



Determinants Customer Satisfaction: Multiple Moderation Models Of Service Quality At Tourist Object Gubak Hills In Islamic Business Perspective

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ABSTRACT

This study aims to examine the impact of tourist facilities and price on customer satisfaction at Gubak Hills, with service quality as a moderating variable. Utilizing a quantitative method with a descriptive approach, the research involved 108 tourists who have visited Gubak Hills and reside in Bandar Lampung. Data was collected through questionnaires, and Smart PLS was used for structural equation modeling. The findings indicate that tourist facilities positively influence service quality, which significantly moderates the relationship between facilities and customer satisfaction. Similarly, price has a positive effect on customer satisfaction, with service quality enhancing the relationship between price and satisfaction. However, the study acknowledges limitations due to reliance on subjective perceptions, which may introduce bias and affect data accuracy. These insights are valuable for tourism managers seeking to improve visitor experiences and satisfaction at Gubak Hills.

INTRODUCTION

In an increasingly competitive tourism industry, the effective management of tourist facilities and pricing is a crucial factor in influencing visitor satisfaction, particularly at attractions like Gubak Hills (Akbar, 2020). Comprehensive tourist facilities and affordable pricing can enhance the visitor experience, which in turn increases their satisfaction with the attraction. Service quality also plays a key role as a moderating variable, capable of strengthening or diminishing the impact of tourist facilities and pricing on visitor satisfaction (Febriani, 2022). Good service quality can lead to higher visitor satisfaction, even if the prices or facilities offered do not fully meet their expectations. Conversely, poor service quality can diminish satisfaction, even when the facilities and pricing are optimal (Indah Eva Saffanah, 2023). The search results do not provide specific visitor statistics for Gubak Hills from 2022 to 2024. For detailed visitor data, you may need to consult local tourism reports or official statistics from relevant tourism

authorities. The search results do not provide specific visitor statistics for Gubak Hills from 2022 to 2024. For detailed visitor data, you may need to consult local tourism reports or official statistics from relevant tourism authorities:

Table 1 Number Of Visitors To Gubak Tourism Object In The Year (2022-2024)

Period	Number of Visitors	Percentage Change (%)
Year 2022	457	-
Year 2023	956	109.2%
Year 2024	833	-12.9%

Source: Gubak Hills Management Report Data (2022-2024)

The number of visitors to Gubak Hills has experienced significant changes over the past three years. In 2022, the visitor count was recorded at 457 people, which increased dramatically to 956 people in 2023, reflecting a growth of 109.2%. However, in 2024, the number of visitors decreased to 833 people, representing a decline of 12.9%.

These changes reflect the dynamics within the tourism sector, particularly at Gubak Hills, which can be influenced by various factors. One of these factors is the tourist facilities provided, which play a crucial role in offering comfort and a positive experience for visitors. Comprehensive facilities can enhance satisfaction and encourage repeat visits. Additionally, reasonable and affordable pricing contributes to a positive perception of the tourist destination.

However, service quality plays a vital role as a moderating variable in the relationship between facilities and pricing on visitor satisfaction. Good service quality can enhance satisfaction even if the facilities or prices do not fully meet expectations. Conversely, poor service can lead to decreased satisfaction, even when the facilities and prices are adequate (Wulandari et al., 2022). Therefore, the management of tourist attractions like Gubak Hills must ensure that service quality remains optimal, as it plays a crucial role in strengthening or diminishing the impact of facilities and pricing on visitor satisfaction.

In Islam, efforts must align with Sharia principles, which include justice, transparency, and ensuring the welfare of all parties involved. In the context of tourist attractions, adequate facilities and good service quality are key factors in enhancing customer satisfaction, in accordance with Islamic principles that teach the importance of providing the best in all endeavors, including those in the tourism sector (Yuliansyah & Hidryah, 2022). Research by (Prapti Utami, 2024) This indicates that visitors who are satisfied with the facilities at a tourist attraction are more likely to return and recommend the place to others. In this context, service quality plays a crucial role as a moderating variable, where friendly, responsive, and needs-oriented service strengthens the relationship between tourist facilities and customer satisfaction.

