The Influence of Company Values on Customer Satisfaction with Perceived Service Quality as a Moderating Variable

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Abstract

This study is specifically aimed at examining the effect of company values on customer satisfaction which is moderated by perceived service quality. This study uses the theory of Social Cognitive Theory for the phenomenon of indications for customers being dissatisfied with the services provided by companies that offer services. This study uses a quantitative approach through the distribution of questionnaires with research samples are individuals who are appointed and trusted by each company who have enjoyed the services of PT. Aperindo Prima Mandiri as many as 8-9 people 17 companies and samples that were successfully collected according to the criteria were 141 respondents. The method used in this research is SPSS. The results of the research show that Company Values have a significant effect on the Customer Satisfaction variable. This indicates that Company Values are important factors that can affect Customer Satisfaction. Perceived Service Quality weakens the relationship between Company Values and Customer Satisfaction variables. This indicates that the existence of Perceived Service Quality is able to weaken the effect of the relationship between Company Values on Customer Satisfaction. Overall, the results of this study indicate that there is a negative relationship between the company values, interaction variable and perceived service quality on customer satisfaction.

Keywords: company values, customer satisfaction, perceived service quality, social cognitive theory
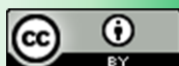
INTRODUCTION

The corporate world in Indonesia is a business sector that includes domestic and foreign companies operating in Indonesia. Some of the largest economies in ASEAN, Indonesia's corporate sector plays an important role in national economic growth. In recent years, the Indonesian government has implemented several policy reforms to support the growth of the corporate sector. Among other things, facilitating business, improving access to finance, and improving regulations. To boost the growth of the corporate sector, stakeholders will continue to work together to create a conducive business environment for companies in Indonesia. PT Aperindo Prima Mandiri is a subsidiary of the Indonesian Port Employees Cooperative engaged in event organizing, tour travel, procurement, facility service, general trading, construction & delivery service. PT Aperindo Prima Mandiri is here to answer the opportunities and challenges of a fast-growing business environment with dynamic changes through innovative and creative services as the demands of the needs of partners to create synergistic relationships with more value service models. The researcher chose the company PT Aperindo Prima Mandiri as the object of research because the researcher has a position as an event organizer staff member. The organizational structure of PT Aperindo Prima Mandiri is based on a functional structure consisting of two main departments. The main departments include the Operations and Commercial Department and the Finance, HR, and Systems Departments. The Operations and Commercial Department is responsible for the production operations of every event organizer, Tour and travel, design, procurement, package delivery, facility services, and business development. The finance, human resources, and systems departments are responsible for the company's financial cash flow, HR services, information and communication technology, and household needs.

Based on the presentation of the results of the pre-survey above, which is related to the problems at PT, Aperindo Prima Mandiri, it can be concluded that there is an indication for customers who are dissatisfied with the company, namely in the aspect of Company Values which represents from the personality aspect regarding the lack of strong determination to achieve maximum results. Reliability, Responsiveness, Assurance, Empathy, and Tangible represent Service Quality. In addition, this research highlights that companies have different values compared to similar companies, and this aspect of value is also implied in the feedback in the pre-survey; it can be said that Company Values from PT. Aperindo Prima Mandiri also plays an important role in customer satisfaction. Based on this phenomenon, companies must focus on the quality of services and the value of AKHLAK to differentiate themselves from other companies and increase customer satisfaction.

Satisfaction can be interpreted as a feeling of satisfaction or sufficiency when meeting or exceeding expectations (Fandy & Gregory, 2011). According to Freddy (2011), customer satisfaction is a post-sales evaluation process where the product/service purchased provides at least the same or exceeds customer expectations. According to Slack & Singh (2020), service quality can be defined by the customer. Customers will judge a service from the perceived quality aspect through what they describe in their minds. The company will carry out policies by measuring customer satisfaction periodically. Because one of the keys to customer retention is customer satisfaction, factors that affect consumer expectations when buying goods or services include needs and desires, as well as experience in consuming goods or services (Merari et al., 2023).

