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e-Customer Relationship Management and Service Quality as Intervening Trust variables, Brand Image and Behavioral Control on Student Satisfaction in the Accounting S1 Study Program” (Case Study on Accounting S1 Study Program Students at Private Universities in Lamongan Regency)

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Abstract. This study aims to examine and analyze the effect of e-Customer Relationship Management as anvariable Intervening Trust, Brand Image, Behavioral Control on Student Satisfaction (a case study on students of the Accounting S1 Study Program at PTS Lamongan Regency. The sample used in this study was 306 using a questionnaire to collect data. The sampling technique used Proportional Rndom Sampling. In this study The estimation used is generalized Least Square Estimation, which is the subject available to researchers when data collection carried out. Data analysis techniques using SmartPLS - SEM analysis produce validity, reliability tests, classical assumption tests using Multicollinearity tests and hypothesis testing. The results of this study indicate that thevariable Trust has a positive and significant effect on e-CRM and student satisfacti but has a negative and insignificant effect on service quality, the brand image variable has a positive and significant effect on e-CRM and service quality, a has a positive and significant effect on t on student satisfaction, behavioral control variables have a positive and significant effect on e-CRM, and can mediate non-positively and insignificantly on e-CRM and student satisfaction, and mediate positively and significantly between service quality.

Keywords. e-CRM, service quality, trust, brand image, behavioral control, student satisfaction.

INTRODUCTION

Higher education as an educational institution is an institution that provides public services, just like service companies in general. Competition between universities is getting tougher, making universities must always maintain the quality of service for their stakeholders, especially in obtaining related information, in order to remain the main choice in the community. Professional management will be able to provide satisfactory service quality and high competitiveness. Stakeholders from universities themselves can be grouped into prospective students, students, parents of students, lecturers, industry, alumni, staff and leaders of universities. According to (Wisswani 2017) the services desired by stakeholders are services that can produce more valuable information, transparency and guaranteed accountability. One of the information systems that exist in universities is an academic information system. The information system does not only cover the teaching and learning process, but includes all processes to tracking graduates. The output of this information system is expected to provide relevant and up to date academic information for stakeholders (Rufiyanto, Rochcham, and Rohman 2021).

The academic system is specifically designed to meet the need to improve performance, service quality, and the competitiveness and quality of the Human Resources (HR) it produces. The development of academic information systems must be carried out continuously and intensively, as well as following the basic needs of the institution and technological developments, so that the ability of academic information systems will continue to increase. In an educational service, convenience and

maximum results are priorities that must always be prioritized, in addition to the cost factor, service quality is the goal of the community to choose the right place to study. To get optimal results and services in the development process, it takes a lot of time. Through the data and information that has been collected by researchers in accordance with the needs of developing academic information systems in terms of improving services to stakeholders, it can be done, one of which is by applying the concept of Electronic Customer Relationship Management (E-CRM) with mobile technology, which can be used as a support in produce a decision to take long-term steps, so as to create a good cooperative relationship between universities and stakeholders.

The use of mobile technology in improving academic services to stakeholders is supported by data on ownership of mobile technology, which is as much as 70% of the total population in Indonesia using mobile technology (Goswami 2007), or about 150 million Indonesians use mobile technology. Meanwhile, according to the records of the Cellular Telephone Association (ATSI) presented by Sarwoto Atmosutarno as Chairman of ATSI on the sidelines of the opening of FKI and ICS 2010 at the Jakarta Convention Center, July 14, 2010, it was stated that around 83.1% or 192.180,000 of the Indonesian population have become cellular service subscribers. In 2011 according to (Nugraha, 2012) the number of subscribers of mobile technology or cellular telephones reached 240 million. While in 2012 it has reached 250 million users. This fact can be an opportunity for educational institutions to utilize mobile technology in providing service satisfaction to stakeholders.

Based on the previous literature, this study defines trust as a set of specific relationship intentions dealing mainly with the integrity, benevolence, competence, and predictability of online retailers on the Internet (Gefen, Karahanna, and Straub 2003). The majority of authors have emphasized the role of trust as central to successful customer relationship building. (Cacciolatti and Lee 2016), ; (Matthew K.O., Lee and Ephraim 2001); (Mcknight and Chervany 2001); (Siau and Shen 2003). Online retailers must make customers believe them; without trust, customers will avoid online shopping (Gefen, Karahanna, and Straub 2003). Several studies have suggested that online customers generally stay away from untrusted online retailers (Jarvenpaa et al. 1999). Online shopping customers find out the stages before making commercial transactions with a particular Internet retailer, and the customer's experience with the retailer will determine their commitment and level of trust (Reichheld and Scheffer 2000). This study speculates that customer trust in a particular Internet retailer leads to attitudes regarding commitment trust.

Research shows that brand image plays a moderating role in explaining the effect of customer loyalty and purchase intention (Wang et al. 2010), particularly in service companies (Zhao and Popescu 2009). For example, (Hsieh, Li, and Chen 2008) shows that the influence of a company's practice on customer loyalty is stronger when the perceived brand image is favorable. Brand image has also been shown to moderate the relationship between brand credibility and customer purchase intentions (Wang et al. 2010). In addition, customer satisfaction has the greatest influence on loyalty when considered together with customer value and brand image (Lai 2010). Since brand image is a customer-based concept, it is useful to understand its attributes, functional consequences, and personal experiences that customers associate with a particular product/service (Padgett and Allen 1997). Thus, a good brand is an important relational tool for any company's CRM because brand credibility has an impact on customer behavior (Sweeney and Swait 2008). Previous research has shown that CRM practices utilize cross-functional integration of resources such as marketing capabilities (Payne and Frow 2005), suggesting that the effectiveness of CRM practices depends on pre-existing marketing variables such as brand image. Therefore, a positive brand image is expected to strengthen the influence of service quality, satisfaction and value on customer loyalty through e-CRM.

