
THE EFFECT OF PERCEIVED VALUE ON SERVICE SATISFACTION IN BRAND IMAGE MEDIATION (Case Study of Students of Accounting Faculty of Economics of State University in East Java)

Siti Nur Choiriyah

Faculty of Economics, UIN Maulana Malik Ibrahim
Malang, East Java, Indonesia
E-mail: sitinurchoiriyah01@gmail.com

Vivien Maharani Ekowati

Faculty of Economics, UIN Maulana Malik Ibrahim
Malang, East Java, Indonesia
E-mail: vivien.maharani@yahoo.com

Ulfi Kartika Oktaviana

Faculty of Economics, UIN Maulana Malik Ibrahim
Malang, East Java, Indonesia

ABSTRACT

This study aims to examine, test, and examine the effect of Perceived Value on Service Satisfaction. Testing the role of Brand Image as a variable mediation influence Perceived Value on Service Satisfaction. The research was conducted in Accounting Department of Faculty of Economics, Surabaya State University, Airlangga University Surabaya, State Islamic University Maulana Malik Ibrahim Malang, Brawijaya University, and State University of Malang. The population of this study are all students of Accounting Department of Economics Faculty of State University in East Java as many as 5,366 students. The sample of this research is 98 students. Data collected directly from responden by using research instrument in the form of questionnaire and technical data using Path Analysis. The results show that Perceived Value has a significant effect on brand image. Brand image mediates the influence of Perceived Value on Service Satisfaction, where the image of the brand image as a full mediation. Based on these results, it can be interpreted that every member of the organization should be able to create and maintain excellent service provided to students, so that students feel safe and comfortable to perform activities that are closely related to organizational goals, and not reluctant to perform activities that can increase the value that customers perceive to the organization. With a good understanding of the basic concepts of service satisfaction that are firmly rooted in the mind of a student, the student will show the satisfaction of the various forms of service as well. Students will tend to think that the satisfaction of the service is received in accordance with the perceived value of the sacrifice of the cost given to it in obtaining the service. The better the services provided by the department to the students the better the assessment given by the student. So that good service brings out the brand image itself against a student in the State College.

Keywords: Perceived Value, Service Satisfaction, Brand Image.

| Received November 2017 | Accepted December 2017 | Available online December 2017 |

| DOI: <http://dx.doi.org/10.18860/mec-j.v1i1.4526>

INTRODUCTION

In social life, organization as the main container in life can not be denied to be able to avoid the competitive world. In order to survive and be able to get a role in the competitive world, organizations are required to have various competitive and comparative advantages that can provide a gap in the consumer. Consumers need perceive value, service satisfaction, and brand image in every product they desire and need (Zeithaml *et al.*, 1990).

In a global environment, consumers are very sensitive to the various services provided by an organization. So also with educational institutions. Faculty as a working element of an educational institution, especially at the university level must apply the service system is

prime if it wants long-term survival. With the many competitions in the educational environment, the educational institutions are required to be able to adjust. Needs and desires of consumers as a form of customer service satisfaction (Isthiaq, 2011).

The relevance of perceived value has attracted a number of concerns in various areas of business. Previous research has revealed that high quality of service will result in high satisfaction and image in the eyes of customers (Subagio et al., 2012). The expected value has a positive and significant impact on customer loyalty and customer satisfaction has a positive and significant influence on customer loyalty (Rahab et al., 2015). As well as in the research of Portlan, 2015 revealed that perceived value raises the added value of a better position among competitors. Sasmiti (2010) states the dimensions of perceived value that include functional value, want satisfaction, image, emotional value, and price / quality have a significant effect on customer satisfaction. While 1 dimension perceived value have no significant effect on consumer satisfaction. Although perceived value research in all fields is growing rapidly; there is still a contradiction in how perceived value affects service satisfaction.

Fundamentally there are two things related to the service: customer expectation on the quality of the subscription (expected quality) and the customer's perception of the quality of the service upon receiving the service (experienced or perceive quality). Loyal customers value a service received by comparing the fit between expenditure and what is expected. Consumer loyalty is the key to perfection of a company's performance (Subagio, et al., 2012).