Furthermore, in Islamic business practices, it is essential to avoid any form of deception and injustice. Therefore, the management of tourist attractions is expected to provide facilities that align with the promises made, paying attention to cleanliness, comfort, and the safety of visitors, in accordance with halal principles that encompass safe products and services that do not harm any party. As stated in the Qur'an, Surah Al-Baqarah: 195 (Qur'an Kemenag).

وَأَنْفِقُوا فِي سَبِيلِ اللَّهِ وَلَا تُلْقُوا بِأَيْدِيكُمْ إِلَى التَّهْلُكَةِ وَأَحْسِنُوا ۚ إِنَّ اللَّهَ يُحِبُّ الْمُحْسِنِينَ

Meaning: "Spend in the way of Allah, and do not throw yourselves into destruction, and do good. Indeed, Allah loves those who do good."

This verse teaches the importance of maintaining quality in every endeavor, including in the tourism sector, and encourages providing the best service without harming others while upholding business integrity. By applying these principles, tourist attractions like Gubak Hills can create sustainable customer satisfaction and strengthen customer trust in the services provided.

The gap in this research lies in the limited exploration of the impact of tourist facilities, pricing, and service quality on customer satisfaction, particularly considering the moderating variable of service quality. Most studies in this field tend to focus separately on pricing or

facilities without holistically investigating how these three factors interact to shape customer satisfaction. Perceived Value Theory offers a broader perspective to understand how customers assess the value of a product or service based on the comparison between the price paid and the quality and facilities received. This research addresses the gap by integrating Perceived Value Theory with Islamic business principles, which emphasize fairness, transparency, and equitable value in delivering customer satisfaction in the tourism sector (Ye, Qiang, Huiying Li, Zhisheng Wang, 2024)

The novelty of this study lies in its multifaceted approach to understanding customer satisfaction through the lens of Islamic principles. Previous studies have highlighted the importance of service quality in tourism and its direct impact on customer satisfaction. However, the integration of Islamic values as a moderating factor in this relationship has been relatively unexplored. This indicates a gap in the literature where specific attributes of Islamic service quality can be systematically analyzed in relation to customer satisfaction. Furthermore, the application of multiple moderation models allows for a nuanced understanding of how various factors interact to influence customer satisfaction.

LITERATURE REVIEW

Tourist facilities refer to a temporary travel process undertaken by individuals to visit other places for leisure and engage in consumptive activities in various locations, both domestically and internationally. These facilities encompass the elements that fulfill the needs of tourists, creating a sense of enjoyment while ensuring easy access to their requirements during their travel experiences until they reach the tourist attractions. The components of tourist facilities include transportation, accommodation, food and beverages, and other amenities based on the needs of the tourists (Alana & Putro, 2020). The indicators of tourist facilities include cleanliness, aesthetics, completeness, and safety (Suyatno & Sri Widyanti Hastuti, 2022).

From the era of barter to the present day, where trade no longer involves exchanging goods but instead utilizes payment methods—ranging from conventional forms like paper or metal currency to electronic forms such as credit cards—price has always served as a benchmark for assigning value to a product. Price also communicates the intended value position of a company to the market regarding its products or brands. A well-designed and marketed product can command a premium price and generate significant profits. Price is the amount of money charged for a product or service, or the sum of value exchanged by consumers for the benefits derived from owning or using that product or service (Kotler, 2012a). There are four indicators of price, namely: Price affordability, Price compatibility with product quality, Price competitiveness, Price compatibility with benefits (Philip Kotler, 2020).

Customer satisfaction can be defined as follows: "Satisfaction reflects a person's judgment of a product's perceived performance in relation to expectations. If performance falls short of expectations, the customer is disappointed. If it meets expectations, the customer is satisfied. If it exceeds expectations, the customer is delighted." This definition emphasizes the importance of aligning product performance with customer expectations in order to achieve satisfaction and delight (Kotler, 2012). Indicators for measuring customer satisfaction, namely: Expectation conformity, Interest in revisiting, Willingness to recommend (Philip Kotler, 2020).

