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Proceedings

International Research Conference on Economics and Business

Facing Future Economics: Challenges and Perspectives.

Atria Hotel, Malang, 11-12 December 2017





WELCOMING SPEECH

We are delighted to welcome you to Malang, Indonesia.

For the first time, this conference is held under the name IRCEB – the International Research Conference on Economics and Business. This year's conference brings together more than 200 participant around the world to discuss the latest advances issues on economics and business.

We are honored to have two keynote speakers in this conference: Professor Claudio Morana from Milan State University and Dr. Rubi Ahmad from University of Malaya.

We are hoping that you take time not only for paper presentation, but also to actively engage with the presenters and participants and to take this opportunity to further develop your professional links.

The conference will not be possible to be organized without the dedicated efforts of many individuals who have contributed to the various processes that make up this event. For their dedication, we sincerely convey our appreciation. Our sincere gratitude also goes to our institutions' partners that provide their supports as co-hosts and sponsors in this conference.

Last but not least, Malang with its exotic and unique atmosphere is very interesting to be explored. So, enjoy your stay in Malang.

Dean

Faculty of Economics Universitas Negeri Malang Dr. H. Cipto Wardoyo, S.E, M.Pd, M.Si, Ak., CA

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Professor Claudio Morana (State University of Milan) Associate Professor Rubi Ahmad (University of Malaya)

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11 December 2017

Programme Schedule:

07.30 WIB - 13.000 WIB Registration

08.00 WIB – 10.30 WIB Concurrent Session 1 (Paramount 1, Ivory 1, 2, 6 & Private Room)

10.30 WIB – 10.45 WIB Coffee Break

10.45 WIB – 10.55 WIB Opening Speech 1 & 2

10.55 WIB - 12.00 WIB Keynote Speech

- 1) Prof Claudio Morana (State University of Milan)
- 2) Assoc. Prof Rubi Ahmad (Deputy Dean for R&D, Faculty of Business and Accountancy University of Malaya)

12.00 WIB - 13.00 WIB Lunch

13.00 WIB – 15.00 WIB Concurrent Session 2 (Paramount 1, Ivory 1, 2, 6 & Private Room)

15.00 WIB – 15.15 WIB Coffee Break

15.15 WIB – 18.00 WIB Concurrent Session 3 (Paramount 1, Ivory 1, 2, 6 & Private Room)

Please Be Aware: 12 minutes maximum per presenter is allocated for presentation and discussion

1. Business

- 1) Paramount 1 Session 1 (08.00 WIB 10.30 WIB):
- 2) Paramount 1 Session 2 (13.00 WIB 15.00 WIB):
- 3) Paramount 1 Session 3 (15.15 WIB 18.00 WIB):
- 4) Ivory 1 Session 1 (08.00 WIB 10.30 WIB):
- 5) Ivory 1Session 2 (13.00 WIB 15.00 WIB):

2. Accounting and Finance

- 1) Ivory 2 Session 1 (08.00 WIB 10.30 WIB):
- 2) Ivory 2 Session 2 (13.00 WIB 15.00 WIB):
- 3) Ivory 2 Session 3 (15.15 WIB 18.00 WIB):
- 4) Ivory 1Session 3 (15.15 WIB 18.00 WIB):

3. Economics and Education

- 1) Ivory 6 Session 1 (08.00 WIB 10.30 WIB):
- 2) Ivory 6 Session 2 (13.00 WIB 15.00 WIB):
- 3) Ivory 6 Session 3 (15.15 WIB 18.00 WIB):

4. Human Resource and Multi-Disciplines

- 1) Private Room Session 1 (08.00 WIB 10.30 WIB):
- 2) Private Room Session 2 (13.00 WIB 15.00 WIB):
- 3) Private Room Session 3 (15.15 WIB 18.00 WIB):

1.Business

1. Paramount 1 Session 1 (08.00 WIB – 10.30 WIB):

 The Effect of Islamic Values Understanding Level to the Business Behavior of Sellers in Facing Business Competitions

Anisa Aditya Cahyani, Dwi Wulandari

Universitas Negeri Malang

 The role of relationship marketing quality on customer loyalty retention of private banking product

I Wavan Jaman Adi Putra

Universitas Negeri Malang

3) Effects of service quality and corporate image on service value and its impact on customer loyalty to citilink airline in the city of malang

I Wayan Jaman Adi Putra

Universitas Negeri Malang

4) The Existence of Marble and Onyx Handicrafts in Gamping Village in Improving Community's Welfare

Sri Umi Mintarti W, Yohanes Hadi Soesilo, Rizky Dwi Putri, Dian Rachmawati, Annisya Universitas Negeri Malang

5) The Performance of Crowdfunding Model as an Alternative Funding Source for Micro, Small, and Medium-Scale Businesses in Various Countries Cicik Retno Wati, Agung Winarno

Universitas Negeri Malang

6) Pioneering an Autonomous Village through The Management of Sustainable Tourism Village Based on Local Potential in Malang Regency Agung Winarno, Trisetia Wijijayanti, Trisetia Wijijayanti, Sopingi Universitas Negeri Malang

 Satisfaction as a Mediation of the Influence of Brand Image and Customer Relationship Management to Customer Loyalty

Yusva Ferdiawan, Agus Hermawan, Ludi Wishnu Wardana, Mohammad Arief, Sarbini Universitas Negeri Malang

8) The effects of company image, user image, and product image towards purchasing interest of suzuki motorcycle

Farida Aprilia Rahayu, Fitriana, Mokhammad Nurruddin Zanky Universitas Negeri Malang

 Business is Unusual: Business is Unusual: Discussing the Philosophy of Astra Code of Ethics

Subagyo

Universitas Negeri Malang

 Analysis of Differentiation Strategies to Create Competitive Advantages in Facing Global Markets

Yoan Santosa Putra, Sudarmiatin, Suharto

Universitas Negeri Malang

11) Student views of ethics position in business (comparison among students of accounting, management, and economic development department)

Sunaryanto, Bety Nur Achadiyah, Mohamad Arief Rafsanjani, Erna Yuliani Universitas Negeri Malang

12) Technology Acceptance Model (TAM) and Technology adoption attitudes among Singaporean Consumers in the Healthcare Industry Nurshafiga binte Anwar, Ameen Ali Talib SIM University, Singapore

13) Determinants Of Decision To Purchase Mobile Samsung Smartphone Agustin Intan Permatasari, Nurul Qomariah Budi Santoso Faculty Of Economics, University Of Muhammadiyah Jember

14) Improving Batik Banyumas Smes Adaptability Based On Marketing And Entrepreneurial Orientation

Nurul Anwar, Rahab, Sudjono, Nurlaila Jenderal Soedirman University

15) The Impact Of Infrastructure On Small And Medium Enterprises (Smes): A Systematic Mapping Study

