



# The Influence Of Service Quality And Price On Customer Loyalty Through Customer Satisfaction As Mediation In Customers Of PT. Usaha Tangguh Mandiri Bandung

Bella Gitarisa <sup>1)</sup>; Yenny Maya Dora <sup>2)</sup>;

<sup>1,2)</sup>Study Program of Management Faculty Of Economics and Business, Universitas Widyatama, Indonesia

Email: <sup>1)</sup> [beagtrs@gmail.com](mailto:beagtrs@gmail.com); <sup>2)</sup> [yenny.maya@widyatama.ac.id](mailto:yenny.maya@widyatama.ac.id)

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## KEYWORDS

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## ABSTRACT

This study aims to evaluate the influence of service quality and price on customer loyalty, with customer satisfaction as a mediating variable, at PT Usaha Tangguh Mandiri, a food distribution company. A quantitative approach was employed in this research, with data collected using a 5-point Likert scale questionnaire. The sample consisted of 72 respondents who are active customers of the company. Data analysis was conducted using the Partial Least Squares (PLS) method with the assistance of SmartPLS 4.0 software. The analysis results indicate that price has a significant impact on customer satisfaction, while customer satisfaction positively influences customer loyalty. Additionally, service quality was found to have a direct significant effect on customer loyalty. However, the study did not find a significant influence of service quality on customer satisfaction, price on customer loyalty, or the mediating effect of customer satisfaction in the relationship between service quality and price on customer loyalty. These findings provide valuable insights for the company in formulating more effective marketing strategies to enhance customer loyalty, focusing on elements that have a significant impact.

## INTRODUCTION

Indonesia's economy is dominated by household consumption and the growth of Micro, Small, and Medium Enterprises (MSMEs), particularly in the food and beverage sector. According to data from the Central Bureau of Statistics (BPS), the food and beverage industry grew by 2.54% from 2020 to 2021, reaching a value of IDR 775.1 trillion. Furthermore, the sector's Gross Domestic Product (GDP) in 2021 reached IDR 1.12 quadrillion based on current prices (ADHB). The food and beverage MSME sector serves as a cornerstone of the national economy, supported by government programs such as funding, training, and mentoring. According to the Ministry of Cooperatives and MSMEs, there were approximately 15.3 million food and beverage MSMEs in 2021, accounting for 45.4% of the total MSMEs in Indonesia. BPS data shows this

number increased to 15.9 million in 2022, a 4% rise compared to the previous year. The rapid growth of MSMEs in the food and beverage sector aligns with the rising demand for raw materials such as sugar, wheat flour, and tapioca flour. This demand has driven the establishment of PT. Usaha Tangguh Mandiri, a distribution and trading company for essential goods. To ensure effective distribution activities, clear facilities and objectives are necessary to ensure smooth processes.

**Table 1 Wheat Flour Consumption, 2018-2023**

Year	National Consumption (Million Tons)	Growth (%)
2018	7.98	
2019	8.32	4.34
2020	8.54	2.65
2021	8.97	5.05
2022	8.58	-4.32
2023	9.16	6.75

Source: Databoks 2024

Based on the data, wheat flour consumption in Indonesia experienced stable growth from 2018 to 2023, despite some fluctuations. In 2021, consumption increased by 5.05%, then declined in 2022 before rising again in 2023. This indicates that the demand for wheat flour remains strong as a staple need for the population. Meanwhile, sugar is a key ingredient in various food and beverage products, both in Indonesia and globally. According to a USDA report, global sugar production in 2022/2023 reached 177.27 million metric tons, with consumption at 176.007 million metric tons, an increase of 2.3 million metric tons compared to the previous year. Indonesia ranks as the sixth-largest sugar consumer in the world, with consumption reaching 7.8 million metric tons in 2023, up by 200,000 metric tons from 2021/2022.