Consumers choose to spend their money on companies that offer the highest value perceive value, consumers evaluate the benefits it receives with its various sacrifices to get the product (Kotler, 2006).

A loyal customer is a customer who has characteristics such as constant purchase of the same business entity, notifying others of the satisfactions of the company, and showing immunity to offers from other competing companies' offers (Westbrook, 1980).

Educational institutions should understand and be able to overcome various problems that arise within the scope of student's student's vulnerability. The success of the faculty as an element of work in a college is determined by the quality of service provided, where quality services can be seen through customer satisfaction, in this case the students. Handayani, et al (2003) states that a high level of customer satisfaction can be obtained by regularly committed development by everyone who is in the institution to meet what is needed by consumers.

Kusmartono (2017) said, accounting study program is still a favorite study selected for social studies majors (IPS). Accounting is still a favorite of IPS, followed by the science of law and management that became the second and third choice applicants SNMPTN. While the Department of Natural Sciences (IPA) Doctor Education courses still occupy the first position of interest, followed by Agribusiness and Engineering Informatics (IT). Agribusiness in the past two years has become a very attractive study program by applicants of SNMPTN.

The above data is supported by TV news, for undergraduate or undergraduate level, accounting department most sought after company in the next year, 98 companies said they would accept this department. Computer science followed by 97. While finance or finance in third with a value of 91. In the fourth position, there are business administration and management of 86. While engineering machines as much as 8, quoted from Forbes, Thursday (26/11/2015)

Considering the above data, it is known that the prospect of a very complex level of competition, requires an increase in services that must be done by the faculty of economics, especially in accounting majors at public universities in East Java, which aims to improve the image (brand image) to consumers. So that the number of consumers who choose the faculty of economics is increasing in proportion to the increase of accounting department of faculty of economics of state universities in East Java.

Based on the phenomena described above, then the problem formulation as follows: (1) Does the perceive value directly affect the service satisfaction? (2) Does perceive value affect indirectly to service satisfaction through brand image? (3) Does the brand image mediate the effect of perceived value on service satisfaction?.

LITERATURE REVIEW

Perceived Value

The definition of customer perceived value according to Kotler (2008: 60) is: "Customer perceived value is the difference between the perspective customer's evaluation of all benefits and all the costs of an offer and the perceived alternatives".

Perceived value is anything that underlies the perceived quality of service, as the value material, the quality of service, which is the result and the exchange or sale of the customer between the quality perception with everything related to the customer's expenditure both financially and non financially . Non-financial expenses such as time, physical or psychological effort. The results obtained and the difference between the quality of service and the business done by the customer will give the influence of its own assessment on customer satisfaction (Kotler, 2006).

Syamsiah (2009), said that perceived value is an effect arising from the benefits obtained by customers related to the total cost (including the price paid plus other costs associated with the purchase). According to Gaston Le Blanc and Nha Nguyen, 1999) perceived value indicators are: Functional Value (Want statisfaction); Epistemic Value; Image; Emotional value; Functional Value (Price / Quality) and Social Value.

In the Islamic perspective, the fulfillment of expected values is a reflection of ethics. According to Thorik and Utus (2006) in Wahyudin, 2014 says that providing good service is very important, because good service is not only serving and delivering but trying to understand, understand consumer desires.

Service Satisfaction

According to Kotler and Armstrong (2012) say that Quality is the totally and characteristics of the product and service that bear on its ability to satisfy stated or implied needs. The purpose of the definition is that quality is the whole of the privilege and characteristic of the product or service that supports its ability to satisfy the needs directly or indirectly. Quality of service (service quality) can be seen through the process of benchmarking the perceptions of consumers for the services they clearly get with the actual service they want against the attributes of a company's services. If the services obtained (Perceive service) in accordance with what is desired, then the quality of service perceived good and satisfactory, if the services obtained exceeded consumer desires, the quality of service perceived prime and quality. Whereas if the service received is lower than desired then the service quality is very poor. Service is a form of producer behavior either before or after transaction in order to fulfill requirement and desire of consumer in the form of tool of satisfying requirement in the form of goods / services which later expected to purchase continuously (Phlip Kotler and Keller, 2007).

