

# The Effect of Service Quality on Loyalty using Satisfaction as an Intervening Variable (*Study on Entrepreneurs in Bekasi Bonded Zone*)

Jumawan

Lecturer of Faculty of Economics, Bhayangkara Jakarta Raya University, Jakarta, Indonesia  
[jumawan164@gmail.com](mailto:jumawan164@gmail.com)

**Abstract**— This research aims to discover and analyse the effect of service quality on loyalty of entrepreneurs in Bonded Zone using entrepreneurs' satisfaction as the intervening variable. Research population is Bonded Stockpile Entrepreneurs in the Operational Area of Supervision and the Office of Customs and Excise Type Madya A Bekasi, particularly entrepreneurs in Bonded Zone. According to Slovin's formula, the number of respondents is 70. Data analysis is conducted using path analysis. Result of the research indicates that all proposed hypotheses are accepted and proven true.

**Keywords**— Service Quality, Satisfaction, Loyalty.

## I. INTRODUCTION

In the free trade era, marketing strategy has shifted towards customer-oriented strategy. As stated by Kotler and Armstrong (2001), marketing should be perceived differently from its old definition of *telling and selling*, but rather as fulfilling customer's need. Consequently, customer-oriented marketing strategy requires a company to understand and fulfil customer's behaviour and need to bring customers' satisfaction.

Customers' satisfaction must as well build customers' loyalty. Truly loyal customers are not only potential word-of-mouth advertisers but are also potentially loyal to company's portfolio of product and service for a longer period. Every businessperson certainly desires successful customer relationship with high level of customers' satisfaction and loyalty. At this position, company will receive many benefits, such as encouraging customer to testify positively to other customers, reducing marketing cost, attracting new customers, responding to competitor's threat, as well as achieving cumulative point of sustainable business (Aaker, 1995, in Hasan, 2009). To achieve such objectives, every businessperson must be able to satisfy customers by improving service quality, as measured in *reliability, responsiveness, assurance, empathy, and tangibles* dimensions.

This is similar to the efforts by Directorate General of Customs and Excise in providing best service for Bonded

Stockpile Entrepreneurs. Consequently, service policy, system and procedure of the Directorate General of Customs and Excise must be oriented towards improvement of service quality. Supervision and the Office of Customs and Excise as an operating unit of the Directorate General of Customs and Excise is the spearhead of provision of high-quality service. With its key position, Supervision and the Office of Customs and Excise (SOCE) Type Madya A Bekasi is required to be responsive to the needs of Bonded Stockpile Entrepreneurs (Yusuf, 2009).

Bureaucratic reform in the Directorate General of Customs and Excise in SOCE Type A Bekasi is carried out by providing service to Bonded Stockpile Entrepreneur, particularly in Bonded Area and Bonded Warehouse in the Operational Area of SOCE Type Madya A Bekasi as service user (*stakeholders*). Bonded Zone refers to a Bonded Stockpile Facility to stockpile imported goods and/or goods sourced from other location within a customs area for processing or combination, where the resulted product will be used for export (Regulation of Director General of Customs and Excise Number 57/BC/2011).

Therefore, this research aims to discover how service quality affects loyalty and satisfaction of entrepreneurs in Bonded Zone under the management of SOCE Type Madya A Bekasi. As high level of satisfaction of customs and excise service users implies satisfaction of improved customs and excise service, it is expected that good investment environment and optimum state revenue will be realized. The objectives of this research are to discover and analyse the effect of service quality on loyalty of entrepreneurs in Bonded Zone using entrepreneurs' satisfaction as the intervening variable.