A number of studies have combined a positive and direct relationship between customer satisfaction and behavioral control, such as repurchase and word of mouth promotion as a means of communication (Han and Ryu 2009), (Kim 2009); (Kivela, Inbakaran, and Reece 1999); (Namkung and Jang 2007); (Ryu et al., 2010); (Han and Ryu 2012). (Kivela, Inbakaran, and Reece 1999) found that eating satisfaction had a significant effect on control of post-meal behavior. (Namkung and Jang 2007) confirmed a positive relationship between customer satisfaction and behavioral intentions towards upper-middle class

restaurants. Kim et al (2009) also show that customer satisfaction is positively related to return intentions and positive word of mouth support in tasting food at food service. Han and Ryu (2009) found that three components of the physical environment (i.e. decor and artifacts, spatial layout, and body condition) strongly influenced customer price perceptions and customer satisfaction levels, which directly/indirectly influenced customer loyalty such as revisit intentions and customer satisfaction. positive word of mouth. All of these findings support a significant relationship between customer satisfaction and behavioral intentions in the restaurant industry.

Consumer satisfaction and trust have been reported as important determinants of behavior intentions (Utami 2016) and behavior (Calvo Dopico, Tudoran, and Olsen 2010). Satisfaction is the degree to which the level of satisfaction is pleasant or unpleasant (von Dran, Zhang, and Small 1999), and trust is a psychological state derived from transactional, evaluative, affective and/or emotional judgments (Utami 2016). organic food quality, taste, certification, production and marketing processes however have vulnerabilities. Belief in organic food production processes, including those related to maintaining standards and controls, was found to have a significant causal effect on both intentions and behavior (Giampietri, Verneau, Del Giudice, Barfora, & Finco, 2018; Nuttavuthisit & Thøgersen, 2017).

Research by Lai, et al (2009) revealed that the use of the Internet as a channel for commerce and information provides an opportunity for businesses to use the Internet as a tool for student relationship management. This study reveals the relationship between CRM and student satisfaction by determining the presence of e-CRM features on the website. e-CRM is a service with a web-based application to create and increase the level of satisfaction of service quality and information trust; this results in an increase in student engagement, potentially helping companies achieve what is called maximizing portfolio returns.

According to Gregory (2012) PT XL Axiata wants to provide good service quality from the customer's point of view, and a system is needed that is able to connect data from many sources, including location, CRM, device tariffs, and information networks. According to Akbar., et al (2010) service quality has a positive influence on customer loyalty and student satisfaction is a variable that mediates the relationship between service quality and student loyalty.

The Institute for Information and Communication Systems (LESIKOM) managed to get 5,484 students. In fact, the increase in the number of students has been felt before. No wonder the Bachelor of Accounting Study Program at PTS Lamongan Regency had to revise its target twice. Initially, the target set for 2018 was able to reach 1354 students. Then the following year to 1289 students. Per new academic year increased compared to 1419 students. In reality, the students are above the set target. Entering 2020, PTS management targets its students to grow 11% -12%. This means that by the end of this year, private universities in Lamongan Regency are optimistic that their students can reach 5484 thousand. Indeed, the S1 Accounting Study Program always targets to be able to grow above other study programs which is around 10%. (Suryadi and Nugroho, 2011).

The rapid development of the virtual world (digital) or online today is very worthy of being considered a business to immediately build relationships with students. In addition to success will lead to market expansion locally, it is also competent for market expansion on a global scale. In increasing loyalty, private universities in Lamongan cannot only treat students well but also need to provide quality services, of course. Poor service will cause its own problems in relationships with students and can have a bad impact on the company itself. Providing services is not an easy thing for every company. Therefore, the company must be able to provide good service. By providing good service, of course students will feel satisfied. The sense of satisfaction that is embedded in the minds of students can have a good influence on the company. In addition, it is necessary to approach students by providing services that match the expectations of their students, so that service.

The influence of the e-CRM (Marshellina; Hartiwi Prabowo) given can be felt to the maximum and satisfy students, which can create a sense of loyalty. The development of the digital world is growing rapidly. This requires seriousness and understanding of the brand owner to be further involved in the daily life of consumers. This has been realized by various companies in the world who see the potential of social media tools in forming relationships and communicating with consumers. One company that

is serious about the benefits of social media is a private university in Lamongan. PTS then launched its social media channel, namely for Facebook; for twitter, for Pinterest.com Pinterst; and for 8track 8tracks.com. According to PTS Senior VP Marketing Brand Communications, Tommy Wattimena, now the trend of using customer service in serving complaints has begun to decline. In a day there are about 60 student complaints submitted through social media. But only 10 percent are really serious complaints and need special handling. Well-managed social media can benefit a company. Last year in November, negative student sentiment reached 65 percent. But this year in the same month decreased. "Now the negative sentiment is only 25 percent," said Tommy Wattimena. In addition, social media is also used to provide company information, so that company messages can reach consumers quickly. "This is a big success for PTS in Lamongan in maximizing technology and information innovation in social media, so that it gets good appreciation from consumers," he continued (Galih and Wibowo, 2012).

