions established by law for public service activities and other legal entities formed solely for public service activities. The administrator and all parts of the organizing organization are responsible for incompetence, violations and failure to provide services. The organization of public service delivery as referred to in Article 8 of Law no. 25 of 2009.

With regard to public service delivery agencies in the future, it seems that "bureaucratic reform" is urgently needed. As stated by Mauk: "We need to change the culture of public administration organizations, ...slowness turn to quickness, top down approach to a bottom up philosophy, bureaucracy turn to neighbors, bigness to smallness" Excellent public service (excellent) is a sign of the government's new awareness of the main responsibility in managing government and meeting all the needs of the community so that the services provided by government officials can better satisfy the service user community, it is necessary to change the mindset of all public service implementing apparatus as the first step in providing this excellent service .

Regional Office of the East Java Directorate General of Customs and Excise I In Surabaya, exemption from import duty is also provided for re-imported goods brought by passengers, crew of means of transportation, and border crossers. In this case, exemption from import duty can be granted without any obligation to file an

application, as long as the passengers, crew members of the transportation means, or the border crosser can prove that the goods being re-imported originate from within the customs area. Whereas as a form of ease of procedure and acceleration of service, all business processes carried out in the provision of import duty exemption facilities for the re-import of goods that have been exported are carried out automatically, All business processes are carried out through a service computer system (SKP), which is a system used by the customs office for supervision and service. With the convenience provided by Office It is hoped that the area of the Directorate General of Customs and Excise for East Java I in Surabaya can provide satisfaction to the customers Import Export Entrepreneur.

The results of this study are in line with research conducted by Yohanes Paulus Naru Toa Agung Pujianto Endro Tjahjono (2021) The Effect of Import Export Service Quality on Customer Satisfaction at the Office of the Directorate General of Customs and Excise Surabaya.

Customs Declaration Online has a direct effect on the Satisfaction of Import Export Entrepreneurs Office The area of the Directorate General of Customs and Excise East Java I in Surabaya

In the third hypothesis, Customs Declaration Online has a direct effect on the satisfaction of import-export entrepreneurs Office The area of the Directorate General of Customs and Excise East Java I in Surabaya. Testing of assumptions is carried out using model path analysis (path analysis) through the help of the AMOS program version 23. Based on the testing of the assumption model presented in table 5.13 it states that the Implementation of Public Services with an estimated regression weights value of 3.2489903, standard error 3.6187443, critical ratio (t-table) 2.8978226 then probability significance value (P-value) 0.0369280 < 0.05.

The Customs Declaration was made to make it easier for customs officers to guard and protect the public from goods that are prohibited or restricted from entering Indonesia. Basically, every passenger is required to submit every item carried by them because customs officers cannot check each passenger's luggage one by one. In general, the submission of the Customs Declaration still uses sheets of paper that are filled in manually (written down). Indirectly, this results in a lot of paper being used and losses for passengers such as long queues to fill out the Customs Declaration (if filled in at the arrival airport).

Therefore, Customs The whole of Indonesia is to provide more effective and efficient innovation by creating an application-based Customs Declaration submission system with the term Customs Declaration Online (CD-online) or CD-E (Customs Declaration - Electronic) which can be used on every passenger's smartphone and is available in two languages, namely Indonesian and English. By using CD-Online, passengers or flight crew no longer need to bother filling out or writing on the customs declaration form, simply by using the gadget they have, passengers can

fill it in anywhere and anytime on the same day before the flight arrives at the entire International Airport. Indonesia, so it is very easy to use and more practical.

The results of this study are in line with the research of Delly Indriani, Sugeng Rusmiwari, Agung Suprojo (2017) The Effect of Public Services on Community Satisfaction: A Case Study of Home Industry Food Production Permits at the Office of the Investment Board in Batu City.

Implementation of Public Services to the Satisfaction of Export Import Entrepreneurs In the office Region of the Directorate General of Customs and Excise East Java I Surabaya Through Customs Declaration Online

In the fourth hypothesis it is answered that the Implementation of Public Services on the Satisfaction of Export-Import Entrepreneurs at the Regional Office of the Directorate General of Customs and Excise East Java I Surabaya Through Customs Declaration Online. We can see this in the hypothesis described earlier, namely the suitability of the results from Chi-square is a measure of over all fit which explains the suitability of the theoretical data model, what is expected is a small or insignificant chi-square value, which reflects no difference between the models theory developed with observed data. If the chi-square is not significant, it can be concluded that there is a fit between the theoretical model and the empirical data. From the table above it is known that the probability value of chi-square = 0.000 ($P < 0, 05$) so that from the test results it can be concluded that there is a suitability of the data with the estimated theoretical model. Cmin/df is the minimum sample survival function (CMIN) divided by the degree of freedom which will produce cmin/df da which is generally used as an indicator to measure the level of feasibility of a model. A relative chi-square value of less than 2.00 or less than 5.00 is an indication of the acceptable fit of the model with the data. Based on the results of data management, Cmin/df was obtained at 3.7335402, so it can be concluded that the feasibility level of the model being tested is good enough. The model suitability index can also be seen by comparing the model tested with the Root Mean Square of Approximan (RMSEA) model. $\square \square 0.08$ is good fit. Based on the results of data management, an RMSEA value of 0.0156 is obtained so that it can be concluded that the model that has been tested meets the criteria. GFI is a non-statistical measure that has a range of values from 0 (poor fit) to 1.0 (perfect fit). A high score on this index indicates a "better fit". Based on the results of data management, a GFI value of 0.900 was obtained which was greater than 0.90 (marginal), so it could be concluded that the tested model met the criteria. AGFI is a GFI adjusted to the degree of freedom available to test whether the model is accepted or not. The recommended acceptance rate is when AGFI has a value equal to or greater than 0.90. Based on the results of data processing, the AGFI value is 0.901 which is greater than 0.90 (marginal) so that it can be concluded that the tested model meets the criteria. The TLI is an alternative incremental fit index that compares a tested model to the baseline model. The recommended value as a reference