## II. LITERATURE REVIEW

### 2.1. Service Quality

Service quality is obligatory for a company to be able to survive and gain customers' trust. According to Lewis&Booms in Prabawa (2014), service quality refers to "the degree of capability of a service to meet customers'

expectation". Under this definition, service quality is determined by company's ability to meet customers' need and wish according to their expectation. Service quality must begin with customers' need and end with customers' satisfaction and positive perception towards service quality. This is in line with a number of previous researches, which concluded that service quality affected customers' satisfaction, such as: Ravichandran (2010); Malik, et al (2012); Osman & Ilham (2014); Horsu & Yeboah (2015); and Harahap, et al (2017). Meanwhile, previous researches indicated that service quality affected customers' loyalty, such as: Kheng et al (2010); Bostanji (2013), Iddrisu et al (2015); Komowal, et al (2016); and Dubey & Srivastava (2016).

### 2.2. Customers' Satisfaction

Many experts had made definition of customers' satisfaction. Kotler and Keller (2009) defined satisfaction as "person's feeling of pleasure or disappointment which resulted from comparing a product's perceived performance or outcome against his/ her expectations. When performance does not meet expectation, customers will be unsatisfied. When performance meets expectation, customers will be satisfied. When performance exceeds expectation, customers will be highly satisfied. There are some researches that explain customers' satisfaction affects customers' loyalty, such as: Mohsan, et al (2011); Karunanithy (2013); Ibojo, et al (2015); and Khadka (2017).

### 2.3. Customers' Loyalty

Customers' loyalty is one of the key objectives in modern marketing. This is since loyalty is expected to bring long-term advantage for the company from mutualism relationship during a certain period. Literally, loyalty refers to the quality of being loyal to an object.

Kotler, Hayes and Bloom (2000) in Mardalis (2005) stated that there are six reasons for an organization to win loyalty of its customers, i.e. 1) Loyal customers will bring great advantage for the organization. 2) Customer retention cost will be lower in comparison to the cost to get new customers. 3) Customers who have trusted an organization for a matter will also trust it for other matters. 4) organization's operating cost will be lower when it has many loyal customers. 5) The organization will be able to reduce psychological and social cost as the existing customers have positive experiences with the organization, and 6) Loyal customers will defend the organization and pursue to attract and suggest others to become a customer of the organization.

There are some researches that suggested the importance of keeping customers' loyalty continuously, such as: Magatef, et al (2015); Bhakar, et al (2015); and Kamau (2017).

### 2.4. Conceptual Framework and Hypothesis

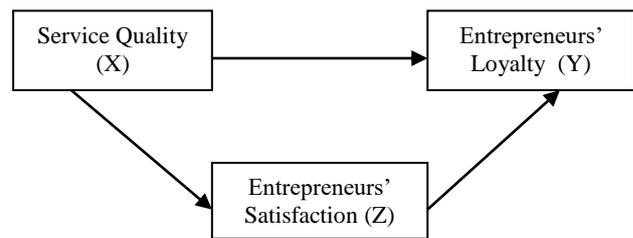


Figure 2.1. Conceptual Framework

Based on the above literary review, the hypothesis of this research is as follows:

#### Hypothesis 1

It is assumed that service quality directly affects entrepreneurs' satisfaction.

#### Hypothesis 2

It is assumed that service quality directly affects entrepreneurs' loyalty.

#### Hypothesis 3

It is assumed that entrepreneurs' satisfaction directly affects entrepreneurs' loyalty.

#### Hypothesis 4

It is assumed that service quality directly affects entrepreneurs' loyalty through entrepreneurs' satisfaction.

## III. RESEARCH METHOD

This research is an explanatory research. According to Sugiyono (2011), explanatory research examines variables in the hypothesis. There is hypothesis of which the truth will be examined. The population of this research is Bonded Stockpile Entrepreneurs in the Operational Area of Supervision and the Office of Customs and Excise Type Madya A Bekasi, particularly entrepreneurs in Bonded Zone that consists of 222 companies. The guideline to determine sample population is taken from Slovin's theory (Sangadji and Sopiah, 2010) as follows:

$$n = \frac{N}{1 + N(e)^2} \rightarrow n = \frac{222}{1 + 222(0.1)^2} = 69 = 70.$$

Where:

n = Number of samples: N = Number of population: e = Error rate (10%).