Service quality is the level of excellence expected and control over that level of excellence to fulfil customer desires. Service Quality Indicators suggest that there are five indicators of service quality, among others: Reliability, Responsiveness, and Assurance (Philip Kotler Dan Kevin Lane Keller, 2009)

This study aims to examine more deeply how tourist facilities and prices affect customer satisfaction at the Gubak Hills tourist attraction, by considering service quality as a moderating variable in an Islamic business perspective. By applying Perceived Value Theory (PVT) (R. Hidayat et al., 2022), This study aims to understand how customers assess the value of a tourist

attraction based on the comparison between the price paid and the facilities and service quality received. While there have been numerous previous studies on the impact of tourist facilities and pricing on customer satisfaction in the tourism industry, there remains a significant gap, particularly in understanding how these two factors interact with service quality as a moderating variable. In the context of Islamic business, understanding relevant ethical and social values can help explain how tourism managers optimize facilities and pricing in a fair and transparent manner to enhance overall customer satisfaction.

The background of this research begins by outlining some relevant previous research to support the research context. Research by (Maulidiah et al., 2023) revealed that good and complete tourist facilities can increase the level of visitor satisfaction, which in turn encourages visitors to return and provide positive recommendations to others. This study highlights the importance of adequate facility management in enhancing visitors' experience at tourist attractions. Furthermore, research by (Ratnawati, 2020) showed that high service quality in tourist attractions is directly related to visitor satisfaction, with a significant influence on the intention to revisit and recommend the place. This research also identified the importance of friendly and responsive service to create a positive impression on tourists. Research by (Suyatno & Sri Widyanti Hastuti, 2022) added that the quality of facilities and services provided should be considered holistically to create a satisfying tourism experience, as they interact with each other and contribute to the overall satisfaction of visitors. In addition, research by (Ratnawati, 2020) revealed that moderating variables such as service quality can strengthen the relationship between tourist facilities and visitor satisfaction, by showing how friendly and professional service can increase the impact of facilities on customer satisfaction. Research by (D. R. Hidayat & Peridawaty, 2020) shows that attractions that have adequate facilities and high service quality, such as those at Gubak Hills, tend to have higher levels of visitor satisfaction, which also impacts on loyal visitors and contributes to word-of-mouth marketing (Jayanti & Yulianthini, 2022) shows that good service quality and adequate facility management, combined with appropriate pricing, have a significant influence on tourist satisfaction. Without serious attention to existing facilities, appropriate pricing, and improved service quality, Gubak Hills managers may struggle to attract tourists. Furthermore, research by (Jayanti & Yulianthini, 2022) shows that service quality, price, and facilities have a significant influence on customer satisfaction. This finding confirms that tourist destination managers need to pay attention to all these aspects simultaneously to achieve optimal results in increasing tourist satisfaction. This research also strengthens the argument that Gubak Hills managers need to conduct surveys or collect data through questionnaires to gain further insight into tourists' perceptions of existing facilities and services. According to (Grace et al., 2022) Systematic data collection through surveys can provide valuable information to formulate more effective strategies in improving the quality of facilities and services. This research is in line with the second study conducted by (Adolph, 2024) which reveals that there is a Chinese influence in the cultural civilisation in DKI Jakarta, as is the case in the Hakka Museum. This study aims to determine the effect of tourist attraction on visitor satisfaction at the Indonesian Hakka Museum TMII.

