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Strategy Improvement Quality Service Customs Work Obtained Right on Land and Buildings at the Makassar City Regional Revenue Agency

Muh. Nasrullah[1*], Ismail[2], Nadila Ramdhani Yusrie[3]
[1,2,3]Universitas Negeri Makassar
Corresponding Author's Email: nasrullah.mujetaba@unm.ac.id

ABSTRACT

Strategy in a way general is plan or the approach used for reach objective certain. Strategy service refers to the approach used by a person organization for give quality and fulfilling services need customer in a way effective and efficient. This study aims to identify strategies that can improve service quality in the Land and Building Acquisition Tax sector at the Makassar City Regional Revenue Agency. Using a qualitative approach, this study utilized data collection techniques such as observation, interviews, and documentation. The results revealed that the strategies implemented by the Land and Building Acquisition Tax at the Makassar City Regional Revenue Agency to improve service quality have been implemented through various methods. This is reflected in several indicators, such as professionalism, responsibility, friendly attitude, the ability to complete tasks on time without complaint, and well-structured procedures. In addition, staff are also actively providing support to customers, providing clear guidance, and ensuring effective, good, and consistent service. In addition, employees also provide adequate information regarding tax payment administration procedures to improve service quality. As one of the office service publics will serve various type daily transactions in give service to people and the performance of BPHTB at the Regional Revenue Agency reflects how much good tax managed, from aspect acceptance, compliance, system support and services public related with transaction land and buildings. Evaluation performance often done for identify obstacle or challenge in collection of BPHTB so that it can repaired.

Keywords: Strategy, Improvement, Quality, Service Work, BPHTB

INTRODUCTION

Moment operate activity its operations, both in the service sector and goods, every agency owns objective main, namely get excellence. Not only that, but the agency also tries to ensure the public's satisfaction with the services they provide do. Satisfaction level public is crucial indicators for evaluate to what extent an agency succeeds in give quality service tall and appropriate with expectation society. For that, the agency Not only focus on achieving targets or results performance but also committed for create mark as well as positive experience for public or recipient services, which ultimately will support trust and improvement performance agency.

To obtain maximum results, an agency must apply strategy proper management. One of the elements that can be made into reference is management source Power human beings, who can measure through level productivity individual as well as performance team in structure organization agency. Agency expected capable give satisfaction to stakeholder's interest at a time increase quality and productivity source Power the human being he has. During current globalization, rapid change happen and encourages shift pattern complex thinking in various sector. Advantages significant competitive for A agency lies in the quality apparatus or

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employees it has. Source Power man quality tall defined as responsible individual answer on something organization and have desire for develop potential they Alone as well as push colleague they for developing. Therefore, that is so important for organization for ensure that they own source Power man quality the height that can produce optimal output. Ability employee for carry out duties and responsibilities the answer given is one of the qualities

Performance is something functioning from motivation and ability. For finish tasks and work, a person duly own degrees willingness and level ability certain. Willingness and skills somebody not Enough effective for do something without clear understanding about What will done and how do it. Employee performance is something very important in effort something agency for reach the purpose. The performance of a employee is individual things, because every employee has different abilities in do his duties Employee performance plays a crucial role in running an agency's activities and is a (Liana, 2019)key factor in operational implementation. Work quality is the standard of work consistently delivered by an employee or team. Some examples of work quality include time management, communication, and professional knowledge. These factors help measure the performance of employees, departments, or programs within an agency.

Every office or government agency has a desire to improve performance. One of the crucial strategic actions to be taken by the company or government agency is by creating a workforce that has high skills and expertise according to their respective fields of expertise, this is done to maximize the achievement of organizational or institutional goals. Human resources are an important asset of a government agency because their role is very important in achieving organizational goals, therefore an approach is needed to improve employee performance. According to KBBI, strategy means a carefully prepared plan related to various activities to achieve certain goals. According to Syahputra (2019) that "Strategy can be understood as a design, pattern, tactic, program, planning, method, scheme, policy, approach, or procedure intended to achieve certain goals. The term "strategy" refers to the planning and management of operational activities to achieve predetermined goals" based on this understanding, it can be concluded that strategy is a plan or action taken to achieve certain goals of the agency to prioritize the use of resources to achieve long-term goals that are achieved and become targets or goals by the agency.

