

Customer Satisfaction as Mediation Between Service Quality and Customer Citizenship Behavior for 4-Star Hotel Customers in Makassar, Indonesia

Fahrina Mustafa¹, Achmad Sudiro², Sumiati³, Sunaryo⁴

¹Doctoral Program in Management, Faculty of Economics and Business, Brawijaya University, Jl. MT. Haryono 165 Malang, Indonesia.

²Management Departement, Brawijaya University, Malang, Indonesia.

³Management Departement, Brawijaya University, Malang, Indonesia.

⁴Management Departement, Brawijaya University, Malang, Indonesia.

ABSTRACT

For all companies or businesses, increasing customer satisfaction is a mission. The more satisfied the customer, the better the service the company offers. Satisfied customers also reflect the success of a business. By continuously improving customer satisfaction, a company or business has a great opportunity to reach more customers. This study aims to analyze the effect of service quality on customer satisfaction, service quality on customer citizenship behavior, customer satisfaction on customer citizenship behavior, and the effect of service quality on customer citizenship behavior through customer satisfaction as a mediation in five-star hotels in Makassar, South Sulawesi, Indonesia. This study will contribute to hotel customers and four-star hotel companies in Makassar so as to increase customer satisfaction and customer citizenship behavior. In addition, for the city government (especially the Makassar City Tourism Office) the results of this study can be used as a reference in setting policies regarding tourism (hospitality) in the city of Makassar.

This research is a type of quantitative research with an explanatory approach. The population in this study were all customers of four-star hotels in Makassar. The selected sample criteria are customers of four-star hotels in Makassar who have stayed at the same hotel at least 2 (two) times. Two hundred respondents were assigned the number of samples in this study. The data analysis technique used in this research is quantitative analysis using Partial Least Square (PLS). The results of this study prove that service quality affects customer satisfaction. Service quality plays an important role in increasing customer satisfaction. The better service quality leads to higher Customer Citizenship Behavior. The application of Tangible, Reliability, Responsiveness, Assurance, and Empathy directly leads to higher Customer

Citizenship Behavior for 4-star hotel customers in Makassar. Better customer satisfaction leads to higher Customer Citizenship Behavior. Implementation of perceived expectations and performance directly leads to higher Customer Citizenship Behavior for 4-star hotel customers in Makassar.

Keywords: service quality, customer satisfaction, Customer Citizenship Behavior, hotel customers

INTRODUCTION

Today's marketing is no longer a mere business function. Marketing is not just a new advertising program or promotion of the month. It is a part of everyone's job, from receptionists to directors. The job of marketing is not to deceive customers or do anything that harms the company's image. The task of marketing is to design product-service combinations that provide real value to target customers, motivate purchases, and meet real customer needs (Lupiyoadi, 2013).

Marketing is the most customer-facing function of any business (Tammubua & Pattiasina, 2019; Realino & Moko, 2021). Tourism and travel industry marketing is centered on value creation and customer satisfaction. They are all extremely customer-focused and have a strong marketing commitment.

The purpose of a business is to acquire and retain satisfied and profitable customers. When customers' needs are met, they will be impressed and loyal. Satisfied customers will spread the word about their experience; additionally, they will return to the company's services (hotels, car rental companies, cruise ships, and restaurants). Tourism marketing's primary objective is profitable customer satisfaction. (Kotler et al., 2001).

Makassar city won an award as one of the best cities for tourism nationally (Top 10) and received an award for the best city in South Sulawesi. According to the Mayor of Makassar (2014 – 2019), Ir. Mohammad Ramdhan Pomanto, the tourism potential offered by Makassar is indeed very diverse, starting from historical, maritime, cultural, culinary, and educational tours. In addition, Makassar tourism support facilities are also very promising. There are 200 star and non-star hotels available (<https://smartcitymakassar.com>).

The incessant global hotel chain working in the hospitality market in Makassar is also a factor in the increasingly fierce competition in the industry amidst demand conditions that are still in the recovery stage. According to the Chair of the PHRI (Indonesian Hotel and Restaurant Association) South Sulawesi Anggiat Sinaga (2019-2024 Period), the addition of room supply marked by the operation of star-classified hotels will trigger industry players to be more creative in raising room occupancy or occupancy rates and strategies in offering competitive rates. The positive side, of course, will further strengthen Makassar's position as a MICE (Meeting, Incentives Conferences and Exhibitions) destination, especially with the expansion of the global chain working on Makassar. In addition, it will further improve the quality of service at hotels to attract visits (<https://traveling.bisnis.com/>).

According to PHRI data, the supply of hotel rooms in Makassar reached approximately 16,000 units in 2017 and is expected to continue growing with the addition of four new star-classified hotels.

Even though it is critical to ensure customer satisfaction, loyal customers are even more valuable. Satisfied customers who do not return or spread positive word of mouth are of no value to the business. On the other hand, Kotler, Bowen, and Makens determined that a returning and positive word-of-mouth customer at a luxury hotel is worth more than \$100,000 (Bowen and Shoemaker, 1998).

Service quality has been identified as a critical factor in acquiring and retaining customers (Ranaweera dan Neely, 2003). Customer satisfaction is the lifeblood of any organization and is essential to the organization's/ company's survival (Khafafa and Shafii, 2013) (Endara, Ali, & Yajid, 2019). The relationship between service quality and retention has been studied theoretically and empirically in traditional service contexts where direct interaction between customers and employees has occurred over the last few years. In this context, some literature expresses conflicting views on the impact of service quality on customer retention. While some authors have demonstrated that service quality has an indirect effect on customer retention (Caruana, 2002; Cronin and Taylor, 1992), others have argued for a direct effect (Ranaweera and Neely, 2003; Alexander et al., 2002) (White and Yanamandram, 2007).

Afthanorhan et al. (2019) confirmed that service quality significantly impacts customer satisfaction. Among service quality dimensions, the library environment and public services are deemed critical and have a high-performance index (Afthanorhan, Awang, Rashid, Foziah, & Ghazali, 2019). According to the findings of (Fernandes and Solimun, 2011), the Company's implementation of Service Quality, Service Orientation, and marketing mix strategies demonstrates that not all variables directly affect Customer Loyalty but must first pass through Customer Satisfaction. This requires the Company to anticipate customer needs through the variables of Service Quality, Service Orientation, and Marketing Mix Strategy, and thus achieve Customer Loyalty after determining the level of Customer Satisfaction. The telecommunications industry's service quality must be improved to increase customer satisfaction and loyalty to cellular phone providers, particularly in Malang. Priporas et al. (2017) established a positive relationship between service quality, customer satisfaction, and loyalty, as well as the existence of a partial mediating effect of satisfaction on the relationship between service quality and loyalty.

Hotel providers must provide customer service satisfaction to be successful in the service industry and beat other competitors. It is believed that customers, when experienced with the services they provide, are more likely to build loyalty (Cronin and Taylor, 1992), result in repeat purchases (Fornell, 1992) and profitable word of mouth (Halstead and Page, 1992) (Chu and Page, 1992) (Chu and Page, 1992). Choi, 2001).

It is essential to provide a level of service that will satisfy hotel guests. On the one hand, some experts believe that hotel guest satisfaction results in higher service quality. In the long run, customer satisfaction with a particular service experience will result in an evaluation or general attitude toward service quality (Oliver, 1981; Parasuraman et al., 1988; Bitner, 1990). Han et al. (2011) discovered that both core service performance and the service encounter significantly impact customer satisfaction, and it completely mediates the effect of service performance on switching intentions. Additionally, tests for metric invariance indicate that switching components (costs, relational investment, and lack of attractive alternatives) moderate the relationship between switching satisfaction and desirability. Particularly, when

hotel guests perceive high switching costs, relational investment, and a lack of alternative attractiveness, the role of satisfaction derived from service performance in reducing their intention to switch becomes greater. The majority of hotel guests express satisfaction with the hotel's overall service quality. Amin et al. (2013) demonstrated that the service quality dimension significantly contributed to customer satisfaction prediction.

According to previous research, the hospitality industry has four critical perspectives that enable hotel operators to compete effectively and grow their profit margins: service quality, customer satisfaction, corporate image, and customer loyalty. Liat et al. (2014) ascertained the relationship between these perspectives. This study used a systematic sampling technique. Data were collected from 200 respondents via self-administered questionnaires. The Statistical Package for Social Sciences (SPSS) was used to test the research model's hypothetical relationships. The findings indicate that the four variables are significantly related to one another, which benefits hotel operators by promoting long-term business growth and ensuring the sustainability of the Malaysian hospitality industry.

Customer Citizenship Behavior is the extra-role behavior of customers that provides benefits for the company's service provision. The concept of Customer Citizenship Behavior mainly comes from the concept of organizational citizenship (Organizational Citizenship Behavior), which views employee involvement as discretionary behavior outside the scope of their work. Looking at the customer's perspective, Customer Citizenship Behavior (CCB) explains discretionary customer behavior that may not benefit the customer itself but is beneficial for the company and other customers. This productive behavior generates positive feedback about service by customers, helps other customers, acts as an advocate for the brand, and shows a level of tolerance if there are delays in service (Shamim, Ghazali, & Abdul Jamak, 2015).

In terms of the significance of hotel customer satisfaction and its relationship to Customer Citizenship Behavior, prior research has established a positive correlation between customer retention and customer satisfaction. Steiner et al. (2014) demonstrate empirical results that prove not only a complex nonlinear effect for the satisfaction retention relationship, but also a significant interaction effect for both satisfaction dimensions on customer retention. According to Edward and Sahadev (2011), service businesses can benefit from pursuing a combined strategy to increase customer satisfaction and cost savings, independently or collaboratively, depending on the product-market characteristics. Other researchers discovered that the factors influencing customer retention would serve as benchmarks for Malaysian hoteliers as they develop their strategies for room service quality (Syaqirah and Faizurrahman, 2014).