METHODS

Research Design

This research uses a quantitative descriptive method. Quantitative methods can be defined as a research approach based on the philosophy of positivism, which is used to study certain populations or samples (Sugiono, 2012) Data collection was conducted using research instruments, and the data analysis was quantitative or statistical in nature, aimed at describing and testing the previously established hypotheses (Moleong, 2017) Quantitative descriptive research allows researchers to identify patterns, relationships, and effects within variables, facilitating hypothesis testing using structured data collection and statistical analysis (Subagyo,

2016) Data collection is carried out using research instruments, and data analysis is quantitative/statistical which aims to test predetermined hypotheses (M.M, 2021)

Population

The population refers to the generalization area that consists of objects or subjects with specific qualities and characteristics defined by the researcher for study, from which conclusions are drawn (Sugiono, 2012) In this study, the population consists of tourists who have visited the Gubak Hills tourist attraction and reside in Bandar Lampung City. A purposive sampling technique was employed to select participants who meet specific criteria relevant to the research objectives.

Samples and Sampling Techniques

The sample is part of the research population. The sample in this study using non-probability sampling technique is a sampling technique where members of the population do not get the same opportunity to be sampled (Sugiyono, 2021). The sample criteria consist of tourists who have visited the Gubak Hills tourist attraction and reside in Bandar Lampung City. The following describes the method for determining the sample size using Hair's formula, which is applied when the exact population size is unknown. This formula suggests that the minimum sample size should be 5 to 10 times the number of variable indicators. Given that there are 18 indicators, the calculation is as follows: 18 indicators multiplied by 6 ($18 \times 6 = 108$). Therefore, based on this calculation, the total sample size for the study is determined to be 108 individuals.

Data Collection Technique

The researcher's process of collecting data is by distributing questionnaires to people who have visited the Gubak Hills tourist attraction. The questionnaire was distributed via gform. The questionnaire is a data collection technique that is carried out by giving a set of questions or written statements to respondents.

Data Analysis Technique

According to (Nurholiq et al., 2019), Data analysis is the process of systematically searching for and organizing data obtained from interviews, observations, and documentation. This study employs a Partial Least Squares Structural Equation Modeling (PLS-SEM) approach, implemented using SmartPLS 4. Multiple regression is an analytical method that involves more than two variables, consisting of two or more independent variables and one dependent variable. The formula for testing hypotheses using multiple linear regression is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Y	: Customer Satisfaction
α	: Constanta
X1	: Tourist Facilities
X2	: Price
Z	: Service Quality
$\beta_1, \beta_2, \beta_3$: Koefisien regresi
e	: Kesalahan model

RESULTS

Analysing the Number of Respondents

The unit of analysis in this study is tourists who have visited the Gubak Hills tourist attraction and live in Bandar Lampung City. With sample criteria consisting of: The population used is tourists who have visited the Gubak Hills tourist attraction and live in Bandar Lampung City. The following is the distribution of respondents in this study, namely:

Table 2 Tabulation Of Respondent Characteristics By Age And Gender

No	Age	Frequency	Percentage
1.	15 – 25	87	80,56%
2.	26 – 35	16	14,81%
3.	36 – 45	5	4,63%
4.	Total	108	100%
No	Gender	Frequency	Percentage
1.	Laki – laki	53	49,6%
2.	Perempuan	55	50,4%
3.	Total	108	100%

Source: Data processed 2024

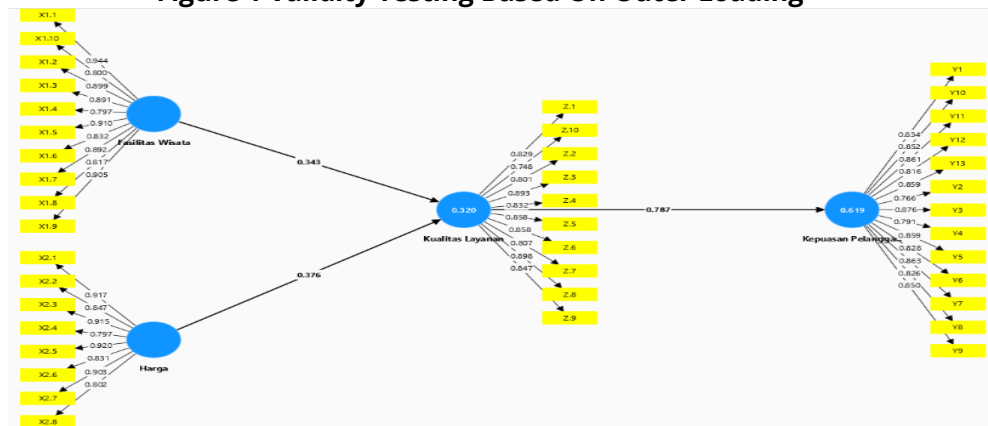
Based on demographic data, the majority of respondents are in the age range of 15-25 years old as much as 80.56%, followed by 26-35 years old as much as 14.81%, and the remaining 36-45 years old as much as 4.63%. In terms of gender, respondents are dominated by women as much as 50.4%, while men are 49.6%.