According to ISO-8402 inPatty (2018) Quality refers to the overall features and attributes of a service or product that meet needs, both expressed and implied. Meanwhile, according to Kotler in Budiarno et al. (2022), states that quality directly affects the performance of products and services. Therefore, quality is closely related to consumer assessment and satisfaction. The level of service quality can be seen as an aspect that is constantly evolving, including products, services, human resources, processes, and environments that have the ability to meet, or even exceed, consumer expectations. In addition, service quality is also defined as the achievement in meeting the expectations or needs of customers (society), with the note that services are categorized as quality if the products and services provided are in accordance with the desires and needs of customers (society).

To improve employee quality, strategic steps are needed. To ensure organizational goals are achieved and quality improvement strategies are successful, it is crucial to understand the objectives. To be able to compete in global competition, a competitive advantage is needed. This can only be achieved through employees who have high competence, productivity, innovation, and loyalty. One way to achieve this is by utilizing various components that play a role in improving employee performance. In terms of improving employee quality, organizations are required to pay attention to employee needs, both material and non-material. The Tax on Acquisition of Land and Building Rights (BPHTB) managed by the Makassar City Regional Revenue Service is a government institution that faces various challenges and opportunities in its efforts to provide maximum service. One effort that can be made to provide the best service to the public is by improving employee performance to produce maximum work quality. Services in Makassar have a record Good from side administration: speed, friendliness, convenience

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services, especially when condition complete. However, like as if office service public others, BPHTB still has gaps in aspects consistency, accuracy determination taxes, transparency and value justice especially in case complex land/objects.

Based on initial observations made, the quality of performance of Land and Building Acquisition Tax (BPHTB) employees regulated and managed by the Regional Revenue Agency in Makassar City is currently good but needs to be improved, because human resources in the BPHTB section need to be managed well and carefully, so that every ability, talent, energy, and time owned can be utilized optimally in an effective and efficient manner to support the achievement of organizational goals optimally. In addition, an active role from leaders and good cooperation from employees is needed to ensure the achievement of organizational goals. Quality Acquisition Tax services Right on Land and Buildings (BPHTB) in Makassar City in general has walk Enough Good from side administrative, such as accuracy time service, friendliness officers and facilities access service if condition must tax has completed. However however, still there is several potential issues influence quality BPHTB services. Issue the among other things related with consistency and accuracy in the validation process as well as determination mark object tax, which is assessed Not yet always uniform in various cases. Besides that, transparency procedures and clarity base calculation tax sometimes Still difficult understood by the obligatory taxes, especially on transactions land and buildings with complex characteristics. Fluctuations effectiveness BPHTB collection from year to year also indicates existence challenge in guard consistency service and certainty for society. With however, although in a way procedural BPHTB services in Makassar City have walk Enough okay, still required effort improvement in matter transparency, consistency determination taxes, as well as strengthening accountability for quality service public can felt more fair and satisfactory to all must Based on this, the researcher is interested in researching the "Strategy for Improving the Quality of Land and Building Acquisition Tax (BPHTB) Employees at the Makassar City Regional Revenue Agency."

METHOD

Study This uses qualitative descriptive approach Because considered most appropriate for understand and describe strategy improvement quality service customs work right on land and buildings at the makassar city regional revenue agency. Approach This allows revealed meaning and processes that occur in a way deep through interaction direct with informants. In other words, research This more emphasize on understanding contextual than measurement number or statistics. Study This held at the Makassar City Regional Revenue Agency Office. The election location the done Because office This own structure active organization in operate activity administration government and services public. Informant study determined purposively, namely chosen based on consideration that they understand roles and functions service administration at the Regional Revenue Agency office. Informant main in study These covering employees at the BPHTB office and several community involved in activity service.

Election informant done purposively, namely chosen based on competence and engagement direct in activity service so that capable give relevant information. Data collection techniques include interviews for dig information related implementation assignments, observations direct to activity services, as well as collecting document supporters' others. With this method, it is hoped that we can get description intact about implementation and improvement of quality service Work.