The concept of service quality is very popular is the concept of SerQual developed by Parasuraman, Berry and Zeithml (1988). The first time the concept of service quality dimensions is formulated into ten dimensions, then simplified into five dimensions, namely: Tangible (direct evidence); Reliability (reliability); responsiveness; assurance; and Empathy (empathy).

Brand Image

Dobni and Zinkhan (1990) define the brand image is largely a subjective and perceptual phenomenon that is formed through consumer interpretation, whether reasoned or emotional. "The purpose of the above definition is that" brand image is largely a subjective and perceptual phenomenon formed by interpretation consumers, whether they are reasonable or emotional. "

Brand Image is a fundamental thing that must exist by a company or organization. Brand Image as a determinant of purchase has been proven in research conducted by Al Kafie, Abdul Haris, 2013 states that consumer purchases of a good is determined by brand image or brand.

Strong Brand Image can provide opportunities and top levels among competitors, unparalleled uniqueness, customer loyalty, and repetitive purchases that lead the company to the best level in consumer memory. (Chandra, 2002).

In the view of sharia marketing, brand image is a good name that becomes the identity of a person or company. For example the Prophet Muhammad. has a reputation that has the nickname of al-amin. Building a brand image is a must, but in a way that does not conflict with sharia principles.

Model and Hypothesis Research

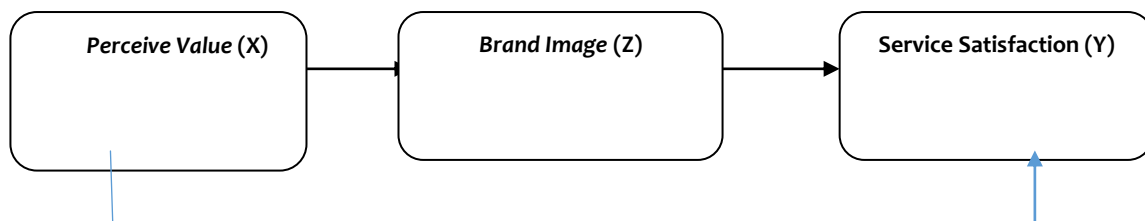


Figure 1. Hypothesis Model

Based on the hypothesis model above, then dis usun research hypothesis as follows:

- H1: Perceive Value directly affects service satisfaction.
- H2: Perceive Value indirectly affect the service satisfaction through Brand Image.
- H3: Brand image mediates the influence of Percive Value on service satisfaction.

METHODS

The population is all students of the Faculty of Economics of State Universities in East Java. The sample in this study is all students of the Faculty of Economics at the department / accounting program of State Universities in East Java.

Data Analysis

To know the influence of Perceived Value to Service Satisfaction with Brand Image mediation then data is analyzed with mediation regression analysis. The mediation regression model is a model of regression analysis to estimate the causality relationships between variables (casual models) predetermined by theory. This analysis by path analysis

of Path Analysis is processed by computer programming package, SPSS subprogram (Statistical Program for Social Sciences Windows), with the provision of F test at Alpha = 0,05 or $p \leq 0,05$ as the level of significance (Sig F) to see the significance of indirect effect of independent variables on dependent variable is used T test at significance level Alpha = 0,05 or $p \leq 0,05$ which appear in code (Sig. T). For this hypothesis the path analysis is used, so that estimation of the causal relationship between the number of variables and the hierarchy of each variable in a series of causal links, either directly or indirectly (Hasan, 1996).

RESULTS

The majority of respondents in this study had the age of 16-25 years of 83.7% and the remaining 16.3% aged 26-35 years. Overall it can be stated that the students majoring in accounting PTN in East Java are at the productive age and still use the services provided by the college of the country. the majority of respondents in this study is male that is equal to 55.1%, while the remaining 44.9% are women. most of the respondents in this study were at 7-8 level of 31.6%, followed by 3-4 semesters of 36.7%, semseter 1-2 of 17.3%, and semester 6-7 of 14.3%.