Least Squares Analysis (PLS)

Outer Model (Measurement Model)

Convergent validity is part of the measurement model in SEM-PLS (called outer model) or covariance-based SEM (called confirmatory factor analysis/CFA). For reflective constructs, convergent validity is assessed based on two criteria: the loading must be above 0.7 and the p value is significant (<0.05). However, loadings between 0.40-0.70 can be considered if they can increase the average variance extracted (AVE) and composite reliability above their respective limits of 0.50 for AVE and 0.70 for composite reliability. Indicators with loadings below 0.40 should be removed, while indicators with small loadings can still be retained if they contribute to the content validity of the construct. Figure 1 presents the loading values for each indicator.

Figure 1 Validity Testing Based On Outer Loading



Source: SmartPLS 4.0 Year 2024

Based on the outer loading validity test in Figure 1, it is known that all outer loading values are > 0.7, which means that they have met the validity requirements based on the outer loading value.

Table 3 Validity Test Results

Symbol	Variable	Indicator	R count	Sig	Status
X1	Tourist Facilities	X1.1	0.944	0,70	Valid
		X1.2	0.800	0,70	Valid
		X1.3	0.899	0,70	Valid
		X1.4	0.891	0,70	Valid
		X1.5	0.797	0,70	Valid
		X1.6	0.910	0,70	Valid
		X1.7	0.832	0,70	Valid
		X1.8	0.892	0,70	Valid
		X1.9	0.817	0,70	Valid
		X1.10	0.905	0,70	Valid
X2	Price	X2.1	0.917	0,70	Valid
		X2.2	0.847	0,70	Valid
		X2.3	0.915	0,70	Valid
		X2.4	0.797	0,70	Valid
		X2.5	0.920	0,70	Valid
		X2.6	0.831	0,70	Valid
		X2.7	0.903	0,70	Valid
		X2.8	0.802	0,70	Valid
Y	Customer Satisfaction	Y.1	0.834	0,70	Valid
		Y.2	0.852	0,70	Valid
		Y.3	0.861	0,70	Valid
		Y.4	0.816	0,70	Valid
		Y.5	0.859	0,70	Valid
		Y.6	0.766	0,70	Valid
		Y.7	0.876	0,70	Valid
		Y.8	0.791	0,70	Valid
		Y.9	0.859	0,70	Valid
		Y.10	0.828	0,70	Valid
		Y.11	0.863	0,70	Valid
		Y.12	0.826	0,70	Valid
		Y.13	0.850	0,70	Valid
Z	Service Quality	Z.1	0.829	0,70	Valid
		Z.2	0.748	0,70	Valid
		Z.3	0.801	0,70	Valid
		Z.4	0.893	0,70	Valid
		Z.5	0.832	0,70	Valid
		Z.6	0.858	0,70	Valid
		Z.7	0.858	0,70	Valid
		Z.8	0.807	0,70	Valid
		Z.9	0.898	0,70	Valid
		Z.10	0.847	0,70	Valid

Source: SmartPLS 4.0 Year 2024

The processing results using SmartPLS can be seen in Table 3, where the outer model value or the correlation between the construct and the Variable indicator is used to assess convergent validity. Indicators with a loading factor value below 0.70 are considered invalid, which indicates that the indicator has a weak contribution in measuring the variable. Conversely, indicators with a loading factor value above 0.70 are given valid status and indicate that the indicator has a strong contribution to measuring the construct variable.