On the other hand, national tapioca consumption has been declining. In 2020, consumption reached 1.3 million tons, dropping to 1.2 million tons in 2021, and 1.1 million tons in 2022. West Java, as the province with the largest population, has a vast market with high trade activity, contributing 21.6% to the national GDP in 2022. The province's trade value reached IDR 771 trillion. PT. Usaha Tangguh Mandiri, a distributor of Bogasari Wheat Flour and Rosebrand Sugar in Bandung, faces intense competition from PT. Cahaya Abadi and PT. Panca Makmur Prima Mulia. These competitors employ strategies such as discounts, flexible payment terms, and strong customer relationships to dominate the market.

In a competitive business environment, maintaining customer satisfaction and loyalty is the key to a company's success and sustainability. One of the critical factors influencing customer purchasing decisions, particularly in distribution companies, is price. According to Kotler (2019), price is the amount of money customers pay to obtain a product or service. Sunyoto (2020) adds that price represents the monetary value assigned to a product. Companies can set prices in various ways, including comparing prices with competitors. For example, there is a comparison of wheat flour product prices among three Bogasari distributors in Bandung.

**Table 2 Selling Prices Of Bogasari Distributors In Bandung**

ITEM NAME	PRICE OF PT. USAHA TANGGUH MANDIRI	PRICE OF PT. CAHAYA ABADI	PRICE OF PT. PANCA PRIMA MULIA
Cakra Flour	Rp. 218.450	Rp. 218.000	Rp. 218.200
Segitiga Flour	Rp. 210.500	Rp. 210.500	Rp. 213.500
Lencana Merah Flour	Rp. 174.650	Rp. 174.000	Rp. 175.000
Payung Flour	Rp. 172.100	Rp. 172.000	Rp. 172.500
Cakra Kembar Emas Flour	Rp. 224.800	Rp. 224.800	Rp. 226.000

Source: Processed Data 2024

Based on Table 1.2, PT. Usaha Tangguh Mandiri faces intense competition, requiring the company to set competitive prices to maintain its market position. However, aggressive pricing policies can impact customers' perceptions of the quality of services and products. Setting prices too low may reduce service quality, negatively affecting delivery and customer service. Therefore, it is essential for the company to analyze the impact of pricing strategies and design the appropriate approach.

PT. Usaha Tangguh Mandiri, the result of a merger with PD. Utami Makmur in 2014, highlights the importance of adaptation in a dynamic business environment. Established in 1998, PD. Utami Makmur initially focused on distributing essential goods such as sugar, wheat flour, and tapioca flour, primarily serving end users with small volumes. Over time, the company expanded its market and increased sales volume, supported by many customers registered as Taxable Entrepreneurs (PKP). Ultimately, the company became the trusted Bogasari Distributor in Bandung. The main challenge faced is maintaining customer loyalty amidst changes in the business environment.

**Table 3 Customer Data Of PT. Usaha Tangguh Mandiri 2020-2023**

YEAR	ACTIVE CUSTOMERS (MONTHLY PURCHASE)	NACTIVE CUSTOMERS (NO REPEAT ORDER IN 3 MONTHS)	TOTAL CUSTOMERS	INACTIVE CUSTOMERS (%)
2020	195	25	220	11.36
2021	221	29	250	11.60
2022	255	31	286	10.84
2023	258	47	305	15.41

Source: Data 2024 PT. Usaha Tangguh Mandiri

Based on the data in Table 1.3, there has been fluctuation in the number of inactive customers at PT. Usaha Tangguh Mandiri from 2020 to 2023. In 2020, around 11.36% of customers did not make repeat orders, and this figure slightly increased to 11.6% in 2021. Although there was a small decrease in 2022, the number of inactive customers rose significantly in 2023 to 15.41%. The company considers customers to be disloyal if they do not make a purchase within three months, as the average customer purchase frequency is four times a month. The increase in inactive customers indicates the need for action to strengthen customer relationships. This fluctuation is likely caused by customer dissatisfaction, which can affect their loyalty.

