

The Effect of Pick Up Delivery and Cash On Delivery Through Customer Satisfaction on Company Revenue (Case Study of Goods Delivery Services in Sukabumi City)

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Abstract: The rapid growth of e-commerce in Indonesia currently has a big role in the sustainability of various industries. One of them is the industry in the field of goods delivery services. Goods delivery services are a practical solution and industrial support service needed by people who often use e-commerce as an electronic media means for carrying out online buying and selling activities. This makes companies faced with the threat of increasingly fierce competition. This research aims to determine the effect of pick up delivery and cash on delivery through customer satisfaction with the Company. This research uses a Quantitative Descriptive Method by collecting data through distributing questionnaires. The number of respondents in this study was 80 goods delivery service employees in Sukabumi City using an incidental sampling technique. The data analysis technique in this research uses descriptive statistics. The results of this research show that Pick Up Delivery does not have a direct and significant effect on company income, but Pick Up Delivery has an indirect and significant effect on company income through Customer Satisfaction as a mediating variable and Cash On Delivery has a direct effect on the income of goods delivery companies in Sukabumi City without the mediating role of the Customer Satisfaction variable.

Keywords: pick up delivery, cash on delivery, customer satisfaction, company revenue.

A. Introduction

The rapid growth of e-commerce today has a big role to play in the sustainability of various industries. One of them is the industry in the field of freight forwarding services. This happens because the freight forwarder company plays a vital role in the development of e-commerce because it is this industry that knits the threads of the marketplace-producer-consumer relationship (Wicaksono, 2019). Shipper services are a practical solution and a supporting service industry needed by people who often use e-commerce as a means of electronic media to carry out buying and selling activities online. With the existence of goods delivery services, making people both from producers and consumers will feel facilitated in buying and selling through e-commerce,

and this will make e-commerce users even higher. With the increase in online purchases, the automatic demand for services to send goods will also be higher so that it will have an impact on the bustling business turnover in this sector and make the logistics market revenue in Indonesia even higher, which can be proven from the projection of Indonesia's logistics market revenue in 2020-2024 published by the Indonesia Economic Forum in its article which in the news article shows that in 2020, Indonesia's logistics revenue is US \$ 220.9 billion or 3.5 thousand trillion rupiah and will reach US \$ 300.3 billion or 4.891 thousand trillion rupiah in 2024. This does not rule out the possibility of making business people in Indonesia interested in joining this field. because logistics service companies in Indonesia have great potential to continue to grow and become a good business opportunity for business people.

Based on consumer index data for goods delivery services which is calculated based on consumption patterns from the 2024 cost of living (SBH) survey published by the Sukabumi City Central Statistics Agency above, it shows that the consumption price that Sukabumi City residents have to pay for goods delivery services is quite large compared to other cities, and this will affect customer satisfaction because products that have the same quality but set relatively cheap prices will provide higher value. to consumers and vice versa (Philip Kotler and Kevin Lane Keller 2012) in (Indrasari, 2019:90).

The phenomenon where the higher revenue of logistics services in Indonesia is followed by the greater opportunity for business people to enter the field of freight forwarding services makes companies in the field of freight forwarding services, especially in Sukabumi City, faced with the threat of increasingly fierce competition. This phenomenon encourages companies engaged in freight forwarding services, especially those in Sukabumi City, to be more competitive in an effort to increase company revenue by increasing sales volume. In essence, companies are established in order to maximize profit or profit by utilizing various economic resources that the company already has (Itang & Daenuri, 2017) in (Pratiwi, 2022). Similarly, goods sending service companies in Sukabumi City, which certainly want to get high profits with the aim that the company can continue to grow and develop and can compete with similar companies by paying attention to the income received and expenses made during operational activities.

The main source of income for freight forwarding companies is the reward for services provided by consumers, if customers are not satisfied with a product or service, then they tend to turn to other similar companies and later this will hinder the company's business progress (Pratiwi, 2022). Revenues are income or increase in wealth arising from a company's activities such as sales of goods, provision of services, interest, dividends, royalties, and rent (Indonesian Accounting Association Board, 2020: 117). In essence, companies are established in order to maximize profits or profits by utilizing various economic resources that have been owned by the company (Itang & Daenuri, 2017) in (Pratiwi, 2022). Similarly, goods sending service companies in Sukabumi City, which certainly want to get high profits with the aim that the company can continue to

grow and develop and can compete with similar companies by paying attention to the income received and expenses made during operational activities. In order to do so, freight forwarders need to provide services that can create customer satisfaction in order to achieve the company's initial goal of increasing company revenue so that company profits increase.