Zeis Zultaqawa, Cosvi Hardinata Universitas Padjadjaran

- 2. Paramount 1 Session 2 (13.00 WIB 15.00 WIB):
 - Diffusion of Geoservice Industry in the Asia-Pacific: Dynamics and Drivers of Innovation Tamer Z. Fouad, Chang Chia-Hua, Chang Yu-Yu STUST, Taiwan
 - Sustainable-Smart-Knowledge-System: from Information Capitalism to Intelligent Socialism
 Tamer Z. Fouad, Chang Chia-Hua, Chang Yu-Yu STUST, Taiwan
 - Business Strategy and Competitiveness of SMEs (A Case Study on Industry of Batik Bojonegoro, Indonesia)
 Taufiq Hidayat, Nor Amali, & Retna Ngesti Sedyati Universitas Negeri Malang
 - Identification of Dwelling Time Problems Occured during Export-Import Activities in Ports in Indonesia (A Study Conducted in A Container Port in Surabaya-East Java) Supriono, Al Musadieq, Topowijono Universitas Brawijaya
 - 5) The Development of Technopreneurship-based Economics Learning Module Frahmawati Bumulo, Herwin Mopangga Universitas Negeri Malang, Universitas Brawijaya
 - 6) The Effect of Implementation Education and Culture Minister Law Number 59 Year 2014 and Family Environment Through Students' Career Choice Haryanto, Siti Marti'ah, Berta Dian Theodora Indraprasta PGRI University, Jakarta
 - 7) Factors Affecting Intention To Implement Sustainable Energy Management Among One, Two, And Three Stars Hotels In Surabaya Sia Tjun Han, Didik Wahjudi, Yudianto Oentario Petra Christian University Surabaya
 - Spirituality of Business on Micro, Small and Medium Enterprises (A Trancedental Phenomenological Study)
 Ali Farhan, Resha Dwiayu Pangesti Mulyono STIE Mahardika, Universitas Airlangga

 Building A Marketing Performance Along With Co-Creation, Regiosintrik Capabilities In SMEs Of Batik)

Naili Farida, Titin Woro Murani, Nanik Trihastuti Universitas Diponegoro, Semarang

 Scenario Planning Development for PT Positive Energy Abdul Latif, Sisdjiatmo K. Widhaningrat Institut Teknologi Bandung

11) Model Of Behavioural Intention Online Purchase Of Muslim Clothing Products (Survey On Faculty Of Social And Politic Science Students Islamic University Of Riau, Indonesia).

Rosmayani, Annisa Mardatillah Islamic University Of Riau,Indonesia

12) The Influence Of Marketing Online Factors Towards The Purchase Decision And Its Impact To Customer Satisfactions (An Empirical Study) Nova Retnowati, Mahsina, Asmie Poniwati University Of Bhayangkara Surabaya

- 3. Paramount 1 Session 3 (15.15 WIB 18.00 WIB):
 - International Quality Assurance in Taiwan Business Colleges: Case study of STUST Joining AACSB

Tamer Z. Fouad, Chang Chia-Hua, Chang Yu-Yu STUST, Taiwan

- 2) The Health Level of Credit Union Based on Cooperatives and Small Medium Enterprises Regulation of The Republic of Indonesia (Study on Credit Union in Malang) Farahiyah Sartika. Stevi Jimry Poluan, Christina Dian Wijaya Universitas Ma Chung
- 3) Using Swot Analysis To Promote Halal Tourism In Aceh Tundung Subali Patma Pratiwi Dwi Suhartanti Hanif Mauludin Joko Samboro State Polytechnic of Malang Syiah Kuala University STIE Malangkucecwara
- 4) The Influence of Marketing Online Factors towards the Purchase Decision and its Impact to Customer Satisfactions Nova Retnowati, Mahsina University of Bhayangkara Surabaya
- 5) Decision Making Under ControversiesAn Ahp Perspectives About Online Vs Offline Business

V. Rachmadi Parmono Atma Jaya Catholic University of Indonesia, Jakarta

- 6) The Trap Of Fake Skin Whitening Products For Female Consumers TantiHandriana, Praptini Yulianti, Ida Bagus Gede Adi Permana Universitas Airlangga, Indonesia
- 7) The Financial Services Authority Policy in Consumer Protection Johanes Widijantoro, Nikolaus Budi A.Wijaya University of Atma Jaya Yogyakarta
- 8) Knowledge Transfer Within University And Industry Alliance: Issues And Challenges Lina Anatan Maranatha Christian University Bandung

9) Performance Objectives Of Local Competition Entrepreneurship Development For Young Entrepreneurial Candidate

Amiruddin, Nana Suraiya, Muhammad Okta Ridha M.

University Of Syiah Kuala

 Entrepreneurial Characteristics Amongst Different Professional Backgrounds: Evidence from Indonesia

Frangky Selamat, Hetty Karunia Tunjungsari, Didi Widya Utama Universitas Tarumanagara

11) Effectiveness of Utilization and Application of E-Learning Based Entrepreneurship Courses in Higher Education

Suranto, Dwi Hasmidvani

Universitas Muhammadiyah Surakarta, Universitas Sriwijaya

12) The Learning by Doing for Msmes' Advanced Skill on The Dependence Reduction to Industrial Factory: A Quasi Experiment Of Indonesia Case Yavida Ningrum, Nung Harjanto, Sardi Universitas Janabadra, AA YKPN, Universitas Janabadra

 Strategic Entrepreneurship as The Key to Increase Organizational Growth in Culinary Business in Bandung

Laura Lahindah, Hamfri Djajadikerta, Tasya Aspiranti Sekolah Tinggi Ilmu Ekonomi Harapan Bangsa, Universitas Katolik Parahyangan,

Universitas Islam Bandung

14) Improving Batik Banyumas SMEs Adaptability through Marketing and Entrepreneurial Orientation: A Conceptual approach

Nurul Anwar, Rahab, Sudjono, Nurlaila

Jenderal Soedirman University

15) Development Strategies of Micro Business for Aerocity Opportunities in Majalengka District Ellen Rusliati, Mulyaningrum, Mujibah A. Sufyani Universitas Pasundan

- Ivory 1 Session 1 (08.00 WIB 10.30 WIB):
 - 1) Translation of Bussiness Model Canvas to Performance Management Model (Case Study: PT. Boma Bisma Indra)

Nasution A. H., Dewi, L. K, Noer B. A.

Institut Teknologi Sepuluh Nopember

2) The Public Service Quality Model: Its Determinants(An Innovation In The Perspective Of Interaction Between Manager And Employee)

Dasman Lanin, Nailuredha Hermanto

Universitas Negeri Padang

3) Implementation Blue Ocean Strategy on Business Model Canvas Redesign and Performance Management System at PT Boma-Bisma-Indra (Persero) Nasution, A. H, Pratiwi, S.G. Institut Teknologi Sepuluh Nopember

4) The Influence Of Participative Budgeting On Budgetary Slack With Local Culture And Corporate Governance As The Moderators: An Empirical Study On Rural Banks (Bprs) In Bali

I Gusti Ayu Made Asri Dwija Putri, I Gusti Ketut Agung Ulupui, Ni Luh Putu Sri Harta Mimba, Ni Made Dwi Ratna

Udayana University, Jakarta State University

5) Understanding Interaction Among Stakehodlers In Developing Rattan Industry In Cirebon Regency

Asngadi

Tadulako University, Palu

6) Among IQ, EQ, SQ And AQ:Which Quotient Matters To Students' Entrepreneurship Interest?