Service quality plays a crucial role in influencing customer satisfaction and loyalty. Service quality encompasses various aspects such as communication, competence, and reliability that can meet customer needs (Indrasari, 2019). Customer satisfaction, according to Tjiptono (2019), is the feeling of pleasure or disappointment after comparing product results with expectations.

Customer loyalty, according to Hidayat (2020), is the commitment to a product or service through continuous repeat purchases. Customer loyalty is important for the long-term success of PT. Usaha Tangguh Mandiri because loyal customers provide revenue stability. This is also consistent with the research of Gopi & Samat (2020), which shows that service quality and customer satisfaction significantly affect customer loyalty. The author chose the title "The Influence of Service Quality and Price on Customer Loyalty through Customer Satisfaction at PT. Usaha Tangguh Mandiri Bandung" because of the need to understand the factors that affect customer loyalty. The data reveals a concerning trend regarding the increase in inactive customers, indicating issues in maintaining customer loyalty.

The increase in inactive customers is a sign of instability in customer relationships. Therefore, this research aims to analyze the impact of service quality, price, and customer satisfaction on loyalty. By understanding how these variables affect loyalty, the company can improve necessary aspects and design effective strategies to retain customers, prevent further increases in inactive customers, and strengthen the customer base for sustainable business growth.

## **LITERATURE REVIEW**

### **Service Quality**

Service quality refers to all actions or activities provided by one party to another, which are generally intangible and do not result in ownership of anything (Laksana, 2019). It is closely related to customer satisfaction, as it can offer specific incentives for customers to establish mutually beneficial long-term relationships with a company (Moenir, 2019). According to Tjiptono in Indrasari (2019), service quality is a dynamic condition involving products, services, human resources, processes, and environments that meet or even exceed expected standards. This variation in focus highlights the importance of understanding service quality not just as a set of static measurements but as a complex and evolving concept that integrates various organizational elements to satisfy customer needs effectively.

### **Price**

Price is defined as the amount of money required to obtain a product or service, or the specific value exchanged by consumers to gain benefits or usage of the product (Mardia et al., 2021). Price is the money charged for a specific product, with companies setting prices in various ways (Sunyoto, 2020). According to Kotler (2019), price is the amount of money customers must pay to acquire a product. This understanding highlights the role of price not only as an economic exchange value but also as a strategic decision by companies to influence consumer choices and ensure profitability.

### **Customer Satisfaction**

Customer satisfaction is a measurement of how pleased customers are with the products or services they receive, reflecting the comparison between their expectations and perceptions of the experience they have (Fatihudin & Firmansyah, 2019). According to Tjiptono (2019), customer satisfaction is the level of a person's feeling after comparing perceived performance or results with their expectations. This integration highlights customer satisfaction as a subjective evaluation, focusing on how customers perceive and respond to their experiences with a product or service.

### **Customer Loyalty**

According to Hidayat (2020), customer loyalty is defined as a customer's commitment to a product or service, based on positive attitudes and continuous repurchase behavior. Curatman et al. (2020) state that customer loyalty can be enhanced by designing strategies that build

consumer loyalty and increase sales through providing incentives or rewards to customers. The goal of these incentives is to encourage repeat purchases, thereby increasing customer loyalty. Kotler and Keller (2019) describe loyalty as the strong commitment to continue buying or supporting preferred products or services in the future, even when there are influences that might cause customers to switch. This formulation provides a comprehensive view of customer loyalty as both an emotional and economic commitment, emphasizing the importance of strategies to foster repeat business and long-term customer relationships.

## METHODS

### Research Object

This research focuses on PT. Usaha Tangguh Mandiri, which serves as the primary data source through direct observation. The data for this study was obtained from PT. Usaha Tangguh Mandiri's customers. This company is engaged in the distribution of food products and is located at Jl. Soekarno Hatta No. 440, Bandung.