The data analysis process involves collecting and comparison information in a way structured from interviews, notes field, and existing documents. The data is then organized in various categories, described in the smallest units, arranged in a systematic way, and combined for form patterns certain. Finally, the conclusion is drawn with the easiest way understood. According to Miles and Huberman in Abdussamad & Sik (2021), data analysis consists of from three main processes that take place in a way simultaneously, namely data reduction in study

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This is a process of simplification, and disposal information that is not need so that actual information can dug from the data obtained give a clearer picture clear and easy researchers For interesting Conclusion: Data presentation (data display) is the process of displaying information from something activity with method put it together in a way systematic and structured to be more easy understood, so that make things easier in withdrawal conclusion. In study qualitative, data can served in various form, such as text narrative, graph, matrix, chart, or other visual forms, as well as withdrawal conclusion and verification (conclusion drawing/verification) Withdrawal conclusion is step final in the data analysis process, which is carried out with review return results data reduction and linking with question study as well as desired goals achieved. The information that has been collected compared to for get greater understanding deep about the problem being researched. In qualitative study, conclusion This reflect findings that can be give more explanation bright about previous phenomenon Not yet clear, and findings the strengthened with valid evidence and consistent. In this study, conclusions are drawn from reading and analyzing the data presented, after drawing conclusions and actual facts related to the Strategy for improving employee performance to improve the quality of work of Land and Building Acquisition Tax (BPHTB) and Regional Revenue of Makassar City.

RESULT AND DISCUSSION

In this study, the main data collection methods were interviews and observations. The purpose of this data collection was to determine methods to improve the quality of work of customs officers handling land and building rights acquisition at the Makassar City Regional Revenue Agency. Character and behavior, professionalism and expertise, attitudes and behavior, ease of access and adjustment of services, reliability and level of trust, situation management, and resolution of reputation and trustworthy good name issues were used to analyze the data. Research Results served in descriptive form.

Professionalism and Expertise

Professionalism has become critical issues, because it can describe performance. Terms professionalism means responsibility For behave more from just fulfil responsibilities assigned to him and more from just fulfil laws and regulations public (Permanasari et al., 2014) Criteria This refers to the expected outcome, where the customer believe that provider service, manpower work, system operational, as well as available facilities and infrastructure own adequate competence and expertise For handle problem customer in a way professional. At the Makassar City Regional Revenue Agency, the criteria applied is results decision BAPENDA, which includes skill in give service, which will later become guidelines in reach BAPENDA objectives, especially in BPHTB.

Based on results interviews and observations that have been made, it can conclude that application of Acquisition Tax Right on Land and Buildings in BAPENDA Makassar City has executed with appropriate professionalism and skills with regulations applicable in the agency said at the time give service with give directions to customer related files that must be customer /mandatory tax collected. Only just according to informant namely customers who have interviewed say that the need improvement in service Because files that take quite a long time to process. However, with existence problem the Can overcome with do communication between employee with customers so they can Better to in front in finish problem.

Profession refers to the type of work or activities carried out by individuals as source livelihood, which requires existence ability, skill, or skills that meet criteria quality or standard certain, as well as need education profession. Aspect this also includes evaluation from customer related quality services received, whether provider services, especially employees in the department service like receptionist, has adequate knowledge and relevant skills in give service to customer.

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Maister (1999)states that "professionalism is more related to attitude than just a collection of competencies. A true professional is an expert who has attention to the work being done From several definitions it can be concluded that professionalism and expertise are the most important things in efforts to improve a goal in an agency and the goals to be achieved by each agency, especially at the Land and Building Acquisition Tax Office of the Makassar City Regional Revenue Agency.

Attitudes and Behavior

Behavior is something reaction individual to very strong stimuli have an impact on oneself somebody Good from inside and outside his personal (Mudawaroch, 2020). In something office, user service very notice attitudes and behavior employee in give services, as well as feel that employees who interact with they show concern and willingness For in a way proactive help finish problems faced. Based on the results of interviews and observations, it can be concluded that the attitudes and behavior of employees at the BPHTB office have been fulfilled well, as evidenced by one of the employee's opinions stating that employees in the administration section will provide information so that customer taxpayers understand the issue of paying land taxes both in terms of calculations and the Taxable Object Sales Value (NJOP), although there are still several errors that need to be corrected, such as administrative services that still need to be improved in terms of friendliness in order to provide satisfactory and quality services.

Employees have very important roles in something organization. Without They will very difficult for organization for reach the purpose. Employees are determinant success or decline something organization. Having skilled and motivated work tall is asset valuable for organization, because human beings basically are subject and object in development that has very important role important. Therefore, improving the quality of human resources is a top priority in every organizational development.