According to Slovin's formula, the number of sample in this research is 70 respondents. As to sampling technique, simple random sampling was used. Respondents were asked to complete research instrument in the form of questionnaires that were distributed directly to them. Path Analysis was used to analyse data Path Analysis was used to analyse relationship pattern between variables with a

purpose to find out both direct and indirect effect of a series of independent (exogenous) variables on the dependent (endogenous) variables (Sugiyono 2011).

Meanwhile, variables used in this research are defined operationally as follows:

a. Service Quality (X), refers to any activity carried out by SOCE Type Madya A Bekasi to meet Entrepreneurs' expectation in Bonded Zone. According to Parasuraman *et al.*, in Darwin & Kunto (2014) and Kristianto (2006), service quality can be measured using 5 indicators of service quality dimensions as follows:

- 1) Tangible, i.e. appearance of physical facility, equipment, staffs, and buildings.
- 2) Reliability, i.e. ability to provide promised service reliable and accurately.
- 3) Responsiveness, i.e. ability to promptly assist the entrepreneurs and provides service.
- 4) Assurance, i.e. staff's knowledge, manner and ability to build confidence and trust.
- 5) Emphaty, i.e. personal concern and attention given to entrepreneurs.

b. Entrepreneurs' Satisfaction (Z), i.e. entrepreneurs' feeling of pleasure resulted from having service expectation and performance fulfilled by SOCE Type Madya A Bekasi. According to Yusuf (2009) and Kristianto (2006), Entrepreneurs' Satisfaction can be measured by using the following indicators: 1) Orientation towards customers' need is the ability to understand customers' need to create superior values for the organization. 2) Service effectiveness indicates timely completion of work as scheduled. 3) Delighted and sincere acceptance by customers indicates customers' satisfaction, i.e. when customers accept treatment and their rights delightfully and sincerely. And 4) Organization image implies that the organization is committed to satisfy customers' needs.

c. Entrepreneurs' Loyalty (Y) refers to loyalty of service users to keep on subscribing the service for long term. Jill Griffin (in Hurriyati, 2010) stated that loyalty can be measured using the following indicators: 1) Recommendation of service for other users. 2 Not affected by another stockpile location. And 3) Use of facility in long term.

#### IV. RESEARCH FINDINGS AND DISCUSSION

##### 4.1. Result of Instrument Testing and Prerequisite Testing

Result of validity and reliability testing indicated that all question indicators, both under independent variables (X) and dependent variables (Y), had r value of  $\geq 0.3$ , while reliability value of  $\geq 0.6$  indicated that the result was valid and reliable, by which research could proceed to the next

analysis. Meanwhile, assumption testing resulted in linier data, normal data and there was no multicollinearity.

##### 4.2. Result of Hypothesis Testing

The results of path analysis and hypothesis analysis as follows:

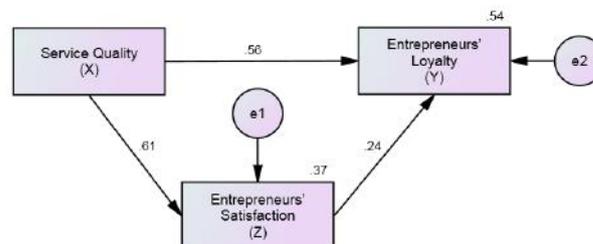


Fig.4.1: Result of Path Analysis

From the picture above, we get the equation of path analysis as follows:

$$Z = 0.61X + e1$$

$$Y = 0.61X + 0.24Z + e2$$

The hypothesis test results as follows:

Table.4.1: Hypothesis Test Results

Variables Influence	Estimate	S.E.	C.R.	P
X → Z	.542	.084	6.431	.000
X → Y	.353	.065	5.459	.000
Z → Y	.173	.073	2.370	.018

Based on the result of path analysis, below is the result of hypothesis testing in this research:

- a. Service quality variable (X) directly and significantly affected entrepreneurs' satisfaction (Z), with significance value of  $0.000 < 0.05$ .
- b. Service quality variable (X) directly and significantly affected entrepreneurs' loyalty (Y), with significance value of  $0.000 < 0.05$ .
- c. Entrepreneurs' satisfaction variable (Z) directly and significantly affected entrepreneurs' loyalty (Y), with significance value of  $0.018 < 0.05$ .
- d. Service quality variable (X) indirectly and significantly affected entrepreneurs' loyalty (Y) through entrepreneurs' satisfaction (Z) and, therefore, the first to the third hypotheses were accepted.