According to Chen et al. (2015), psychological needs, customer satisfaction, and customer-company identification positively impact Customer Citizenship Behavior. Customer satisfaction is an important management strategy in food blogs. This research physically adapts an existing organizational behavior theory to suit virtual communities through inference and modification. Unlike previous research that focused exclusively on customer purchase intentions, this study places a premium on customer value and the social media presence of virtual communities. Zhu et al. (2016) discovered that informational and emotional support has a significant impact on Customer Citizenship Behaviors, such as providing feedback to companies, making recommendations, and assisting other customers in online brand

communities through customer satisfaction. Furthermore, customer satisfaction is affected differently by informational and emotional support from businesses and other customers.

Research on Customer Citizenship Behavior in hotels has been widely carried out as described previously. Partially, there are supporting and non-supporting hypotheses. Therefore, this study re-examined the relationship between hotel service quality and Customer Citizenship Behavior, either directly or indirectly, mediated by customer satisfaction.

This study analyzes the effect of service quality on customer satisfaction, service quality on Customer Citizenship Behavior, customer satisfaction on Customer Citizenship Behavior, and the effect of service quality on Customer Citizenship Behavior through customer satisfaction as mediation in 4-star hotels in Makassar.

METHODS

The population in this study were all 4-star hotel customers in the city of Makassar. The sampling technique used was purposive sampling with a quota sampling approach. Purposive sampling is a sampling technique of data sources with specific considerations. The selected sample criteria were 4-star hotel customers in Makassar who have stayed at the same hotel at least twice. Quota sampling is a technique to determine a sample from a population that has certain characteristics to the desired number (quota) (Sugiyono, 2017).

According to Hair et al. (2010), the minimum sample size for this study equals the number of indicators multiplied by 5-10. Since this study used 12 indicators, the minimum sample size was $12 \times 10 = 120$. (Hair et al., 2010).

Based on these considerations, the number of samples in this study was set at 200 respondents. This amount has met the requirements for using structural analysis proposed by Hair et al. (2010).

In this study, there were four variables tested for the validity of the measuring items, namely the Service Quality variable with a total of 13 (thirteen) items, Customer Satisfaction with a total of 4 (four) items, and Customer Citizenship Behavior with a total of 6 (six) items. The total items tested were 23 (twenty-three) items conducted on 30 respondents using the SPSS (Statistical Package for the Social Sciences) program.

Table 1. Service Quality Validity

INDICATORS	LOADING	CUT OFF	DECISION
Tangible 1	0.434	0.361	Valid
Tangible 2	0.529	0.361	Valid
Tangible 3	0.620	0.361	Valid
Reliability 1	0.517	0.361	Valid
Reliability 2	0.423	0.361	Valid
Reliability 3	0.438	0.361	Valid
Responsiveness 1	0.734	0.361	Valid
Responsiveness 2	0.440	0.361	Valid
Assurance 1	0.450	0.361	Valid
Assurance 2	0.553	0.361	Valid

Empathy 1	0.596	0.361	Valid
Empathy 2	0.694	0.361	Valid
Empathy 3	0.609	0.361	Valid

Source: Attachment of processed data, N = 30 (2020)

Table 2. Customer Satisfaction Validity

INDICATORS	LOADING	CUT OFF	DECISION
Expectation 1	0.664	0.361	Valid
Expectation 2	0.555	0.361	Valid
Perceived Performance 1	0.588	0.361	Valid
Perceived Performance 2	0.548	0.361	Valid

Source: Attachment of processed data, N = 30 (2020)

Table 3. Validity of Customer Citizenship Behavior

INDICATORS	LOADING	CUT OFF	DECISION
Helping Other Customers 1	0.628	0.361	Valid
Helping Other Customers 2	0.720	0.361	Valid
Recommendation 1	0.754	0.361	Valid
Recommendations 2	0.759	0.361	Valid
Giving Feedbacks 1	0.725	0.361	Valid
Giving Feedbacks 2	0.703	0.361	Valid

Source: Attachment of processed data, N = 30 (2020)

The research instrument is considered reliable if its variables show an alpha value above 0.60 (Meyers et al., 2013). In this study, three variables were tested for reliability, namely the Service Quality variable with a total of 13 (thirteen) items, Customer Satisfaction with a total of 4 (four) items, and Customer Citizenship Behavior with a total of 6 (six) items. The reliability of the research instrument was evaluated using the SPSS 25 program on 30 respondents. The data analysis technique used in this study was quantitative analysis with Partial Least Squares (PLS), one of the alternative methods of SEM (Structural Equation Modeling) for solving problems involving complex relationships. SEM is a complementary method that employs a covariance-based approach and is geared toward model prediction. SEM can be used to simulate the relationships between latent constructs and manifest variables (indicators).

Hypothesis research aims to determine the acceptability or rejection of each hypothesis proposed in a study. SEM analysis techniques was used to test the hypothesis of the influence of variables on one another as hypothesized in this study. Model testing was performed using the Warp PLS 5.0 program (Kock, 2015), to determine whether the developed model fits well and if the hypothesized causal relationship exists. Additionally, mediation analysis was used to demonstrate the intervening variables' role in this study. The mediation test was carried out

to ascertain the nature of the mediating variable, specifically whether it was a perfect mediation variable (complete mediation), a partial mediation variable, or a non-mediating variable.

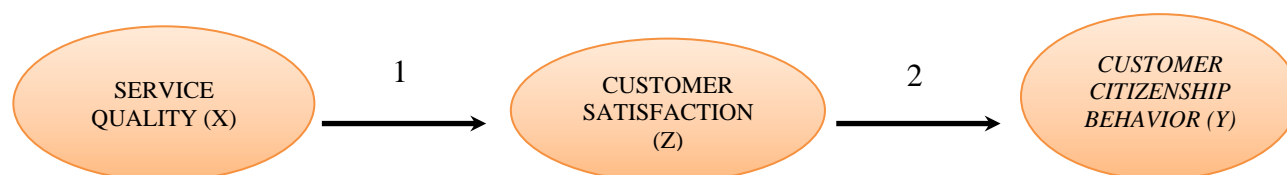


Figure 1. Research Concept Framework

Notes :

- 1) Caruana (2002); Wang dan Lo (2002); Trasorras et al. (2009); Saleem et al. (2018); Bettencourt (1997); Taylan Dortyol et al. (2014); Kaura et al. (2015); Silvestri et al. (2017); Lee, dan Cheng (2018); Gook et al. (2019); Roy et al. (2019); Padma dan Ahn (2020); Kandampully dan Suhartanto (2000); Sim et al. (2006); A. Anaza dan Zhao (2013); Saleem dan Raja (2014); Berezan et al. (2015); Qiu et al. (2015); Schirmer et al. (2016); El-Adly (2018); Cheng et al. (2018);
- 2) Venetis dan Ghauri (2004); Mansila et al. (2019); Luo dkk (2016); Zhu, Sun dan Chang (2016); Rahimi dan Kozak (2017); Hwang dan Lyu (2019).

RESULTS

The frequency distribution of respondents based on the domicile/place of residence, gender, age, latest education, occupation, and income are shown in Table 4 below:

Table 4. Characteristics of Respondents

CHARACTERISTICS OF RESPONDENTS	CATEGORIES	AMOUNT	PERCENTAGE
Domicile/Place of Residence	Makassar City	140	70%
	Outside Makassar City	60	30%
Gender	Male	90	45%
	Female	110	55%
Age	17 – 27	22	11%
	28 – 38	56	28%
	39-49	105	52.5%
	>50	17	8.5%
Latest Education	SMA (High School)	16	8%
	D3	6	3%
	S1	79	39.5%
	S2/S3	99	49.5%
Occupation	Student	7	3.5%
	Civil Servant/Military/Police	73	36.5%

	Entrepreneur	38	19%
	Private Employee	51	25.5%
	Others	31	15.5%
Income	<Rp 1.000.000	3	1.5%
	Rp 1.000.000 – Rp 3.000.000	18	9%
	Rp 3.000.000 – Rp 5.000.000	61	30.5%
	>Rp 5.000.000	118	59%

Source: Processed Research Data (2020)

Based on Table 4, regarding the characteristics of respondents by domicile or place of residence, it is known that the number of respondents who live in Makassar city is 140 or 70%, while the respondents who live outside Makassar city are 60 or 30%. Thus, the dominant respondents in this study are those who live in Makassar city (70%) since the access to the hotel location is in Makassar.

According to the characteristics of respondents by gender, 90 (45%) were male respondents, while 110 (55%) were female respondents. According to age, most respondents (105 people or 52.5 %) were between 39 and 49, while the least number of respondents were over 50. (17 people or 8.5%). Adulthood begins between the ages of 39 and 49 when individuals generally exhibit stable and calm emotions. This condition enables respondents to respond correctly to statements in the questionnaire without being constrained by the rules of others.

Based on the latest education, 99 (49.5%) have S2/S3 education, while only 6 (3%) have D3 education. The education level is dominated by S1 and S2/S3, indicating that respondents possess adequate cognitive abilities to comprehend the questionnaire's statements. This means that most respondents who stayed in 4-star hotels have an S2/S3 education, followed by S1 and high school. Meanwhile, the proportion of people with a D3 education is relatively low.

Based on occupation, the number of respondents who work as Civil Servant/Military/Police is 73 people or 36.5%. This means that Civil Servants/Military/Police have no other choice in the hotel placement that has been determined by the institution.

Respondents who have income >Rp 5,000,000 are 118 people or 59%, while the least are respondents with income <Rp 1,000,000 (3 people or 1.5%).

The description of the variables used is the category score criteria, where the scores used in this study have used 5 (five) Likert scales and are given weights, ranging from: Strongly Agree (SA) = 5; Agree (A)= 4; Neutral (N)= 3; Disagree (DA)= 2; and Strongly Disagree (SDA) = 1. The assessment interval is used to ascertain the respondents' descriptive and average responses to the studied variables. The responses are described in detail for each variable, starting from Table 5.