Tusyanah, Risma Nur Anissa, Mar'atus Sholihah, Ashomatul, Muhammad Rida', Arif Santo, Nurdian Susilowati

Universitas Negeri Semarang

 Capacity Of Danar Garut Joint Village Owned Enterprises Leles Sub-District, Garut District Nina Karlina, Imanudin Padjadjaran University

Factors Affecting Online Buying Intention
 Lilis Endang Wijayanti, Bahagia Tarigan, Sekar Akrom Faradiza
 Universitas Teknologi Yogyakarta

9) Implementation Social Media Branding to Influence Online Customer Buying Behaviour In The Era Digital Marketing (Case Study At Creative Industry Matoa Indonesia Digdaya Ltd) Arianis Chan, Chandra Hendriyani Universitas Padjadjaran

 Place Branding to Improve Bandung Competitive Advantages Pratami Wulan Tresna, Arianis Chan, Moh. Benny Alexandri Universitas Padjadjaran

11) An Application of Hedonic Models in Estimating the Price of The House in The Area of Crum Rubber Factory in Padang West Sumatera Idris

Universitas Negeri Padang

 Potency of Creative Industry Sulam, Embroidery and Weaving in West Sumatera In Developing the Common Economy Armiati, Rose Rahmidani, Dessi Susanti Fakultas Ekonomi, Universitas Negeri Padang

5. Ivory 1 Session 2 (13.00 WIB – 15.00 WIB):

 The Corporate Brand Effectiveness of Padjadjaran University in Achieving the Vision of 2026

Tetty Herawaty, Arianis Chan, Herwan Abdul Muhyi Universitas Padjadjaran

 Effect of Chocodot Ethnic Edition Packaging on Purchase Decision Processing At Pt Tama Cokelat Indonesia(Survey On Consumers Gedoeng Chocodot Chocolate) Tetty Herawaty, Ike Mirawati Universitas Padjadjaran

3) The Effect of Relationship Distribution on Business Value and Its Impact on Business Performance (The Study on Dried Tobacco Leaf Industry in West Nusa Tenggara) Handry Sudiartha Athar Mataram University Major export destinations of Thailand: Evidence from Copula-based Simultaneous Kink Equation

Pathairat Pastpipatkul, Petchaluck Boonyakunakorn, Songsak Sriboonchitta Chiang Mai University, Thailand

5) The Effect Of Situational Factor, Store Atmosphere, And Sales Promotion On Hedonic Shopping Motivation And Its Implication On Supermarket Consumer Impulsive Buying In Manado City

Nova Ch. I. Mamuaya Universitas Negeri Manado

- Lean Manufacturing Implementation To Reduce Waste On Arc Chute Production Process Imam As Shodiqi, Moses L. Singgih ITS
- Technopreneur Intention: Online Business, Perception And Basic Capital Of Entrepreneur Endah Andayani, A.N. I. Arrizki Universitas Kanjuruhan Malang
- Potential of Practice-based Enterpreneurship Learning Model in Fostering Enterpreneurship Attitudes Agus Susilo, Novia Aisya Universitas Muhammadiyah Surakarta

2. Accounting and Finance

- 1. Ivory 2 Session 1 (08.00 WIB 10.30 WIB):
 - The Supply of Accounting Staff in Indonesia Ani Wilujeng Suryani Universitas Negeri Malang
 - Phenomenological Study on The Village Fund Accountability Dyah Maritafitri, Bety Nur Achadiyah Universitas Negeri Malang
 - Good Corporate Governance Affects on Corporate Value through Return on Equity and Return on Asset of Manufacture Company Dewi Kumalasari, Heri Pratikto Universitas Negeri Malang
 - 4) The Analysis of the Bank Interest Influence and Exchange Rate towards Composite Stock Price Index in Indonesia Using Vector Error Correction Model Approach Imam Mukhlis, Timbul Hamonangan Simanjuntak, Teguh Prasetyo Universitas Negeri Malang, Universitas Kristen Maranatha
 - The Influence of Corporate Social Responsibility (CSR) Disclosure towards Company Stock Return Moderated by Profit Achmad Murdiono Universitas Negeri Malang
 - 6) Overcoming Funding Issues with Funding Management Innovation of Garbage Clinical Insurance Malang Chintya Maharani Putri, Subagyo, Agung Winarno Universitas Negeri Malang
 - 7) Good University Governance: Assessing the Determinant of Higher Education Performance Cipto Waluyo, Aulia Herdiani, Tuhardjo, Sulikah Universitas Negeri Malang

- IFRS Convergence in Accounting Curriculum: How it is Perceived Aulia Herdiani, Sunaryanto, Tuhardjo Universitas Negeri Malang
- 9) How Do Free Cash Flow and Dividend Policy Affect Stock Return? Lisa Rahayu Ningsih, Yuli Soesetio Universitas Negeri Malang
- 10) Developing Software For Village Financial Management Through The Implementation Of Law No. 6 Year 2014 In The Direction Of" Good Village Governance" Puji Handayati, Dodik Djuliardi, Nurika Restuningdyah, Vega, Sriyani Mentari Universitas Negeri Malang
- 11) The Effect Of Ethical Sensitivity on Ethical Decision Making With Religiosity As Moderating Variable
 Muslichab Wiyarni Evi Maria

Muslichah, Wiyarni, Evi Maria Stie Malangkucecwara

- Influence of Organizational Commitments, Locus of Control, And Personality Type io Audit Dysfunctional Behavior Inanda Shinta Anugrahani Universitas Airlangga
- 13) Implication of the Adoption International Financial Reporting Standard (IFRS) towards Environmental Disclosures Muhammad Miqdad, Novi Wulandari Widiyanti University of Jember
- 14) The Evaluation and Construction of The Mosque's Financial Statement (MultiCase Study on Al Amin Mosque in Jember, At Taqwa Mosque in Bondowoso, Ibrahimy Mosque in Situbondo, And Baiturrohman Grand Mosque in Banyuwangi, Indonesia Agung Budi Sulistyo, Siti Maria Wardayati, Moch.Shulthoni, Ahmad Roziq University Of Jember
- Ivory 2 Session 2 (13.00 WIB 15.00 WIB):
- 1) The Auditor's Sustainable Reputation Effects of Competence, Independence, And Audit Quality

Abdul Halim And Ahmad Dahlan

Gajayana University, Malang, Indonesia

 Power and Knowledge of Double Entry Bookkeeping System in the Feminism Framework: a Proposal

Diah Hari Suryaningrum

Universitas Pembangunan Nasional Veteran Jawa Timur

- Implementation Model of Financial Statements with Group System To Increase Revenue On Creative Industry Creators Bamboo Woven
 I Gusti Ayu Purnamawati, Gede Adi Yuniarta Universitas Pendidikan Ganesha, Bali
- Analysis Of The Implementation Of Fixed Asset ManagementIn Merauke Regency Papua Dina Fitri Septarini, Fenty Yoseph Manuhutu Musamus University
- Value Generating Of Csr: Sensitive Industries Vs Non-Sensitive Industries Hanum Prabawati Siswaya, Shalahuddin Haikal Universitas Indonesia

- 6) Environmental Management Accounting For Managing Environmental Cost And AssessmentEnvironmental Performance: A Case Study In University Lyna Latifah, Kardiyem Universitas Negeri Semarang
- Analysis on Effect of Tax Avoidance aand Good Corporate Governance to Firm Value Bagus Rafi Handanu, Rosinta Ria Panggabean Bina Nusantara University
- 8) The Effect Of Financial Statement Quality On Information Assymetry And The Implications On Investment Efficiency Of Mining Companies I Gst Ngragung Suaryana, I Gusti Ayu Nyoman Budiasih, Ida Bagus Putra Astika Udayana University
- 9) The Influence Of Auditor Professionalism On Its Success In Finding Fraud With Quality Of Audit Evidence As The Mediation Factor I Gusti Ayu Made Asri Dwija Putri, I Gusti Agung Ayu Ambal, AAGP Widanaputra, Ni Gusti Ayu Wirawati, Ni Made Dwi Ratnadi Udayana University
- 10) Analysis On Regional Government Budget Financial Performace In All Provinces In Java Island In 2012 – 2016 Sulistyo, Nurma Wiji Lestari, Rita Indah Mustikowati Universitas Kanjuruhan Malang
- XBRL Taxonomy for Corporate Tax Filling in Indonesia Noor Romy Rahwani, Nurul Qalbiah State Polytechnic of Banjarmasin
- 3. Ivory 2 Session 3 (15.15 WIB 18.00 WIB):
- Ownership Structures And Characteristics Influence On Audit Fee Juan Harahap, Andrian Budi Prasetyo Diponegoro University
- Cultural Values "Self" In Implementation Audit Internal Quality Academic Ambo, Eni Wuryani Universitas Negeri Surabaya
- Model of Financial Accountability Policy and Measurement of Bali Women Performance at A Circular Feasibility (Feasibility Study of Public Services)
 Ni Ketut Sari Adnyani Ganesha University of Education Bali
- 4) Willingness To Pay Taxes Analysis Of Self-Employed Individual Taxpayers Fitri Oktariani, Dian Wijayanti, Regina Diajeng Christanti Universitas Ma Chung Malang
- 5) Priority Analysis Of Multi Criteria Attributes Cost And Benefits For Manager Decisions Making of Urban Public Private Partnerships (Ppps) Contract Agreement – Indonesia Putu Indrajaya Lembut Sendy Cahyadi Ma Chung University
- 6) Impact Of Tax Regime Shifting To Capital Flow: The Case Of Asean Countries Milla Sepliana Setyowati, Titin Fachriah Nur, And Muhammad Fadli Hanafi