Customer satisfaction is a response aimed by customers to a product or service by comparing the desired expectations and the results received. If the results of the product or service match or exceed expectations, the customer will feel satisfied, and vice versa if the product or service received does not meet expectations, the customer will feel dissatisfied (Daga, 2019:78). Customer satisfaction is a very important aspect because it has a behavior that has a positive impact on the company (Jannah & Fakhurrazi, 2023). Customer satisfaction depends on the perceptions and expectations of the customer itself with several factors that can influence such as the needs and desires felt when using a product or service and based on experience when consuming a product or service. Therefore, it is important for freight forwarding companies to provide services that are in accordance with the needs and desires of customers and provide services that can leave a good impression when using a product or service, in order to achieve customer satisfaction so that the company can compete with similar companies and achieve the desired revenue.

Pick up delivery is a special service provided by shipping companies with services in the form of pick-up and delivery with the aim of making it easier for consumers to make transactions. The pick up delivery service product is an alternative company strategy in facing competition by offering or providing the best and quality service with the aim of satisfying customers (Habibi & Mardhiyah, 2021). Usually consumers who use this service are consumers who feel busy or have no time so they cannot deliver goods directly to the office. The pick up delivery service is carried out by picking up the shipment by the company, namely the courier to the location of the sender or service customer such as home and office. This service can help expedition service users, especially online sellers who are busy and have to send goods in large or small quantities, so they can save money, time, and energy. With the convenience provided to pick up delivery customers, this will encourage customer satisfaction, allowing customers to repeat purchases and recommend to others which can lead to increased or more demand for services. This can have a good impact on company revenue.

Covid-19 and PPKM are the dynamics of changes in online business transactions through the cash on delivery method which is currently experiencing an increase because cash on delivery payments can be an alternative to reach consumers from various groups who find it difficult to use online payments (Aqil, 2022). And the goods delivery service company is a third party in e-commerce whose job is to deliver goods to buyers. The use of the cash on delivery payment method has a relatively small level of risk, which is caused by conditions where consumers have the opportunity to ensure the order will be received and if the goods offered by the seller in e-commerce

match what is offered, it will cause customer satisfaction with the service (Bohalima, 2022).

Although pick up delivery and cash on delivery are designed to increase customer satisfaction and company revenue, some researchers show that the effect is not always in line or positive. As in the research studied by (Kusumowardani, 2021) which states that customer satisfaction affects company revenue, in research by (Handayani Sitorus & Siregar, 2022) states that goods delivery services affect revenue and research by (Pratiwi, 2022) states that pick up delivery and cash on delivery together affect customer satisfaction. Meanwhile, in research by (Herlina, 2021) which asks that service has no effect on company revenue. Some of the research that has been stated has not provided consistent results and based on previous research there is an influence between goods delivery services on company revenue. Therefore, the researcher adds a new variable, namely company revenue as variable (Y) and places customer satisfaction as an intervening variable or (Z) to see the effect of pick up delivery and cash on delivery through customer satisfaction on the revenue of the Goods Delivery Service Company in Sukabumi City.

B. Research Method

The method used in this research is Associative quantitative method. The variables used in this study are pick up delivery (X1), and cash on delivery (X2) variables as independent variables, company revenue (Y) as the dependent variable, and Customer Satisfaction (Z) as the mediating/intervening variable. The population in this study were employees of the Sukabumi City freight forwarder service, of which the population size was unknown. Therefore, the authors used Hair's formula. according to the opinion of Hair, et al (2019) the number of indicators or statements $\times 5$. In this study there are 16 statement items, so the minimum sample required is $16 \times 5 = 80$. The sampling method in this study uses the nonprobability sampling category, this method does not provide equal opportunities or opportunities for each element or member of the population to be selected as a sample (Sugiyono, 2019:131). The sample technique used is incidental sample, incidental sample is a technique for determining samples based on chance, that is, anyone who happens to meet the researcher can be used as a sample, if he deems the person suitable as a data source (Sugiyono, 2019:133). The data used is primary data with the data collection technique, namely by distributing questionnaires. The data analysis technique in this study uses descriptive statistics. Data processing in this study used Smart Partial Least Square 4 software.