Table 5. The Mean Value of The Service Quality Variable

Variable Perceptions of Service Quality (X)		Respondents' Answers (%)					Mean Value
Indicators	Questions	SD	DA	N	A	SA	
		A					

Tangible	1. Latest equipment	2.0 %	5.0 %	32.0%	41.5%	19.5%	3.72
	2. Attractiveness	2.0 %	1.0 %	17.5%	50.5%	29.0%	4.04
	3. Well-dressed employees	0.5 %	0.0 %	10.0%	46.0%	43.5%	4.32
Mean Value of Tangible							4.02
Reliability	1. Clear explanations	0.5 %	2.5 %	11.0%	53.0%	33.0%	4.16
	2. Fast corrections	0.0 %	3.0 %	16.5%	49.5%	31.0%	4.09
	3. The services was on time as promised	0.5 %	2.0 %	12.0%	48.5%	37.0%	4.20
Mean Value of Reliability							4.15
Responsiveness	1. Services	1.0 %	3.0 %	8.5%	50.0%	37.5%	4.20
	2. Assistance from the hotel management	1.0 %	1.5 %	12.5%	37.5%	47.5%	4.29
Mean Value of Responsiveness							4.25
Assurance	1. Trustworthy hotel employees	0.5 %	5.0 %	18.0%	48.5%	28.0%	3.99
	2. Transaction security	0.0 %	1.5 %	12.5%	47.5%	38.5%	4.23
Mean Value of Assurance							4.11
Empathy	1. Understanding customer needs	0.5 %	2.5 %	21.0%	47.5%	28.5%	4.01
	2. Paying attention to customer needs	1.0 %	4.0 %	23.0%	47.0%	25.0%	3.91
	3. Hotel employees are easy to be contacted	1.0 %	1.0 %	17.0%	46.0%	35.0%	4.13
Mean Value of Empathy							4.02
Mean Value of Service Quality Variables (X)							4.11

Source: Processed Research Data (2020)

In terms of Service Quality Variables, the mean value of respondents' responses is 4.11, indicating that the overall service quality of 4-star hotels is considered to be good by customers. The mean value indicator for service quality that respondents rated the highest was 4.25 for responsiveness. This can be interpreted as the hotel being responsive in assisting and providing services to customers to ensure their satisfaction and loyalty. However, upon closer examination, the five indicators retain values of 1 and 2. This means that some hotel guests believe that tangible qualities such as dependability, responsiveness, assurance, and empathy are still lacking. When viewed from the mean value, the five indicators are considered strong.

Table 6. The Mean Value of The Customer Satisfaction Variable

Variable Perception of Customer Satisfaction (Z)		Respondents' Answers (%)					Mean Value
Indicators	Questions	SDA	DA	N	A	SA	
Expectation	1. Service satisfaction	0.5%	1.5%	7.5%	55.0%	35.5%	4.24
	2. Information satisfaction	0.5%	2.0%	11.0%	54.0%	32.5%	4.16
Mean Value of Expectation							4.20
Perceived Performance	1. Services	0.0%	2.5%	10.5%	56.5%	30.5%	4.15
	2. Facilities	0.5%	2.0%	11.5%	56.5%	29.5%	4.13
Mean Value of Perceived Performance							4.14
The Mean Value of The Customer Satisfaction Variable (Z)							4.17

Source: Processed Research Data (2020)

In general, the mean value of respondents' responses is 4.17, indicating that customer satisfaction is categorized as good by hotel guests. There are still some respondents who rate themselves as disagreeing or strongly disagreeing. Customer satisfaction has been rated as good, ranging between > 4.00 and 5.00, including the highest average of the Expectation and Perceived Performance indicators. It can be concluded that service and information satisfaction are regarded positively by respondents.

Table 7. The Mean Value of Customer Citizenship Behavior Variables

Variable perceptions of Customer Citizenship Behavior (Y1)		Respondents' Answers (%)					Mean Value
Indicators	Questions	SDA	DA	N	A	SA	
Helping Other Customers	1. Assisting other customers in providing information	1.0%	8.5%	21.0%	41.0%	28.5%	3.88
	2. Helping other customers to make a reservation	3.0%	13.5%	30.0%	35.0%	18.5%	3.53
Mean Value of Helping Other Customers							3.70
Recommendations	1. Recommending to friends/family	0.5%	7.0%	19.0%	46.5%	27.0%	3.93
	2. Saying positive things	1.0%	3.5%	12.5%	52.5%	30.5%	4.08
Mean Value of Helping Other Customers							4.00
Feedbacks to the Hotel	1. Giving feedbacks	1.5%	8.0%	27.0%	41.5%	22.0%	3.75
	2. The hotel's concern	1.5%	4.0%	23.5%	47.0%	24.0%	3.88

Mean Value of Feedbacks to the Hotel	3.81
The Mean Value of Customer Citizenship Behavior Variables (Y1)	3.86

Source: Processed Research Data (2020)

In general, the mean value of respondents' responses to the Customer Citizenship Behavior variable is 3.86. This is categorized as fairly good, indicating that the hotel's Customer Citizenship Behavior has not been rated as good based on customer perceptions. There are still respondents who rate the three indicators as disagree or strongly disagree. Customers rate all indicators of Customer Citizenship Behavior as fairly good. The highest average score indicates that the guest made recommendations, provided feedback to the hotel, and assisted other guests.

On the Customer Citizenship Behavior variable, the statement items with the highest mean value (<4.00) are: saying positive things, recommending to friends/family, assisting other customers with information, and the hotel's concern. This means that the Customer Citizenship Behavior with the highest average value falls into the fairly good category. Meanwhile, the statement items with the lowest average results are those related to assisting other customers with reservation requests and providing feedback. This means that the Customer Citizenship Behavior score with the lowest average is considered in fairly good category. The Customer Citizenship Behavior of hotel guests is deemed to be fairly good as well.

Structural modeling with Smart PLS 2.0 was used to test the hypothesis of the relationship between variables. The R2 value is determined as follows from the calculation output following the execution of the program:

Table 8. Results of the Coefficient of Determination

Variables	R Square
Customer Satisfaction	0.689
Customer Citizenship Behavior	0.524

Source: Processed Research Data (2020)

- a) Based on the results of the coefficient of determination of the influence between Service Quality (X) on Customer Satisfaction (Z), the coefficient of determination is 0.689, which means that Service Quality (X) has an influence of 68.9% on Customer Satisfaction (Z), while the remaining influence (31,1%) is explained by other variables.
- b) The percentage of Customer Citizenship Behavior that can be explained by service quality and customer satisfaction is 52.4%. The remaining 47.6% is explained by other variables and not examined.

All R2 values greater than 50% indicate that the relationship between variables is described in the research model.



DISCUSSION

Table 9. Relationship Test Results Between Variables (Direct Effect)

Hypotheses	Path	Path Coefficient	T-Statistic	P-value	Decision
1a	KL → KP X → Z	0.830	34.224	0.000	Significant
1b	KL → CCB X → Y1	0.448	5.472	0.000	Significant
1c	KP → CCB Z → Y1	0.307	3.959	0.000	Significant

Notes:

KL : Service Quality

KP : Customer Satisfaction

CCB : Customer Citizenship Behavior

The hypothesis testing results in Table 9 indicate that the effect of Service Quality (X) on customer satisfaction (Z) is 34.224 ($t > 1.960$). As a result, it can be concluded that service quality improves customer satisfaction. The path coefficient is positive (0.830), indicating a one-way relationship between service quality and customer satisfaction. This means that as Service Quality improves, customer satisfaction or support for Hypothesis 1a increases. Therefore, H1a is accepted.

The results of hypothesis testing in Table 9 indicate that Service Quality (X) has a statistically significant effect on Customer Citizenship Behavior (Y1), with T-statistical value of 5.472 ($t > 1.960$). As a result, it can be concluded that service quality influences Customer Citizenship Behavior positively. The positive path coefficient (0.448) indicates a unidirectional relationship between service quality and Customer Citizenship Behavior. This means that the higher the service quality, the higher the Customer Citizenship Behavior or support Hypothesis 1b. Therefore, H1b is accepted.

The results of hypothesis testing in table 9 show the effect of customer satisfaction (Z) on Customer Citizenship Behavior (Y1) with T-statistic value of 3.959 ($t > 1.960$). Therefore, it can be concluded that customer satisfaction has a positive effect on Customer Citizenship Behavior. The path coefficient is positive (0.307), which means that the relationship between customer satisfaction and Customer Citizenship Behavior is unidirectional. This means that the higher the customer satisfaction, the higher the Customer Citizenship Behavior or support to Hypothesis 1c.

Table 10. Test Results of Relationships Between Variables (Indirect Effect)

Hypothesis	Path	Path Coefficient	T-Statistic	P-value	Decision	Explanation
2a	KL → KP → CCB X → Z → Y	0.255	3.931	0.000	Significant	Can be Mediated (Partial)

Source: Processed Research Data (2020)

Notes:

KL : Service Quality

KP : Customer Satisfaction

CCB : Customer Citizenship Behavior

The results of hypothesis testing in Table 10 show the effect of service quality (X) on Customer Citizenship Behavior (Y) mediated by customer satisfaction (Z) with T-statistic value of 3.931 ($t > 1.960$). It can be concluded that the influence of service quality on Customer Citizenship Behavior can be partially mediated by customer satisfaction. It shows a positive influence, with the path coefficient of 0.255, which explains that customer satisfaction is needed to increase the value of Customer Citizenship Behavior. The positive path coefficient (0.255) means that the relationship between service quality and Customer Citizenship Behavior partially mediated by customer satisfaction is unidirectional. This means that the better the service quality partially mediated by customer satisfaction, the higher the Customer Citizenship Behavior or supports H2a. Thus, H2a is accepted.