In this study, observations were made at private universities which included four private universities, namely: Darul `Ulum University (UNISDA), Lamongan Islamic University (UNISLA), Muhammadiyah University Lamongan (UMLA), and AD Institute of Technology and Business (ITB AD Lamongan).) as the object of research. PTS in Lamongan Regency is engaged in Education. Given the many competitors in the business world, a strong method is needed to increase student satisfaction. The method that can be used to make the relationship as close as possible between the company and its customers is with CRM (Customer Relationship Management), by using this method students will be able to feel more understood by the college or business unit. CRM in the computer era has now been developed and upgraded to become e-CRM (Electronic Customer Relationship Management) whose CRM function is not only an application that is used only as a call center or help desk but is also used as a marketing application and as a liaison between the company and the company. each of his students.

METHOD

The design of the ³⁴research is all the necessary processes in the planning and implementation of ⁴⁷research. The research method used in this study is a survey research method. (Riduwan, 2015: 49) says that "survey research is research conducted on large and small populations, but the data studied are data from samples taken from the population, so that relative events are found, and the relationship between sociological and psychological variables " Survey research is usually used to make generalizations.

This research is an explanatory research that will prove a causal relationship between the independent variables, namely Customer Social Relationships and service quality and the intervening variables, namely Trust, Brand Image and Control Behavior; and the dependent variable, namely the satisfaction of students of the Accounting ⁶⁵Study Program at PTS in Lamongan Regency.

The unit of analysis in this research is the students of the ⁶⁵Accounting Study Program at PTS in Lamongan Regency. Primary and secondary data were collected by means of a cross section, which is a one-time study using many respondents. Research data were collected directly to the research location.

Data analysis is breaking down the whole into smaller components to find out the dominant component, comparing one component to another, and comparing one ⁷¹several components to the whole (Misbahuddin and Iqbal Hasan). Data analysis techniques are used to answer the formulation of the problem or test the hypothesis that has been formulated (Sugiono). Management of data in this study will ⁷¹use software smartPLS 3.3.3.

Structural Equation Modeling (SEM) is a method used to cover the weaknesses found in the regression method. According to experts, the Structural Equation Modeling (SEM) research method is grouped into two approaches, namely the Covariance Based SEM (CBSEM) and Variance Based SEM or Partial Least Square (PLS) ⁷²approach. Partial Least Square is a powerful analytical method which is not based on many assumptions. The PLS (Partial Least Square) approach is distribution free (it does not assume certain data ⁴¹can be nominal, category, ordinal, interval and ratio) (Imam Ghozali., 2008). (Partial Least Square) PLS uses bootstrapping method or random doubling where the assumption ⁶²of normality will not be a problem for (Partial Least Square) PLS. In addition ⁵⁷in (Partial Least Square) PLS does not require a minimum number of samples to be used in the study, research that has a small sample

can still use (Partial Least Square) PLS. Partial Least Square is classified as non-parametric type, therefore, in PLS modeling, data with a normal distribution is not needed (Ananda Sabil Husein., 2015).

RESULT AND DISCUSSION

Trust Significantly Affects e – Customer Relationship Management in the Accounting S1 Study Program at PTS Lamongan Regency

The results that can be disclosed in this study are the Trust variable ⁶⁸ has a positive and significant effect on e-CRM. In this case, to further strengthen the statement, it is proven that the t-statistic value is 33,481 or the t-statistic is $33,481 > 1,962$ with a P-Value < 0.005 . This illustrates that the better the trust policy carried out by PTS, the more trust will increase.

Research conducted by Chaggsu Kim., et.al (2008), a causal relationship ⁶ between key variables that influence customer commitment to a particular online retailer, such as perceived value (as cognitive belief), satisfaction (as affective experience) and trust (as relationship intention). conative). The three main exogenous variables that influence the Internet online shopping experience, such as perceived service quality, perceived product quality, and perceived price fairness, are integrated into the framework. This study empirically tests and supports most of the proposed frameworks and the causal relationships within them. The empirical results highlight several managerial implications for successfully developing and implementing strategies for e-CRM.

Previous research conducted by Houriyah Dehghanpouri (2019), entitled: ²⁷ The impact of trust, privacy and quality of service on the success of E-CRM: the mediating role of customer satisfaction. The research results offer practical implications for managers and marketing practitioners who prepare strategic ¹⁶ plans and implement tools to increase productivity or performance of E-CRM systems. In addition, customer satisfaction is related to the success of the E-CRM system as a result of trust, privacy, and service quality. This study offers new insights into the E-CRM intentions of taxpayers in Iran.

²⁹ This is consistent with research conducted by Dr.A.R. Miremadi and S.Ghamakri (2012), entitled: "Challenges in Trust and Security by Implementation of E-CRM Among Banks and Financial Institutions: A Case Study of E-Banking in I⁴²". The results show Accessibility, Convenience, Quality of Service, Timeliness, and Trustworthiness are the most important benefits ⁴³ E-CRM. We found that the implementation of E-CRM brings the follow ⁴³ competitive advantages: Up to date bank, Up to date technology preparation, Channel proliferation, Marketing and Strategic Factors and Customer segment fragmentation.

