

The Influence of Advertising Appeal, Service Features, and Price on Customer Satisfaction of Tiket.com Application Users in Medan

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ARTICLE HISTORY	ABSTRACT
<p>Received : February 8, 2026 Revised : March 18, 2026 Accepted : March 28, 2026</p> <p>Keywords: Advertising Appeal, Service Features, Price, Customer Satisfaction</p>	<p><i>This study was conducted on Tiket.com application users in Medan City. This study was conducted with the aim of testing and analyzing the influence of advertising appeal, service features, and price on customer satisfaction in Medan City. This study used a quantitative research method. The data processing technique used SEM-PLS, which consists of two tests, namely the outer model and inner model. The population in this study was all Tiket.com users in Medan, whose exact number is unknown, so the sample consisted of 150 respondents. Advertising appeal had a t-statistic value (0.503 > 1.987) with a P value of (0.615 < 0.05), indicating that there is no significant effect on the customer satisfaction of Tiket.com app users. Service Features had a statistical t-value (3.195 > 1.987) with a P-value (0.001 > 0.05), so it can be stated that there is a positive and significant effect on Customer Satisfaction among users of the Tiket.com application. Price has a t-statistic value (7.075 > 1.987) with a P-value (0.000 < 0.05), so it can be stated that there is a significant effect on the customer satisfaction of Tiket.com app users. Advertising Appeal, Service Features, and Price simultaneously have a P-value of 0.000 < 0.05, so it can be concluded that Advertising Appeal, Service Features, and Price simultaneously affect the Customer Satisfaction of Tiket.com app users.</i></p>

INTRODUCTION

The rapid advancement of digital technologies has significantly transformed various sectors of human life, including the tourism industry. In earlier periods, travel planning required considerable time and effort, as individuals had to manually search for information, compare options, and make reservations through different channels. The emergence of digital platforms has streamlined these processes, enabling users to access comprehensive travel services in a single application. This transformation reflects the broader phenomenon of digitalization, which enhances efficiency, accessibility, and user convenience. As a result, online travel applications have become essential tools for modern travelers in organizing their journeys.

One of the prominent platforms in Indonesia's digital tourism ecosystem is Tiket.com, which was established in August 2011 by Wenas Agus Setiawan, Dimas Surya Yaputra, Mikhael Gaery Undarsa, and Jonathan Natakusuma. Initially, the platform focused solely on providing airline ticket booking services to meet the growing demand for online travel solutions. Over time, the company recognized the need to expand its offerings in response to evolving consumer preferences and increasing competition. This strategic awareness enabled Tiket.com to adapt and remain relevant in a highly dynamic market. Consequently, the

platform gradually transformed into a comprehensive online travel service provider.

The competitive landscape of the online travel industry in Indonesia has intensified with the presence of several major players such as Traveloka, Agoda, Blibli, and PegiPegi. These platforms offer similar services, including ticket bookings, hotel reservations, and travel packages, thereby increasing consumer choices. As competition grows, companies are required to continuously innovate to maintain their market position and customer loyalty. Tiket.com responded to this challenge by diversifying its services beyond airline tickets. This strategic move was crucial in strengthening its competitiveness and enhancing user experience.

In 2013, Tiket.com expanded its service portfolio by introducing train ticket bookings, hotel reservations, and tour packages. This development marked a significant milestone in the company's evolution toward becoming an integrated travel solution provider. By offering a wide range of services within a single platform, Tiket.com aimed to simplify the travel planning process for users. This integration aligns with the concept of one-stop service, which emphasizes convenience and efficiency. As a result, users can plan and manage their entire travel itinerary seamlessly through the application.

Currently, Tiket.com is recognized as one of the leading online travel applications in Indonesia, serving millions of users across the country. Its services have expanded to include flight, train, and bus ticket bookings, as well as hotel accommodations and tourism packages. The platform's growth reflects the increasing adoption of digital travel solutions among Indonesian consumers. Furthermore, the company continues to enhance its technological capabilities to improve user experience and service quality. This ongoing development demonstrates Tiket.com's commitment to sustaining its position in the competitive market.

Despite its growth, Tiket.com faces challenges as indicated by the Top Brand Index data for online travel booking platforms between 2021 and 2023. The data shows that Tiket.com consistently ranked second after Traveloka, which maintained the leading position during this period. Although Tiket.com experienced growth in earlier years, a decline of 1.4% in 2023 suggests a decrease in its market performance. This decline may be attributed to the emergence of new competitors offering similar or more attractive features. Therefore, maintaining competitiveness remains a critical issue for the platform.