Discriminant Reability

Discriminant validity ensures that each latent variable is different from other variables. The model is said to have good discriminant validity if the loading factor of the indicator on the latent variable is greater than the loading on other variables. Furthermore, reliability and validity can be seen from Composite Reliability (CR) and Average Variance Extracted (AVE). The construct is declared reliable if the CR value is > 0.70 and $AVE > 0.50$. This value indicates the internal consistency of the indicator and the ability of the latent variable to explain the indicator. The complete results are presented in Table 4.

Table 4 Results of the Research Instrument Reliability Test

Variable	Cronbach's alpha	Composite reliability (rho_c)	Average variance extracted (AVE)	Status
Tourist Facilities (X1)	0.964	0.969	0.757	Reliabel
Price (X2)	0.953	0.961	0.753	Reliabel
Customer Satisfaction (Y)	0.965	0.968	0.701	Reliabel
Customer Satisfaction (Z)	0.953	0.959	0.703	Reliabel

Source: SmartPLS 4.0 Year 2024

Based on Table 4, it can be concluded that all constructs meet the reliability criteria. This is indicated by the Composite Reliability (rho_c) value which is above 0.70 and the Average Variance Extracted (AVE) value above 0.50, in accordance with the recommended criteria. Thus, all constructs, namely X1 (Tourist Facilities), X2 (Price), Y (Customer Satisfaction), and Z (Customer Satisfaction), are given reliable status.

Bootstrapping and Inner Model

Structural Model Testing (Inner model)

Testing the inner model or structural model aims to analyse the relationship between constructs, significance values, and R-square values in the research model. Evaluation of the structural model is done by looking at the R-square on the dependent construct, t-test, and the significance of the structural path coefficient.

Tabel 5 Nilai R-Square

	R-square	R-square adjusted
Y	0.619	0.616
Z	0.320	0.307

Source: SmartPLS 4.0 Year 2024

Based on the table above, the R-square value for variable Y (Customer Satisfaction) is obtained at 0.619, while the adjusted R-square value for variable Y is 0.616. These results indicate that 61.6% of the Customer Satisfaction variable can be influenced by the variables

included in the model, while the remaining 38.4% is influenced by other factors outside this research model. And for variable Z (Service Quality), the R-square value of 0.320 and the adjusted R-square value of 0.307 indicate that 30.7% of the Service Quality variable can be explained by the variables in the model, while the remaining 69.3% is influenced by other factors outside the model.

Hypothesis Testing

T test (Partially)

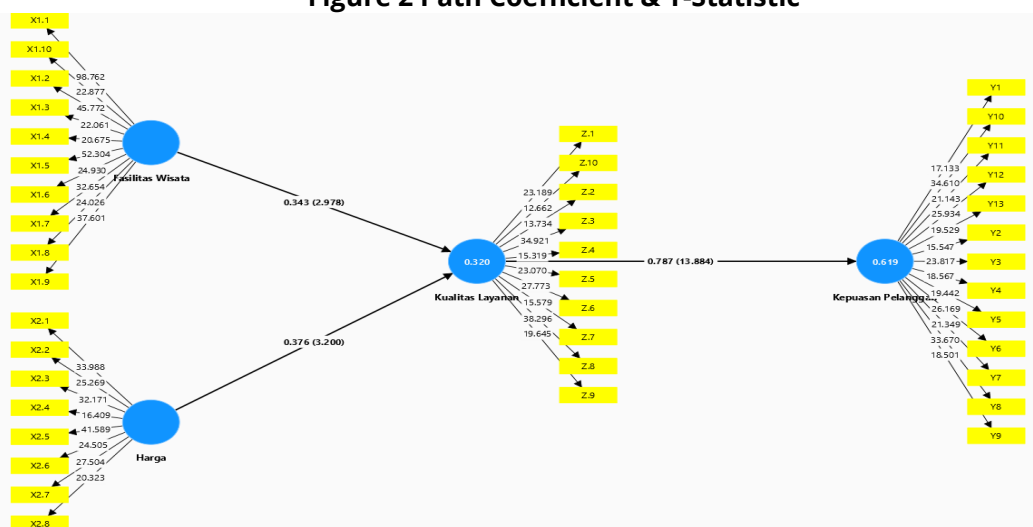
The significance of the estimated parameters provides important information regarding the relationship between variables in the study. The basis for hypothesis testing uses the value contained in the output result for inner weight. Table 6 presents the estimation results for structural model testing, which shows the extent to which the independent variables affect the dependent variable in this study.