Trust Has No Significant Influence on Service Quality for the Accounting Study Program of Private Higher Education in Lamongan Regency.

Path coefficient of Trust variable on Service Quality at the S1 Accounting Study Program in Lamongan Regency The test results show that the value of the trust beta coefficient on Service Quality is 0.005 and the t-statistic is .497. From these results, it is stated that the t-statistic is not significant. Because < 1.962 with P-Value < 0.05 so the second hypothesis is rejected. While the positive beta value explains the effect is unidirectional, meaning that the success of the Accounting S1 Study Program builds good, directed trust, and always follows the development of student needs, contributing to improving the quality Services for the S1 Accounting Study Program in Lamongan Regency, and vice versa, failure to build trust can reduce the Service Quality of the S1 Accounting Study Program in Lamongan Regency.

It has been explained that from the descriptive description, it is known that the Trust that was successfully built by the Accounting Study Program of PTS in Lamongan Regency reached a strong level (average value = 3,960 in a scale range of 1 to 5). This level, in addition to showing that it is not optimal, but in another sense shows that there are still opportunities to improve the Service Quality of the Accounting S1 Study Program at PTS Lamongan Regency.

Study Program Trust is the overall characteristics or characteristics of products or services ⁶³ in order to meet the needs and expectations of students (customers). The customers referred to here are not customers or consumers who only come once to try and never come back, but those who come over and

over again to buy and buy. However, first-time customers must also be served as well as possible, because it is this first satisfaction that will make customers come and come again. In general, it can be said that the quality of the product or service will be realized if the trust of all the organization's activities is oriented to customer satisfaction. If stated in detail, quality has two perspectives, namely the perspective of the producer or provider and the perspective of the consumer or customer. And if you look back, the two perspectives will meet in one word "fitness for customer use". The suitability for use is the compatibility between consumers/customers and producers/organizers, so that they can create a standard that is mutually agreed upon and can meet the needs and expectations of both parties.

Research conducted by Firend A. Ragsheed and Masoumeh F. Abadi (2014), entitled: *Impact of service quality, trust and perceived value on customer loyalty in Malaysia services industries*. The result is that there is a positive relationship between service quality and trust, service quality and perceived value, customer trust and loyalty and perceived value and customer loyalty. Consequently, based on the findings, service quality, trustworthiness and perceived value are considered as antecedents of customer loyalty

Trust Has a Significant Influence on Student Satisfaction of the Accounting S1 Study Program at PTS in Lamongan Regency.

The path coefficient of the Trust variable on Student Satisfaction of the Accounting S1 Study Program at PTS Lamongan Regency Students is 1.015 and the t-statistic is 20.284. From these results, it is stated that the t-statistic is significant. Because > 1.962 with $P\text{-Value} < 0.05$ so the third hypothesis is accepted, this indicates that the influence of the Trust variable on Student Satisfaction in the Accounting S1 Study Program at PTS Lamongan Regency is significant or can Trust contribute to increasing Student Satisfaction in the Accounting S1 Study Program at PTS in Lamongan Regency, and vice versa, failure to form a Trust for the Accounting S1 Study Program can reduce the Satisfaction of the S1 Accounting Study Program at PTS in Lamongan Regency.

It has been explained that from the descriptive description, it is known that the Trust that was successfully built by the Accounting Study Program of PTS in Lamongan Regency reached a strong level (average value = 3,960 in a scale range of 1 to 5). This level, in addition to showing that it has been maximized, but in another sense shows that there are still opportunities to increase the satisfaction of the Accounting S1 Study Program in Lamongan Regency through trust.

Trust in education, is a total trust, both from the academic side and from the management side. Trust is an extension and development of student satisfaction. Trust is about trying to create a culture of trust, which encourages all its staff to satisfy all customers. In the concept of integrated quality, the customer is king. This is the approach popularized by Peters and Weterman in *In Search of Excellence*, and has become a distinctive theme in Tom Peters' writings. Several companies, such as Marks and Spencer, British Airways, and Sainsburys have been looking for this approach for a long time. This concept talks about how to deliver what customers want, and when and how they want it. This concept is adapted to the changing expectations and styles of students by designing products and services that meet and satisfy their expectations. By satisfying students, it is certain that they will come back again and tell their friends about the product or service. This is known as sell-on quality. Students' perceptions and expectations are recognized as short-term and subject to change. Likewise with the organization, it must find the right methods to get closer to their customers in order to respond to their changing tastes, needs, and desires.

The results of the study are in accordance with the findings of Tahir Islam, et.al (2019), which shows that the findings indicate that corporate social responsibility initiatives are significantly and positively related to company reputation, customer satisfaction, and customer trust. In addition, the mediation results reveal that corporate-level reputation, customer trust, and customer satisfaction have mediated the relationship between corporate-level social responsibility and customer loyalty. In addition, the moderating results reveal that corporate capability plays an important role in strengthening the relationship between corporate social responsibility initiatives and customer loyalty because high corporate capabilities with well-executed corporate social responsibility initiatives will result in high loyalty. This study highlights the important role that corporate social responsibility actions are

mandatory for organizational success and guides policy makers, managers, and scholars. The research is similar¹⁸ that conducted by Sri Minarti Ningsih and Waseso Segoro (2014). The results show that customer satisfaction and switching costs have a significant effect on customer loyalty. However, brand trust does not significantly affect customer loyalty. Furthermore, when tested simultaneously, customer satisfaction, switching costs, and trust in a brand has an influence on customer loyalty.