Path Analysis Test

Table 1. Summary Results of Mediation Analysis Model 1, 2 and Model 3

	Variables	Beta	T	Sig	Information
Z	Constants				
	X	0.459	5.067	0.000	significant
Path Model 1	α : 0.05 R : 0.459 R Square : 0.211 t Count : 5.067 Sig. t : 0.000				
	Variables	Beta	T	Sig	Information
Y	X	0.753	4.707	0.000	significant
	Z	0.922	8.316	0.000	Significant
Path Model 2	α : 0.05 R : 0.793 R Square : 0.629 F Count : 80.652 Sig. F : 0.000				
	Variable	Beta	T	Sig	Information
Y	X	0.600	7.341	0.000	significant
Path Model 3	α : 0.05 R : 0.600 R Square : 0.360 t Count : 7.341 Sig. t : 0.000				

Sources: Data were undertaken by researchers (Appendix 15)

The result of path analysis of direct effect of perceived value variable on service satisfaction is 0.753. The p value is 0.000. Because p-value <5%, perceived value has direct effect to service satisfaction. Thus it can be interpreted that perceived value has an effect on service satisfaction.

The result of direct path analysis of variable brand image toward service satisfaction obtained value 0.922 with sig value equal to 0.000 <5%, hence brand image have direct effect to service satisfaction.

The result of path analysis of direct effect of perceived value variable on brand image is 0.459. The p value is 0.000. Because p-value <5%, perceived value has direct effect on brand image. Thus it can be interpreted that perceived value affect the brand image.

The result of path analysis of indirect influence of variable perceived value to service satisfaction is 0.423 which is the result of multiplication of 0.459 x 0.922. The value of 0.459 is the path between the perceived value of the brand image; value 0.922 is the path between brand image and service satisfaction. The p value is 0.000. Since p-value is <5%, perceived value has an indirect effect on service satisfaction.

Table 2. Test of Mediation Path

Path	A	B	SE _A	SE _B	t Count	Sig	Information
X-Z-Y	0.331	0.585	0.088	0.111	3.06160316	0.002220155	Significant

Source: Data processed, 2017

Based on Sobel test results obtained Sobel Test value of 3.06160 > 1.96 and significance 0.002 < 0.05; so it can be concluded that the brand image mediates service satisfaction with perceive value (want / statisfaction). Further test results Sobel Test coefficient path indirect influence perceived value of service satisfaction mediated by brand image obtained t value counted 7.341 > 1.96; and p value of 0.043 < 0.05. Test results show t count > t table and sig < 0.05; so the brand image mediates the effect of perceived value on service satisfaction.

DISCUSSION

The influence of Perceived Value on Service Satisfaction

Perceived value in this research is translated into indicators of student perceived value questions that include functional value (want statisfaction), epistemic value, image, emotional value, functional valu (price/ quality), and social value. The best perceived indicator is emotional value. This indicates that emotional value has the most important role in shaping perceived value. Several factors of social value formers are students happy when he has a friend in the class at the time the course material is delivered, the student is more interested to learn when there is a fellow soldier accompanying him, working in the group (discuss) gives a positive effect on the value of the respondents department.

The satisfaction of the service in this research is described in the question indicator which includes the physical evidence given by the accounting department to the students, the empathy practiced by the accounting department toward the students, the response given by the accounting department to the students, the responses given by the accounting department to the students, and the guarantee given by accounting majors against students.

Facts in the field based on respondents' assessment of perceived value variables note that the majority of respondents perceive is good in providing value services. This means that if examined from the real empirical facts through the perception of students to the state of service majors related to functional value (want statisfaction), epistemic value, image, emotional value, functional value (price/ quality), and social value is good. Further assessment of respondents on emotional value has a high mean value compared with other indicators. Statement of respondents about emotional value is good. This condition can be reflected through the attitude or response of emotional value to what has been done by previous researchers. including to give pleasure to the department is considered good, and create a new pleasure to the learning model on the bench lecture.

Based on respondent perceptions emotional value is seen as a preceding indicator in describing perceived value variables. Thus from the measurement model test of perceived value variables, the indicator that connects the emotional value is the social value has been implemented well according to the respondent's assessment.