In achieving the company's goal of increasing customer satisfaction, one of the aspects that need to be considered by the company is the quality of the services provided or Service Quality. Perceived Service Quality, according to Polyakova et al. (2002), is customer perception or assessment of the quality of service a company provides. Therefore, in forming a good perception, the company/brand

must be able to weigh what consumers expect from the quality of the company's services so that they feel satisfied—moreover, PT. Aperindo is a subsidiary of a state-owned enterprise that has differentiation in its AKHLAK aspect, where this aspect is used as a company's Company Value. Many companies declare "company values" that propagate the principles intended to influence the behavior of their employees. Many observers question the value of such firms and argue that there seems to be no correlation between the frequency and excellence of the firm's values and performance (Vantrappen & de Jong, 2018a). Values can provide effective social norms due to formal rules and documents such as employment contracts and codes of ethics (Haugh & Bedi, 2023). Additionally, companies need to integrate Company Value into a comprehensive compliance program to show regulators that compliance is taken seriously.

Bandura has collaborated the social learning process with cognitive and behavioral factors that affect a person in the social learning process. People acquire knowledge, rules, skills, strategies, beliefs, and attitudes by observing others. The relationship between social cognitive theory and this research is that individuals will learn about values by observing the behavior of leaders and colleagues. In the context of customer satisfaction, employees consistently observe and emulate behaviors that prioritize good service. This can affect the perception and expectations of customers regarding the quality of services provided by the company. Customers will feel satisfied with their experience and increase their loyalty to the company. Social cognitive theory with Perceived Service Quality can play a role in improving service quality by involving the process of observation, modeling, and learning. Employees who understand the company's values related to service quality can practice it in their interactions with customers. The importance of the influence of the social environment in shaping individual behavior. In the context of company values, employees tend to internalize and adopt company values. Suppose the company emphasizes values such as Trust, Competent, Harmonious, Loyal, Adaptive, and Collaborative. These values can also guide employees in interacting with customers and help create a positive experience that can increase customer satisfaction.

Based on the above background, this study focuses on finding out whether the variable "enterprise value" affects customer satisfaction and whether the variable "perceived service quality variable" affects enterprise value (AKHLAK) on customer satisfaction at PT Aperindo Prima Mandiri softened. Let's take a look at the pros and cons of the quality of service. Therefore, the description of the phenomenon above will be researched with the title "Analysis of the Influence of Company Value (AKHLAK) on Customer Satisfaction with Perceived Service Quality as a moderating variable in PT. Aperindo Prima Mandiri." An essential contribution of this study is testing perceived service quality as a moderating variable. While much of the prior research has focused on direct effects, few studies have examined the role of service quality in strengthening or weakening the relationship between company values and customer satisfaction. By introducing perceived service quality as a moderator, this study provides a deeper understanding of how the alignment between company values and service quality influences customer perceptions. This approach enhances the practical implications of the study, offering insights into how companies can optimize both their values and service quality to achieve higher customer satisfaction. Based on the formulation of the problem that has been determined, the research objective that the researcher wants to analyze is the influence of the service quality variable on the Perceived service quality variable on the application of AKHLAK values in PT. Aperindo Prima Mandiri and To analyze the influence of the Perceived service quality variable on the customer satisfaction variable on applying Company Values (AKHLAK) values at PT. Aperindo Prima Mandiri.

LITERATURE REVIEW

Social Cognitive Theory

Social Cognitive Theory (SCT) states that human behavior patterns are formed through the interaction between behavior, thought, and environment. Bandura states that external sources of information and changes in the environment can affect the behavioral function of the individual and then change the individual's thinking or ability to perform certain tasks (Hung et al., 2011). Human development is a pattern of change that begins from conception and continues throughout life through biological, cognitive, and social-emotional processes. Biological processes produce changes related to the physical properties of individuals. This cognitive process refers to changes in an individual's thinking, intelligence, and language. At the same time, the socio-emotional process involves changes in the individual's relationships with others, changes in emotions, and personality changes. These three change processes influence each other and create periods in his life (Susanto, 2011). This research refers to two basic cognitive abilities that are human characteristics according to (Tarsidi, n.d.), such as (1) Self-regulatory capability, explaining that humans can develop internal standards used to evaluate their own behavior. This ability to regulate oneself affects human behavior. (2) Self-reflective Capability explains that only humans have the capacity for self-reflection. People can analyze their various experiences and assess whether their thought processes are appropriate. The most central and profound thinking in this self-reflection is assessing one's ability to deal with different realities. Social-cognitive theory recognizes social contributions to human thought and actions and the importance of cognitive processes in motivation, feelings, and actions.