### Company History

PT. Usaha Tangguh Mandiri is a company focused on the distribution of food products such as sugar, wheat flour, and tapioca flour. The company originated from PD. Utami Makmur, a food trade store established in 1988 at Jl. Panjunan, Bandung. As the market and food and beverage industry in Bandung developed, the company expanded in 2014 into PT. Usaha Tangguh Mandiri, a legally incorporated entity and registered taxpayer.

### Company Logo

Figure 1 Company Logo



Figure 2 PT. Usaha Tangguh Mandiri Building



(Source: PT. Usaha Tangguh Mandiri)

### Company Organizational Structure

To understand the internal dynamics of the company, an organizational structure is needed to illustrate the distribution of responsibilities and the hierarchical relationships between departments. Below is an illustration of the company's organizational structure:

**Figure 3 Organizational Structure of PT. Usaha Tangguh Mandiri**



(Source: Data 2024 PT. Usaha Tangguh Mandiri)

### Operationalization Of Variables

This study aims to analyze the impact of Service Quality and Price on Customer Loyalty through Customer Satisfaction. The methods used are descriptive and verificative, with data collection through questionnaires to describe the characteristics of the variables and test the relationships between them. This research is expected to provide insights into the contribution of Service Quality and Price to customer loyalty at PT. Usaha Tangguh Mandiri.

The descriptive method is used to describe the phenomenon without linking cause variables, while the verificative method is used to test hypotheses about the impact of Service Quality and Price on customer loyalty. By combining both methods, this research is expected to provide comprehensive and empirically verifiable results.

### Analysis Technique and Hypothesis Testing

Structural Equation Modeling (SEM) is a technique that combines path analysis, confirmatory factor analysis, and regression to analyze relationships between latent variables (Hox & Bechger, 2007). This study uses the Partial Least Square (PLS) method to test the relationships between independent, moderating, and dependent variables, with Smart PLS 4.0 as the analytical tool. PLS is chosen because it can handle complex structural models and is suitable for small samples (Ghozali, 2023).

### Measurement Model (Outer Model)

The outer model evaluates the relationship between indicators and latent variables, as well as measures the validity and reliability of the research instruments.

### Validity Test

Validity measures the extent to which the statements in the questionnaire reflect the intended concept. Two types of validity tests used are:

- Convergent Validity: Measures validity by looking at the indicator's loading factor and the Average Variance Extracted (AVE) value (Ideally > 0.5).
- Discriminant Validity: Measures the differences between concepts through Cross Loadings analysis, the Fornell-Larcker Criterion, and HTMT.

### Reliability Test

Reliability measures the consistency of the instrument in measuring constructs, with the following indicators:

- Composite Reliability: Assesses internal consistency, with values between 0.60–0.70 still acceptable for exploratory research.
- Cronbach's Alpha: Assesses overall scale consistency, with values > 0.60 accepted for exploratory research.

### Structural Model (Inner Model)

The inner model is used to predict the causal relationships between latent variables. Tests conducted include:

- R-Square: Measures the strength of the structural model's prediction. A value of 0.67 indicates good prediction, 0.33 indicates moderate, and 0.19 indicates weak.
- F-Square: Assesses the impact of latent variables on the model. Values of 0.02, 0.15, and 0.35 indicate weak, moderate, and strong impacts, respectively.
- Goodness of Fit (GoF): Measures the overall model fit and is used as an index of validation in PLS.

$$GoF = \sqrt{AVE \times R^2}$$

The Goodness of Fit value can be divided into three categories: a small value of 0.1, a moderate value of 0.25, and a large value of 0.36.

### Path Coefficients

This test aims to examine the influence between variables by checking the parameter coefficient values and the significance of the T-statistic using the bootstrapping method (Ghozali, 2021).