Brand Image has a Significant Effect on e-CRM in the Accounting S1 Study Program at PTS Lamongan Regency

The path coefficient of the Brand Image variable on the e-CRM of the Accounting S1 Study Program at PTS Lamongan Regency is 0.080 and the t-statistic is 3.040. The probability value is less than 0.05, this indicates that the influence of the Brand Image variable on the e-CRM of the Accounting S1 Study Program at PTS Lamongan Regency is significant or reliable. While the positive value of beta explains that the effect is unidirectional, meaning that the success of the Accounting S1 Study Program which has tried to design and create superior study programs contributes to improving the brand image of the Accounting S1 Study Program in Lamongan Regency, and vice versa failure to form a superior brand image can reduce e-CRM S1 Accounting Study Program at PTS Lamongan Regency. The contribution given in the contribution is 0.080 or 8%.

It has been explained that from the descriptive description it is known that, the Brand Image that was successfully built by the Accounting Study Program at PTS Lamongan Regency reached a strong level (average value = 3,960 in a scale range of 1 to 5). This level, in addition to showing that it is not optimal, but in another sense shows that there are still opportunities to increase student satisfaction in the Accounting S1 Study Program at PTS Lamongan Regency through e-CRM.

The results of this study are in line¹³ with the findings of Munyagradi GW, Nyadzayo and Sman Khajehzadeh (2016) who prove that the results have implications for relationship managers, brand managers and scholars who use service evaluation and relational metrics to predict customer loyalty.

Brand Image Has Significant Influence on Service Quality of S1 Accounting Study Program at PTS Lamongan Regency

The path coefficient of the Brand Image variable on the Service Quality of the S1 Accounting Study Program at PTS Lamongan Regency is 0.63 and the statistic is 2.076. The probability value is less than 0.05, this indicates that the influence of the Brand Image variable on the Service Quality of the Accounting S1 Study Program is significant or reliable. While the positive value of beta explains that the effect is unidirectional, meaning that the success of the Bachelor of Accounting Study Program in building a good brand image, and always following the desires and needs of consumers contributes to improving the Quality of Service of the Accounting Study Program at PTS Lamongan Regency, and vice versa failure in building an image Brands can reduce the service quality of the S1 Accounting Study Program at PTS Lamongan Regency. The contribution given in the contribution is 0.63 or 63%.

From the descriptive description, it is known that, the brand image that was successfully built by the Accounting Study Program at PTS Lamongan Regency reached a strong level (average value = 3,756 in a scale range of 1 to 5). This level in addition to showing that it is not optimal, but in another sense shows that there are still opportunities to improve the Quality of Service of the Accounting S1 Study Program at PTS Lamongan Regency through Brand Image.

Analysis using factor analysis is known that the dominant factor that forms the brand image is service reliability, meaning that respondents prioritize the brand image of the Accounting S1 Study Program at PTS Lamongan Regency, in terms of service reliability, namely: the location of the Accounting S1 Study Program realizes each program promised to students; Lecture schedule at the location of the Accounting S1 Study Program at any time on time; and the location of the S1 Accounting Study Program has qualified lecturers.

The next dominant factor that shapes service quality is empathy, meaning that respondents prioritize service quality in terms of empathy for the S1 Accounting Study Program in Lamongan Regency, namely: lecturers and employees of the S1 Accounting Study Program smile a lot, and respect all

students; lecturers and employees of the Accounting Study Program are confident in handling all student interests; and lecturers/employees of the Accounting Study Program maintain politeness in handling all student interests.

The results of the study are in accordance with the findings⁵⁹ of Yi-Hsin Lin, Fengg-Jyh Lin, Kuo-Hsiung Wang (2020) which show that: The results show that social mission improves service quality and brand image. Moreover, the social mission of social enterprises is an important issue in terms of encouraging consumers to feel concerned. Finally, service quality is a moderating factor for social mission in relation⁶⁹ to brand image. The results of this study can help managers of social enterprises better understand the relationship between social mission⁴⁷, service quality and brand image. The results of the study are also in accordance⁴⁸ with the findings of Paul C.S. Wu, Gary Yeong-Yuh Yeh and Chieh-Ru Hsiao. The results of¹² his study reveal that (1) store image has a direct and positive effect on PLB purchase intentions; (2) service quality has a direct and positive effect on the image of PLB; (3) the perceived risk of PLB products has a mediating effect on the relationship between brand image and consumers' purchase intentions of PLB.

Brand Image⁴⁵ Has a Significant Influence on Student Satisfaction of the S1 Accounting Study Program at PTS Lamongan Regency

The path coefficient of the Brand Image variable on Student Satisfaction of the Accounting S1 Study Program at PTS Lamongan Regency is 0.84 and the t³³-istic is 2.427. From these results, it is stated that the t-statistic is significant. Because >1.962 with $P\text{-Value} < 0.05$, so the sixth hypothesis is accepted. The probability value is less than 0.05, this indicates that the influence of the brand image variable on student satisfaction of the Accounting S1 Study Program at PTS Lamongan Regency is significant or reliable.