The relevance of SCT in this study lies in the context of the Company Values variable. The relationship between SCT and this study is with variable company values. SCT has been studied extensively in various fields, such as social sciences, education, and information applications. This theory has become a core concept, and it includes modeling, skills training, behavioral training, self-monitoring, and contract-making (Yen et al., 2011). Bandura argues that individual cognition is the main influence behind behavior and that there are two basic constructs: Self-efficacy and outcome expectations. Self-efficacy is the belief in performing special behaviors and working hard to achieve goals (Yen et al., 2011). SCT relevance in service quality is its focus on mental readiness, shaped by experience, which guides individual responses to objects and situations. The cognitive component refers to what individuals know about an object, influencing their feelings and behavior. These cognitive and affective responses, in turn, shape the likelihood of specific actions based on both knowledge and emotions (Weiner, 1998). However, previous research has seldom explored the interplay between cognitive and affective components in relation to service quality. Therefore, this study seeks to bridge that gap by developing both components and collecting relevant items from various references. To ensure objectivity in evaluating service quality, this research employs the Delphi technique (Chiu, 2002; Vantrappen & de Jong, 2018).

Customer Satisfaction

Customer Satisfaction is an important aspect of business because happy customers tend to buy products or services again. According to Vranesevic et al. (2002), Customer satisfaction is defined as a feeling of pleasure or disappointment that a person feels when assessing the services provided by the organization as expected. Satisfaction or dissatisfaction with a company or product is largely determined by the consumer's experience with the company or product. Many factors can affect customer satisfaction or dissatisfaction, such as service quality, price, service, delivery time, and

environment. Customers are satisfied with the company's operations and continue to use the services offered. According to Anderson (1994), customer satisfaction is the key to the company's success and sustainability. Happy customers are more likely to buy products again or use services again. Stay loyal to products and services and recommend products to others. Companies need to ensure that the services offered meet customer expectations and can provide a positive experience. In this study, there are three indicators for measuring Customer Satisfaction universally (Zeithaml et al., 2006).

Company Values

Kusainov et al. (2020) in his research stated that value in the context of the organization is the basic belief that the organization has about something right/wrong and that it shapes the goals, strategies, and practices of the organization. In particular, this study refers to company value, which is formed from the general concept of organizational value by Kusainov et al. (2020), where the core value of the company is the implementation of the basic beliefs of an organization, which is intended to be the foundation of organizational culture and company actions. Company Values are defined as beliefs or principles that are embraced and upheld by organizations in carrying out their business activities (Yang & Jang, 2020). Companies that have strong core values and are integrated into the course of organizational culture have an impact on improving company performance and reputation and providing a clear basic reference for employees in behavior; this refers to research conducted by Ciulla & Ciulla (2020). Ciulla & Ciulla (2020) mentioned that companies that have strong core values improve their performance and tend to last longer than companies that do not have core value aspects. On the other hand, companies that do not implement core values will have difficulties in maintaining quality human resources, difficulties in building a positive brand image, and a lower level of trust (Kusainov et al., 2020). In previous research on the role of company value, one of which was explained by Yang and Jang (2020). Yang & Jang (2020) stated that an organization that does not have a "steering wheel," vision, and values will have no impact at all. Therefore, to respond to these impacts, it is important for organizations to plant and align values that are in line with the vision (Ciulla and Ciulla, 2020). So, it can be said that the aspect of company values is important in the running of an organization.

In a previous study that discussed the role of corporate values, Morin (1995) revealed that an organization that does not have a direction, vision, and corporate values would not have any impact. Therefore, it is important for an organization to instill and align values that are consistent with its vision Collins (2009) in order to be able to handle these impacts. Company values can be affected by customer satisfaction in several ways. If the company's values are in line with the customer's values and preferences, the customer will feel more satisfied with the product or service offered. Kostis et al. (2018) said that if a company prioritizes values such as quality and trust, customers will feel more trusted and safe in using the product or service, so customer satisfaction levels can increase. Conversely, if a company violates the values or norms valued by customers, this can lower customer satisfaction levels. Therefore, it is important for companies to consider the company's values in an effort to improve customer satisfaction. According to (Endara et al., 2019b), individualists in collectivist cultures may be able to think that they are deserving of reliable, responsive, and convincing services. This is considered important to maintain social harmony and avoid direct clashes. Therefore, Endara (2019) said that there is a need to be tolerant of errors and that there is a greater need for service providers to show assurance or responsiveness. Therefore, the following hypothesis is formed:

H1. Company Values have an influence on the Customer Satisfaction variable

Perceived Service Quality

The research process regarding the conceptualization of service quality based on SERVQUAL by Haksik Lee Yongki (2000) conceptualizes the perception of service quality as a global assessment or attitude related to excellence. Saintz (2018) said, "Perceived Service Quality is a result of the perception of comparison between service performance and customer expectations." In the view of Grönroos (2007), service quality is a social phenomenon related to the interaction relationship between customers and service providers, which creates customer perception of service quality. In this context, the customer is not only a passive recipient of the services provided by the provider but also plays an active role in the interaction process. The interaction between customers and service providers can affect customer perception of the quality of services received. This shows that companies need to pay attention to the quality of customer interaction as an important factor in improving service quality.

Perceived Service Quality encourages customers to choose the company's products and services, which affects the growth of product market share. Quality of service is essential to keeping customers for a long time. Companies with excellent service can maximize the company's financial performance (Tjiptono, 2022). Kotler & Keller (2016) stated that perceived service quality can affect customer satisfaction and the relationship between company values and customer satisfaction. Kotler & Keller (2016) emphasized the importance of paying attention to the quality of service perceived by customers because this can strengthen the relationship between company values and customer satisfaction. Zeithaml et al. (2006) explained that perceived service quality or perceived service quality by customers can have different effects on the relationship between company values and customer satisfaction. In this case, perceived service quality can reduce or strengthen the relationship. Therefore, Zeithaml et al. (2006) suggest that companies must ensure that customer service quality is always good. Companies must also understand and pay attention to customer needs and expectations to provide satisfactory services. Therefore, the following hypothesis is formed:

H2. Perceived Service Quality moderates the relationship between Company Values and Customer Satisfaction
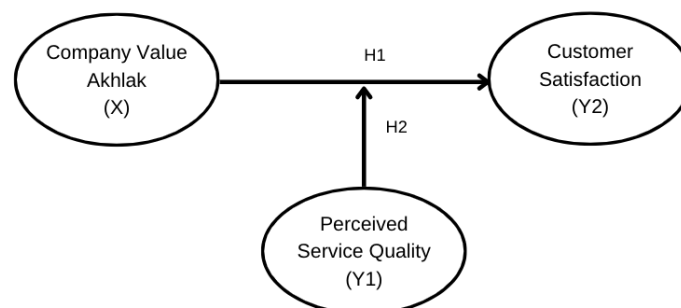

Figure 1. Conceptual Model

METHODS

This study uses a quantitative method, where quantitative research is a scientific method whose data is in the form of numbers that can be processed and analyzed using statistics (Sekaran & Bougie, 2016). This research prioritizes Perceived Service Quality, which is associated with Company Values

(AKHLAK) and Customer Satisfaction, where this concept wants to see the role of Perceived Service Quality in moderating the relationship between Company Values and Customer Satisfaction. The definition of a research population is a generalizable area consisting of objects with certain characteristics that the researcher decides to use and from which conclusions are drawn. Population is not only a number related to the object of research but also all the characteristics of the object (Sugiyono, 2013). The population in this study is a representative of designated and trusted individuals from 17 companies. The sample is a smaller portion of the population and is considered to be representative of the population (Kadam & Bhalerao, 2010). In determining the number of samples, it is necessary to use the right sampling technique so that the sample is representative of the entire population. The sampling method is divided into two parts, namely probability sampling and non-probability sampling. A non-probability-based sampling technique called purposive sampling was used in this study.

The sample size should be appropriately considered according to the available time and budget and represent the entire population. Determining the sample in this study uses the formula (Hair, 2009) the minimum sample size is at least five times the number of questions to be analyzed, and the more acceptable sample size is a ratio of 10:1. Thus, the sample in this study is 14 times 10 (14 x 10 = 140). Based on this formula, the sample in this study was found to be 140 respondents. The data obtained in this study will be collected, tidied up, and analyzed using the SPSS program. Descriptive statistics, according to Munot, 2019), is a statistical analysis described in a proposal to explain the data obtained from data processing. The respondents' answers will be measured by using the Likert Scale in the 1-7 range. The Likert Scale was used to measure the respondent's agreement with a statement given about a certain situation. The collected data is then calculated by the researcher using various tests. Descriptive statistical explanations usually include explanations of data in terms of minimum, maximum, average, amount, standard deviation, variance, range, and others (Hair et al., 2019). Descriptive statistics are used in writing academic papers to identify trends in developing survey results from respondents (Febry & Teofilus, 2020). It can be concluded that the existence of this descriptive statistic consists of providing written information about the statistical results obtained so that it can be easily understood by external and internal parties.