### Hypothesis Testing (Resampling Bootstrapping)

Hypothesis testing uses the bootstrapping procedure to generate t-statistic values, which are then compared with the t-table values based on the confidence level (e.g., 90%, 95%, or 99%). If the error margin is set at 5% ( $\alpha = 0.05$ ), the confidence level used is 95%. There are two types of tests in this hypothesis testing: direct effect tests and indirect effect tests. The indirect effect test measures the relationship between intervening variables (mediation or moderation) and other variables in the model to understand how these variables influence the relationship between independent and dependent variables.

## RESULTS

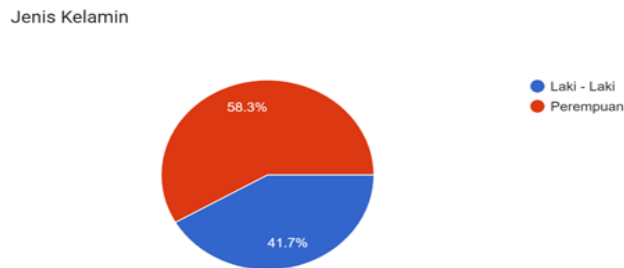
### Respondent Characteristics

The respondents in this study are customers of PT. Usaha Tangguh Mandiri in Bandung who make product purchases either on credit or in cash. The number of respondents used in this study is at least 72 people, with characteristics including gender, education level, and age.



## Respondent Characteristics Based On Gender

**Figure 4 Respondents Based On Gender**

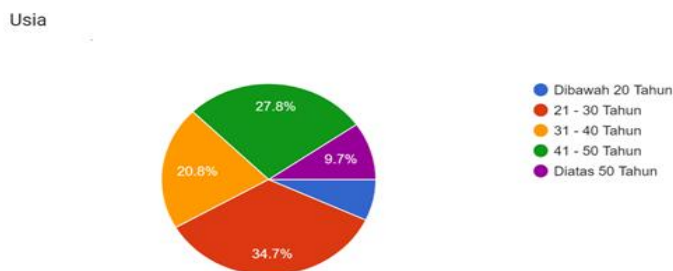


(Source: Data processed, 2024)

Based on the figure above, the data shows that 58.3% of the respondents are female, while 41.7% are male. This indicates that the majority of respondents who have made product purchases or used services from PT. Usaha Tangguh Mandiri are female.

## Respondent Characteristics Based On Age

**Figure 5 Respondents Based On Age**

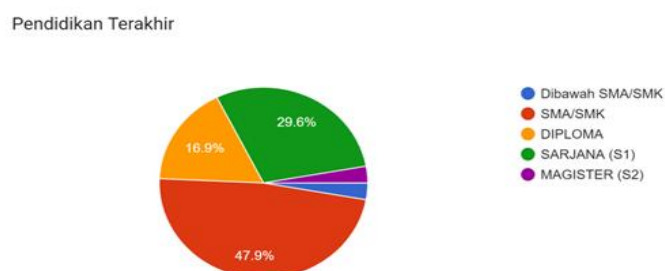


(Source: Data processed, 2024)

Based on the respondents' age data, PT. Usaha Tangguh Mandiri customers are divided into the following age categories: 34.7% are aged 21-30 years, 20.8% are aged 31-40 years, 27.8% are aged 41-50 years, and 9.7% are over 50 years old. The majority of respondents come from the young adult to middle-aged groups, which reflects the demographic profile of the company's customers.

## Characteristics Of Respondents Based On Education

**Figure 6 Respondents Based On Education**



(Source: Data processed, 2024)



Based on the respondents' educational background data, 47.9% have a high school/vocational school education, 16.9% hold a diploma, and 29.6% have a bachelor's degree. Meanwhile, some respondents have an education level below high school/vocational school or hold a master's degree.