##### 4.3. Direct, Indirect and Total Effect

The levels of both direct and indirect effect of each variable, as well as the total effect, are as follows:

Table.4.2: Direct, Indirect, and Total Effect

Variables Influence	Direct Effect	Indirect Effect	Total Effect
X → Z	0.612	-	0.612
X → Y	0.562	0.149	0.711
Z → Y	0.244	-	0.244

Based on the above table, it can be explained as follows:

- Service quality variable (X) had direct effect on entrepreneurs' satisfaction (Z) with a score of 0.612.
- Service quality variable (X) had direct effect on entrepreneurs' loyalty (Y) with a score of 0.562 and indirect effect of 0.149. Total effect score was 0.711.
- Entrepreneurs' satisfaction variable (Z) had direct effect on entrepreneurs' loyalty (Y) with a score of 0.244.

Meanwhile, the levels of simultaneous contribution of the variables to other variables are explained as follows:

- Service quality variable (X) contributed to entrepreneurs' satisfaction (Z) at 37.5%.
- Service quality variable (X) contributed to entrepreneurs' loyalty (Y) through entrepreneur's satisfaction at 54.3%.

### 4.3. Result

#### a. Service quality (X) directly affects entrepreneurs' satisfaction (Z).

Result of the research indicated that service quality variable (X) positively and significantly affected entrepreneurs' satisfaction (Z), with a score of 0.612. This implies that better service provided by SOCE Type Madya A Bekasi will better satisfy entrepreneurs who use the facility in the bonded stockpile. With significance score of  $0.000 < 0.05$ , the first hypothesis that states service quality has direct effect on entrepreneurs' satisfaction is accepted. Result of this research is in line with previous researches by Ravichandran (2010), Malik, et al (2012), Osman & Ilham (2014), Horsu & Yeboah (2015), and Harahap, et al (2017). As stated by Parasuraman *et al.*, in Darwin & Kunto (2014), the higher service quality is perceived, the higher customers' satisfaction will be. This confirms close relationship between service quality and customers' satisfaction. Therefore, when an organization seeks to develop and survive, it must be able to provide high quality product and service to the customers, in addition to provide better service than its competitors. To bring customers' satisfaction, it is important to properly manage service quality. In order to increase service quality and for improvement of service quality in accordance with Service Quality Guideline as determined by Head of SOCE Type Madya A Bekasi in Decree Number PDM/WBC.08/KPP.MP.01/01 dated 1 July 2013, as well as to ensure compliance of service with the regulation,

customers' satisfaction survey is conducted annually for service provided by SOCE Type Madya A Bekasi, and the result may indicate realization of service provision from Customers' side.

#### b. Service quality (X) directly affects entrepreneurs' loyalty (Y).

Result of the research indicated that service quality variable (X) positively and significantly affected entrepreneurs' loyalty (Y), with direct effect score of 0.562 and indirect effect score of 0.149. Total effect score was 0.711. This implies that better service provided by SOCE Type Madya A Bekasi will increase loyalty of entrepreneurs who use the facility in the bonded stockpile. With significance score of  $0.000 < 0.05$ , the second hypothesis that states service quality has direct effect on entrepreneurs' loyalty is accepted. Result of this research is in line with previous researches by Kheng et al (2010); Bostanji (2013), Iddrisu et al (2015), Komowal, et al (2016), and Dubey & Srivastava (2016) Research by Hennis and Klee (Cadogen&Foster, 1999) explains that loyalty rises from perception of service quality. Customers' loyalty is achieved after psychological experience encountered by customers with regard to the service that is properly provided by service provider, by which such memory will be kept by customers for a long term. Therefore, it is important for service provider to maintain customers' loyalty continuously, as suggested by researches by Magatef, et al (2015), Bhakar, et al (2015), and Kamau (2017).