While the positive value of beta explains that the effect is unidirectional, meaning that the success of the S1 Accounting Study Program builds a good brand image, and always follows the desires and needs of consumers contributing to increasing student satisfaction of the Accounting S1 Study Program in Lamongan Regency, and vice versa failure in building brand image can reduce the satisfaction of the S1 Accounting Study Program at PTS Lamongan Regency. The contribution given in the contribution is 0.84 or 84%.

Brand image is the level of excellence expected and control over the level of excellence³⁰ to meet student desires. Thus, there are two main factors affecting service quality, namely the expected service quality and the service quality received or perceived. If the service received or perceived is as expected, then the service quality is perceived as good and satisfactory. If the service received or perceived exceeds student expectations, then the service quality is perceived as an ideal quality. Conversely, if the service received is lower than expected, the service quality is perceived as poor quality.

In this study, it was found that the brand image of the Study Program had an effect of 84% on student satisfaction of the Accounting S1 Study Program at PTS Lamongan Regency. The small percentage of the influence of these two variables, can occur because the brand image¹⁰ given by the Study Program to its students has not been able to meet student expectations. From the results of empirical descriptive testing, it is known that the average brand image of the Accounting S1 Study Program at PTS Lamongan Regency is at a value of 2.427. In the good category but still not very good. Where the contribution of the value of each indicator of brand image is also still in the range of good values, and the smallest contribution of the indicator in the variable of brand image is empathy. This shows that: students of the Accounting Study Program have not smiled much, and have not fully respected students. students have not been able to listen to any student complaints; also, employees/lecturers have not provided solutions to any student complaints. Thus, it is recommended that the management be more active in providing counseling to lecturers and employees so that students' expectations in terms of brand image are met. It can also be done by accelerating student satisfaction by automating the satisfaction of using computers.

It has been explained that from the descriptive description it is known that the brand image that has been successfully built by the Accounting S1 Study Program at PTS Lamongan has reached a strong level (average value = 3,756 in a scale range of 1 to 5). This level in addition to showing that it is not

optimal, but in another sense shows that there are still opportunities to increase Student Satisfaction of the Accounting S1 Study Program at PTS Lamongan Regency through brand image.

The results of the study were submitted by Feng Li, Hui Lu, Meiqian Hou, Kangle Cui and Mehdi Darbandi (2020), which showed that the results showed that cloud services, security, e-learning, and service quality are four significant factors affecting customer satisfaction in using services. internet banking simultaneously and partially service quality and brand image have a positive and significant effect on consumer confidence. Where in this study brand image is one part of the perception of student satisfaction. The results of the study are also submitted to the findings of Sajjad Shokouhyar, Sina Shokoohyar and Sepehr Safari (2020) which show how different elements of after-sales service quality affect customer satisfaction. Therefore, the results of this study can help companies to allocate their resources more efficiently.

Behavioral control has a significant effect on service quality of the Accounting S1 Study Program at PTS Lamongan Regency

The path coefficient of the Behavioral Control variable on the attractiveness of the S1 Accounting Study Program in Lamongan Regency is the Behavioral Control on Service Quality of, 987 and the t-statistic of, 106,586. From these results, it is stated that the t-statistic is significant. Because > 1.962 with P-Value < 0.05 , this indicates that the influence of the Behavioral Control variable on the Service Quality of the Accounting S1 Study Program at PTS Lamongan Regency is significant or reliable.

Behavioral control shows the impression of an object on another object that is formed in processing information over time from various reliable sources. There are three important things in behavioral control, namely: attitudes, norms and beliefs. Objects include individuals and universities consisting of a group of people in it. Behavioral control can be formed by processing information that does not rule out the possibility of changes in control of the object from receiving information every time. The magnitude of the object's trust in the source of information provides the basis for accepting or rejecting information. Sources of information can come from universities directly and or other parties indirectly.

Daire Hooper Joseph Coughlan Michael R. Mullen, (2013), states that behavioral control is related to service quality in the service quality variable, loyalty is related to consumer behavior to repurchase at the same place or buy the same product, as well as various behaviors that are a reflection of from consumer evaluations. The same thing was also stated by Hong Qin and Victor GR. Prybutok (2009), that the results show that five dimensions are significant: tangible, reliability/responsiveness, recovery, assurance, and empathy. Service quality and food quality are the two main determinants of customer satisfaction. The unimportance of perceived value is potentially due to the homogeneous nature of the constructs within the FFR group rather than the importance of perceived value constructs in food service

In this study, it was found that behavioral control had an effect on the service quality of the S1 Accounting Study Program in Lamongan Regency. Student behavior control showed an object's impression of the Study Program that was formed by processing information every time from various reliable sources of information. This can happen because the behavioral control that is formed in the minds of students as an object's impression of the Study Program that is formed by processing information has not been able to meet student perceptions. From the results of empirical descriptive testing, it is known that the average behavioral control of the Accounting S1 Study Program at PTS Lamongan Regency is .987. In the good category but still very good. Where the contribution of the value of each behavioral control indicator is also still in the good value range, and the smallest contribution of the indicator in the behavioral control variable is the value of concern. This shows that: the attitude of management, lecturers and employees of the Economics Study Program towards students is still not good. Of course, this incident will be responded negatively by students as PTS consumers in Lamongan Regency. On the other hand, in this study, it was found that behavioral control had a significant effect on service quality. This makes it clear that the service quality of the S1 Accounting Study Program in Lamongan Regency is good. Thus, it is recommended that the management be more active in paying attention to behavioral control, because one of the triggers for behavioral control is service quality.