RESULT

This research is focused on PT Aperindo Prima Mandiri customers. Primary data was collected through the distribution of questionnaires online using Google Forms to respondents who met several criteria. The criteria include individuals with an age range between 25-30, 30-35, 35-40, and 40-45 years old who have used the services of PT Aperindo Prima Mandiri, and the data is taken from several appointed and trusted people from 17 companies. The number of respondents who met the criteria was 141, so the data was worthy of analysis. From the data, PT Aperindo Prima Mandiri's service users are dominated by men, namely 92 respondents (65.2%), and the rest are women, namely 49 respondents (34.8%). For the age, 99 people (70.2%) aged 45-50 years, then 14 people aged 35-40 years (9.9%), then 30-35 years old as many as 14 people (9.9%), and 25-30 years old as many as 14 people (9.9%). Furthermore, all respondents have used the services of PT Aperindo Prima Mandiri.

Validity and Reliability Test

In the early stages of this study, a validity and reliability test was carried out on the questionnaire that had been filled out in its entirety by 141 respondents. Validity and reliability testing was performed using IBM SPSS Statistic software with the Pearson correlation method, and the following results were

obtained. The validity test above shows that the value of r calculated on all statement items is greater than the r table (0.165); therefore, a decision is obtained that all statement items are valid. A test is replicated two or more times; the term reliability describes how consistent the results are. The score measured has a high correlation with the actual, so the data is said to be accurate. Reliability is a measuring tool for a questionnaire that has indicators of a variable. The reliability test is a test to obtain information related to the reliability and efficacy of the questionnaire in taking data, which can be shown by the alpha coefficient value. The reliability test above shows that the Cronbach alpha value of all research variables is greater than 0.6; therefore, it is concluded that all research variables are reliable.

Moderated Regression Analysis

Moderated Regression Analysis uses an analytical approach that maintains sample integrity and provides a basis for controlling the influence of moderation variables. To test the influence of moderation variable interactions, the influence of profitability and asset structure on capital structure moderated by the size of the company using an interaction test often referred to as Moderated Regression Analysis (MRA). MRA or interaction test is a special application of linear multiple regression where the regression equation contains an element of interaction (multiplication of two or more independent variables). The regression formula (equation 1) is as follows:

Table 1. Moderated Regression Analysis Test

		Coefficients				
Type		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	23.137	4.987		4.640	.000
	CV	.296	.111	.228	2.680	.008
	PSQ	.532	.143	.317	3.726	.000
2	(Constant)	-116.609	46.261		-2.521	.013
	CV	3.499	1.060	2.691	3.302	.001
	PSQ	4.731	1.389	2.817	3.405	.001
	Moderation	-.096	.032	-4.257	-3.037	.003
a. Dependent Variable: CS						

The results of the mediation regression test above are explained as follows:

$$\text{Model 1: Y} = 23.137 + 0.296\, X + 0.532\, M + e \tag{1}$$

The interpretation of the model is That constant a is 23.137, which is an estimate of customer satisfaction. These results show that if the variables of company value and perceived service quality are fixed or unchanged, customer satisfaction remains high. The b1 coefficient of 0.296 is the direction coefficient of the company value variable. These results show that the company value variable has a positive effect on customer satisfaction. This means that customer satisfaction will be higher if the company value variable increases. The b2 coefficient of 0.532 is the direction coefficient of the perceived service quality variable. These results show that the perceived service quality variable positively affects customer satisfaction. This means that customer satisfaction will be higher if the perceived service quality variable increases.

The results of the mediation regression test above are explained as follows:

$$\text{Model 2: } Y = -116{,}609 + 3{,}499\,X + 4{,}371\,M - 0{,}096\,X{*}M + e \qquad (2)$$

The interpretation of the model is Constant a is -116.609, which is an estimate of customer satisfaction. These results show that if the variables of company value, perceived service quality, and the interaction between the two are fixed or unchanged, customer loyalty will remain high. The coefficient of b1 of 3.499 is the direction coefficient of the company value variable. These results show that the company value variable has a positive effect on customer satisfaction. This means that customer satisfaction will be higher if the company value variable increases. The b2 coefficient of 4.371 is the direction coefficient of the perceived service quality variable. These results show that the perceived service quality variable positively affects customer satisfaction. This means that customer satisfaction will be higher if the perceived service quality variable increases.