Based on test model that is t test show that Perceive value have positive and significant effect to service satisfaction. The results of the field research are inconsistent with the findings of Sasmito's research, Haryo (2010) said that the dimension of perceived value in the form of epistemic value has no effect on service satisfaction. The results of the field research are in line with what Gantara, Gery et al. (2013) that perceived value has a positive and significant effect on service satisfaction. Good service quality will provide a good perceived value and provide customer satisfaction. Fixed perceived value will also provide customer satisfaction.

But the results of this study support the findings of research from Christiani, Dessy Christiani (2012) have an effect on service satisfaction. Results in this field support and prove the theory of kotler (2000). The findings in the field are in line with what was revealed by Subagio, Harono (2012) that customer satisfaction and corporate image originated from the company's commitment to treat its customers well. And keep in mind that Image or image formed in the mind of consumers through the consumer (public relations, physical image, word of mouth communication) combined with the consumer's own experience itself. If this is continued, it will certainly have an impact on customer loyalty. This proves that the quality of service and corporate image is an important form factor of satisfaction for the airline service industry.

Perceived value is not always applied and accepted at all places because under certain conditions customer satisfaction is more necessary. The results of this study underlie that perceived value affects service satisfaction. It also explains that service satisfaction arises because the satisfaction factor experienced by the individual is not because it is influenced by other factors.

Perceived value influences on the satisfaction of one of the services because the life of a customer's transaction will take into account between the value received for what has been issued. After what is received in accordance with what he issued, then there is formed a mechanism of perceived value.

In general, accounting majors apply excellent service in accordance with what is required by students. So the application of service delivery in accordance with corporate culture on accounting majors. But this is not impossible to be done by Muslims who now undergo various professions in the business world, especially as graduates majoring in accounting. It just takes sincerity, discipline and confidence to continue to apply it.

The direct relationship of perceived value to service satisfaction can be interpreted that service delivery and awareness as well as academic responsibilities will significantly influence service satisfaction. In the scope of the state university institutions, majors as an element in it are loaded with positive competition between the majors, because this competition as the implementation of the products that he got after using the product. The results of research in line with Noor, Muhammad Sembiring (2009) defines perceived value as a form of value that a person feels about what has been issued with what he received.

When associated with the theory of kotler (2000) it can be said that perceived value arises with a balance between the cost incurred by the consumer and reciprocity obtained. In the world of education students require majors to be able to meet the targets set. So even though the department has applied the maximum service, but the preferred service

satisfaction. So to cultivate a higher service satisfaction from the majors needed a service model that is more humane and more communicative from the department, such as the form of service that prioritizes social principles and empathy towards students. From the example of the above services, is expected to lead to excellent service satisfaction to the department to students.

Concept of perceived value influence on service satisfaction within Islam itself has been described in Qs. Al-baqarah: 267. That Islam teaches people to do good business in goods / services should provide a form of quality service. This is when implemented in Kotler's (2006) and Syamsiah (2009) theories are appropriate or not contradictory. Because, perceived value is the result and the exchange or sale of customers between the perception of quality with all matters relating to customer spending both in terms of financial and non financial. In the Islamic perspective, the fulfillment of expected values is a reflection of ethics. When associated with the faculty of economics in the Accounting Department of East Java include University of Surabaya, Airlangga University Surabaya, State Islamic University Maulana Malik Ibrahim Malang, Brawijaya University and Malang State University. So the five universities are supposed to make improvements to the service to the students. So with it will cause a good perceived value increase as well.

Influence Perceive Value indirectly to service satisfaction through Brand Image

Perceived value in this research is translated into indicators of student perceived value questions that include functional value (want satisfaction), epistemic value, image, emotional value, functional value (price/ quality), and social value. The best perceived indicator is emotional value. This indicates that emotional value has the most important role in shaping perceived value. Several factors of social value formers are students happy when he has a friend in the class at the time the course material is delivered, the student is more interested to learn when there is a fellow soldier accompanying him, working in the group (discuss) gives a positive effect on the value of the respondents department.

The satisfaction of the service in this research is described in the question indicator which includes the physical evidence given by the accounting department to the students, the empathy practiced by the accounting department toward the students, the response given by the accounting department to the students, the responses given by the accounting department to the students, and the guarantee given by accounting majors against students.