Where with good behavioral control will increase the quality of service which in turn will become the quality of service in the Accounting S1 Study Program.

The results of the study are not in agreement with the findings of Chung-Wei Kuo and Mei-Ling Tang (2011), which show that the results provide a valuable reference for critically managing the use of rail transportation with service quality for the elderly. Behavioral control itself is the main factor in improving service quality, customer satisfaction and customer loyalty. Furthermore, the results show that the flow from behavioral control to service quality for students is the main factor in the influence of behavioral control on service quality. In this study, the attractiveness of the Study Program will increase when behavioral control of service quality has occurred.

The results of the study also disagree with the findings of Gaby Walandouw, Mekel and Sugito (2014) which also show that simultaneously and partially service quality and Brand Image have a positive and significant effect on trust (attractiveness).

Behavioral Control Has No Significant Influence on Student Satisfaction of the Accounting S1 Study Program at PTS in Lamongan Regency

The path coefficient of the Behavioral Control variable on Student Satisfaction is -170 and the t-statistic is 730. From this result, it is stated that the t-statistic is not significant. Because <1.962 with P-Value <0.05 , this indicates that the influence of behavioral control variables on student satisfaction in the Accounting S1 Study Program at PTS Lamongan Regency is not significant or cannot be trusted. While the positive value of beta explains the effect is unidirectional, it means that the success of the Accounting S1 Study Program which has tried to build good behavioral control contributes to increasing student satisfaction in the Accounting S1 Study Program in Lamongan Regency, and vice versa failure to form superior Behavioral Controls can reduce satisfaction. student of the Accounting S1 Study Program at PTS Lamongan Regency. The contribution given in the contribution is -170 or 1.7%.

From the descriptive description, it is known that the behavioral control that was successfully developed by the Accounting S1 Study Program at PTS Lamongan Regency reached a strong level (mean value = 1,962 in a scale range of 1 to 5). This level in addition to showing that it is not optimal, but in another sense shows that there are still opportunities to increase student satisfaction of the Accounting S1 Study Program in Lamongan Regency through Behavioral Control.

Behavioral control is a representation of the overall perception of student satisfaction formed from information and past experiences of the brand. control of satisfaction associated with attitudes in the form of beliefs and preferences for a brand. Consumers who have a positive image of a brand are more likely to make a purchase.

Behavioral control refers to the memory schema of a brand, which contains the consumer's interpretation of the attributes, advantages, uses, situations, users, and characteristics of the marketer and/or maker characteristics of the product/brand. Behavioral control is what consumers think and feel when they hear or see the name of an attitude. A positive consumer image of an attitude is more likely to allow consumers to make a purchase.

The results of the study also disagree with the findings of Gaby Walandouw, Mekel and Sugito (2014) which also show that simultaneously and partially service quality and Brand Image have a positive and significant effect on trust (attractiveness).

e-CRM does not have a significant effect on student satisfaction in the undergraduate accounting study program at PTS in Lamongan Regency

The path coefficient of the e-CRM variable on program student satisfaction is -001 and the t-statistic is 0.030. From these results, it is stated that the t-statistic is not significant. Because <1.962 with a P-Value <0.05 , this does not indicate that the effect of the e-CRM variable on student satisfaction in the Accounting S1 Study Program in Lamongan Regency is not significant or cannot be trusted.

While the positive value of beta explains that the effect is unidirectional, meaning that the success of the Accounting S1 Study Program which has tried to build a good e-CRM contributes to increasing student satisfaction of the Accounting S1 Study Program at PTS Lamongan Regency, and vice versa the

failure to form a superior e-CRM can reduce student satisfaction of the Accounting S1 Study Program in Lamongan Regency. The contribution given in the contribution is 0.30 or 3%.

From the descriptive description, it is known that the e-CRM that was successfully built by the Accounting S1 Study Program at PTS Lamongan Regency reached a weak level (average value = 1.962 in a scale range of 1 to 5). This level in addition to showing that it is not optimal, but in another sense shows that there are still opportunities to increase student satisfaction in the Accounting S1 Study Program at PTS Lamongan Regency through e-CRM.

e-CRM is the ability to attract attention. There are many ways to attract attention, such as the quality of information. An easy navigation of goods or services that can effectively have an impact on consumers. The attractiveness of the message is one of the factors driving the effect of the audience. Thus a message should ideally get attention (attention), maintain interest (interest), generate desire (desire) and obtain action (action) (Kotler, 2014: 317).

The findings examined by Muhammad Imran Hanifg, Muhammad Ahsan, Muhammad Kashif Bhatti and Muhammad Sajjad Logghari (2020) show that customer satisfaction has a mediating effect on ECRM and organizational performance with the use of technology.

In this study, it was found that the e-CRM Study Program did not have a 3% effect on student satisfaction of the Accounting S1 Study Program at PTS Lamongan Regency. This can happen because the Accounting S1 Study Program in Lamongan Regency has not maximized promotions, where promotion in the form of advertising is one good means that can be student satisfaction. From the results of empirical descriptive testing, it is known that the average e-CRM of the Accounting S1 Study Program at PTS Lamongan Regency is at a value of 0.030. In the good category but still not very good. Where the contribution of the value of each e-CRM indicator is also still in the range of good scores, and the smallest contribution of the indicator in the attractiveness variable is the efficiency of Student Services. This shows that: students do not feel proud to be students of the Accounting Study Program, and students have not loved the Study Program; Also, students are not sure about the Study Program. Thus, it is recommended that the management be more active in promoting their higher education. This can be done through advertisements on massmedia, it can also be done by increasing student activities involving the community, so that the activities carried out will be highlighted and become one of the top 28 of mass media coverage (TV, Radio, Newspapers, and others).