#### c. It is assumed that entrepreneurs' satisfaction (Z) directly affects entrepreneurs' loyalty (Y).

Result of the research indicated that entrepreneurs' satisfaction variable (Z) positively and significantly affected entrepreneurs' loyalty (Y), with direct effect score of 0.244. This means that the more entrepreneurs are satisfied with bonded stockpile facility provided by SOCE Type Madya A Bekasi will increase loyalty of entrepreneurs in the Bonded Zone. With significance score of  $0.018 < 0.05$ , the third hypothesis that states entrepreneurs' satisfaction has direct effect on entrepreneurs' loyalty is accepted. Result of this research is in line with previous researches by Mohsan, et al (2011), Karunanithy (2013), Ibojo, et al (2015), and Khadka (2017). According to Heskett and Sasser (1997), relationship between customers' satisfaction and customers' loyalty is illustrated with a single-directional straight line. This means that when a company increases customers' satisfaction, customers' loyalty will also increase.

#### d. It is assumed that service quality (X) indirectly affects entrepreneurs' loyalty (Y) through entrepreneurs' satisfaction (Z).

Result of this research indicates that the first hypothesis to the third hypothesis are accepted, by which the fourth

hypothesis that states service quality indirectly affects entrepreneurs' loyalty through entrepreneurs' satisfaction is accepted. The result is in line with the research conducted by Ravichandran et al (2010), in which increase of service quality may satisfy and increase customers' satisfaction, which will eventually maintain customers' loyalty. Gonderson in Cadogen&Foster (1999) explained that when service quality factor is really taken into company's consideration, customers' loyalty will be built through satisfaction.

As to this research, entrepreneurs' satisfaction (Z) is the intermediate variable between service quality (X) and entrepreneurs' loyalty (Y). This means that entrepreneurs' satisfaction variable (Z) may increase and decrease the effect of service quality on customers' loyalty. Total score of service quality (X) effect on entrepreneurs' loyalty was at 0.562. Meanwhile, service quality (X) effect on entrepreneurs' loyalty (Z) through entrepreneurs' satisfaction variable (Z) increased to 0.711. It can be concluded that entrepreneurs' satisfaction (Z) is capable of being an intermediate to strengthen relationship between service quality and entrepreneurs' loyalty in the Bonded Zone within operating area of SOCE Type Madya A Bekasi.

## V. CONCLUSION

Based on the result of the research and the discussion, the following conclusions can be made: Service quality variable positively and significantly affects entrepreneurs' satisfaction in the Bonded Zone. Service quality variable positively and significantly affects entrepreneurs' loyalty in the Bonded Zone. Entrepreneurs' satisfaction variable positively and significantly affects entrepreneurs' loyalty in the Bonded Zone. Service quality indirectly and significantly affects entrepreneurs' loyalty through entrepreneurs' satisfaction.