Table 11. Equation of Measurement Model

Variables	Indicators	Loading Factors	Equations
Service Quality	X1.1	0.660	$X1.1 = 0.660 X1$
	X1.2	0.881	$X1.2 = 0.881 X1$
	X1.3	0.878	$X1.3 = 0.878 X1$
	X1.4	0.805	$X1.4 = 0.805 X1$
	X1.5	0.878	$X1.5 = 0.878 X1$
Customer Satisfaction	Z1.1	0.939	$Z1.1 = 0.939 Z$
	Z1.2	0.931	$Z1.2 = 0.931 Z$
Customer Citizenship Behavior	Y1.1	0.905	$Y1.1 = 0.905 Y1$
	Y1.2	0.924	$Y1.2 = 0.924 Y1$
	Y1.3	0.918	$Y1.3 = 0.918 Y1$

Source: Processed Research Data (2020)

According to the results of the measurement model equation for the Service Quality (X) variable, the X1.5 indicator (0.878) has the highest loading factor on the Empathy dimension, indicating that this indicator is the most dominant in the formation of the Service Quality (X) variable's dimensions.

Based on the results of the equation for the Customer Satisfaction variable (Z), the indicator with the highest loading factor on the Expectation dimension (0.939) is the Z.1 indicator, indicating that this indicator is the most dominant in the formation of the Customer Satisfaction variable's dimensions (Z).

According to the results of the equation measurement model for the Customer Citizenship Behavior (Y1) variable, the Y1.2 indicator (0.924) has the highest loading factor on the recommendation dimension, indicating that this indicator is the most dominant in forming the Customer Citizenship Behavior (Y1) variable's dimensions.

Table 12. Structural Model Equations

Path	Path Coefficient	Equations
X -> Z	0.830	$Z = 0.830 X$
X -> Y	0.448	$Y1 = 0.448 X + 0.307 Z$
Z -> Y	0.307	

Source: Processed Research Data (2020)

The results of the structural model equation show that there is a positive influence between the variables of Service Quality (X), Customer Satisfaction (Z), Customer Citizenship Behavior (Y1), and Customer Retention (Y2).

CONCLUSION

The testing results of the structural model in this study indicate that all hypotheses are accepted. Referring to the formulation of the problem and research objectives, the following conclusions are drawn:

1. The results of this study prove that service quality affects customer satisfaction. This means that service quality plays a vital role in increasing customer satisfaction.
2. The better the quality of service, the higher the Customer Citizenship Behavior. Implementation of tangible, reliability, responsiveness, assurance, and empathy directly leads to higher Customer Citizenship Behavior of 4-star hotel customers in Makassar.
3. The better customer satisfaction, the higher the Customer Citizenship Behavior. Implementation of expectation and perceived performance directly causes the higher Customer Citizenship Behavior of 4-star hotel customers in Makassar.

Based on the conclusions and limitations reached during this research, several recommendations are expected to provide input for the 4-star hotel in Makassar and future research:

1. According to the respondents' responses, the 4-star hotel in Makassar should improve the following indicators: a). Tangibles; the hotel should provide cutting-edge equipment, enhance the hotel's attractiveness, and its employees should be well-dressed. b). Confidence; hotel guests should trust hotel staff and feel secure when conducting transactions. c). Empathy; the hotel should pay attention to and understand the needs of its guests, and guests can easily contact hotel staff.
2. Regarding customer satisfaction variables based on respondents' answers, the hotel should improve the following: a) Perceived performance; in terms of hotel facilities and services, b) Expectations; satisfaction with the information provided by hotel employees and satisfaction with services provided by the hotel.
3. Based on respondents' answers about the variable Customer Citizenship Behavior, the 4-star hotel in Makassar should implement Customer Citizenship Behavior management by improving the following indicators: a). Assist other customers with reservations and provide information. b). Provide feedback and concern from the hotel, c). Recommend the hotel to friends/family and say positive things.
4. Further research, particularly on the role of Customer Satisfaction as a mediator between service quality and Customer Citizenship Behavior, should be conducted in different

locations (other than Makassar) due to their cultural differences. Moreover, additional research can be conducted by including additional variables or utilizing intervening variables other than customer satisfaction and Customer Citizenship Behavior. Further research may consider using the variables of e-service quality (Electronic-Service Quality) and company image.

5. The dimensions of Customer Citizenship Behavior remain unexplored; consequently, additional research should consider testing each Customer Citizenship Behavior against additional variables.

REFERENCE

- A. Anaza, N., and Zhao, J. (2013). Encounter-based antecedents of e-customer citizenship behaviors. *Journal of Services Marketing*, 27(2), 130–140. <https://doi.org/10.1108/08876041311309252>
- Abdul, A. P. J., and Technical, K. (2018). A Critical analysis on Service Quality and Customer Retention . Prof . Bobby W . Loyyl Professor (Sri Ramswaroop Memorial Group of Professional CollegeLucknow) Mr . Manish Kumar Introduction :
- Abbasi, A., Zivarmogbeli, and Abolghasem Ebrahimi. (2014). Survey impact bank reputation in customer citizenship behavior, Case Study of Customer Agri Bank of Kerman (Iran): appraisal andTesting of model by Amos Graphics. *Technical Journal of Engineering and Applied Sciences*, 4(4), 359–369. Retrieved from www.tjeas.com
- Achmad Rinaldo Fernandes, A., and Solimun, S. (2011). The mediation effect of customer satisfaction in relationship between service quality, service orientation and marketing mix strategy to customer loyalty. *Journal of Management Development*, 1–6. <https://doi.org/10.1108/EL-01-2014-0022>
- Adam, M. (2015). *Manajemen Pemasaran Jasa*, Edisi kedua, Bandung: Alfabeta.
- Afthanorhan, A., Awang, Z., Rashid, N., Foziah, H., and Ghazali, P. L. (2019). Assessing the effects of service quality on customer satisfaction. *Management Science Letters*, 9, 13–24. <https://doi.org/10.5267/j.msl.2018.11.004>
- Agolla, J. E., Makara, T., & Monametsi, G. (2018). Impact of banking innovations on customer attraction , satisfaction and retention : the case of commercial banks in Botswana Tshepiso Makara Gladness Monametsi. *International Journal Electronic Banking*, 1(2), 150–170.
- Ahmad, R., and Buttle, F. (2002). Customer retention management: a reflection of theory and practice. *Marketing Intelligence and Planning*, 20(3), 149–161. <https://doi.org/10.1108/02634500210428003>
- Ahmad, S. Z., Ahmad, N., and Papastathopoulos, A. (2018). Measuring service quality and customer satisfaction of the small- and medium-sized hotels (SMSHs) industry: lessons from United Arab Emirates (UAE). *Tourism Review*. <https://doi.org/10.1108/TR-10-2017-0160>
- Aksu, A. A. (2006). Gap analysis in customer loyalty: A research in 5-star hotels in the Antalya Region of Turkey. *Quality and Quantity*, 40(2), 187–205. <https://doi.org/10.1007/s11135-005-5357-y>

- Al-Hawari, M., Ward, T., and Newby, L. (2009). The relationship between service quality and retention within the automated and traditional contexts of retail banking. *Journal of Service Management*, 20(4), 455–472. <https://doi.org/10.1108/09564230910978539>
- Amin, M., Yahya, Z., Ismayatim, W. F. A., Nasharuddin, S. Z., and Kassim, E. (2013). Service Quality Dimension and Customer Satisfaction: An Empirical Study in the Malaysian Hotel Industry. *Services Marketing Quarterly*, 34(2), 115–125. <https://doi.org/10.1080/15332969.2013.770665>
- Ammari, N. B., and Bilgihan, A. (2019). Customer retention to mobile telecommunication service providers: the roles of perceived justice and customer loyalty program Nedra Bahri-Ammari * Anil Bilgihan. *International Journal Mobile Communications*, 17(1), 82–107.
- Anderson, E. W., and Sullivan, M. W. (1993). The Antecedents and Consequences of Customer Satisfaction for Firms. *Marketing Science*, 12(2), 125–143. <https://doi.org/10.1287/mksc.12.2.125>
- Ang, L., and Buttle, F. (2006). Customer retention management processes: A quantitative study. *European Journal of Marketing*, 40(1–2), 83–99. <https://doi.org/10.1108/03090560610637329>
- Arief Rahman Abd, 2005, *Pengantar Ilmu Perhotelan dan Restoran*, cetakan pertama, Penerbit Graha Ilmu, Yogyakarta
- Armstrong, Gary., Kotler, Philip., 2007, *Marketing an introduction*, 8th edition, Pearson
- Augusty, Ferdinand, 2014, *Metode Penelitian Manajemen : Pedoman penelitian untuk penulisan skripsi, tesis dan disertasi Ilmu Manajemen*, Edisi 5, UNDIP Press
- Bagyono, 2017, *Pariwisata dan Perhotelan*, Alfabeta, Bandung
- Balaji, M. S. (2014). Managing customer citizenship behavior: a relationship perspective, (December), 37–41. <https://doi.org/10.1080/0965254X.2013.876076>
- Barletta, Martha., 2004, *Marketing to Women : Mendongkrak Laba dari konsumen paling kaya dalam segmen pasar terbesar*, PPM
- Barnes, James G., 2003, *Secrets of Customer Relationship Management*, Penerbit Andi, Yogyakarta
- Baron, R.M. and Kenny, A.D. (1986), “The moderator-mediator variable distinction in social psychological research: conceptual, strategic, and statistical considerations”, *Journal of Personality and Social Psychology*, Vol. 51 No. 6.
- Bartikowski, B., and Walsh, G. (2011). Investigating mediators between corporate reputation and customer citizenship behaviors. *Journal of Business Research*, 64(1), 39–44. <https://doi.org/10.1016/j.jbusres.2009.09.018>
- Bettencourt, L. (1997). Customer voluntary performance: Customers as partners in service delivery. *Journal of Retailing*, 73(3), 383–406. [https://doi.org/10.1016/S0022-4359\(97\)90024-5](https://doi.org/10.1016/S0022-4359(97)90024-5)
- Berezan, O., Raab, C., Yoo, M., & Love, C. (2013). Sustainable hotel practices and nationality: The impact on guest satisfaction and guest intention to return *International Journal of Hospitality Management*, 34, 227–233.
- Bowen, J. T., & Shoemaker, S. (1998). *Loyalty: A Strategic Commitment*. *Cornell Hotel and Restaurant Administration Quarterly*, 31–46.