To achieve optimal performance and improve work results in an organization, employees need to meet a number of requirements and have certain basic abilities. According to Robbins in Vitria & Widyanti, (2018), these abilities include communication, technical, conceptual abilities, as well as personal qualities that include mental, physical, emotional, social character, attitude, commitment, integrity, awareness, and positive behavior. In addition, administrative skills are also important, which include the ability to analyze problems, provide considerations and decisions, and manage resources and various activities with an open attitude, patience, and active involvement in various activities. In addition, according to Trinidad et al. (2011)explains that "job satisfaction is also always linked to employee performance so this means that in order to improve employee performance, the organization is able to meet and improve job satisfaction. From the opinions above, it can be concluded that employee attitudes and behavior can support customer satisfaction in the service process. This, in turn, gives the organization or agency its own value in the eyes of customers and the public.

Accessibility and flexibility

Service is the essential primary duty of civil servants, both as servants of the state and as servants of the public. Service, as the process of fulfilling needs through the direct activities of others, is a concept that is always relevant in various institutional aspects (Panjaitan & Sinulingga, 2021). This criterion falls into the process-related category. Customers assess that the service provider, location, operating hours, employees, and operational systems are designed and implemented in such a way that they can easily access the service. Generally, a public service is considered high-quality if it facilitates access for all members of the public or customers.

Based on the results of interviews and observations that have been conducted, it can be concluded that the Land and Building Acquisition Tax section at the Makassar City BAPENDA has provided solutions or resolutions if customers have obstacles during the service process, such as the statement of one employee that the service at the BPHTB office already has SOPs related

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to services, each employee has been verified for their expertise. However, in its implementation, it cannot be denied that there are still some employees who are not yet skilled in providing maximum service to customers. It's just that there are still some employees who are slow when providing public services. However, with these problems, it can be overcome by carrying out performance improvement activities or training for employees to be able to improve services to the public so that they can be more diligent in serving.

According to Gronroos Clarissa (2013), "Ease of service (accessibility and flexibility) relates to the extent to which customers can easily access tax consulting services, which are tailored to suit their needs or desires. Clients believe that service providers, locations, working hours, staff, and operational systems are designed to be more accessible. Services are also designed to meet customer demands and expectations. Criteria that focus on the process aspect are ease of service (accessibility and flexibility). Some indicators of ease of service customization include service procedures, ease of access to locations, operational hours, and company communication systems that support ease and flexibility of service."

Besides that,Widodo et al. (2017) state that " One of the factors that influences the decision to purchase goods is ease of use; this is a belief about the decision-making process; if someone feels an information system is easy to use, they will use it."

Based on this explanation, it can be concluded that clients require more in-depth or personalized attention regarding all their needs and complaints, as well as effective communication. This can be achieved by providing individual attention to customers and understanding their expectations. Client perceptions regarding location, operating hours, service providers, and easily accessible operational systems also influence the quality of service provided by tax consultants. The quality of service provided by tax consultants directly impacts client satisfaction levels. If clients evaluate the quality of service favorably, this will result in client satisfaction.

Reliability and trustworthiness

Customers realize that in whatever situation, they can entrust all matters to provider service along with existing staff and systems. Then from explanation the customer put great trust to employees and how employee Can guard trust the indicators used For evaluate whether provider service has fulfilled dimensions Reliability and Trust is level trust given to employee in context service public. Trust This become factor important to build credibility provider service, good in sector public and private, trust from customer very required, which is based on the level of reliability of the provider service.

From various interviews with informants, it can be concluded that the implementation of constraints and trust indicators by employees at the Land and Building Acquisition Tax Office at the Makassar City Regional Revenue Agency is good. However, it remains unknown whether customer data security is adequately standardized, as it is a sensitive and confidential matter.

According to Rafidah (2017) explain that " Trust is element important things that influence decision consumers in buying goods, because the reflect considerations made before decide For do purchase. One of the frequent challenges faced by online stores is existence doubt from consumers in shops online, which is caused by assumptions that online shopping has risk high, such as concern No get product with expected quality or problem in undelivered delivery appropriate time or place. However, in fundamental, trust related with belief to truth or error something things that are based on evidence, advice, and experience.

According to Kotler and Keller in Diza et al. (2016)" Trust refers to readiness A company for entrust connection with partners his business. Meanwhile that, according to Siagian & Cahyono (2014)" trust can be interpreted as one 's belief party to intentions and actions party others. In context this, trust consumer defined as hope consumer that provider service can trusted and can fulfil the promise given."