## REFERENCES

- [1] Bhakar, Sher Singh., Nischay Kumar Upamannyu, Nischay Kumar Upamannyu, and Sangeeta Jauhari. (2015). Effect of Customer Loyalty Program on Customer Retention: A Study of Organized Retail Sector in Gwalior. *A Handbook on Writing Research Paper in Social Sciences*. pp: 47-75.
- [2] Bostanji., Dr. Galib Mohammed Al. (2013). The Impact of Service Quality on Customers Loyalty A Study on five stars hotel's customers in Riyadh, KSA. *European Journal of Business and Management*. Vol.5, No.31, 2013, pp: 230-240.
- [3] Cadogen & Foster. (1999). Developing Customer Loyalty: The Role Of Salesperson And Firm Spesific Relationship. *Journal of Personal Selling & Sales Management*.
- [4] Darwin, Steven., dan Yohanes Sondang Kunto. (2014). Analisis Pengaruh Kualitas Layanan Terhadap Loyalitas Pelanggan dengan Kepuasan dan Kepercayaan Pelanggan Sebagai Variabel Intervening Pada Asuransi Jiwa Manulife Indonesia – Surabaya. *Jurnal Manajemen Pemasaran Petra*. Vol 2, No. 1 (2014): h: 1-12.
- [5] Dubey, Archi., and Dr. A.K. Srivastava. (2016). Impact of Service Quality on Customer Loyalty- A Study on Telecom Sector in India. *IOSR Journal of Business and Management (IOSR-JBM)*. Volume 18, Issue 2 .Ver. I (Feb. 2016), pp: 45-55.
- [6] Griffin, Jill. 2010. dialih bahasakan oleh Dwi Kartini Yahya. Customer Loyalty How to Earn it, How to Keep it. Lexington Books. Singapore.
- [7] Harahap , Ahmad Rizki., and Dede Ruslan, Fitriawaty. (2017) The Influence of Service Quality on Customer Satisfaction and Loyalty of Muamalat Bank Branches Tanjung Balai. *Journal of Business and Management Sciences*. 2017, 5(3), 72-76.
- [8] Hasan, Ali. (2009). *Marketing*. Jakarta: Media Presindo.
- [9] Heskett, James. L., W. Earl Sasser, Jr., and Leonard A Schlesinger. (1997). *The. Service Profit Chain*. New York: Free Press.
- [10] Horsu, Emmanuel Nondzor., and Solomon Tawiah Yeboah. (2015). Influence of Service Quality on Customer Satisfaction: A Study of Minicab Taxi Services In Cape Coast, Ghana. *International Journal of Economics, Commerce and Management United Kingdom*. Vol. III, Issue 5, May 2015. pp: 1451-1464.
- [11] Hurriyati, Ratih. (2010). *Bauran Pemasaran dan Loyalitas Konsumen*. Bandung: Alfabetha.
- [12] Ibojo, Bolanle Odunlami., and Asabi, Oludele Matthew. (2015). Impact of Customer Satisfaction on Customer Loyalty: A Case Study of a Reputable Bank in Oyo, Oyo State, Nigeria. *International Journal of Managerial Studies and Research (IJMSR)*. Volume 3, Issue 2, February 2015, pp: 59-69.
- [13] Iddrisu, A.M., I.K. Noonu, Fianko, and K.S., W. Mensah. (2015). Assessing The Impact of Service Quality on Customer Loyalty: A Case Study of The Cellular Industry of Ghana. *British Journal of Marketing Studies*. Vol.3, No.6, July 2015, pp:15-30.
- [14] Kabu Khadka & Soniya Maharjan. (2017). *Customer Satisfaction and Customer Loyalty: Case Trivsel Städtjänster (Trivsel siivouspalvelut)*. Thesis. Business Management. Centria University of Applied Sciences.
- [15] Kamau, Linda W. (2017). *Effect of Loyalty Programs on Customer Retention: A Case of Nakumatt*