- Budi, A. Permana, (2013), *Manajemen Marketing Perhotelan*, Penerbit Andi, Yogyakarta
- Burtonshaw, Simon A., Gunn., 2008, *Alat dan teknik analisis Manajemen, Indeks*, Jakarta
- Cameran, M., Moizer, P., and Pettinicchio, A. (2010). Customer satisfaction, corporate image, and service quality in professional services. *Service Industries Journal*, 30(3), 421–435. <http://doi.org/10.1080/02642060802236111>
- Caruana, A. (2002). Service Loyalty : the effects of service quality and the mediating role of customer satisfaction. *Journal of Service Research*, 36(7/8), 811–828. <https://doi.org/10.1177/1094670508319094>
- Chadha, A. (2015). Case Study of Hotel Taj in the Context of CRM and Customer Retention. *Kuwait Chapter of Arabian Journal of Business and Management Review*, 4(7), 1–9.
- Chen, K. H., Hsieh, K. J., Chang, F. H., and Chen, N. C. (2015). The customer citizenship behaviors of food blog users. *Sustainability (Switzerland)*, 7(9), 12502–12520. <https://doi.org/10.3390/su70912502>
- Cheng, B. L., Gan, C. C., Imrie, B. C., & Mansori, S. (2018). Service recovery, customer satisfaction and customer loyalty: evidence from Malaysia’s hotel industry. *International Journal of Quality and Service Sciences*, IJQSS-09-2017-0081. <https://doi.org/10.1108/IJQSS-09-2017-0081>
- Chu, R., and Choi, T. Y. (2001). Determinants of hotel guests’ satisfaction and repeat patronage in the Hong Kong hotel industry. *International Journal of Hospitality Management*, 20(3), 277–297.
- Castillo Canalejo, A. M., and Jimber del Río, J. A. (2018). Quality, satisfaction and loyalty indices. *Journal of Place Management and Development*. <https://doi.org/10.1108/JPM-05-2017-0040>
- Darzi, M. A., and Bhat, S. A. (2018). Personnel capability and customer satisfaction as predictors of customer retention in the banking sector: A mediated-moderation study. *International Journal of Bank Marketing*, 36(4), 663–679. <https://doi.org/10.1108/IJBM-04-2017-0074>
- Dasu, Sriram, Chase, Richard, 2013, *The Customer Service Solution*, Mc-Graw Hill
- Davies, Mark., 1998, *Understanding Marketing*, Prentice-Hall
- Demirci Orel, F., and Kara, A. (2014). Supermarket self-checkout service quality, customer satisfaction, and loyalty: Empirical evidence from an emerging market. *Journal of Retailing and Consumer Services*, 21(2), 118–129. <https://doi.org/10.1016/j.jretconser.2013.07.002>
- Dedeoğlu, B. B., and Demirer, H. (2015). Differences in service quality perceptions of stakeholders in the hotel industry. *International Journal of Contemporary Hospitality Management*, 27(1), 130–146. <http://doi.org/10.1108/IJCHM-08-2013-0350>
- Di, E., Huang, C. J., Chen, I. H., and Yu, T. C. (2010). Organisational justice and customer citizenship behaviour of retail industries. *Service Industries Journal*, 30(11), 1919–1934. <https://doi.org/10.1080/02642060802627533>
- Dimiyati, Mohamad, (2015). Customer Satisfaction and Switching Cost Toward Trust in The Brand and Customer Retention of Simpati in Jember, *Researcher World Journal of Arts, Science and Commerce*, E-ISSN 2229-4686, ISSN 2231-4172

- Dimiyati, Mohammad, (2015). The Role of Customer Satisfaction in Mediating Marketing Communication Effect on Customer Loyalty, *Researcher World Journal of Arts, Science and Commerce*, E-ISSN 2229-4686, ISSN 2231-4172
- Eccles, G. (1997). Improving service quality : lessons and practice from the hotel sector, 7(5), 224–226.
- Edward, M., and Sahadev, S. (2011). Role of switching costs in the service quality, perceived value, customer satisfaction and customer retention linkage. *Asia Pacific Journal of Marketing and Logistics*, 23(3), 327–345. <https://doi.org/10.1108/13555851111143240>
- Effendi, Usman, 2016, *Psikologi Konsumen*, PT. Rajagrafindo Persada, Depok
- El-Adly, M. I. (2018). Modelling the relationship between hotel perceived value, customer satisfaction, and customer loyalty. *Journal of Retailing and Consumer Services*, (xxxx). <https://doi.org/10.1016/j.jretconser.2018.07.007>
- Elu, Balthasar. 2005. Manajemen Penanganan Komplain Konsumen di Industri Jasa. *Jurnal Ilmu Administrasi dan Organisasi, Bisnis and Birokrasi*, Vol. 13, No. 3 (September).
- Fornell, C. 1992. A National Customer Satisfaction
- Endara, Y. M., Ali, A. B., & Yajid, M. S. A. (2019). The influence of culture on service quality leading to customer satisfaction and moderation role of type of bank. *Journal of Islamic Accounting and Business Research*, 10(1), 134–154. <https://doi.org/10.1108/JIABR-12-2015-0060>
- Feiberg, F.M., Kinnear, T.C., Taylor, J.T., 2013, *Modern Marketing Research : concepts, methods and cases*, 2nd edition, Cengage Learning
- Ferdinand, Augusty, 2002, *Structural Equation Modelling dalam Penelitian Manajemen : Aplikasi Model-model rumit dalam penelitian untuk Tesis, Magister and Disertasi Doktor*, Fakultas Ekonom/i Universitas Diponegoro, Semarang
- , 2014, *Structural Equation Modelling dalam penelitian Manajemen : Aplikasi model-model rumit dalam penelitian untuk Skripsi, Tesis dan Disertasi Doktor*, Edisi 5, BP, Undip Press
- , 2014, *Metode Penelitian Manajemen : Pedoman Penelitian untuk penulisan Skripsi, Tesis dan Disertasi Ilmu Manajemen*, Edisi 5, BP, Undip Press
- Ford, et al. , 2003, *Relationship marketing*, 4th edition., New York City: Mc Graw-Hill, Inc.
- Ganiyu, Rahim Ajao, Uche, Ignatius and Elizabeth, Adeoti Olusola, (2012). Is Costumer Satisfaction an indicator of customer loyalty ?, *Australian Journal of Business and Management Research* vol 2. No. 07 (14-20), ISSN 1839-0846
- Gök, O., Ersoy, P., & Börühan, G. (2019). The effect of user manual quality on customer satisfaction: the mediating effect of perceived product quality. *Journal of Product and Brand Management*, 4(January), 475–488. <https://doi.org/10.1108/JPBM-10-2018-2054>
- Graves, Philip., 2010, *Consumer.ology : Mitos riset pasar, kebenaran tentang konsumen dan psikologi berbelanja*, Jakarta, PT. Gramedia
- Gronroos, C. (1990). Relationship approach to marketing in service contexts: The marketing and organizational behavior interface. *Journal of Business Research*, 20(1), 3–11. [https://doi.org/10.1016/0148-2963\(90\)90037-E](https://doi.org/10.1016/0148-2963(90)90037-E)
- Groth, M., Mertens, D. P., and Murphy, R. O. (2005). Customers as good soldiers: Extending organizational citizenship behavior research to the customer domain. *Handbook of*

- Organizational Citizenship Behavior, (January 2005), 415–433.
<https://doi.org/10.1177/0149206304271375>
- Guo, C., and Wang, Y. (2015). How manufacturer market orientation influences B2B customer satisfaction and retention: Empirical investigation of the three market orientation components. *Journal of Business and Industrial Marketing*, 30(2), 182–193.
<https://doi.org/10.1108/JBIM-03-2012-0042>
- Hamied, Fuad Abdul, 2017, *Research method : A guide for first-time researcher*, UPI Press, Bandung
- Han, H., Kim, W., and Hyun, S. S. (2011). Switching intention model development: Role of service performances, customer satisfaction, and switching barriers in the hotel industry. *International Journal of Hospitality Management*, 30(3), 619–629.
<https://doi.org/10.1016/j.ijhm.2010.11.006>
- Hanaysha, J. R. (2018). Customer retention and the mediating role of perceived value in retail industry. *World Journal of Entrepreneurship, Management and Sustainable Development*, 14(1), 2–24. <https://doi.org/10.1108/WJEMSD-06-2017-0035>
- Handoko, T. Hani., Nurul Indarti., Rangga Almahendra., 2012, *Manajemen dalam berbagai perspektif*, Penerbit Erlangga, Jakarta
- Hapsari, R., Clemes, M. D., and Dean, D. (2017). The impact of service quality, customer engagement and selected marketing constructs on airline passenger loyalty. *International Journal of Quality and Service Sciences*, 9(1), 21–40. <http://doi.org/10.1108/IJQSS-07-2016-0048>
- Hayes, Bob E., 1998., *Measuring Customer Satisfaction, ASQ*
- Herlina, Vivi., 2019, *Panduan Praktis mengolah Data Kuesioner menggunakan SPSS*, PT. Elex Media Komputindo
- Hwang, J., & Lyu, S. O. (2019). Relationships among green image , consumer attitudes , desire , and customer citizenship behavior in the airline industry. 8318.
<https://doi.org/10.1080/15568318.2019.1573280>
- Indrawati, 2017, *Perilaku konsumen individu dalam mengadopsi layanan berbasis Teknologi informasi dan komunikasi*, Aditama, Bandung
- Kandampully, J., and Suhartanto, D. (2000). Customer loyalty in the hotel industry : The role of customer satisfaction and image Customer loyalty in the hotel industry : the role of customer satisfaction and image. *International Journal of Contemporary Hospitality Management*, 12(6), 346–351. <https://doi.org/10.1108/09596110010342559>
- Kassim, N., and Asiah Abdullah, N. (2010). The effect of perceived service quality dimensions on customer satisfaction, trust, and loyalty in e-commerce settings. *Asia Pacific Journal of Marketing and Logistics*, 22(3), 351–371. <https://doi.org/10.1108/13555851011062269>
- Kaura, V., Prasad, C. S. D., and Sharma, S. (2015). Service quality, service convenience, price and fairness, customer loyalty, and the mediating role of customer satisfaction. *Marketing Intelligence and Planning*, 33(4), 404–422. <https://doi.org/10.1108/IJBM-04-2014-0048>
- Keiningham, T. L., Cooil, B., Aksoy, L., Andreassen, T. W., and Weiner, J. (2007). The value of different customer satisfaction and loyalty metrics in predicting customer retention, recommendation, and share-of-wallet. *Managing Service Quality: An International Journal*, 17(4), 361–384.