### Descriptive Analysis

Each customer has a different perception of the service they receive. These perceptions include aspects of Service Quality, Price, and Customer Loyalty. Even though they belong to the same market segment, customers' perceptions of these aspects can vary. To determine how high or low the measurement results of each variable are, five categories were used: very low, low, neutral, high, and very high. With the highest score of 5 and the lowest score of 1, the following intervals were obtained:

$$NJI \text{ (Interval Scale Value)} = \frac{(\text{Highest Value} - \text{Lowest Value})}{(\text{Number of Categories})}$$

$$NJI = \frac{5 - 1}{5} = 0,8$$

**Table 4 Descriptive Analysis Assessment**

No	Interval	Measurement Level
1	1 – 1,8	Very Low
2	1,8 – 2,6	Low
3	2,6 – 3,4	Neutral
4	3,4 – 4,2	High
5	4,2 - 5	Very High

(Source: data processed, 2024)

### Descriptive Analysis Of Service Quality Variable

This data was taken from a questionnaire with 6 statements filled out by 72 respondents from PT. Usaha Tangguh Mandiri. The recap of all the items related to Service Quality is as follows:

**Table 5 Recapitulation Of Service Quality Variable**

No.	Item Instrumen	score value					Mean
		1	2	3	4	5	
1	The exterior area of the building, such as the yard and parking lot at PT Usaha Tangguh Mandiri, is always clean and free from trash. Employees at PT Usaha Tangguh Mandiri understand my needs and strive to meet my expectations well.	0	0	15	32	25	4,14
2	I can rely on PT Usaha Tangguh Mandiri to provide the same quality of service every time I use their services. I feel that PT Usaha Tangguh Mandiri is quick to provide solutions to the complaints I submit.	0	0	16	30	26	4,14
3	I feel calm and confident that my transactions with PT Usaha Tangguh Mandiri are always safe and risk-free. The exterior area of the building, such as the yard and parking lot at PT Usaha Tangguh Mandiri, is always clean and free from trash.	0	2	12	30	28	4,17

4	Employees at PT Usaha Tangguh Mandiri understand my needs and strive to meet my expectations well. I can rely on PT Usaha Tangguh Mandiri to provide the same quality of service every time I use their services.	0	0	16	36	20	4,06
5	I feel that PT Usaha Tangguh Mandiri is quick to provide solutions to the complaints I submit. I feel calm and confident that my transactions with PT Usaha Tangguh Mandiri are always safe and risk-free.	0	0	10	39	23	4,18
6	I believe that PT Usaha Tangguh Mandiri will maintain service quality in accordance with the promised standards.	0	0	6	37	29	4,32
Average Variable							4,17

(Source: processed data 2024)

The service quality assessment at PT. Usaha Tangguh Mandiri shows a "High" category with an average score of 4.17. The statement "I believe that PT. Usaha Tangguh Mandiri will maintain service quality according to the promised standards" received the highest score of 4.32, indicating customer trust in the consistency of services. On the other hand, the statement "I feel that PT. Usaha Tangguh Mandiri is quick in providing solutions to complaints" received the lowest score of 4.06, still in the "High" category, but indicating room for improvement in response to customer complaints.

Descriptive Analysis of the Price Variable This data was taken from a questionnaire with 6 items filled out by 72 customers of PT. Usaha Tangguh Mandiri. The recapitulation of all items related to Price is as follows:

**Table 6 Recapitulation Of Price Variable (X2)**

No.	Item Instrumen	Score Value					Mean
		1	2	3	4	5	
1	PT Usaha Tangguh Mandiri offers competitive prices compared to its competitors in the market. The discount or promotion programs at PT Usaha Tangguh Mandiri provide significant added value for me as a customer.	0	0	35	18	19	3,78
2	The product quality I receive from PT Usaha Tangguh Mandiri is commensurate with the price I pay. I believe that the prices at PT Usaha Tangguh Mandiri are better than the prices offered by competitors for the same category of products.	0	0	12	24	35	4,29
3	The benefits I experience from using PT Usaha Tangguh Mandiri's products are in line with the price I paid. PT Usaha Tangguh Mandiri offers competitive prices compared to its competitors in the market.	0	0	12	34	26	4,19
4	The discount or promotion programs at PT Usaha Tangguh Mandiri provide significant added value for me as a customer. The product quality I receive from PT Usaha	0	0	13	33	26	4,18