C. Result And Discussion

The research results are used to analyze the research results based on data and facts that have been obtained from the field and the discussion is based on the formulation of the problem that will answer the formulation of the problem. The results of this study will be used to determine the extent of the influence of Pick Up Delivery and Cash On Delivery through Customer

Satisfaction on Company Revenue (Case Study of Goods Delivery Services in Sukabumi City). In this study using SmartPLS 4 software assistance. The following test steps use SmartPLS.4.

a. Convergent Validity Test Results

This test serves to prove that each indicator is acceptable and able to explain the latent variable. According to Chin (1998) in (Nuryani & Winata, 2023) for research in the early stages of developing a measurement scale, a loading factor value of 0.5 – 0.6 is still considered sufficient. And according to Joseph F Hair, (2023:77) if the loading factor value ≤ 0.4 , the indicator must be removed. The following are the results of the loading factor value from the SmartPLS output where in this study the value of 0.4 is still acceptable. The results of descriptive statistics are shown in Table 1 below.

Table 1. Result of Loading Factor

Dimension	COD (X2)	Satisfaction (Z)	Revenues (Y)	PUD (X1)
Security	0.806			
Privacy	0.857			
Trust	0.878			
Re-purchase		0.859		
Creating Word-of-Mouth		0.857		
Creating Brand Image		0.618		
Creates a purchase decision with the same company		0.799		
Number of Customers (1)			0.790	
Number of Customers (2)			0.821	
Revenue Development (1)			0.770	
Revenue Development (2)			0.809	
Total Revenue in a Year (1)			0.576	
Total Revenue in a Year (2)			0.590	
Time Efficiency				0,690
Reduced Risk				0,908
Flexible Time				0,862

Source: Data processed, (2024)

Based on the outer loading value above, it can be seen that all indicators have met convergent validity because all indicators/statements have a loading factor value of ≥ 0.5 . The indicator with the highest LF value is the Reduced Risk indicator with a value of 0.908, and the smallest LF value is the Total Revenue in a Year (1) indicator with a value of 0.576.

Table 2. Result of Heterotrait Monotrait Ratio (HTMT)

	COD (X2)	Satisfaction (Z)	Revenues (Y)	PUD (X1)
COD (X2)				
Satisfaction (Z)	0,448			
Revenues (Y)	0,624	0,812		
PUD (X1)	0,446	0,753	0,460	

Source: Secondary data processed, (2024)

Based on table 2, it can be seen that the Heterotrait monotrait ratio value is below or ≤ 0.9 . So with this it can be said that discriminant validity is fulfilled. **Table 3. Result of AVE value**

Variable	Average Extracted (AVE)
COD (X2)	0.718
Satisfaction (Z)	0.623
Revenue (Y)	0.537
PUD (X1)	0.681

Source: Data processed, (2024)

Table 3 shows that the AVE value for each variable meets the requirements, namely ≥ 0.05 . The highest AVE value is owned by the cash on delivery variable, namely 0.718. Meanwhile, the lowest AVE value is owned by the company income variable, namely 0.537.

Table 4. Result of Cross Loading

Dimension	COD (X2)	Satisfaction (Z)	Revenues (Y)	PUD (X1)
Security	(0.806)	0.212	0.396	0,252
Privacy	0.857	0.411	0.452	0,318
Trust	0.878	0.282	0.435	0,313
Re-purchase	0.324	(0.859)	0.711	0,557
Creating Word-of-Mouth	0.253	0.857	0.571	0,495
Creating Brand Image	0.287	0.618	0.308	0,464
Creates a purchase decision with the same company	0.302	0.799	0.567	0,406
Number of Customers (1)	0.352	0.633	0.790	0,396
Number of Customers (2)	0.418	0.729	(0.821)	0,382
Revenue Development (1)	0.407	0.405	0.770	0,262
Revenue Development (2)	0.326	0.475	0.809	0,273
Total Revenue in a Year (1)	0.382	0.354	0.576	0,182
Total Revenue in a Year (2)	0.355	0.371	0.590	0,132
Time Efficiency	0.361	0.301	0.302	0,690
Reduced Risk	0.373	0.627	0.407	(0,908)
Flexible Time	0.141	0.516	0.241	0,862

Source: Data processed, (2024)

From the output results above, it is clear that the relationship between the cash on delivery construct and its indicators has a greater value, namely 0.806, compared to other cash on delivery indicator constructs. Then the customer satisfaction construct with its indicators has a greater value, namely 0.859, compared to the other customer satisfaction indicator constructs. Furthermore, the company income construct with its indicators has a greater value, namely 0.821, compared to other company income indicator constructs.