Universitas Indonesia

7) Corporate Governance And Tax Avoidance Fajar Izza Fahmi, Trisninik Ratih Wulandari, Juliati Universitas Sebelas Maret

8) The Preliminary Study Of GCG Implementation In Indonesia: The Quality Of Audit Committee and Independent Commissioners

Charoline Cheisviyanny, Sany Dwita, And Herlina Helmy

Universitas Negeri Padang

9) Implementation and Perception of Financial Reporting Standard for Small STIE INDONESIA BANKING SCHOOL and Medium Enterprise) SAK ETAP: Study of Palm Oil Plantation Cooperatives in West Sumatera And Jambi

Nova Novita, Puspita

STIE Indonesia Banking School

10) Audit of Human Resource Management in Education to Improve the Quality of Education in Schools (Case Study at Tunas Daud School Denpasar – Bali Prisca Kurniawati, Eni Wuryani

Universitas Negeri Surabaya

11) Impact of Internal Audit on Financial Performance of Universities in Indonesia Suiarwanto. Eni Wurvani Universitas Negeri Surabaya

12) An Analysis of Islamic Banking Performance: Magashid Index Implementation in Indonesia and Jordania

Ida Nuryana

Universitas Kanjuruhan Malang

- 13) Fundamental Analysis in Indonesia Stock Exchange: A Study on Manufacturing Companies Tatang Ary Gumanti, Ira Septa Ningrum, Hadi Paramu, Elok Sri Utami University Of Jember
- Ivorv 1 Session 3 (15.15 WIB 18.00 WIB):
- 1) The Development of Efficiency Model By Using Traditional Approach Method (Ratio) and Frontier Approach (Dea) For Micro Financial Institutions (Study On Rural Banks At Financial Services Authority Malang) Sunardi. Diana Zuhroh

University of Merdeka Malang

2) Analysis Of Preferable Occupation Between Merchant And Islamic Bank Clerk In Bank Syariah Mandiri (Bsm) Based On A Hadith About Riba An'im Kafabih, Asfi Manzilat

Brawijaya University

 Factors Affecting Firm's Value on Indonesian Listed Consumer Goods Company Putra Anggara, Rosinta Ria Panggabean Bina Nusantara University

4) Modeling and Information Transmission of Islamic Stock Marketsbetween Indonesian and Asian Emerging Markets

Ani Silvia, Zulpahmi, Sumardi

Muhammadiyah University of Prof. Dr. Hamka (Uhamka)

- 5) The Influence of Enterprise Risk Management (ERM) Disclosure on the Value of Firm on the Stage of the Company Life Cycle with Managerial Ownership as a Moderation Variable Ni Luh De Erik Trisnawati, Ni Ketut Rasmini, I Nyoman Wijana Asmara Putra Universitas Udayana
- 6) Measuring Islamic Financial Literacy: Comparative Study of Customers and Non Customers of Islamic Financial Institutions

Nur Indah Riwajanti, Anik Kusmintarti, Kartika Dewi Sri Susilowati Politeknik Negeri Malang

 Effect of Value-Based Management to Equity Value of the Companies (A case study of companies with superior EVA)
 Mentiana Sibarani, Joshua Angga

Parahyangan Catholic UniversityBandung, Sekolah Tinggi Ilmu Ekonomi Harapan Bangsa Bandung

 Analysis Of Granting Credit Of People's Business In Bank Rakyat Indonesia Suryanto Universitas Padjadjaran

- Application Model Of Gardening Gold Investment In Indonesian Islamic Banking Ossi Ferli, Santi Rimadias, Sulistyowati STIE Indonesia Banking School
- 10) Market-Timing Of Stock Price Informativeness In Firm's Stock Repurchase: A Systematic Review Chee Chong Meng, Nazrul Hisyam Bin Ab Razak Universiti Putra Malaysia
- 11) The Influence of Environment and Organization toward Decision Making Style Analysis by Using Management Accounting System as Moderating Variable Novi Darmayanti*, Arsono Laksamana, Dian Agustia Airlangga University

3. Economics and Education

- 1. Ivory 6 Session 1 (08.00 WIB 10.30 WIB):
 - The Perception and Behavior of Economics Students Towards Green Consumerism Dwi Wulandari & Bagus Shandy Narmaditya Universitas Negeri Malang
 - The Role of Village Owned Enterprise in Improving the Rural Economy Nurika Restuningdiah, Puji Handayati, Mika Marsely Universitas Negeri Malang
 - The Analysis of Excellent Economic Sector in Regional Economic Building In Kediri City 2012-2015

Tria Puspita Sari, Farida Rahmawati Universitas Negeri Malang

4) The Interregional Partnership Model as an Attempt to Improve the Prosperity of Civil Society in East Java, Indonesia Nasikh

Universitas Negeri Malang

5) Developing Regional Market Based on Local Commodity(Case Study on Regional Market in Pasuruan Regency)

Puji Handayati Universitas Negeri Malang

Universitas Negeri Malang

- 6) Blended Learning Application in the Accounting Education: Life-Based Learning Paradigm Dudung Ma'ruf Nuris Umi Nuraini, Primasa Minerva Nagari Universitas Negeri Malang
- 7) The Implementation of the Two Stay Two Stray (Tsts) Learning Model And Co-Op Co-Op for The Improvement of Students' Learning Outcome in the Crafts And Entrepreneurship Subject Ludi Wishnu Wardana, Ratna Setyani, Gleydis Harwida Universitas Negeri Malang
- 8) The Development of Performance-Based Model Authentic Assessment on Archival Subject Dyan Pratiwi, Mohammad Arief, Madziatul Churiyah Universitas Negeri Malang
- 9) The Influence of It Based Information and Character Education Utilization in Schools Towards the Learning Outcome of Tenth Graders, From the Business and Management Class in SMK PGRI Turen Mery Fitria Kurniasari, Mohammad Hari, Heny Kusdiyanti
- 10) The Analysis of the Difficulty in Learning Economics Subject Experienced By Students of Favored State Senior High Schools in City Of Malang Ro'ufah Inayati, Sri Handayani, Januar Kustiandi, Agung Haryono, Hari Wahyono, Sapir Universitas Negeri Malang
- Students and Lecturers' Perception Toward Powerpoint as an Aid of Accounting Textbooks Wiwin Nurlailia, Sulastri Universitas Negeri Malang
- 12) Developing Best Practice in the Education of Cooperative Members Sutrisno, Adelia Shabrina Prameka, Shanti Ike Wardani, Fitri Wahyuni Universitas Negeri Malang
- 2. Ivory 6 Session 2 (13.00 WIB 15.00 WIB):
 - Mitigating Consumptive Behavior by EnhancingStudent's Financial Literacy: Experiments Using Video Learning Suparti, Dodik Juliardi, Hendry Praherdhiono, Mohamad Arief Rafsanjani Universitas Negeri Malang
 - The Effect of Mobile Phone Usage on the Learning Motivation of Economic Education Students at Economic Faculty State University of Gorontalo Meyko Panigoro Universitas Negeri Malang
 - The Role of SME on Sanitair Industry in Reducing Unemployment Regional Are of Malang City Hendra Rustantono Universitas Negeri Malang
 - 4) The Effect of Economic Behavior of Young Moslem Entrepreneurs on Investment Decision: A Conceptual Framework from Islamic Economics Novy Karmelita Indrawati, Kasribening Menik, Tasnim Nikmatullah Realita Universitas Negeri Malang, STIE Indocakti Malang
 - 5) Economic Learning Analysis Based on Indonesian Economics (A Review On Curriculum)