The results of this study are in line with the findings of Ilias Santouridis and Androniki Veragki (2017) who showed that the results revealed two CRM practice factors, which were labeled as customer service and communication.

40 **Service Quality has no significant effect on Student Satisfaction of the Accounting S1 Study Program at PTS Lamongan Regency**

53 The path coefficient of Service Quality variable on Student Satisfaction of the Accounting S1 Study Program in Lamongan Regency is Service Quality on Student Satisfaction of, 170 and t-statistics of, 730. From these results it 73 stated that the t-statistic is not significant. Because <1.962 with P-Value <0.05, this indicates that the effect of the student quality variable on the Service Quality of the Accounting S1 Study Program at PTS Lamongan Regency is not significant or cannot be trusted.

The results of research conducted by: 15 hammad Sgaufiyudin Omar, Hashim Fadzil Ariffin and Rozila Ahmad (2016), the findings show that restaurant operators must improve the quality of their services, especially in terms of their responsiveness in order to increase customer satisfaction. In addition, gender plays a significant influence in the relationship between service quality and customer satisfaction.

CONCLUSION

The results of the Trust variable have a positive and significant effect on e-CRM with a t-statistical value of 33,481 which p-value 0.000 can be explained by the t-statistical value of 33.481 > t table 1.96

or p-value $0.000 < 0.05$. This illustrates that the better the Trust issued by the Higher Education Trust that is generated. So that the first hypothesis is declared accepted.

The results of the Trust variable are not significant to Service Quality with a t-statistical value of 0.497 which p-value 0.000 can be explained by a t-statistical value of $0.497 < t$ table 1.96 or p-value $0.619 > 0.05$. This illustrates that the higher the Trust carried out and issued by Private Universities, the lower the Service Quality. So that the second hypothesis is declared rejected.

The results of the Trust variable have a positive and significant effect on student satisfaction with a t-statistical value of 20.284 which p-value 0.000 can be explained by a t-statistical value of $20.284 > t$ table 1.96 or p-value $0.000 < 0.05$. This illustrates that the higher the Trust issued by the Higher Education, the higher the Trust generated. So that the first hypothesis is declared accepted.

The results of the Brand Image variable have a positive and significant effect on e-CRM with a t-statistical value of 3.040 where p-value 0.002 can be explained by the t-statistical value of $3.040 > t$ table 1.96 or p-value $0.000 < 0.05$. This illustrates that the more famous the Brand Image, the higher the e-CRM generated. So that the fourth hypothesis can be declared accepted.

The results of the Brand Image variable have a positive and significant effect on e-CRM with a t-statistical value of 3.040 where a p-value of 0.002 can be explained by a t-statistical value of $3.040 > t$ table 1.96 or a p-value of $0.002 < 0.05$. This illustrates that the more famous the Brand Image, the higher the e-CRM generated. So that the fifth hypothesis can be declared accepted.

The results of the Brand Image variable on Student Satisfaction with a t-statistical value of 24.287 which p-value 0.016 can be explained by the t-statistical value of $24.287 > t$ table 1.96 or p-value $0.000 < 0.05$. This illustrates that the more famous the Brand Image, the higher the Student Satisfaction generated. So that the sixth hypothesis can be declared accepted.

The results of the Behavioral Control variable are not significant to e-CRM with a t-statistical value of 1.056 which p-value 0.291 can be explained by a t-statistical value of $1.056 < t$ table 1.96 or p-value $0.291 > 0.05$. This illustrates that the lower the Behavioral Control, the lower the resulting e-CRM. So that the seventh hypothesis can be declared not accepted or rejected.

The results of the Behavioral Control variable are not significant on Service Quality with a t-statistical value of 106.586 which p-value 0.000 can be explained by a t-statistical value of $106.586 > t$ table 1.96 or p-value $0.000 < 0.05$. This illustrates that the lower the Behavioral Control, the lower the resulting Service Quality. So that the eighth hypothesis can be declared not accepted or rejected.

The results of the Behavioral Control variable on Student Satisfaction with a t-statistical value of 0.730 which p-value 0.466 can be explained by a t-statistical value of $0.730 < t$ table 1.96 or p-value $0.466 > 0.05$. This illustrates that the lower the Behavioral Control, the lower the perceived student satisfaction. So that the ninth hypothesis can be declared not accepted or rejected.

The results of the e-CRM variable have no significant effect on student satisfaction with a t-statistical value of 0.30 which p-value 0.976 can be explained by a t-statistical value of $0.30 < t$ table 1.96 or p-value $0.976 > 0.05$. This illustrates that the lower the e-CRM, the lower the perceived student satisfaction. So that the ninth hypothesis can be declared not accepted or rejected.

The results of the service quality variable have no significant effect on student satisfaction with a t-statistical value of 0.730 which p-value 0.466 can be explained by a t-statistical value of $0.730 < t$ table 1.96 or p-value $0.466 > 0.05$. This illustrates that the lower the quality, the lower the perceived student satisfaction. So that the ninth hypothesis can be declared not accepted or rejected.

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