Then the pick up delivery construct with its indicators has a greater value, namely 0.908 compared to the other pick up delivery indicator constructs.

b. Reliability Test Results

The results of this research's reliability testing were measured using 2 criteria, namely composite reliability (CR) and Cronbach's alpha (CA) from 2 blocks that measure the construct. CR is used to show good reliability, while CA is used to show estimates of inter-correlation indicators. The results of reliability testing are considered quite satisfactory if the Cronbach's alpha value is ≥ 0.7 and the composite reliability value must be greater than the Cronbach's alpha value. Provided that if the construct has a composite reliability value greater than Cronbach's alpha then it is reliable (Hair, 2023:80). **Table 5. Result of Cronbach's Alpha-Composite Reliability-Rho-A**

	COD (X2)	Satisfaction (Z)	Revenue (Y)	PUD (X1)
Cronbach's alpha-composite reliability	0.822	0.826	0.852	0.839

Source: Data processed, (2024)

Based on the data above, it can be seen that all variables have values Cronbach's alpha ≥ 0.7 , and each variable has a value-composite reliability which is greater than the value Cronbach's alpha. So that each variable can be said to have met the requirements to be said to be reliable.

d. Test results R-Square

R-Square is a measure of the proportion of variation in the value of the influenced (endogenous) variable that can be explained by the influencing (exogenous) variable. The classification of R2 values is ≥ 0.67 (substantial/large), 0.33 (moderate/medium), 0.19 (weak) (Chin, 1998) in (Limandono, 2018).

Table 6. Result of R-Square Values

	R-Square	R-Square adjusted
Customer Satisfaction (Z)	0.399	0.383
Company Revenue (Y)	0.580	0.563

Source: Data processed, (2024)

Table 6 explains that the company income variable (Y) obtained an R2 value of 0.580 which can be interpreted that the company income variable (Y) can be explained by the pick up delivery (X1), cash on delivery (X2) and customer satisfaction (Z) variables of 58.0% (the influence is moderate). Meanwhile, the rest is explained by other variables outside of this research. And for the customer satisfaction variable (Z) it gives an R2 value of 0.399 which can be interpreted that the customer satisfaction variable (Z) can be explained by the pick up delivery (X1) and cash on delivery (X2) variables of 39.90% (the influence is moderate). Meanwhile, the rest is explained by other variables outside of this research.

e. Hypothesis Test Results (bootstrapping)

Bootstrapping is used to carry out hypothesis testing. Below is a picture of the structural model after bootstrapping. If T-Statistic ≤ 1.96 , then H_a is rejected and H_0 is accepted (exogenous variables have no significant effect). In this research, bootstrapping was used to see the significance of the relationship between constructs addressed by the T-Statistics value. T-Statistics are valid if the variables have a T-Statistics value ≥ 1.96 . Indicators can also be valid if they have a P-Values ≤ 0.05 (Joseph F Hair, 2023:94). The following are the T-Statistics values.

1. Direct Influence (Direct Effect)

Table 7. of Direct Effect Hypothesis (path coefficient)

	T- Statistics	P-Values
COD (X2) - Satisfaction (Z)	1,729	0.084
COD (X2) - Revenue (Y)	3,467	0.001
Satisfaction (Z) - Revenue (Y)	8,729	0,000
PUD (X1) - Satisfaction (Z)	5,645	0,000
PUD (X1) - Income (Y)	1,512	0.130

Source: Data processed, (2024)

Based on table 7, 5 (five) direct test results or direct effects are obtained which are described below:

a) The Effect of Pick Up Delivery on Company Revenue

Table 7 shows that the influence of pick up delivery on company revenue has a T-Statistics value of 1.512 (≤ 1.96) and a P value of 0.176 (≥ 0.130) which shows that pick up delivery has an insignificant influence on company revenue. Thus, the hypothesis H_{o1} is accepted and H_{a1} is rejected, which means there is no significant influence between the pick up delivery variable and company revenue.

b) The Effect of Cash On Delivery on Company Revenue

Table 7 above can show that the influence of cash on delivery on company revenue has a T-Statistics value of 3.467 (≥ 1.96) and a P-value of 0.001 (≤ 0.05) which shows that cash on delivery has a significant influence on company income. Thus, the hypothesis H_{a2} is accepted, and H_{o2} is rejected, which means that there is a significant influence between the cash on delivery variable and company revenue.