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- Developing Project-Based Learning Through Food Bankin Civic Education Yayuk Mardiati, Katarina Leba University of Jember
- Integrate Sustainable Development in Accounting Education Kurnia Ekasari Politeknik Negeri Malang
- 12) Expected Remuneration as A Mediation of Employees Behaviour of Unnes on Remuneration Amir Mahmud, Nurdian Susilowati, Jariyah Universitas Negeri Semarang
- 13) Rural Economy Portrait (A Case Study On Sumberrejo Village Residents, Purwosari Sub-District, Pasuruan Regency) Novi Eko Prasetyo (Post Graduate Universitas Negeri Malang) Hendra Setiawan (IKIP Budi Utomo Malang)
- 14) The Influence of Education and Work Experience toward the Auditing of English lecturer Lecturers Performance at STKIP Bina Insan Mandiri-Surabaya Sulistiyani, Eni Wuryani Universitas Negeri Surabaya
- 15) Improving Professional Competencies Teacher Entrepreneurs Through Lesson Study Based on Beach and Sea: Case Study in Indonesia Siti Sri Wulandari Universitas Negeri Surabaya

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 - 2) The Influence of Perceived Ease of Use and Perceived Usefulness to Behavioral Intention of Using Internet Banking Maryam Rachmaniyah, Dwi Wulandari Universitas Negeri Malang
 - 3) Training Development Of Archived Materials Based On Local Potentials In The Framework Of The Development Program Of Students Assisted Social Education Laboratory (Labsosdik) At SMK In Malang Heny Kusdiyanti, Mokhammad Nurruddin Zanky, Lifa Farida Panduwinata, Andy Prasetyo Wati Universitas Negeri Malang
 - 4) Does Motivators Determine Employees' Job Satisfaction? Testing Herzberg Theory Of Motivation In Indonesian Cafe And RestaurantContext Lohana Juariyah, Ignatius Rizky Saktian

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- 5) The Influence of Green Perceived Value and Green Perceived Risk Perceptions on theGreen Product Purchase Intention Titis Shinta Dhewi, I Wayan Jaman Adi Putra, Soeharto, Handri Dian Wahyudi Universitas Negeri Malang
- 6) The Effect of Self Efficacy and Self Esteem Towards The PT Garuda Food Indonesia Employee's Job Satisfaction Mega Fianita Fadilah, Ely Siswanto, Elfia Nora, Lohana Juariyah, Syihabudhin Universitas Negeri Malang
- 7) The Impact of Organization Communication on Employee Performance Through Employee's Work Motivation at PT. Putri Panda Unit II Tulungagung, East Jawa, Indonesia Haris Dwi Rukmana, Sopiah, Elfia Nora Universitas Negeri Malang
- 8) The Influence Of Tourist Attractions Towards The Tourists' Satisfaction Novita Rifaul Kirom, Sudarmiatin, I Wayan Jaman Adi Putra Universitas Negeri Malang
- 9) The Influence of Reward on Turnover Intention with the Organizational Commitment as an Intervening Variable (A Study on Group I and II Employee at Djatiroto Sugar Factory) Andi Arianto, Syihabudhin Universitas Negeri Malang
- 10) Developing Performance-Based Authentic Assessment Instruments In Learning Productive Marketing Of Merchandise Planning Subject (A Study in The XIth Marketing Class in SMKN 1 Turen Kabupaten Malang) Eka Heru Saputra, Wening Patmi Rahayu and Madziatul Churiyah Universitas Negeri Malang
- 11) The Influence Of Behaviors On Knowledge Sharing And Competence On Employees' Performances Nor Amali, Taufiq Hidayat Universitas Negeri Malang
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 - Service Quality, Relationship Satisfaction, Trust and Loyalty in Business-to-Business Setting: The Case of CV Johnson Farm Atik Aprianingsih, Grace Rosaline Sunanta Institut Teknologi Bandung
 - Cultural Challenges In Managing International Joint Ventures: A Proposition For Success Atik Aprianingsih Institut Teknologi Bandung

- 4) An Analysis of 'At Check-Out' Service, 'After Delivery' Service, Price Perception, Overall Satisfaction and Intention to Return Attributes Using Strategy Maps on Multi-brand Retailers of B2C E-Commerce Companies in Indonesia (A Study on Lazada Indonesia, Zalora Indonesia, Blibli, Berrybenka, Grazera and Lojai Consumers) Eka Yuliana, Yohana Ruth Yohefina, Mochamad Fajar Akbar Telkom University, Indonesia.
- 5) Performance Model Development for Assessing Maintenance Service Provider Using Multicriteria Decision Making Moses Laksono Singgih, Putu Dana Karningsih, Mokh Suef, Primahasmi Dalulia Sepuluh Nopember Institute of Technology, Surabaya&University of Merdeka Malang, Malang
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- 8) The Influence of Value and Quality on Satisfaction and TheirImplications on The Trust of Private University Students Herman Soegoto Universitas Komputer Indonesia
- 9) The Effect of Competence and Job Satisfaction on Job Performance of the "Nagari" Government Apparatus in Managing Village Finances in The District of Tanah Datar Syamsir Universitas Negeri Padang
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- 3. Private Room Session 3 (15.15 WIB 18.00 WIB):
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- Benefit, Risk, and Privacy Concern in Using Social Media Based on Generation Nania Nuzulita, Apol Pribadi Subriadi Institut Teknologi Sepuluh Nopember
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IFRS CONVERGENCE IN ACCOUNTING CURRICULUM: HOW IT IS PERCEIVED

The Impact of Relationship Value, Trust, Commitment, and Satisfaction Business to business on Loyalty Pharmaceutical industry in West Java

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Abstract

The purpose of this study is to test the theoretical basis for building the value of customer relationships within the B2B environment in the pharmaceutical industry, especially in terms of the trust, commitment, satisfaction and pharmacy loyalty to Pharmaceutical Wholesalers (PBF). Type of research using confirmatory research. The sampling method using non-probability, using purposive sampling technique, using questionnaires to 190 pharmacies in West Java. Data processing and hypothesis testing using Structure Equation Modeling (SEM) method. The findings illustrate a clear pattern of Relationship Value dimensions, Trust effects, Commitment, constructed and some important findings including empirical verification of the mediation role of overall relationship satisfaction in the formation of loyalty attributes.

Keywords: Relationship Value, Trust, Commitment, Satisfaction and Loyalty.

1. Background of study

In the pharmaceutical industry, the distribution of pharmaceutical products is not carried out by the manufacturer concerned. This is done by utilizing the services of distribution facilities that is by using the services of a distributor called Pharmaceutical Large Traders (PBF). This PBF function is an extension of the pharmaceutical industry. All pharmaceutical manufacturers have at least one PBF to distribute the product. In this case, the PBF is not directly related to the final consumer ie the patient. PBF serves as an intermediary to distribute drug products through pharmacies to patients, the relationship between PBF and pharmacy is the relationship of Business to Business (B2B).