Facts in the field based on respondents' assessment of perceived value variables note that the majority of respondents perceive is good in providing value services. This means that if examined from the real empirical facts through the perception of students to the state of service majors related to functional value (want satisfaction), epistemic value, image, emotional value, functional value (price/ quality), and social value is good. Further assessment of respondents on emotional value has a high mean value compared with other indicators. Statement of respondents about emotional value is good. This condition can be reflected through the attitude or response of emotional value to what has been done by previous researchers. including to give pleasure to the department is considered good, and create a new pleasure to the learning model on the bench lecture.

Based on respondent perceptions emotional value is seen as a preceding indicator in describing perceived value variables. Thus from the measurement model test of perceived value variables, the indicator that connects the emotional value is the social value has been implemented well according to the respondent's assessment.

Based on test model that is t test show that Perceive value have positive and significant effect to service satisfaction. The direct relationship of perceived value to service satisfaction can be interpreted that service delivery and awareness as well as academic responsibilities will significantly influence service satisfaction. In the scope of the state university institutions, majors as an element in it are loaded with positive competition between the majors, because this competition as the implementation of the products that he got after using the product. The results of research in line with Noor, Muhammad Sembiring (2009) defines perceived value as a form of value that a person feels about what has been issued with what he received.

One of the reasons a person purchases a product is because of the brand image. Brand Image here serves as a benefit owned by a consumer when he is able to use a product that has a brand image (Park, 1986). In this case, the researcher wanted to know the indirect influence of perceived value to the satisfaction of service through image brand.

If associated with the concept of Islam, the reason someone makes a purchase of the product is because of brand image. Brand image in the view of Islam is as a good name that becomes the identity of a person. That is in accordance with the theory Syakir (2006) said that a good brand is a strong brand, has a character that is not contrary to the principles of sharia namely honesty, justice, ta'awun, and responsibility.

Therefore, accounting majors located in Surabaya State University, Airlangga University Surabaya, State Islamic University Maulana Malik Ibrahim Malang, Brawijaya University and Malang State University already have a good brand image and not contrary to the concept of Islamic sharia. Because, from the indicators submitted to the respondents (students) all respondents give good response on the brand image of the accounting department itself.

Brand Image to Mediator influence perceived value to Service Satisfaction

Perceived value on the consumer itself is influenced by brand image and perceived quality perceived by consumers. Brand Image by Kotler and Keller (2007: p.346) are perceptions and beliefs made by consumers as reflected in associations that occur in consumer memory. According to Kotler (2005), an effective Brand Image reflects three things:

- a) Build product character and provide value proposition.
- b) Deliver unique product characters so different from their competitors.
- c) Give emotional power of rational power.

In the history of observing the real conditions of the field, the average consumer spends his money to buy a pleasure that is just the familiarity of a product that is booming in the ears of consumers. Similarly, the way the student consumption of a department that will be the choice is from campus introduction information from the point of view of his hearing. This is consistent with research conducted by Alfiyan, Muhammad Najib, Soesanto, Harry, and Made, I Sukresna (2016) and Yee and San (2012) research indicate that the research also shows that Perceived Value is a factor affecting consumers of concern about when they want to buy. which perceived by consumers have a positive relationship with purchasing decisions, the results also show that Perceived Value is a factor that affects consumers will concern about when they want to buy. Thus the presence of connecting influence perceived value of service satisfaction is the brand image variable. Because, brand image and perceived value are interrelated, namely as a consumer decision-makers in spending their wealth. This is a concept that does not conflict with the word of Allah swt. contained in Qs. Ali-Imron verse 159 on the advice of providing services in accordance with

his expertise. In this case the accounting department at Surabaya State University, Airlangga University Surabaya, State Islamic University Maulana Malik Ibrahim Malang, Brawijaya University and Malang State University has provided services in accordance with the expected by students, so that students feel satisfied with the services provided and finally bring the brand image itself against the students.

CONCLUSION

The findings of this study indicate that perceived value affects directly the service satisfaction through brand image mediation. Findings from the results of this study prove that the brand image as a variable mediate the relationship between perceived value and service satisfaction is considered able to build a more dynamic image service. Through this process, it is expected that the faculty / department will increase the service satisfaction toward the students so that they can maximize the maximum perceived value value in the faculty development area.