c) The Effect of Customer Satisfaction on Company Revenue

Table 7 above can show that the influence of customer satisfaction on company revenue has a T-Statistics value of 8.729 (≥ 1.96) and a P-value of 0.000 (≥ 0.05) which shows that customer satisfaction has a positive influence on company revenue. Thus, hypothesis H_{a3} is accepted, and H_{o3} is rejected, which

means that there is a significant influence between the customer satisfaction variable and company revenue.

d) The Effect of Pick Up Delivery on Customer Satisfaction

Figure table 7 above can show that the influence of pick-up delivery on customer satisfaction has a T-Statistics value of 5.645 (≥ 1.96) and a P-value of 0.000 (≥ 0.05) which shows that pick-up delivery has a positive influence on customer satisfaction. Thus, the hypothesis Ha4 is accepted, and Ho4 is rejected, which means that there is a significant influence between the cash on delivery variable and customer satisfaction.

e. The Effect of Cash On Delivery on Customer Satisfaction

Table 7 above shows that the influence of cash on delivery on customer satisfaction has a T-Statistics value of 1.729 (≤ 1.96) and a P-value of 0.084 (≥ 0.05) which shows that cash on delivery has a negative influence on customer satisfaction. Thus, the hypothesis Ho5 is accepted, and Ha5 is rejected, which means there is no significant influence between the cash on delivery variable and customer satisfaction.

2. Indirect Effect

To see the results of the mediation effect hypothesis test based on indirect effects, you can see the image below.

Table 8. Result of Indirect Effect

	T- Statistics	P-Values
COD (X2) - Revenue (Y)	1,751	0.080
PUD (X1) - Income (Y)	4,515	0,000

Source: Data processed, (2024)

Based on table 8 above, the results of the indirect influence analysis show that:

- a) Pick-up delivery has an indirect effect on company revenue through customer satisfaction because it has a T-Statistics value of 4.515 (≥ 1.96) and a P-value of 0.000 (≤ 0.05). So it can be said that customer satisfaction mediates the influence between pick-up delivery and the income of goods delivery service companies in Sukabumi City. So Ha6 is accepted and H06 is rejected.
- b) Cash on delivery has a direct effect on company income because the indirect effect has a T-Statistics value of 1.751 (≤ 1.96) and has a P-value of 0.080 (≥ 0.05). So it can be said that customer satisfaction does not mediate the influence between cash on delivery and the income of goods delivery service companies in Sukabumi City. So H07 is accepted and Ha7 is rejected.

D. Conclusion

Based on the results of research and discussions carried out by the author on Goods Delivery Services in Sukabumi City determine the influence of Pick Up Delivery and Cash On Delivery through Customer Satisfaction on Company Revenue directly and indirectly. So the following conclusions can be expressed:

1. The pick up delivery service has no influence and significance on the income of Goods Delivery Service Companies in Sukabumi City with a T-Statistics value of 1.512 (≤ 1.96) and a P value of 0.176 (≥ 0.130).
2. The Cash On Delivery service has an influence and significance on the income of Goods Delivery Service Companies in Sukabumi City with a T-Statistics value of 3.467 (≥ 1.96) and a P-value of 0.001 (≤ 0.05).
3. Pick-up delivery services have an influence and significance on customer satisfaction with a T-Statistics value of 5.645 (≥ 1.96) and a P-value of 0.000 (≥ 0.05).
4. Cash on delivery services have no influence and no significance on Customer Satisfaction with a T-Statistics value of 1.729 (≤ 1.96) and a P-value of 0.084 (≥ 0.05).
5. Customer satisfaction has an influence and significance on the revenue of the Sukabumi City Goods Delivery Service Company with a T-Statistics value of 8.729 (≥ 1.96) and a P-value of 0.000 (≥ 0.05).
6. Customer Satisfaction has a mediating role in the influence between pick up delivery and the income of Goods Delivery Service Companies in Sukabumi City with an indirect effect T-Statistics value of 4.515 (≥ 1.96) and a P-value of 0.000 ($\leq 0, 05$).
7. Customer Satisfaction does not have a mediating role in the influence between cash on delivery and Sukabumi City Goods Delivery Service Company Revenue with a T-Statistics value of 1.751 (≤ 1.96) and has a P-value of 0.080 (≥ 0.05).

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