The b3 coefficient of 0.096 is the direction coefficient of the interaction variable between company value and perceived service quality. These results show that the variable of the interaction of company value with perceived service quality hurts customer loyalty. This means that if the variable of the interaction between company value and perceived service quality increases, then customer satisfaction will be lower.

F-Test

The feasibility test of the model was carried out to measure the accuracy of the regression function of the sample in statistically estimating the actual value. The F-test model can be measured from the statistical value of F, which shows whether all the independent variables included in the model have a joint influence on the dependent variables. The F-test above shows that the value of the calculation f (16.815) is greater than the table of f (3.087), and the significance value (p-value) is less than 0.05. Therefore, it was decided that the influence of company value and perceived quality variables together was significant on the customer satisfaction variable.

Determination Coefficient Test

The determination coefficient (R^2) was carried out to test how far the model is able to explain the variation of dependent variables. The R^2 value is between 0 and 1. The smaller value R^2 indicates that the ability of the dependent variables is very limited. The larger the value R^2, the better the results for the regression model. Meanwhile, if the value R^2 is close to 1, it indicates that the independent variables provide almost all the information needed to predict the dependent variation. From the determination coefficient, it can be known how much the profitability variable and asset structure contribute to the capital structure, with the size of the company as a moderation variable. The determination coefficient above shows an r-square value of 0.269, which means that the variables of company value, perceived service quality, and interaction can affect the customer satisfaction variable by 26.9%.

T-Test

The T-test was conducted to test the influence of perceived quality on customer loyalty and the influence of customer relationship management on customer loyalty. If the statistical T probability value of each independent variable is less than 0.05 (5%), it can be stated that each independent variable significantly influences the dependent variable.

Table 2 T-test

Coefficients					
Type	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	23.137	4.987		4.640	.000
1 CV	.296	.111	.228	2.680	.008
1 PSQ	.532	.143	.317	3.726	.000
2 (Constant)	-116.609	46.261		-2.521	.013
2 CV	3.499	1.060	2.691	3.302	.001
2 PSQ	4.731	1.389	2.817	3.405	.001
2 Moderation	-.096	.032	-4.257	-3.037	.003
a. Dependent Variable: CS					

The influence of company value on customer satisfaction was obtained from a significance value of 0.001. These results show that there is a positive and significant influence, meaning that the higher the company value, the more it will affect customer satisfaction. Thus, the first hypothesis was declared accepted. The effect of the interaction between company value and perceived service quality on customer satisfaction was obtained from a significance value of 0.003 and a value of b -0.096. These results show a significant negative influence, meaning that the higher the interaction between company value and perceived service quality, the lower customer satisfaction. Thus, the second hypothesis was accepted, with the decision that Perceived Service Quality weakens the relationship between the Company Values and Customer Satisfaction variables.

The results of hypothesis testing using the t-test indicate that H0 is rejected and H1 is accepted, meaning that company values significantly affect customer satisfaction. This is evidenced by the t-count value (3.302), greater than the t-table (1.97), and supported by a significance value of less than 0.050, which is 0.001. This indicates that when company values increase, this will have an impact and increase customer satisfaction. In the context of this study, customers of PT. Aperindo Prima Mandiri is naturally sensitive to the company's company values. This can be seen from the results of descriptive statistics on company values, which show that the mean values in all statement items of the company values indicator through cultural and personality indicator items, as many as 14 indicator items range from 3.56 to 3.93, which means that the average respondent chooses not to decide on all of the statement items. It can be seen from the data that the average in the company value variable is 3.71, which shows that the respondents tend not to decide on the 12 questions representing the company value variable. It can be seen in statement X1.6 that respondents feel that PT Aperindo Prima Mandiri can show mutual respect, trust, and tolerance for differences. This statement represents the cultural side of company values. In addition, another statement that has a high mean is X1.8, where respondents feel that PT. Aperindo Prima Mandiri is able to create a positive and productive work environment. This statement also represents the cultural aspect of company values. In addition, another statement that has a high mean is X1.7, where, according to the respondent employees of PT. Aperindo Prima Mandiri prioritizes the interests of the company above personal interests. This statement represents the financial side of company values. The highest mean result of items X1.6, X1.8, and X1.7 in item company values. In addition, the standard deviation value of the statement item points X1.6, X1.8, and X1.7 also showed the lowest value compared to other statement items, so it can be concluded that the respondents' response to X1.6, X1.8, and X1.7 is more homogeneous than other statements.