The findings of this study provide a positive impact for state universities in seeking and striving for an efficient and efficient service condition climate condition. It is supported by Gantara, Gery et. al (2013) that perceived value has a positive and significant impact on service satisfaction.

1. Accounting can utilize the implications of the results of this study by utilizing a combination of brand image in improving student satisfaction. The role of Dean in the faculty is as a determinant of policy, and role model in implementing and maintaining the values of sharia. Therefore, perceived value in the faculty / department can be improved through brand image so as to lead to the satisfaction of services that will be perceived by the students.
2. Based on the results of the study note that perceived value affects service satisfaction. Therefore, the faculty / majors need to pay attention and provide support to students such as creating comfortable learning conditions, providing good service to students both in terms of learning, interaction, and administration administration.
3. Emotional value becomes the most influential indicator of perceived value. Perceived value can increase the satisfaction of the layanan. So it is necessary for the parties concerned to pay more attention to the satisfaction of existing services in the faculty / department. Because it is the embodiment of the growth of brand image in the faculty / department.

Based on the results of data analysis and discussion, theoretical and empirical studies, then the findings of this study as follows: Provide the basis for developing the perceived value relationship modeling of service satisfaction by incorporating brand image variables as mediation relationships among variables in the previous research done separately.

If associated with educational institutions, faculty or campus that serves as an element in it is required to provide excellent service for students who do learning activities in it increasingly feel gained place and main concern in the environment of the institution.

Various limitations are found so that these findings have not been able to provide a comprehensive picture. These limitations can be described as follows:

1. The variables studied in this study are limited to perceived value variables, service satisfaction, and brand image.
2. This research is limited to accounting department in PTN East Java.

Research result shows the organization organizational commitment quite high but it does not affect on performance. The phenomena today are the performance of a company that has been so good can be damaged either directly or indirectly due to various employee behaviors that very difficult to prevent. One form is turnover intentions that led to employee decisions to leave the job. it can be seen from the mean for item of feel loss if leave the organization in lowest position. Employees who work in this organization are very satisfied with salary given by organization. But it also become a trigger for employees to resign and for employees who work for 1-5 years (54.7%) and employees who are classified as young of 26-33 years (47.7%), they still have low commitment but hard work. Therefore the high turnover rate in company will increasingly lead to various potential costs as training cost invested to employees, lower performance and recruitment and retraining cost.

REFERENCES

- The Qur'an and its Translation. Ministry of Religion.
- A, Adiwarmar Karim. 2006. *Micro-Islamic Economics*. Jakarta: Rajawali Press.
- Al Kafie, Abdul Haris (2013) The influence of brand image perception on the purchase decision of Eiger brand bags: A case study on the students of the Faculty of Economics, Islamic State University of Malang. *Undergraduate thesis*, State Islamic University Maulana Malik Ibrahim.
- Ariningsih, Endah Pri, 2009, "Perceived Value on Consumer Loyalty Mediated by Consumer Satisfaction and Moderated by Gender", *Segment: Management and Business Journal*, No. 2, July, p. 44-59.
- Brown SP, RA Peterson. (1993). Antecedents and Consequences of Salesperson Job Satisfaction: Meta Analysis and Assessment of Causal Effects. *Journal of Marketing Research*, 30: 63-77.
- Chandra, Gregory. 2002. *Marketing Strategies and Programs*. Yogyakarta: Andi.
- Christiani, Dessui Setyaputri. 2012. *The Effect of Perceive Value Repurchase Intention*. Depok: FISIP UI.
- Ferdinand, Augusty. 2013. *Management Research Methods. Research guide for Thesis, Thesis and Dissertation Management Science*. Undip Press. Semarang.
- Ishtiaq, Muhammad Ishaq. 2011. *Perceived Value, Service Quality, Corporate Image and Customer Loyalty: Empirical Assessment From Pakistan*. Scholar of MBA (Honors), Department of Management Sciences, Lahore Global Institute (Pakistan).
- Joko Widagdho, et.al, 1994. *Basic Cultural Studies*. Jakarta: Earth Literacy.
- Karyati. 2016. *The Influence of Brand Image and the Perception of Education Costs of Interest Continuing Study at Accounting Education Program FE UNY*.
- Kotler, P. and K. Keller. 2006. *Marketing Management*, 12th ed. Upper Saddle River, NJ: Pearson Education, Inc.
- Kotler and Keller, 2007. *Marketing Management*, Issue 12, Volume 1. Jakarta: PT. Indeks.
- Miller JA. (1997). Studying Satisfaction, Modifying Models, Eliciting Expectations, Posing Problems and Making Meaningful Measurements in Conceptualization and Measurement of Consumer Satisfaction and Disatisfaction. H. Keith Hunt, ed. Cambridge, MA: *Marketing Science Institute*; 17-91.