Customers and suppliers tend to believe that long-term relationships are a decisive source for competitive advantages (Kalwani & Narayandas 1995, Ganesan 1994). The outcomes for the customer of such long-term orientation, Anderson and Weitz (1992) refer to it as commitment, are improved quality and process performance as well as access to valued resources and technologies. Suppliers benefit from long-term customers through higher repeat sales and cross-selling opportunities as well as new product ideas, information on competitive activities and products.

Relationship marketing is part of the marketing concept in an effort to build a recognizable network in a global marketplace to improve the relationship between the network and the company. Companies with the right marketing strategy in fostering networks and organizations with special functions have a link to direct the company's focus, share, and uphold commitment based on trust. This dynamic and global thing leads to a paradox in relationship marketing, which is to be an effective competitor, the company must be able to be a trusted business partner to work in the network.

For businesses that are global, many multinational companies learn that by working together in a competition is more important than turning off a competitor's business. Business ethics experts emphasize that working together in a competition and building relationship marketing are two important factors related to effective cooperation, which impacts on the ongoing implementation of relationship marketing.

The two main concepts in building relationship marketing, namely commitment and trust as mediation variables of the model (Morgan & Hunt, 1994).

In addition to commitment and trust, relationship value is a key element in the model that analyzes the relationship between the buyer-seller in an industrial context. Associated with the relationship value that emerged in various literature as an important variable in the relationship model between buyer-seller, but the literature shows many new concept developments and further research is needed to identify the structure and basis of relationship value.

Corporate profits are in line and closely related to customer loyalty. Many studies have shown a positive impact on both. Loyal customers can provide a steady stream of income to the same company and reject other competitors. In the context of B2B, loyal customers tend to choose to stay focused on long-term benefits and engage in cooperative actions that can benefit both parties as it enhances competitiveness and reduces transaction costs. Most B2B suppliers face considerable challenges due to the nature complex B2B markets, increased competition, high regulatory rules in every transaction, technological capabilities, rapid Internet development, and environmental influences that require companies to customize products or services offered in accordance with customer needs. So the context of loyal customers intended in the B2B market is not only to retain customers, but also to maintain business relationships that can encourage customers to make decisions to keep buying back in the future (Ramaseshan, et al., 2013).

Many studies have been conducted on correlations in business relationships such as commitment, satisfaction, long-term orientation, dependency and trust (Anderson & Narus 1990, Dwyer, Schurr & Oh 1987, Garbarino & Johnson 1999, Morgan & Hunt 1994), but not yet many studies of the effects of relation value in the context of the distribution of large pharmacy dealers are linked with trust, commitment, and satisfaction on loyalty, in addition to continuing previous research proposed by some of the above researchers to examine other variables as a consequence of building long-term relationships with suppliers.

Given the increasing presence of pharmacies in West Java will have an impact on the growth of the presence of PBF. The total number of pharmacies in West Java in 2017 is about 4141 and 245 PBF (Ministry of Health RI, 2017). PBF competition to retain and gain new customers is increasingly significant. Therefore, the PBF must have a strategy to maintain the loyalty of its customers. Research Objective To know the influence of relationship value to trust, commitment, and customer satisfaction to pharmaceutical industry supplier (PBF), to know the influence of trust to commitment and loyalty of pharmacy, to know the influence of commitment to pharmacy loyalty, and to know the magnitude of influence of satisfaction to pharmacy loyalty to PBF.

2. Literature review

2.1. Business to Business (B2B)

B2B is a business market relationship between the company and the supplier and other business enterprises on the customer side. The company may be a sole trader, a sole proprietor, or any other entity. In the B2B business market, the products or services offered by the supplier will be reprocessed by the customer to become another product or service by adding value. In general, transactions that occur on B2B in considerable amounts depend on the level of importance, area, and character of the transactions performed and are more complex, as it involves many people responsible for making decisions on transactions on the customer side, so that suppliers must be able to identify and understand customer needs. Approved regulations require substantial transaction costs to make customers selective in choosing suppliers (Kolis & Jirinova, 2013).

2.2. Relationship Value

Value concepts have entered the discussion about sources for competitive advantage. On a general level, the value can be regarded as the "a trade-off of the salient give and get components" (Zeithaml 1988, p. 14), relating to products, services or relationships. Marketing researchers have discussed customer value as a new perspective in the search for excellence in business (Parasuraman 1997, Johnson, Chinuntdej & Weinstein 1999, Flint, Woodruff & Fisher

1997, Anderson & Narus 1998). Summing up these contributions can be said that understanding business markets implies applying and understanding the value concept. Customer value has become an important concept for re-focusing business activities on customer needs and perceptions. Woodruff (1997) defines customer value on a product level as "a customer's perceived preference for and evaluation of those product attributes, attribute performances, and consequences arising from use that facilitate (or block) achieving customer's goals and purposes in use situations".

The definition of value in the business market relationship is a unit of transactions in the economic, technical, service, and social subsets the customer receives on the exchange of the price paid for the offer from the available alternative suppliers at prices in accordance with customer expectations or with prior consent (Ulaga & Eggert, 2003). Thus, the relationship value is subjective, multidimensional, which can be created and understood as the exchange between benefit and sacrifice with a relative perspective and evolved with the development of the age (Saura, et al., 2009).

2.3.Trust

Trust is one of the most widely examined and confirmed constructs in relationship marketing research (Crosby, Evans & Cowles 1990; Garbarino & Johnson 1999; Helfert & Gemünden 1998; Mohr & Spekman 1994, Moorman; Zaltman & Despandé 1992, Morgan & Hunt 1994, Schurr & Ozanne 1985, Smith & Barclay 1993, Wilson 1995). Trust is when one party has a belief in the reliability of the ability and integrity of business partners. Trust can happen if the business partner has the confidence to meet the expectations of other business partners. Both parties must be able to respond appropriately and adequately to some extent to build trust in each other in business relationships, as there is a tendency for susceptible trust in customer-supplier relationships due to the high level of dependency required to achieve results desirable (Saura, et al., 2009).

2.4. Commitment

Commitment is one of the important factors in relationship marketing and is closely related to trust. The committed party believes that the relationship is valuable and valuable, ensuring that the relationship can produce positive and profitable results for the company, the company should keep the relationship in sustainability (Anderson & Weitz 1992, Gundlach, Achrol & Mentzer 1995, Morgan & Hunt, 1994). The essence of commitment is stability and sacrifice because in a relationship will want to maintain a stable relationship, willingness to sacrifice to maintain relationships, and trust. Commitment can, therefore, be evaluated with the benefits and expenses incurred for the benefit of the relationship so as to have an impact on the long-term sustainability of the relationship (Anderson & Weitz 1992, Dwyer, Schurr & Oh 1987, Moorman, Zaltman & Despandé 1992, Saura et al., 2009). Commitment can affect the loyalty that partners experience as an alliance (Gilliland & Bello, 2002).

2.5.Satisfaction

Customer satisfaction has been discussed extensively as a central element of a firm's marketing concept during the past two decades (Churchill & Suprenant 1982; Oliver 1988, Tse & Wilton 1988; Anderson & Sullivan 1993; Gabarino& Johnson 1999). Satisfaction is one tool to measure the success of the effort that has been issued by the company for the sustainability of a business relationship to the perceived by business partners. Satisfaction is the result of evaluation and measurement of purchasing experience by comparing expectations and perceived results by considering consumers in recalling when using a product or service (Ulaga & Eggert, 2002).