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Trust to something brand shaped by experiences previously as well as interactions that have been happening. Experience in consumerism or service can be understood as feelings and awareness that are felt consumers during use product or service said. Trust consumer covers all over information held customer as well as various the conclusions they reached related to existing objects, attributes, and benefits. Trust can be understood as the awareness and feelings that consumers have towards a product, which is then used by service providers as a means to build long-term relationships with consumers.

Recovery

If it happens error or something that is not expected, provider service will quickly act for repair problems and find the right solution. Related with method or form solution problems that have been carried out by employees and based on results observation as well as interviews conducted with a number of informant show that Customs and Excise Officer Right On Land and Buildings at the Makassar City Regional Revenue Agency has fulfil indicator recovery Because they own ability For repair error like one of statement employee that employee will always present solution like give information for customers understand related method payment and answer regarding What only the customers not enough understand in matter management Miscellaneous tax like tax inheritance, grants, land, etc. Customers who need service administration payment can be served fast by staff.

According to Gronroos, in Clarissa (2013)explaining as follows: "Problem handling includes client awareness that if an error or undesirable situation occurs, the service provider will immediately take steps to address the problem and find the right solution. Controlling the situation and resolving this problem are included in the process-focused aspect. The main indicator in problem handling is the service provider's ability to resolve problems related to the services provided. No matter how well an organization performs, they must still be able to meet client expectations. In meeting client needs, an organization or company must have made mistakes, which requires them to provide service recovery to clients. If a company does not think about the possibility of errors that may occur, it shows that the company has not considered the steps necessary to save the situation if an error occurs. Errors in the service process can lead to customer dissatisfaction.

Service improvement efforts are crucial for companies to address existing issues. One key strategy for increasing customer satisfaction is through service recovery. Therefore, even if a service error occurs, if the service provider responds appropriately to the customer's needs and desires, the customer will be satisfied again. Customer satisfaction is also enhanced when they are given the opportunity to express their feelings, receive an apology, and take corrective action from the service provider. In this regard, situation management and problem-solving are crucial for service providers when negligence occurs that harms the customer. This significantly impacts customer perception. If the service provider successfully manages the situation and resolves the issue, this can restore customer trust and, of course, impact the quality of service provided, which in turn, will increase customer satisfaction.

Reputation and credibility

Customers believe that provider service can be trusted and giving mark or appropriate compensation his sacrifice. From various interviews and observations can concluded that which is done BPHTB employees at BAPENDA Makassar City in apply indicator Reputation and Credibility That Already good. Only just need improved Again in matter speed services to be more optimal such as the term " service excellent" that is give service best or very good. That can be completed with good communication between leaders and employees and obligatory incoming taxes visit.

According to Mitnick and Mahon in Kusmaryani (2010) reputation is perception held by one or more observer to individual or organization, which was formed based on performance or

qualities demonstrated by an individual or organization said. Reputation companies tend still stable and ongoing in term long, as consequence from evaluation collective party outside to actions and achievements company.

Reputation is often interpreted as as superiority significant competitive advantage that the company has. According to David and Chiciudean in (Kahardja, 2022) reputation is source power that is not tangible, simultaneous with right intellectual, secret commercial, cultural organization, and so on. From the elements mentioned said, employees are one of the component organizations that holds role important, because own contribution on success in organization. According to Fornell et al. (1996), the main factors influencing factors satisfaction overall is perception to quality. Perception quality This reflects evaluation to services received, which are based on experience moment this. It is hoped that perception quality This can give positive impact in a way direct to satisfaction overall. In measuring perception quality, there is two element main thing that describe experience consumption, namely customization (level compatibility between services provided with varying needs) and reliability (level of trust to services provided, which are standardized and free from error or problem).

CONCLUSION

According to results research and discussion about Strategy, Improvement Quality Service Acquisition Tax Work Regarding Land and Buildings at the Makassar City Revenue Agency, then can withdrawn conclusion that strategies that have been done in effort improvement quality Acquisition Tax work On Land and Buildings is with own attitude professionalism, responsible answer, behave friendly, complete all assigned tasks appropriate time and not complain. A systematic and helpful procedure customer in give service in a way good, effective, and consistent. Supportive service to customers, employees has given clear directions to customers who have not know stages administration payment tax For supporting a more optimal service process.

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