	Tangguh Mandiri is commensurate with the price I pay.						
5	I believe that the prices at PT Usaha Tangguh Mandiri are better than the prices offered by competitors for the same category of products. The benefits I experience from using PT Usaha Tangguh Mandiri's products are in line with the price I paid.	0	2	10	29	31	4,24
6	The prices offered by PT Usaha Tangguh Mandiri influence my decision to purchase products from this company.	0	0	13	39	20	4,10
Average Value							<b>4,13</b>

(Source: data processed, 2024)

The price assessment at PT. Usaha Tangguh Mandiri is categorized as "High" with an average score of 4.13. The statement "Discount or promotion programs at PT. Usaha Tangguh Mandiri provide significant added value" received the highest score of 4.29, indicating customer appreciation for the promotional programs. However, the statement "PT Usaha Tangguh Mandiri offers competitive prices compared to competitors" received the lowest score of 3.78, which is still in the "High" category, but suggests that customers feel the company's product prices are less competitive. The company may need to evaluate its pricing strategy to improve competitiveness.

### Descriptive Analysis Of Customer Satisfaction Variable

This data was collected from a questionnaire with 7 items filled out by 72 customers of PT. Usaha Tangguh Mandiri. The recap of all the items related to Customer Satisfaction is as follows:

**Table 7 Recap Of Customer Satisfaction (Z) Variable**

No.	Item Instrumen	Value Score					Mean
		1	2	3	4	5	
1	I remain loyal to using the products and distribution services of PT Usaha Tangguh Mandiri because I trust the company's reputation. I feel an emotional attachment to the products/services of PT Usaha Tangguh Mandiri, which is why I stay loyal.	0	0	10	39	23	4,18
2	I am interested in trying new products offered by PT Usaha Tangguh Mandiri. I would be happy to recommend PT Usaha Tangguh Mandiri's products and distribution services to others if they are looking for similar products.	0	1	11	27	33	4,28
3	I have recommended PT Usaha Tangguh Mandiri's products and distribution services to many people. I believe that my recommendation has a significant influence on others' decisions to use PT Usaha Tangguh Mandiri's products and distribution services.	0	2	9	34	25	4,06

4	I remain loyal to using the products and distribution services of PT Usaha Tangguh Mandiri because I trust the company's reputation. I feel an emotional attachment to the products/services of PT Usaha Tangguh Mandiri, which is why I stay loyal.	0	0	12	34	26	4,19
5	I am interested in trying new products offered by PT Usaha Tangguh Mandiri. I would be happy to recommend PT Usaha Tangguh Mandiri's products and distribution services to others if they are looking for similar products.	0	0	8	37	27	4,26
6	I have recommended PT Usaha Tangguh Mandiri's products and distribution services to many people. I believe that my recommendation has a significant influence on others' decisions to use PT Usaha Tangguh Mandiri's products and distribution services.	0	0	11	29	32	<b>4,29</b>
7	My positive experiences with PT Usaha Tangguh Mandiri's products and distribution services make me uninterested in its competitors.	0	1	20	26	25	4,04
Average Variable							<b>4,21</b>

(Source: processed data, 2024)

The customer satisfaction assessment at PT. Usaha Tangguh Mandiri falls into the "High" category with an average score of 4.21. The statement "I feel that my recommendations have a significant influence on others' decisions to use PT Usaha Tangguh Mandiri's products and services" received the highest score of 4.29, indicating that customers feel their influence in recommending the company is very strong. On the other hand, the statement "My positive experience makes me uninterested in competitors" received the lowest score of 4.04, although still in the "High" category, suggesting that the company needs to continue strengthening the customer experience to ensure loyalty and reduce interest in competitors.