for the acceptance of a model ≥ 0.90 and a value that is very close to 1 shows a very good agreement. Based on the results of data management, a TLI of 0.939 was obtained which was greater than 0.90 so that it could be concluded that the tested model met the criteria. The model suitability index can also be seen by comparing the model tested with other models (baseline model). Test the suitability index of this comparative model using CFI (comparative fit index). The recommended cut-off value is 0.90. Based on the results of data processing, a CFI of 0.964 was obtained, so it can be concluded that the model that has been tested meets the required criteria.

In the first hypothesis, the implementation of public services has a direct effect on Customs Declaration Online Office The area of the Directorate General of Customs and Excise East Java I in Surabaya. Testing of assumptions is carried out by using model path analysis (path analysis) through the help of the AMOS program version 23. Based on the testing of the model assumptions presented in table 5.13 it states that the Implementation of Public Services with an estimated regression weights value of 0.0906735, standard error 0.1093197, critical ratio (t-table) 2.9991174 then probability significance value (P-value) 0.0317737 ≤ 0.05 .

In the Second Hypothesis, the Implementation of Public Services has a direct effect on the Satisfaction of Export-Import Entrepreneurs Office The area of the Directorate General of Customs and Excise East Java I in Surabaya. Testing of assumptions is carried out by using model path analysis (path analysis) through the help of the AMOS program version 23. Based on the model test assumptions presented in table 5.13 it states that the Implementation of Public Services with an estimated regression weights value of 0.3349295, standard error 0.1813753, critical ratio (t-table) 1.8466100 then probability significance value (P-value) 0.0464803 ≤ 0.05 .

In the third hypothesis, Customs Declaration Online has a direct effect on the satisfaction of import-export entrepreneurs Office The area of the Directorate General of Customs and Excise East Java I in Surabaya. Testing of assumptions is carried out using model path analysis (path analysis) through the help of the AMOS program version 23. Based on the testing of the assumption model presented in table 5.13 it states that the Implementation of Public Services with an estimated regression weights value of 3.2489903, standard error 3.6187443, critical ratio (t-table) 2.8978226 then probability significance value (P-value) 0.0369280 ≤ 0.05 .

IV. CONCLUSIONS AND SUGGESTIONS

Conclusion

The results of the research in the form of an analysis of several processed questionnaire distribution and also the discussion presented, the researchers provide some conclusions as follows:

Implementation of Public Services direct influence on Customs Declaration Online Office The area of the

Directorate General of Customs and Excise East Java I in Surabaya. Testing of assumptions is carried out by using model path analysis (path analysis) through the help of the AMOS program version 23. Based on the testing of the model assumptions presented in table 5.13 it states that the Implementation of Public Services with an estimated regression weights value of 0.0906735, standard error 0.1093197, critical ratio (t-table) 2.9991174 then probability significance value (P-value) 0.0317737 ≤ 0.05 .

Implementation of Public Services has a direct effect on the Satisfaction of Import Export Entrepreneurs Office The area of the Directorate General of Customs and Excise East Java I in Surabaya. Testing of assumptions is carried out by using model path analysis (path analysis) through the help of the AMOS program version 23. Based on the model test assumptions presented in table 5.13 it states that the Implementation of Public Services with an estimated regression weights value of 0.3349295, standard error 0.1813753, critical ratio (t-table) 1.8466100 then probability significance value (P-value) 0.0464803 ≤ 0.05 .

Customs Declaration Online has a direct effect on the Satisfaction of Import Export Entrepreneurs Office The area of the Directorate General of Customs and Excise East Java I in Surabaya. Testing of assumptions is carried out using model path analysis (path analysis) through the help of the AMOS program version 23. Based on the testing of the assumption model presented in table 5.13 it states that the Implementation of Public Services with an estimated regression weights value of 3.2489903, standard error 3.6187443, critical ratio (t-table) 2.8978226 then probability significance value (P-value) 0.0369280 ≤ 0.05 .

Implementation of Public Services to the Satisfaction of Export Import Entrepreneurs In the office Region of the Directorate General of Customs and Excise East Java I Surabaya Through Customs Declaration Online.

Suggestion

For Office Directorate General of Customs and Excise Region I East Java in Surabaya

It is known that the Implementation of Public Services affects the Satisfaction of Import-Export Entrepreneurs, therefore it is hoped that the Implementation of Public Services can build better Import-Export Entrepreneurs Satisfaction that is better able to ensure the reliability of Customs Declaration Online in adding to the Implementation of Public Services so that it will increase Import-Export Entrepreneurs Satisfaction. Increasingly increasing the evaluation of the Implementation of Public Services on the Satisfaction of Export-Import Entrepreneurs at the Office of the Directorate General of Customs and Excise for the East Java Region I Surabaya through Customs Declaration Online.

For Researchers

It is hoped that further research that wants to research the same topic will be able to use other variables that can affect the level of Employer Satisfaction such as Responsive, Tangible, and Insurance so that they can develop the research results that have been obtained in this study. For the University

This research is expected to be able to add reference books and input for the parties concerned and need information about service quality and customer satisfaction, especially for management majors

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