- Kerin, Roger. A., Peterson, Robert. A., 2015, *Pemasaran strategis : Kasus dan komentar*, Jilid 1, Edisi 11, Jakarta, Indeks
- Kim, H. S., and Choi, B. (2016). The effects of three customer-to-customer interaction quality types on customer experience quality and citizenship behavior in mass service settings. *Journal of Services Marketing*, 30(4), 384–397. <https://doi.org/10.1108/JSM-06-2014-0194>
- Kim, S. S., Lee, J., and Prideaux, B. (2014). Effect of celebrity endorsement on tourists' perception of corporate image, corporate credibility and corporate loyalty. *International Journal of Hospitality Management*, 37, 131–145. <http://doi.org/10.1016/j.ijhm.2013.11.003>
- Kock, N. 2015. *WarpPLS 5.0 User Manual*, Copyright by Ned Kock.
- Kolade, Obamiro John, Oluseye, Ogunnaike Olaleke, Omotayo A, Osibanjo, *Organizational Citizenship Behavioural, Hospital Corporate Image and Performance, Journal of Competitiveness*, Vol 6. Issue 1, pp 36 – 49, March 2014, ISSN 1804-171X (Print), ISSN 1804-1728 (On Line), DOI : 10.7741/joc2014.01,03
- Kotler, Philip, 2001, *Marketing Management, The Millenium Edition*, Prentice Hall Inc, New Jersey
- Kotler, Philip, 2002, *Manajemen Pemasaran di Indonesia : Analisis, Perencanaan, Implementasi dan Pengendalian*, Salemba Empat, Jakarta
- Kotler, Philip, 2005, *Manajemen Pemasaran, Jilid 1 dan 2*, PT. Indeks
- Kotler, Philip., John Bowen., James Makens, 1999, *Pemasaran Perhotelan dan Kepariwisataa*n, Edisi 1, Prentice Hall
- Kotler, Philip., John Bowen., James Makens, 1999, *Marketing for Hospitality and Tourism*, 2nd edition, Prentice-Hall
- Kotler, Philip., Kartajaya, Hermawan., Setiawan, Iwan., 2010, *Marketing 3.0*, Penerbit Erlangga
- Kotler, Philip and Keller Kevin Lane, 2006, *Marketing Management*, 12th edition, Pearson Prentice Hall, Pearson Education International
- Kristiadi, Agus., (2018), *Manajemen relasi komunitas online*, Andi Offset
- Lahap, J., O'Mahony, B., and Dalrymple, J. (2016). The Importance of Communication in Improving Service Delivery and Service Quality in the Malaysian Hotel Industry. *Procedia - Social and Behavioral Sciences*, 224(August 2015), 213–220. <http://doi.org/10.1016/j.sbspro.2016.05.446>
- Lamb Jr, Hair Jr, Mc Daniel. 2001. *Pemasaran. Edisi Pertama*, Diterjemahkan oleh David Octaveria. Jakarta : Salemba Empat.
- Lee, S., Sun, K. A., Wu, L. (Laurie), and Xiao, Q. (2018). A Moderating Role of Green Practices on the Relationship between Service Quality and Customer Satisfaction: Chinese Hotel Context. *Journal of China Tourism Research*, 14(1), 42–60. <https://doi.org/10.1080/19388160.2017.1419897>
- Lee, W., and Cheng, C. (2018). Less is more : A new insight for measuring service quality of green hotels. *International Journal of Hospitality Management*, 68(November 2016), 32–40. <https://doi.org/10.1016/j.ijhm.2017.09.005>

- Lestari, E. 2009, Menyimak Kepuasan Pelanggan di Mancanegara, www.swa.co.id, 5 Oktober 2009
- Liat, C. B., Mansori, S., and Huei, C. T. (2014). The Associations Between Service Quality, Corporate Image, Customer Satisfaction, and Loyalty: Evidence From the Malaysian Hotel Industry. *Journal of Hospitality Marketing and Management*, 23(3), 314–326. <https://doi.org/10.1080/19368623.2013.796867>
- Limakrisna, Nandan., Purba, Togi Parulian. 2017, *Manajemen Pemasaran : Teori dan Aplikasi dalam Bisnis*, Edisi 2, Mitra Wacana Media, Jakarta
- Long, K. (2010). Customer loyalty and experience design in e-business. *Design Management Review*, 15(2), 60–67. <https://doi.org/10.1111/j.1948-7169.2004.tb00163.x>
- Lovelock, C., Wirtz, J., and Mussry, J. (2011). *Pemasaran Jasa : Manusia, Teknologi, Strategi Perspektif Indonesia* (7th ed.). Jakarta: Erlangga.
- Lovelock, C., and Wirtz, J., 2007, *Services Marketing : people, technology, strategy.*, 6th edition, Pearson
- Loyyl, B., and Kumar, M. (2018). A Critical analysis on Service Quality and Customer Retention.
- Lupiyoadi, Rahmat, 2013, *Manajemen Pemasaran Jasa Berbasis Kompetensi*, Edisi Ketiga, Salemba Empat
- Luo, H., Yu, Y., Han, X., & Zhang, Y. (2016). The effect of online shops' unexpected services on Costumer Citizenship Behaviors. 2016 13th International Conference on Service Systems and Service Management, ICSSSM 2016. <https://doi.org/10.1109/ICSSSM.2016.7538538>
- Ma'arif, Nelly Nailatie. 2004, *The Power of Marketing : Practitioner Perspectives in Asia*, Salemba Empat
- Mackinnon, D.P.A.J. Fairchild., dan M.s. Fritz. 2007. Mediation analysis. *Annual Review of Psychology* 58 (1): 593-614.
- Majid, Suharto A., 2009, *Customer Service dalam bisnis jasa transportasi*, Rajawali Press
- Malik, S. A., Akhtar, F., Raziq, M. M., and Ahmad, M. (2018). Measuring service quality perceptions of customers in the hotel industry of Pakistan. *Total Quality Management and Business Excellence*, 3363, 1–16. <https://doi.org/10.1080/14783363.2018.1426451>
- Malholtra, N.K. 2007. *Marketing Research*. Prentice-Hall International Inc., London.
- Manap, Abdul. 2016, *Revolusi Manajemen Pemasaran*, Mitra Wacana Media, Jakarta
- Mansilla, Ó. G., Contrí, G. B., & Cantallops, A. S. (2019). The impact of value co-creation on hotel brand equity and customer satisfaction. *Tourism Management*, 75(April), 51–65. <https://doi.org/10.1016/j.tourman.2019.04.024>
- Martin, William B., 2005, *Quality Customer Service*, PPM
- Mcmullan, R., and Gilmore, A. (2003). The conceptual development of customer loyalty measurement : *Journal of Targeting, Measurement and Analysis for Marketing*, 11(3), 230–243. <https://doi.org/10.1057/palgrave.jt.5740080>
- Meyers, L. S., Gamst, G. C., & Guarino, A. J. (2013). *Performing Data Analysis using IBM SPSS*. New Jersey: John Wiley & Sons, Inc.
- Michelli, Joseph. A., 2014, *Leading the Starbucks Way*, Mc Graw Hill

- Mittal, B., and Lassar, W. M. (1998). Why Do Customers Switch? The Dynamics of Satisfaction, (May), 2–4. <https://doi.org/10.1108/08876049810219502>
- Mursid, Suliyanto, Rahab. (2019), Menanamkan nilai inovasi berbasis syariah untuk meningkatkan kinerja pemasaran produk baru di industri keuangan mikro syariah, Khairunnisa, Tegal
- Nadiri, H., and Hussain, K. (2005). Perceptions of service quality in North Cyprus hotels. *International Journal of Contemporary Hospitality Management*, 17(6), 469–480. <https://doi.org/10.1108/09596110510612112>
- Nunnally, J.C. 1994. *Psychometric Theory*. McGraw-Hill, New York
- Osman, H., Hemmington, N., and Bowie, D. (2009). A transactional approach to customer loyalty in the hotel industry. *International Journal of Contemporary Hospitality Management*, 21(3), 239–250.
- Padma, P., & Ahn, J. (2020). Guest satisfaction & dissatisfaction in luxury hotels: An application of big data. *International Journal of Hospitality Management*, 84(February 2019). <https://doi.org/10.1016/j.ijhm.2019.102318>
- Parawansa, D. A. S. (2016). Effect of commitment and customers' satisfaction on relationship between service quality to the customer retention in rural bank in Makassar, Indonesia. *Journal of Management Development*. <http://doi.org/10.1108/JMD-12-2016-0303>
- Poon, W. C., and Low, K. L. T. (2005). Are travellers satisfied with Malaysian hotels? *International Journal of Contemporary Hospitality Management*, 17(3), 217–227. <https://doi.org/10.1108/09596110510591909>
- Priporas, C. V., Stylos, N., Vedanthachari, L. N., and Santiwatana, P. (2017). Service quality, satisfaction, and customer loyalty in Airbnb accommodation in Thailand. *International Journal of Tourism Research*, 19(6), 693–704. <https://doi.org/10.1002/jtr.2141>
- Priyatno, Duwi., 2016, *Belajar Alat Analisis Data dan Cara Pengolahannya dengan SPSS*, Gaya Media
- Qiu, H., Haobin, B., Bai, B., and Heng, W. (2015). Do the roles of switching barriers on customer loyalty vary for different types of hotels? *International Journal of Hospitality Management*, 46, 89–98. <https://doi.org/10.1016/j.ijhm.2015.01.015>
- Rahimi, R., and Kozak, M. (2017). Impact of Customer Relationship Management on Customer Satisfaction : The Case of a Budget Hotel Chain. *Journal of Travel and Tourism Marketing*, 34(1), 40–51. <http://doi.org/10.1080/10548408.2015.1130108>
- Ranaweera, C., and Prabhu, J. (2003). The influence of satisfaction, trust and switching barriers on customer retention in a continuous purchasing setting. *International Journal of Service Industry Management*, 14(4), 374–395. <https://doi.org/10.1108/09564230310489231>
- Realino, D., & Moko, W. (2021). The Effect of Customer Experiential Quality on Revisit Intention with Positive Emotion and Perceived Value as Mediation Variables. *The International Journal of Social Sciences World (TIJOSSW)*, 3(01), 245-258.
- Rangkuti, Freddy (2011), *Riset Pemasaran*, PT. Gramedia, Jakarta
- Rizal., Furinto, Asnan, 2009, *Marketing Reloaded : Kompilasi konsep dan praktik pemasaran*, Jakarta, Salemba Empat