DISCUSSION

Fitzsimmons et al. (2022) found that without a clear mission, vision, and guiding principles, a company cannot exert influence in the market. To effectively manage these effects, it is important for businesses to establish and align values that align with the vision of Collins (2009). Customer satisfaction can have a significant impact on a company's values. Customers will be happier with a company's products or services if the company's values are consistent with customers. According to Kostis et al. (2018), increasing customer satisfaction can be achieved by prioritizing values such as quality and trust in business. Conversely, customer happiness may decline if the organization acts against the principles or norms its customers embrace. Businesses must prioritize customer happiness by paying attention to the company's principles. Individualists in collectivist societies may believe that they are entitled to consistent, responsive, and reassuring services (Endara et al., 2019). Maintaining peace and preventing violent conflicts are seen as important. Therefore, Endara (2019) emphasizes the need for service providers to show assurance or responsiveness and the need to be tolerant of errors. Company values have a significant influence on the Customer Satisfaction variable. The company's values reflect the principles it embraced and practiced in its interactions with customers and in providing products or services. A company with strong and consistent values creates a positive environment for customers and can increase their satisfaction levels. One way to assess a company that affects customer satisfaction is through consistency in service. If the company has values such as honesty, integrity, and responsiveness to customer needs, customers will feel that the company provides reliable and high-quality services. This will affect customer perception of the quality of the products or services provided by the company and can ultimately increase customer satisfaction.

According to Lavidya et al. (2023), company values that reflect concern for customers can also positively impact customer satisfaction. Companies have values such as sustainability, social responsibility, or a focus on customer satisfaction, which can create an emotional bond between customers and the company. Customers tend to feel more satisfied with companies they consider to have values that align with theirs. Company values can also affect the overall customer experience. Companies have values of innovation and creativity, which can encourage them to continue to improve the products or services offered to customers (Poetry & Halim, 2022). Innovation-oriented companies tend to provide a better experience to customers, which can positively impact customer satisfaction levels. Overall, company values significantly influence the Customer Satisfaction variable (Ambalao et al., 2022). Strong and consistent values create a positive customer environment, improve service consistency, create emotional bonds, and encourage a better customer experience. Therefore, companies need to pay attention to the values they embrace and ensure that these values are reflected in every aspect of customer interaction to improve customer satisfaction.

The results of hypothesis testing using the t-test indicate that H0 is rejected and H2 is accepted, which means that Perceived Service Quality weakens the relationship between the Company Values and Customer Satisfaction variables. This is evidenced by the Moderated Regression Analysis test with a b3 value of -0.096, which is the direction coefficient of the interaction variable between company value and perceived service quality. These results show that the variable of the interaction of company value with perceived service quality has a negative effect on customer satisfaction. This means that if the interaction variable between company value and perceived service quality increases, customer satisfaction will be lower. This indicates that the existence of Perceived Service Quality is able to weaken the influence of company values so as to increase customer satisfaction. This result can be seen in the Moderated Regression Analysis test, where the b3 coefficient of 0.096 is the direction coefficient

of the interaction variable between company value and perceived service quality. These results show that the variable of the interaction of company value with perceived service quality has a negative effect on customer loyalty. This means that if the interaction variable between company value and perceived service quality increases, customer satisfaction will be lower.

In the context of this study, customers of PT. Aperindo Prima Mandiri is naturally sensitive to the company's perceived service quality. This is because PT. Aperindo Prima Mandiri, Perceived Service Quality that customers perceive is not in line with the company's accepted or communicated values; this can create inconsistencies or inconsistencies in customer perceptions. In running its business, PT. Aperindo Prima Mandiri communicates strong values related to service quality and excellence, but customers experience service that is considered low, so this inconsistency can damage the relationship between company values and customer satisfaction. The perceived service quality variable had 15 question items with an average score of 3.61; it can be said that respondents tend to feel that they are in accordance with the statements given. The highest average value, namely item X2.6 of 3.84, shows that respondents feel that the staff of PT Aperindo Prima Mandiri is responsive in providing services. Another statement that has a high mean is X2.3 of 3.82, where the respondents feel that the staff service of PT. Aperindo Prima Mandiri is on time to provide services. Another statement item with the third highest mean is X2.14 of 3.78, where the response was about the performance of the staff of PT. Aperindo Prima Mandiri is neat and professional. Then, item X2.12 has the lowest standard deviation value of 0.648, which illustrates that respondents in these items tend to be homogeneous.