- Supermarkets Kenya*. Degree of Master in MBA. United States International University. Africa.
- [16] Karunanithy, Kamalakumari, and Dilani Rasanayagam. (2013). Impact of Customer Satisfaction on Customer Loyalty towards Sri Lanka Telecom PLC. *Industrial Engineering Letters*. Vol.3, No.7, 2013, pp: 66-71.
- [17] Kheng, Lo Liang., Osman Mahamad, T. Ramayah, and Rahim Mosahab. (2010). The Impact of Service Quality on Customer Loyalty: A Study of Banks in Penang, Malaysia. *International Journal of Marketing Studies*. Vol. 2, No. 2; November 2010, pp: 57-66.
- [18] Komowal, Rivo Christian., S. L. H. V. Joyce Lopian, and Johan Tumiwa. (2016). The Effect of Store Brand Image and Service Quality Toward Customer Loyalty at Freshmart Superstore Manado. *Jurnal EMBA*. Vol.4 No.1 Maret 2016, pp: 306-314.
- [19] Kotler P., Hayes, Thomas, Bloom Paul N. (2002). *Marketing Professional Service*. Prentice Hall International Press.
- [20] Kotler, Philip dan Gary Armstrong. 2001. *Prinsip-prinsip Pemasaran*. Jilid 2. Edisi . Kedelapan. Erlangga. Jakarta.
- [21] Kotler, Philip dan Kevin Lane Keller. (2009). *Manajemen Pemasaran*. Jilid I Edisi 13. Erlangga. Jakarta.
- [22] Kristianto, Andi. (2016). Pengaruh Kualitas Pelayanan Terhadap Kepuasan dan Kepercayaan Pengusaha Penerima Fasilitas Tempat Penimbunan Berikat di Kantor Pengawasan dan Pelayanan Bea dan Cukai Tipe Madya Pabean A Bekasi. *Tesis*. Program Magister Manajemen. Sekolah Tinggi Manajemen Labora. Jakarta. Tidak Dipublikasikan.
- [23] Magatef, Dr. Sima Ghaleb., and Dr. Elham Fakhri Tomalieh. (2015). The Impact of Customer Loyalty Programs on Customer Retention. *International Journal of Business and Social Science*. Vol. 6, No. 8(1); August 2015, pp: 78-93.
- [24] Malik., Muhammad Ehsan, Muhammad Mudasar Ghafoor, and Hafiz Kashif Iqbal. (2012). Impact of Brand Image, Service Quality and Price on Customer Satisfaction in Pakistan Telecommunication Sector. *International Journal of Business and Social Science*. Vol. 3 No. 23; December 2012, pp: 123-129.
- [25] Mardalis, Ahmad. 2005. Meraih Loyalitas Pelanggan. *Benefit*. Vol. 9, No. 2, Desember 2005, pp: 111-119.
- [26] Mohsan, Faizan., Muhammad Musarrat Nawaz, M. Sarfraz Khan, Zeeshan Shaukat, and Numan Aslam. (2011). Impact of Customer Satisfaction on Customer Loyalty and Intentions to Switch: Evidence from Banking Sector of Pakistan. *International Journal of Business and Social Science*. Vol. 2 No. 16; September 2011, pp: 263-270.
- [27] Osman, Zahir., and Ilham Sentosa. (2014). Influence of Customer Satisfaction on Service Quality and Customer Loyalty Relationship in Malaysian Commercial Banking Industry. *International Journal of Economics, Finance and Management*. Vol. 3, No. 2, March 2014, pp: 115-120.
- [28] Prabawa, Andi. 2010. Hubungan Kualitas Pelayanan Program Aplikasi Pertukaran Data Elektronik dengan Kepuasan Pengusaha di Tempat Penimbunan Berikat Pada Kantor Pelayanan dan Pengawasan Bea dan Cukai Tipe A1 Jakarta. *Tesis*. Fakultas Ilmu Sosial dan Ilmu Politik. Program Pascasarjana. Universitas Indonesia. Jakarta. Tidak Dipublikasikan.
- [29] Ravichandran K., Mani, B. Tamil and Kumar, S. Arun. (2010). Influence of Service Quality on Customer Satisfaction Application of Servqual Model. *Journal of Business and Management*. Vol. 5, No. 4, pp: 117-124.
- [30] Sangaji, Etta Mamang., dan Sopiah. (2010). *Metodologi Penelitian*. Yogyakarta: ANDI.
- [31] Sugiyono. (2011). *Metode Penelitian Pendidikan*. Bandung: Alfabeta.
- [32] Yusuf, Prayudi. (2009). Hubungan Kualitas Pelayanan dengan Kepuasan Pengusaha di Kawasan Berikat Pada Kantor Pengawasan dan Pelayanan Bea dan Cukai Tipe A2 Tangerang. *Tesis*. Fakultas Ilmu Sosial dan Ilmu Politik. Program Pascasarjana. Universitas Indonesia. Jakarta. Tidak Dipublikasikan.