- Roy, S., S., S., & Bhatia, S. (2019). Service quality versus service experience: An empirical examination of the consequential effects in B2B services. *Industrial Marketing Management*, (February 2017). <https://doi.org/10.1016/j.indmarman.2019.02.017>
- Ryu, K., and Han, H. (2010). Influence of the Quality of Food, Service, and Physical Environment on Customer Satisfaction and Behavioral Intention in Quick-Casual Restaurants: Moderating Role of Perceived Price. *Journal of Hospitality and Tourism Research*, 34(3), 310–329. <https://doi.org/10.1177/1096348009350624>
- Saleem, H., and Raja, N. S. (2014). The Impact of Service Quality on Customer Satisfaction , Customer Loyalty and Brand Image : Evidence from Hotel Industry of Pakistan. *Middle-East Journal of Scientific Research* 19, 19(5), 706–711. <https://doi.org/10.5829/idosi.mejsr.2014.19.5.21018>
- Saleem, M. A., Yaseen, A., and Wasaya, A. (2018). Drivers of customer loyalty and word of mouth intentions: moderating role of interactional justice. *Journal of Hospitality Marketing and Management*, 27(8), 877–904. <https://doi.org/10.1080/19368623.2018.1469447>
- Sangadji, Etta Mamang, Sopiha, (2013), *Perilaku Konsumen : Pendekatan Praktis*, Penerbit Andi Yogyakarta
- Santos, J. (2003). E-service quality: A model of virtual service quality dimensions. *Managing Service Quality: An International Journal*, 13(3), 233–246. <https://doi.org/10.1108/09604520310476490>
- Sarjono, Haryadi., Julianita, Winda., 2015, *Structural Equation Modeling (SEM) : sebuah pengantar, aplikasi untuk penelitian bisnis*, Salemba Empat
- Schirmer, N., Ringle, C. M., Gudergan, S. P., and Feistel, M. S. G. (2016). The link between customer satisfaction and loyalty: the moderating role of customer characteristics. *Journal of Strategic Marketing*, 26(4), 298–317. <https://doi.org/10.1080/0965254X.2016.1240214>
- Sekaran, U. 2003. *Research Method for Business: A Skill Building Approach*, John Wiley and Sons, New York, NY.
- Setiadi, Nugroho, 2003, *Perilaku Konsumen*, Edisi revisi, Kencana Prenada Media Grup, Jakarta
- Setiyaningrum, Ari., Udaya, Jusuf., Efendi. 2015, *Prinsip-Prinsip Pemasaran : Plus Tren Terkini_Pemasaran Global, Pemasaran Jasa, Green Marketing, Entrepreneurial Marketing, E-Marketing*, Penerbit Andi, Yogyakarta
- Shamim, A., Ghazali, Z., Khan, Z., and Jamak, A. B. S. A. (2017). Gender and ethnic group differences in customer citizenship behavior. *Global Business and Management Research*, 9(1s), 546–554. Retrieved from <https://libproxy.wlu.ca/login?url=http://search.proquest.com/docview/1903433499?accountid=15090>
- Shareef, M. A., Dwidevi, Y. K., & Kumar, V. (2016). Mobile Marketing Channel : Online Consumer Behavior. <https://doi.org/10.1075/z.htm1.14mey>
- Sholihin, Mahfud., Ratmono, Dwi. (2013). *Analisis SEM-PLS dengan WarpPLS 3.0*, Penerbit ANDI, Yogyakarta
- Shukri, M., Yazid, A., Khatibi, A., and Azam, S. M. F. (2017). Measuring the mediating role of customer satisfaction between service quality and customer loyalty in UAE hotel

- industry. *European Journal of Management and Marketing Studies*, 2(3), 188–203.
<https://doi.org/10.5281/zenodo.1066582>
- Silvestri, C., Aquilani, B., and Ruggieri, A. (2017). Service quality and customer satisfaction in thermal tourism. *The TQM Journal*, 29(1), 55–81. <https://doi.org/10.1108/TQM-06-2015-0089>
- Sim, J., Mak, B., and Jones, D. (2006). A Model of Customer Satisfaction and Retention for Hotels. *Journal of Quality Assurance in Hospitality and Tourism*, 7(3), 1–23.
<https://doi.org/10.1300/J162v07n03>
- Skogland, I., & Siguaw, J. A. (2004). Are Your Satisfied Customers Loyal ? *Cornell Hotel and Restaurant Administration Quarterly*, 45(3), 221–234.
<https://doi.org/10.1177/0010880404265231>
- Sobel, M. E. (1982). Asymptotic Confidence Intervals for Indirect Effects in Structural Equation Models. *Sociological Methodology*, 13(1982), 290.
<https://doi.org/10.2307/270723>
- Solimun, Fernandes, A.A.R., and Nurjannah. 2017. *Metode Statistika Multivariat Pemodelan Persamaan Struktural (SEM) Pendekatan WarpPLS*. UB Press, Malang.
- Solimun. (2010). *Analisis Multivariat Pemodelan Struktural Metode PLS*. Citra Malang. Malang.
- Solomon, M., Bamossy, G., Askegaard, S, Hogg, M.K., 2010, *Consumer Behaviour : A European Perspective*, 4th edition, Prentice Hall
- Sriram, Dasu., Chase. Richard B., 2013, *The Customer Service Solution*, Mc Graw Hill
- Steiner, W. J., Siems, F. U., Weber, A., and Guhl, D. (2014). How customer satisfaction with respect to price and quality affects customer retention: an integrated approach considering nonlinear effects. *Journal of Business Economics* (Vol. 84).
<https://doi.org/10.1007/s11573-013-0700-6>
- Subrahmanyam, A. (2017). Relationship between service quality, satisfaction, motivation and loyalty: a multi-dimensional perspective. *Quality Assurance in Education*, Vol. 25.
<http://doi.org/10.1108/QAE-04-2013-0016>
- Subroto, Budiarto, 2011, *Pemasaran Industri : Business to Business Marketing*, ANDI Offset
- Sugiyono., Susanto, Agus, 2015, *Cara Mudah belajar SPSS & LISREL : Teori dan Aplikasi untuk analisis data penelitian*, Alfabeta, Bandung
- Sugiyono, 2017, *Metode Penelitian dan Pengembangan*, Alfabeta, Bandung
- Sumarwan, U. (2014). *Perilaku Konsumen : Teori dan Penerapannya dalam Pemasaran (Kedua)*. Ghalia Indonesia.
- Suryani, Tatik, 2013, *Perilaku konsumen di era internet*, Graha Ilmu, Yogyakarta
- Syaqirah, Z. N., and Faizurrahman, Z. P. (2014). Managing Customer Retention of Hotel Industry in Malaysia. *Procedia - Social and Behavioral Sciences*, 130, 379–389.
<https://doi.org/10.1016/j.sbspro.2014.04.045>
- Szmigin, Isabelle., 2003, *Understanding the consumer*, Sage Publication
- Tammubua, M. H., & Pattiasina, V. (2019). Quality academic services antecedent towards the level of students satisfaction in distance learning program unit Universitas Terbuka Jayapura. *The International Journal of Social Sciences World (TIJOSSW)*, 1(01), 21-35.