- Muhammad, Abu Ibn Saadh bin Hasbullah. 2014. *The Qur'anic Practical Index by Theme*. Bogor: Reader Ibn Umar.
- Nawawi, Imam. 2013. *Hadith Arba'in An-Nawawi*. Solo: Insan Kamil.
- Petrick, J. F., Backman, S. J. An Examination of the Construct of Perceived Value for the Prediction of Golf Travelers' Intentions to Revisit, *Journal of Travel Research*, 2002, Vol. 41, pp. 38 - 45.
- Portlan, Ana. 2015. *Perceived Added Value as Source of Competitive Advantage in Urban Tourism Destination*. University of Dubrovnik: Department of Economics and Business Economics.
- Rahab, Sri Retno handayani, and Alisa Tri Nawarini. 2015. *Role of Perceived Value and Customer Satisfaction in Effort to Build Loyalty of Cellular Card User*. Media Economics and Management. Vol. No. 30 January 1, 2015.
- Simamora, 2003. *Unpacking the Black Box of Consumer Behavior*. Jakarta: PT. Gramedia Pustaka Utama.
- Now, Uma. 2003. *Research Methodology for Business*. Jakarta: Salemba Four.
- Solimun, 2012. *Structural Equation Modeling (SEM), delivered on SEM training in Doctoral Program of Management Science, Postgraduate Program STIESIA Surabaya, Date 2-3 June 2012*.
- Subagio, Hartono and Saputra, Robin. 2012. Influence of Perceived Service Quality, Perceived Value, Satisfaction and Imagerter Faced Customer Loyalty (Case Study of Garuda Indonesia). *Journal of Marketing Management*, Vol. 7, No. 1, April 2012. Faculty of Economics Petra Christian University Surabaya. oi: 10.9744 / marketing.7.5.42-52.
- Sugondo, Agus. 2016. *Analysis of Service Quality Influence on Student Decision Level at UIN-Suska-Riau University*. Questionnaire. Riau: Uin Suska.
- Susanto, Ahmad. 2012. *Early Childhood Development*. Jakarta: Kencana.
- Syakir Sula, Muhammmad. 2004. *Life Insurance (Life And General): Concepts and Operational Systems*. Jakarta: Gema Insani Press.
- Tjiptono, F., & Chandra G., 2011, *Service, Quality & Satisfaction*, Ed. 3, Andi, Yogyakarta.
- Wahyudah, Anif (2014) The influence of service quality on customer satisfaction: Studies at Sardo Self-service Malang. *Undergraduate thesis*, State Islamic University Maulana Malik Ibrahim.
- Westbrook, R.A. 1980. "Intrapersonal Affective Influences on Consumer Satisfaction with Products". *Journal of Consumer Research*, Vol. 7: 49-54.
- Yi, Y., & Gong, T. (2008) The electronic service quality model: The moderating effect of customer self-efficacy. *Psychology & Marketing*, 25: 587-601.
- Z., & Peterson, R.T. (2004) Customerperceived value, satisfaction, and loyalty: The role of switching costs. *Psychology & Marketing*, 21: 799-822.
- <https://memo-x.malang.adm.diakses> on 25/04/2017.
- <http://www.kabar.tv/this-is-the-most-most-product-product-in-domain-in2016/> accessed on 17/06/2017.