Table 6 Path Coefficient Test & Significance Of Influence

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values
Tourist Facilities -> Customer Satisfaction	0.343	0.357	0.115	2.978	0.003
Price -> Customer Satisfaction	0.376	0.372	0.118	3.200	0.001
Service Quality -> Customer Satisfaction	0.787	0.789	0.057	13.884	0.000
Tourist Facilities -> Service Quality -> Customer Satisfaction	0.270	0.283	0.097	2.783	0.006
Price -> Service Quality -> Customer Satisfaction	0.296	0.294	0.097	3.057	0.002

Source: SmartPLS 4.0 Year 2024

Figure 2 Path Coefficient & T-Statistic



Source: SmartPLS 4.0 Year 2024

The analysis of the results presented in Table 1.6 and Figure 1.2 reveals several key findings regarding the relationships between tourist facilities, price, service quality, and customer satisfaction. Firstly, tourist facilities positively influence service quality, evidenced by a coefficient of 0.343 and a significant p-value of 0.003, indicating a strong relationship. Similarly, price also has a positive effect on service quality, with a coefficient of 0.376 and a significant p-value of 0.001. Furthermore, service quality plays a crucial role in enhancing customer satisfaction, demonstrated by a high coefficient of 0.787 and a significant p-value of 0.000. Notably, service quality significantly moderates the relationship between both tourist facilities and customer satisfaction, as well as between price and customer satisfaction, with p-values of 0.006 and 0.002, respectively. These findings underscore the importance of service quality in the tourism sector, highlighting its role as a critical factor in enhancing customer satisfaction.

DISCUSSION

The Effect Of Tourist Facilities On Customer Satisfaction

Based on the results of statistical analysis, it was found that tourist facilities have a positive and significant effect on customer satisfaction at Gubak Hills tourist attraction. The positive effect of tourist facilities on customer satisfaction can be analysed and strengthened using Perceived Value Theory (PVT). In PVT, the value perceived by consumers is formed through a comparison between the benefits received and the costs incurred. According to PVT, the better the facilities provided by a tourist attraction, the higher the value perceived by customers, which will lead to greater satisfaction. When visitors feel that they get a pleasant and satisfying experience from the facilities, they tend to feel satisfied with the destination. This satisfaction will strengthen their intention to return to visit or even recommend the tourist attraction to others, which in turn increases customer loyalty.

Previous research also supports the significant relationship between tourist facilities and customer satisfaction. For example, research by (Rosita et al., 2016), This finding is consistent in various places, including zoos natural attractions (Jayanti & Yulianthini, 2022), and beauty clinics (Maulidiah et al., 2023). Various studies have found that both factors significantly impact visitor satisfaction. In conclusion, while Perceived Value Theory (PVT) is effective in understanding the relationship between tourist facilities and customer satisfaction, external factors such as social and cultural context also play a role in shaping tourists' perceptions of the value received. At Gubak Hills, local characteristics and culture can influence tourists' assessments of the provided facilities. Further research is needed to explore the impact of these factors on tourist behavior within the context of cultural and social value.