Customers are more likely to buy from companies that have a good impression if they provide a high level of service. Retaining loyal customers requires consistently providing high-quality services. Businesses that provide customer service are able to see an increase in profits (Tjiptono, 2022). According to Kotler & Keller (2016), the level of customer happiness and the correlation between company value and customer satisfaction can be influenced by how customers perceive service quality. To strengthen the relationship between company value and customer satisfaction, Kotler & Keller (2016) emphasized the importance of paying attention to consumer perceptions of service quality. Customer opinions about the quality of service can weaken or improve the connection. Therefore, according to Zeithaml et al. (2006), businesses must always provide superior service to customers. To provide a service that satisfies customers, companies need to know what those customers want and need. As discussed earlier, the negative impact of the interaction between company values and perceived service quality on customer satisfaction may stem from misaligned customer expectations, overemphasis on values at the expense of service delivery, or inconsistencies between communicated values and actual service experiences.

One of the influencing factors is the difference between customer expectations and the reality of the services provided. Although the company has strong and consistent values, as well as customer perceptions of good service quality if customer expectations are not met, this can cause dissatisfaction and have an impact on low customer satisfaction levels (Damaryanti et al., 2022). In addition, other variables such as price factors, competition in the market, or other external factors can also affect the relationship between the interaction of company values and perceived service quality with customer satisfaction. For example, if a customer finds a more favorable offer than a competitor with a lower price, this can affect customer satisfaction through the company's services that are considered good. It is also worth noting that the relationship between the interaction of company values and perceived service quality with customer satisfaction may vary depending on the context of the industry or the specific type of business. Whether the findings of this study are applicable in general or only in certain

cases needs to be considered specifically. In this case, companies need to examine more deeply why the increase in the interaction between company values and perceived service quality is perceived to have a negative impact on customer satisfaction. Overall, the results of this study show that there is a negative relationship between the interaction variables of company values, perceived service quality, and customer satisfaction.

CONCLUSION

Based on the results of the research that has been presented comprehensively, the conclusions of this study are as follows: Company Values have a significant effect on the Customer Satisfaction variable. This indicates that Company Values are an important factor that can affect Customer Satisfaction. This research also shows that when Company Values are available, they can increase Customer Satisfaction. Perceived Service Quality weakens the relationship between the Company Values variable and the Customer Satisfaction variable. This indicates that the existence of Perceived Service Quality is able to weaken the influence of the relationship between Company Values and Customer Satisfaction. Overall, the results of this study show that there is a negative relationship between the interaction variables of company values, perceived service quality, and customer satisfaction. This indicates that an increase in the interaction between company values and perceived service quality will result in a decrease in the level of customer satisfaction.

Several findings, based on the research as a whole, can be used as a viewpoint and reference for new knowledge in developing pre-existing ideas in the literature review, including that Company Values are an important aspect that needs to be considered to improve Customer Satisfaction. Company values can influence high and low customer satisfaction. Perceived service quality is an aspect that can weaken the relationship between the influence of company values and customer satisfaction variables. This shows that the existence of Perceived Service Quality has the potential to reduce the influence of Company Values on Customer Satisfaction variables. For PT. Aperindo Prima Mandiri, a company engaged in services and services, the theoretical implications mentioned have practical consequences that can be considered when developing a competitive strategy based on consumers' perspectives. In this study, company values can influence customer satisfaction. So, the company PT. Aperindo Prima Mandiri must make efforts to improve the company's company values.

LIMITATION

This study has limitations that are inevitable by researchers where it is related to the data collection process through the dissemination of questionnaires. The intended limitation is that some respondents stated that there were obstacles when filling out the questionnaire. Respondents had to ask several times about the purpose and meaning of the indicator statement items provided. This makes researchers have to explain and guide specifically for some respondents who do not understand the purpose and meaning of the indicator statement items given.

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