### Descriptive Analysis Of Customer Loyalty Variable

Customer loyalty is a dependent variable (Y) influenced by service quality and price, with customer satisfaction acting as a mediator. Descriptive analysis was conducted on 72 respondents, customers of PT. Usaha Tangguh Mandiri, to understand their level of loyalty to the company's products and services, including their tendencies to continue using, recommending, or repurchasing.

## DISCUSSION

### Service Quality

The overall assessment of service quality at PT Usaha Tangguh Mandiri received an average score of 3.58, which falls into the "High" category. The cleanliness of the building's exterior area received the highest score (4.32), indicating customer satisfaction with cleanliness. However, employee understanding of customer needs received a low score (2.58), suggesting the need for improvement in personal interactions. The hypothesis results show no significant effect

between service quality and customer satisfaction (t-statistic 0.614, p-value 0.270), but there is a significant positive effect between service quality and customer loyalty (t-statistic 1.672, p-value 0.047), supporting previous research.

### **Price**

The price assessment at PT Usaha Tangguh Mandiri is generally in the "High" category (3.78), with the discount program receiving the highest score (4.18). However, the prices are considered less competitive compared to competitors (average score 2.99). The hypothesis indicates a significant effect between price and customer satisfaction (t-statistic 5.460, p-value 0.000), but no significant effect between price and customer loyalty (t-statistic 0.446, p-value 0.328), leading to the conclusion that price does not affect customer loyalty.

### **Customer Satisfaction**

The customer satisfaction assessment at PT Usaha Tangguh Mandiri shows a "High" result with an average of 3.90. The aspect of trust in the company's reputation received the highest score (4.26), indicating that the company's reputation is a key factor in driving customer loyalty. On the other hand, the statement about the impact of customer recommendations on others received an average score of 3, suggesting that word-of-mouth promotion has not been fully maximized. The hypothesis testing results indicate a significant effect between customer satisfaction and customer loyalty (t-statistic 1.813, p-value 0.035). However, service quality and price do not significantly affect customer loyalty through customer satisfaction as a mediating variable (t-statistic 0.525, p-value 0.300 for service quality; t-statistic 1.640, p-value 0.051 for price).

## **CONCLUSION**

The service quality of PT Usaha Tangguh Mandiri is rated highly by customers, with strong trust in the consistency of the services provided. However, the speed in handling complaints still needs improvement. The price aspect also received a high rating, with discount or promotional programs being appreciated for adding value. Nevertheless, the product prices are considered less competitive compared to competitors, indicating the need for an evaluation to improve competitiveness. Customer satisfaction is also at a high level, with customers feeling that their recommendations have a significant influence, reinforcing loyalty and growth potential. However, the company needs to strengthen positive customer experiences to make it harder for customers to be attracted to competitors. Customer loyalty remains high, with a commitment to continue purchasing products and services, although the influence of recommendations on others' decisions can still be improved through recommendation-based marketing strategies. Additionally, this study found no significant effect between service quality and customer satisfaction, but there is a significant positive effect between price and customer satisfaction. Customer satisfaction was shown to have a positive effect on customer loyalty, and service quality has a significant effect on customer loyalty. However, price does not show a significant effect on customer loyalty, either directly or through customer satisfaction as a mediation.

## **LIMITATION**

This study has several limitations. It only involved customers of PT. Usaha Tangguh Mandiri in the Bandung area, so the respondent population scale is limited and may not fully represent the entire customer base. Additionally, the study used quantitative data, which may not fully capture customers' perceptions regarding the relationship between service quality, price, customer satisfaction, and customer loyalty. The study's focus on a few dimensions may not be sufficient to fully encompass the entire spectrum of customer experiences affecting their loyalty, and it may not account for the influence of other related variables. The geographic

limitations of this study restrict the ability to generalize findings to other regions beyond Bandung.

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