In market research there is a tendency towards a cumulative view of satisfaction, measuring it as the general level of satisfaction based on all experiences with the firm (Garbarino & Johnson 1999; Sharma, Niedrich & Dobbins 1999). The cognitive component is a mental process of the evaluation of experience with the intervention of a series of comparable variables. Affection components are shown with certain feelings produced as a result of evaluation (Saura, et al., 2009).

2.6. Customer loyalty

In the context of B2B, the relationship between the company and supplier -customer loyalty is very

important, loyal buyer companies tend to focus on long-term benefits and participate, engaging in actions that can be beneficial to both parties, thereby enhancing competitiveness (Morgan & Hunt, 1994). The level of loyalty can be measured by the extent to which and how often the customer does buyback behavior from the supplier, and if the need for the same service appears will only remind the supplier (Saura et al., 2009).

Model and Hypothesis Research

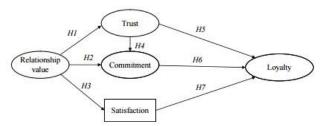


Figure 2.1. Conceptual Thinking Scheme (Source: Saura et al., 2009)

2.7. Research Hypothesis

Based on the schema the conceptual model above will be verified through a series of hypotheses developed as below:

2.7.1. Relationship value, trust, and commitment

The concept of relationship value can be influenced by commitment, but it still can not show that relationship value has a significant effect on the overall marketing relationship (Morgan & Hunt, 1994), so there must be an intermediate variable. Past research suggests otherwise, that relationship value affects commitment, satisfaction, and trust in business relationships (Ulaga & Eggert, 2006, Veronika 2016), and can provide significant and positive evidence for both variables. To re-confirm the magnitude of the influence of the relationship between these two things, it can be stated hypothesis as follows:

H1: The greater the perception of relationship value, the greater the trust in the supplier

H2: The greater the perception of relationship value, the greater the commitment to the supplier.

2.7.2. Relationship value and satisfaction

Satisfaction is a mediating variable between Relationship value and consumer loyalty marked by actions such as the intensity of repurchase, alternative search, and delivery of messages for products or services to others who contribute considerable influence (Ulaga & Eggert, 2002, Veronika 2016).

Customer satisfaction is believed to lead to stronger buyer-seller relationships (Holt 1999). Relationship value has been described as the trade-off between all benefits and sacrifices in a business relationship. Satisfied customers tend to reduce complaint behavior, they spend less effort on variety seeking and less internal hassle because of dissatisfying products or services (Sharma, Niedrichs & Dobbins 1999). Therefore, the important role of satisfaction in this research and influenced by relationship value, so the next hypothesis is:

H3: The greater the relationship value, the greater the satisfaction with the supplier.

2.7.3. Trust and commitment

Trust and commitment are not two independent concepts, but they are related to one another. Trust and commitment are the quality-forming variables of relationships.

Trust has a direct positive impact on commitment: Trust diminishes the perceived risk and vulnerability in a relationship and thus leads to a higher commitment to the relationship (Ganesan 1994). Moreover, trust reduces transaction costs as there is less necessity to establish expensive control mechanisms. Lower costs, in turn, increase the probability to continue the

relationship in future and therefore increase the commitment to the relationship. When a company feels trust in a business relationship, the company will commit to maintaining that relationship in the long run (Saura, et al., 2009, Crosby, Evans & Cowles 1990; Garbarino & Johnson 1999, Helfert & Gemünden 1998, Mohr & Spekman 1994, Moorman, Zaltman & Despandé 1992, Morgan & Hunt 1994; Schurr & Ozanne 1985, Smith & Barclay 1993, Wilson 1995, Veronika 2016). Therefore it is not possible to occur in a business relationship can be formed to be able to commit without being accompanied by trust, and the hypothesis for the statement is as follows:

H4: The greater the trust in the supplier, the greater the commitment to the supplier.

2.7.4. Trust, commitment, satisfaction, and loyalty.

Trust remains a mediating variable between relationship value and loyalty and is one of the variables that can shape overall loyalty. Some previous research conducted by Akbar and Parvez (2009) resulted in the conclusion that trust and customer satisfaction has a positive and significant impact on customer loyalty. The relationship between satisfaction and loyalty has been discussed in previous studies and provides positive conclusions to improve long-term business relationships with suppliers (Ulaga & Eggert, 2006, Chow & Holden 1997, Bowen & Shomaker 1998). From the above explanation, it can be concluded the hypothesis as follows:

H5: The greater the trust in the supplier, the more loyalty there is towards the supplier.

H6: The greater the commitment to the supplier, the more loyalty there is towards the supplier.

H7: The more satisfaction in the relationship with the supplier, the more loyalty there is towards the supplier.

3. Methodology

This research is a confirmatory research. Data collection was done by survey method. Respondents used in this research are pharmacies that exist in West Java which have a relationship with PBF at least 2 years, has stood at least 3 years, serving the minimum service of 25 recipes per day, and handling the ordering of drugs to PBF independently. To test the hypothesis using SEM analysis with Maximum Likelihood (ML) method in data processing using AMOS program. In this study using 19 parameters which means require a minimum of 190 respondents. The research instrument used in the form of a questionnaire, the quantitative data analysis used is Likert scale, on a five (5)-point from one (1)- Strongly to five (5) - Strongly Agree. Test validity with product moment correlation technique Pearson (Cooper & Schindler, 2011). Reliability test is done by calculating Cronbach's Alpha.

In this study, customer relationship value was measured using a four (4) item. Following the research of Wilson (1995), Ravald and Grönroos (1996), Anderson and Narus (1999), Walter, Ritter, and Gemuenden (1999), these items assessed several key features of value in a relationship context. Relationship value is measured through, all benefits and sacrifices associated with the relationships; the value of the focal supplier relationship in comparison with alternative supplier relations of the customer; the supplier relationship was very valuable for their firm; the value of all performance contributions that were gained from the supplier.

The customer's trust in the supplier was measured by six (6) items. Adapted from scales of Payne & Holt, 2001; Saura et al., 2009) ,these items were related to honesty, Supplier sincere and honest, Supplier keeps promise, Supplier cares about customer interest in something, The information supplied by suppliers is reliable, Supplier experts in handling products sold and used by customers.

The customer's commitment to the supplier relationship was measured using a four (4) item adapted from (Saura, et al., 2009, Veronika 2016) studies, is customers firmly hold the business relation, long-term orientation, Customers have confidence in suppliers and business

relationships are valuable and feasible to be given the maximum effort.

To measure customer satisfaction use the multi-attribute approach (Mittal, Ross & Baldasare, 1998), with reference to previous company research studies (Perkins, 1993). Satisfaction is measured as a whole, the company is satisfied to live and have business relation with supplier in this case concerning technical service, product development, product characteristic and order processing.

Customer Loyalty, measured by four (4) items adapted from (Saura, et al., 2009, Veronika 2016) ie the company intends to continue to purchase the products produced by the supplier in the future, if required the same product will buy from the same supplier, the company will continue to buy the product more often from the same supplier, the company may try to buy other products from the same supplier. The result of construct validity test shows that all variables have value factor loading more than 0.5 or λ > 0,5 so that the variables are declared valid or suitable for use in a structural model in this research. Cronbach's Alpha test results indicate that the value of each variable is greater than 0.6 so it can be concluded that the instrument used in the research reliabel.

4. Results and discussion

Test of Construction Reliability

Relationship Value

CR value of 0.745> minimum recommended CR limit, ie 0.70, but AVE value of 0.537> recommended minimum value is 0.50. CR indicates that the construct reliability is good, and AVE indicates that the construct reliability is good.