The Influence Of Price On Customer Satisfaction

Based on statistical calculations, price has a positive and significant impact on customer satisfaction at the Gubak Hills tourist attraction. The influence of price on customer satisfaction can be analyzed and reinforced using Perceived Value Theory (PVT), which explains how consumers assess the value of a product or service based on the comparison between the costs incurred and the benefits received. In this context, if the price paid by customers is commensurate with the quality of the facilities and experiences received, then customers will feel satisfied. According to PVT, the perception of the value received becomes crucial. If visitors feel that the price they pay provides equivalent or greater value than the facilities they receive, their satisfaction will increase. Conversely, if the price is perceived as too high compared to the quality provided, customer satisfaction will decline. This underscores the importance for tourist attraction managers to ensure that the prices offered align with the expectations and experiences presented by the available facilities.

Research by Setiawan et al. (2020) indicates that reasonable prices that correspond to service quality can enhance customer satisfaction, particularly in the tourism sector. This study

found that when visitors feel that the price paid is proportional to the quality of service and facilities received, they are more likely to feel satisfied and have the intention to revisit the destination.

In summary, supported by Perceived Value Theory (PVT), it can be understood that price plays a vital role in shaping customers' perceived value, which ultimately affects their satisfaction levels. The management of Gubak Hills tourist attraction needs to pay attention to the balance between price and quality to ensure optimal customer satisfaction. However, further research is needed to explore other factors that may moderate the relationship between price and customer satisfaction.

The Influence Of Service Quality In Moderating The Relationship Between Tourist Facilities And Price With Customer Satisfaction

Based on the analysis results, service quality has been shown to strengthen the relationship between tourist facilities and price with customer satisfaction at the Gubak Hills tourist attraction. Within the framework of Perceived Value Theory (PVT), good service quality enhances the perceived value that customers have regarding the facilities and price, leading to higher satisfaction levels. Quality tourist facilities, when supported by adequate service, will reinforce a positive customer experience. Conversely, even if the price is higher, good service quality can mitigate customer dissatisfaction, indicating that service quality strengthens the relationship between price and customer satisfaction.

Research by Hidayat & Fathoni (2021) supports these findings, demonstrating that service quality enhances customer satisfaction even when the price paid is higher. In summary, service quality acts as a moderating factor that amplifies the influence of tourist facilities and price on customer satisfaction. According to Perceived Value Theory (PVT), service quality enhances customers' perceived value, which in turn increases satisfaction. Therefore, the management of Gubak Hills needs to ensure that service quality supports customers' perceived value. Further research is needed to explore the influence of cultural and social factors in this context.

From an Islamic business perspective, customer loyalty is built on the principles of justice, honesty, and responsibility. Islamic business emphasizes the importance of fulfilling customer rights fairly and transparently, as well as providing the best service in line with the concept of "ihsan" (doing good). Customer loyalty in Islam is also driven by the principle of "tahqiq al-maslahah," which aims to create mutual benefits for both parties. Honesty and transparency in business enhance trust and mutually beneficial relationships, ultimately strengthening customer loyalty.

CONCLUSION

Based on the analysis results, this study demonstrates that Tourist Facilities and Price have a positive influence on Service Quality, indicating that improvements in facilities and the establishment of appropriate pricing directly enhance the service quality perceived by customers. Additionally, Service Quality has been shown to play a significant role as a moderating factor that strengthens the relationship between Tourist Facilities and Price with Customer Satisfaction. This suggests that service quality not only directly affects customer satisfaction but also amplifies the influence of tourist facilities and price on that satisfaction. Therefore, efforts to improve facilities and set competitive prices should be accompanied by enhancements in service quality to maximize customer satisfaction.

SUGGESTION

To enhance customer satisfaction at Gubak Hills, tourism managers should improve tourist facilities and optimize pricing strategies to meet visitor expectations. Investments in infrastructure are essential, as well as ensuring that pricing reflects the perceived value of

services. Regular feedback mechanisms, such as surveys, will provide insights into tourist experiences and identify areas for improvement. Additionally, future research should incorporate objective measures of service quality to enhance reliability. By focusing on these strategies, managers can create a more satisfying experience, foster loyalty, and encourage repeat visits, ultimately aligning with the study's findings on customer satisfaction determinants.

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