- Takala, J., Bhufhai, A., and Phusavat, K. (2006). Proposed verification method for the content suitability of the customer satisfaction survey. *Industrial Management and Data Systems*, 106(6), 841–854. <https://doi.org/10.1108/02635570610671515>
- Tawinunt, K., Phimonsathien, T., and Fongsuwan, W. (2015). Service Quality and Customer Relationship Management Affecting Customer Retention of Long-Stay Travelers in the Thai Tourism Industry: a Sem Approach. *International Journal of Arts and Sciences*, 8(2), 459–477. Retrieved from https://search.proquest.com/docview/1677318280?accountid=26642%0Ahttp://link.periodicos.capes.gov.br/sfxlcl41?url_ver=Z39.88-2004andrft_val_fmt=info:ofi/fmt:kev:mtx:journalandgenre=articleandsid=ProQ:ProQ%3Amaterialsscijournal sandatitle=SERVICE+QUALITY+AND+CUSTOM
- Taylan Dortyol, I., Varinli, I., and Kitapci, O. (2014). How do international tourists perceive hotel quality? *International Journal of Contemporary Hospitality Management*, 26(3), 470–495. <https://doi.org/10.1108/IJCHM-11-2012-0211>
- Taylor, S. A., Goodwin, S., and Celuch, K. (2004). The importance of brand equity to customer loyalty. *Journal of Product and Brand Management*, 13(4), 217–227. <https://doi.org/10.1108/10610420410546934>
- Theresia, L., and Bangun, R. (2017). Service quality that improves customer satisfaction in a university: a case study in Institut Teknologi Indonesia. *IOP Conference Series: Materials Science and Engineering*, 277, 012059. <http://doi.org/10.1088/1757-899X/277/1/012059>
- Tjiptono, Fandy, Chandra, Gregorius, 2011, *Service, Quality and Satisfaction, Edisi Ke Empat*, Penerbit Andi Yogyakarta
- Tjiptono, Fandy, 2011, *Pemasaran Jasa*, Bayumedia Publishing
- Torres-Moraga, E., Vásquez-Parraga, A. Z., and Zamora-González, J. (2008). Customer satisfaction and loyalty: Start with the product, culminate with the brand. *Journal of Consumer Marketing*, 25(5), 302–313. <https://doi.org/10.1108/07363760810890534>
- Trasorras, R., Weinstein, A., and Abratt, R. (2009). Value, satisfaction, loyalty and retention in professional services. *Marketing Intelligence and Planning*, 27(5), 615–632. <https://doi.org/10.1108/02634500910977854>
- Trompenaars, Fons., Coebergh, Piet Hein, 2015, *Management Models : How to Understand and Apply The World's Most Powerful Business Tools*, Mc Graw Hill
- Tsang, N. (1991). Service quality in China's hotel industry: A perspective from tourists and hotel managers. *International Journal Contemporary Hospitality Management*, 12(5), 316–326. <https://doi.org/10.1108/09596110010339706>
- Tsaur, S. H., and Lin, Y. C. (2004). Promoting service quality in tourist hotels: The role of HRM practices and service behavior. *Tourism Management*, 25(4), 471–481. [https://doi.org/10.1016/S0261-5177\(03\)00117-1](https://doi.org/10.1016/S0261-5177(03)00117-1)
- Venetis, K. A., and Ghauri, P. N. (2004). Service quality and customer retention_ building long-term relationships.pdf, 38(11–12), 1577–1598.
- Wahdi, Mohamad (2011), *Riset Pemasaran : Teori dan Aplikasi untuk Pengambilan Keputusan*, CAPS, Yogyakarta
- Wang, Y., and Lo, H. (2002). Service quality, customer satisfaction and behavior intentions. *Info*, 4(6), 50–60. <https://doi.org/10.1108/14636690210453406>

- Wartzman, Rick, 2012, *What would Drucker Do Now?*, Mc Graw Hill
- White, L., and Yanamandram, V. (2007). A model of customer retention of dissatisfied business services customers. *Managing Service Quality*, 17(3), 298–316. <https://doi.org/10.1108/09604520710744317>
- Wood, Ivonne, 2009, *Layanan Pelanggan*, Graha Ilmu, Yogyakarta
- Xie, L., Poon, P., and Zhang, W. (2017). Brand experience and customer citizenship behavior: the role of brand relationship quality. *Journal of Consumer Marketing*, 34(3), 268–280. <https://doi.org/10.1108/JCM-02-2016-1726>
- Yamin, Sofyan., Kurniawan, Heri., 2009, *Structural Equation Modeling : belajar lebih mudah teknik analisis data kuesioner dengan Lisrel-PLS*, Salemba Empat
- Yamin, Sofyan., Kurniawan, Heri., 2014, *SPSS Complete : Teknik Analisis Statistik Terlengkap dengan software SPSS*, Edisi 2, Salemba Empat
- Yi, Y. (2000). The Impact of Other Customers on Customer Citizenship Behavior, 341–356. <http://doi.org/10.1002/mar>
- Zeithaml, A. Valerie, Parasuraman, A. Berry, L. L. (1990). *Delivery Quality Service Balancing, Customer Perceptions and Expectations*. New York: The Free Press A Division of Simon and Schuster Inc.
- Zhu, D. H., Sun, H., and Chang, Y. P. (2016). Effect of social support on customer satisfaction and citizenship behavior in online brand communities: The moderating role of support source. *Journal of Retailing and Consumer Services*, 31, 287–293. <https://doi.org/10.1016/j.jretconser.2016.04.013>
- <http://www.kemenpar.go.id/asp/detil.asp?c=117&andid=1198> diakses pada tanggal 1 maret 2018
- https://www.bps.go.id/website/pdf_publikasi/watermark%20_Tingkat_Penghunian_Kamar_Hotel_2013.pdf diakses pada tanggal 01 Mei 2017
- https://www.bps.go.id/website/pdf_publikasi/watermark%20_Tingkat%20Penghunian%20Kamar%20Hotel%202012.pdf diakses pada tanggal 25 April 2017
- https://www.bps.go.id/website/pdf_publikasi/Tingkat-Penghunian-Kamar-Hotel-2014.pdf diakses pada tanggal 23 Februari 2017
- https://www.bps.go.id/website/pdf_publikasi/Tingkat-Penghunian-Kamar-Hotel-2015--.pdf diakses pada tanggal 25 Februari 2017
- https://www.bps.go.id/website/pdf_publikasi/Statistik-Hotel-dan-Akomodasi-Lainnya-di-Indonesia-2016--.pdf diakses pada tanggal 25 Maret 2017
- <http://www.sandywarman.com/2015/01/pembelajaran-3-berbagai-karakter-dan.html> diakses pada 2 Agustus 2018
- <http://techad.co.id/baidu/inilah-teori-manajemen-pemasaran-hotel-dalam-menarik-calon-pelanggan/> diakses pada 2 Januari 2019
- <http://jurnal-sdm.blogspot.com/2009/07/teori-pemasaran-perhotelan-hotel.html> diakses pada tanggal 5 April 2019
- <http://bapendamakassar.info/profil/> tanggal diakses pada tanggal 2 Februari 2019
- <https://www.sulsatsu.com/2017/12/15/makassar/hotel-penyumbang-terbesar-pada-tahun-2017.html> diakses pada tanggal 25 Juni 2019
- <https://www.sepulsa.com/blog/cara-membuat-google-forms> diakses pada tanggal 11 Juni 2019

- <https://makassar.tribunnews.com/2019/03/16/aklamasi-anggiat-sinaga-pimpin-phri-sulsel-sudah-tiga-periode> diakses pada tanggal 22 Januari 2019
- <https://mospaze.com/blog/2/tren-rantai-pasok-saat-ini> pada tanggal 22 Januari 2019
- <https://traveling.bisnis.com/read/20170326/102/640436/industri-perhotelan-persaingan-di-makassar-kian-ketat> pada tanggal 11 Juni 2019
- https://www.researchgate.net/publication/222135064_Strategic_marketing_in_global_supply_chains_Four_challenges pada tanggal 3 Maret 2019
- <https://makassar.tribunnews.com/2019/03/16/aklamasi-anggiat-sinaga-pimpin-phri-sulsel-sudah-tiga-periode> pada tanggal 16 Maret 2019
- <https://finance.detik.com/properti/d-4581293/tingkat-hunian-hotel-anjlok-harga-tiket-pesawat-jadi-keluhan> pada tanggal 22 Maret 2019
- <https://smartcitymakassar.com/2019/07/26/hasil-temuan-langgar-uu-sidang-dugaan-kartel-kenaikan-harga-tiket-pesawat-segera-digelar/> pada tanggal 28 juli 2019
- <https://news.detik.com/berita/d-4361837/masjid-99-kubah-jadi-ikon-sulsel-pemprov-anggarkan-rp-176-m> pada 1 agustus 2019
- <https://finance.detik.com/berita-ekonomi-bisnis/d-4490086/daftar-lengkap-tarif-batas-atas-dan-bawah-tiket-pesawat>
- <https://money.kompas.com/read/2019/07/05/153700826/juni-2019-cadangan-devisa-naik-jadi-rp-123-8-miliar-dollar-as>
- <https://www.kemenkeu.go.id/publikasi/berita/cadangan-devisa-desember-2018-meningkat>
- <https://travel.kompas.com/read/2019/03/23/084500627/bi--industri-pariwisata-jadi-sektor-paling-hasilkan-devisa>
- <https://www.bps.go.id/subject/16/pariwisata.html#subjekViewTab1>
- <https://travel.kompas.com/read/2019/03/23/084500627/bi--industri-pariwisata-jadi-sektor-paling-hasilkan-devisa>
- https://www.bi.go.id/id/ruang-media/siaran-pers/Pages/sp_201118.aspx
- <https://ekbis.sindonews.com/read/1364689/34/kunjungan-wisman-162-juta-devisa-pariwisata-capai-usd176-miliar-1545375563>
- <https://money.kompas.com/read/2019/04/25/070000726/ini-sebab-pertumbuhan-ekonomi-makassar-lampau-sulsel-dan-nasional?page=all>
- <https://www.cnnindonesia.com/ekonomi/20200406212645-92-490982/39-hotel-di-makassar-tutup-karena-virus-corona>
- <https://makassar.sindonews.com/read/80580/711/85-hotel-tutup-pendapatan-pajak-hilang-rp20-miliar-1593014798>
- Undang-undang Republik Indonesia Nomor 10 Tahun 2009 tentang Kepariwisata
- <https://www.antaraneews.com/berita/1625030/phri-1257-karyawan-hotel-di-sulsel-dirumahkan-dampak-covid-19>
- https://news.ddtc.co.id/puluhan-hotel-tutup-setoran-pajak-hotel-anjlok-80-21850?page_y=1603
- <https://www.cnnindonesia.com/ekonomi/20200323215407-92-486241/imbis-corona-hotel-di-makassar-mulai-rumahkan-karyawan>
- <https://www.antaraneews.com/berita/1351490/phri-minta-pajak-hotel-dan-restoran-di-seluruh-indonesia-dikurangi>