Trust

CR value of 0.874> minimum recommended CR limit, ie 0.70 and AVE value 0,535> minimum value suggested is 0,50. Thus, both CR and AVE show that the construct reliability is good. *Commitment*

CR value of 0.838> minimum recommended CR limit, ie 0.70 and AVE value 0.562> the recommended minimum value is 0.50, so the size of CR and AVE indicate that the construct reliability is good.

Loyalty

The CR value of 0.830> the recommended minimum CR limit of 0.70 and the AVE value of 0.534> the suggested minimum value is 0.50, so the CR and AVE measurements indicate that the construct reliability is good.

Fit Test Model

The model fit test is performed by looking at Chi-square, CFI and RMSEA values as seen in the table below.

Table 1. Chi-square and p-value statistics

Model	NPAR	CMIN	DF	P	CMIN/DF
Default model	46	1044	146	.000	2.797
Saturated model	190	.000	0		
Independence	19	2296.145	172	.000	13.368

Based on table 1. Chi-square value 1.044> p-value 0.000, said fit.

Table 2. CFI Statistics and Other Incremental Fit Indexes

Model	NFI	RFI	IFI	TLI	CEI
Model	Delta	rho1	Delta	rho2	CIT
Default model	.901	.902	.903	.963	.904
Saturated model	1.000		1.000		1.00
Independence	.000	.000	.000	.000	.000

Based on table 2. index fit CFI 0.904> 0.90, then it can be said this model fit. Similarly, other Fit Incrimental Indexes are all above 0.90.

Table 3. RMSEA Fit Index

Model	RMSEA	LO	HI	PCLOSE
Default model	.081	.079	.101	.000
Independence	.243	.234	.252	.000

Based on table 3. RMSEA value 0.081 < 0.10 then the model is said to be good.

Table 4. Summary of Hypothesis Testing Results

	Estimate	S.E.	C.R.	P Label
Trust < Relationship Value	0.979	0.136	7.339	0.000
Commitment < Relationship Value	1.036	0.186	5.524	0.000
Satisfaction < Relationship_Value	1.162	0.134	8.747	0.000
Trust < Commitment	0.053	0.170	2.948	0.006
Loyalty < Trust	0.394	0.084	4.712	0.000
Loyalty < Commitment	0.330	0.108	2.978	0.004
Loyalty < Satisfaction	0.135	0.152	5.925	0.067

Hypothesis 1. The greater the perception of Relationship value the greater the trust of suppliers. Based on the calculation, the path coefficient of perception relationship value to the trust of 0.979. The value of C.R (Critical Ratio / t-value) 7.339, when compared with the value of t-table 1.96 then this value is greater or 7.339> 1.96 which shows H0 rejected, meaning the perception of Relationship Value significant effect to Trust. This means that if the supplier company establishes good relationships and relationships with customers then suppliers will be able to grow and increase customer confidence in the supplier company, and vice versa.

Hypothesis 2: The greater the perception of Relationship Value, the greater Commitment to suppliers. Based on the above results, the path coefficient of the Relationship Value to Commitment of 1.036. Value of C.R 5.524> value of t-table 1.96 showing H0 is rejected, meaning Relationship Value significant effect on Commitment. This means that the proximity of the relationships between suppliers and customers can positively influence the commitment of customers in conducting business with suppliers.

Hypothesis 3: The greater the perception of Relationship Value the greater Satisfaction to the supplier. Based on the above results, the path coefficient of the Relationship Value to Satisfaction of 1.162. The value of C.R 8.747> value of t-table 1.96 indicating H0 is rejected, meaning that Relationship Value has significant effect on Satisfaction. This means that as more suppliers and customers assume that the relationship between them is valuable, it will be able to grow and improve the company's satisfaction with its partners.

Hypothesis 4: The greater the Commitment the greater the Trust to suppliers. Based on the above results, the path coefficient of Trust to Commitment 0.053. Value of C.R948 <value of ttable 1.96 indicating H0 is rejected, meaning Trust has significant effect to Commitment. Supplier commitment is the motivation of suppliers to establish sustainable and important relationships that require sustained and consistent sacrifices and attitudes.

Hypothesis 5: The greater the Trust the greater Loyalty to suppliers. Based on the above results, the path coefficient of Trust to Loyalty is 0.394. The value of C.R 4.712> t-table value of 1.96 indicating H0ditolak, meaning Trust significant effect on Loyalty. This means that if the customer believes in the supplier or otherwise, then the relationship will be established along with the company's loyalty to each other.

Hypothesis 6: The greater the Commitment the greater Loyalty to suppliers. Based on the

above results, the Commitment line coefficient of Loyalty 0.330. Value C.R 2.978> value of t-table 1.96 which shows H0 is rejected, meaning Commitment has a significant effect on Loyalty. Commitment affects customer loyalty significantly. This means that if the company has committed to business with suppliers, then the company will also strive to be loyal to the partner company.

Hypothesis 7: The greater the Satisfaction the greater Loyalty to suppliers. Based on the above results, path coefficient from Satisfaction to Loyalty 0.135. Value C.R 5.925> value of table 1.96 indicating H0 is rejected, Satisfaction means the significant effect on Loyalty.

Research findings of Anderson et al (1994) find out that if the customer is satisfied with the products or services provided, it indicates the customer's loyalty that customers will make repeat purchases (repurchase) in the future, lower price elasticity, hinder a competitor to attract customers because they are reluctant to switch (switching), lower the costs and time of future transactions, lowers the costs of handling non-compliance of products/services, reduce costs, find new customers, because customers will have the tendency to inform more to potential customers, because the company has products and satisfactory services; as a result, the logical consequences of the company's reputation will improve.

The total direct and indirect influence of the Relationship Value on Loyalty through Trust, Commitment, and Satisfaction is shown by Squared Multiple Correlations of 0.889 (88.9%) while the remaining 11.1% is the influence of other factors not examined.

5. Conclusion

Business relationships and proximity relationships between suppliers (PBFs) and customers (pharmacies) can influence the loyalty of pharmacies to keep using PBF pharmaceutical products by making repeat purchases. This can also be influenced because of the policy and intensity of the customer's company that tends to minimize the number of suppliers to build close proximity relationships, not just business transactions alone, so that longstanding, lasting, and mutualism B2B relationships can develop good customer companies as well as suppliers (Saura, et al., 2009).

The basic principles of the relationship marketing are trust, commitment, and satisfaction (Chumpitaz & Paparoidamis, 2007). The closeness or value of a relationship contributes to customer loyalty with trust, commitment, and satisfaction as a mediating variable. In accordance with the results of previous research which states that trust, commitment, and satisfaction can bridge the measurement of relationship value influence on customer loyalty (Saura, et al., 2009, Chow & Holden 1997, Bowen & Shomaker 1998).

Customer trust in information and agreements that have been agreed with the supplier can affect customer commitment and demonstrate the strength of the relationships formed with business partners (Morgan & Hunt, 1994). Another finding is in establishing relationships in the pharmaceutical industry between BBF and pharmacies that should be prioritized by PBF as a supplier is trust and commitment. This is because a trust and commitment can cause the customer to have the behavior or intention to make repurchase on the same supplier and become a customer who is loyal to the supplier. In addition, loyal customers will have a positive WOM impact that will benefit the company.

The results of the research have some limitations that are the object of research only in West Java region, then the results of research cannot be generalized outside the object of research. Subsequent research, for example, in the service industry allows by adding other variables that are also relevant and can contribute to customer loyalty such as dependence, corporate reputation, environmental conditions, and long-term orientation interest rates (Morgan & Hunt,

1994), as well as corporate culture factors that can affect loyalty.

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