Several factors may contribute to the decline in user purchases on the Tiket.com application, including price competition, less effective advertising strategies, and suboptimal service features. Consumers today are increasingly price-sensitive and tend to compare multiple platforms before making purchasing decisions. According to Simamora, price represents the monetary value exchanged for the benefits obtained from a product or service, making it a crucial determinant in consumer choice. In addition, advertising appeal plays a significant role in attracting and retaining users in a competitive digital environment. Service features also influence user satisfaction, as consumers expect seamless functionality and comprehensive offerings from digital platforms.

To address these challenges, Tiket.com continues to implement various strategic initiatives aimed at enhancing its competitiveness. These include strengthening targeted advertising campaigns, expanding partnerships with local airlines, and improving service features within the application. Moreover, its collaboration with the Ministry of Tourism and

Creative Economy in promoting tourist villages and regional festivals reflects its commitment to supporting national tourism development. These efforts highlight the importance of integrating marketing strategies, service innovation, and competitive pricing. Based on these considerations, this study aims to examine “The Influence of Advertising Appeal, Service Features, and Price on Customer Satisfaction among Users of the Tiket.com Application in Medan City.”

LITERATURE REVIEW

Advertising Appeal

Advertising appeal is a fundamental concept in marketing communication that plays a significant role in influencing consumer perceptions and behaviors. According to Kotler and Armstrong (2021), advertising is a non-personal form of communication used by organizations to inform, persuade, and remind target audiences about products or services. This communication aims to shape consumer attitudes and ultimately drive purchasing decisions. Belch and Belch (2021) further emphasize that advertising appeal determines how messages are structured to capture audience attention. In the increasingly competitive digital landscape, companies must create distinctive and engaging advertising appeals to remain relevant and competitive.

Advertising appeal can generally be divided into emotional and rational appeals, both of which have distinct impacts on consumer behavior. Emotional appeal seeks to evoke feelings such as happiness, fear, or excitement to create a psychological connection with consumers (Schiffman & Wisenblit, 2019). In contrast, rational appeal focuses on delivering factual information and logical arguments regarding product benefits (Solomon, 2020). According to Arens et al. (2021), the effectiveness of these appeals depends on the alignment between the message and the target audience’s needs. Furthermore, Percy (2018) highlights that emotional appeals are often more effective in building brand attachment, while rational appeals are more suitable for high-involvement decisions. Therefore, marketers must carefully select the appropriate appeal strategy.

The rise of digital marketing has significantly transformed the way advertising appeal is delivered to consumers. Digital platforms enable personalized advertising through data analytics, allowing firms to tailor messages based on user preferences and behaviors (Chaffey & Ellis-Chadwick, 2019). This personalization increases message relevance and enhances consumer engagement. Additionally, interactive elements such as videos, social media content, and influencer marketing contribute to stronger advertising appeal (Tuten & Solomon, 2020). According to De Pelsmacker et al. (2018), digital advertising effectiveness is strongly influenced by creativity and message relevance. Thus, companies must integrate technological capabilities with creative strategies.

Advertising appeal also plays a critical role in shaping brand image and customer perception. Strong advertising messages can create positive associations and enhance brand recall among consumers (Keller, 2013). Moreover, consistent advertising strategies contribute to building long-term brand equity (Aaker, 2018). According to Armstrong et al. (2020),

effective advertising not only attracts new customers but also strengthens relationships with existing customers. In this context, the credibility and clarity of advertising messages are essential factors. Therefore, companies must ensure that their advertising appeals are both persuasive and trustworthy.

Several studies have demonstrated the significant impact of advertising appeal on customer satisfaction and purchase intention. Research by Kotler et al. (2019) indicates that attractive advertising can enhance perceived value and customer expectations. Furthermore, strong advertising appeal can influence post-purchase evaluation and satisfaction levels (Oliver, 2022). According to Zeithaml et al. (2022), customer perceptions formed through advertising play a key role in determining satisfaction outcomes. Empirical findings from recent studies also confirm that advertising appeal positively affects consumer trust and loyalty (Hanaysha, 2022). Therefore, advertising appeal is a critical determinant in achieving marketing success.

Service Features

Service features refer to the specific attributes or functionalities offered by a product or service that provide added value to customers. According to Umaningsih (2020), service features are essential components that differentiate a product from its competitors. These features can enhance user experience and influence customer preferences. Kotler and Keller (2016) state that product features are a key element in product differentiation strategies. In the context of digital services, features play a crucial role in determining user satisfaction and engagement.

Service features are particularly important in online platforms where users expect convenience, efficiency, and functionality. According to Tjiptono (2019), service quality and features significantly influence customer perceptions and satisfaction. Abrilia and Sudarwanto (2020) argue that companies must continuously innovate their features to remain competitive in the market. Moreover, Parasuraman et al. (2018) highlight that technological features contribute to perceived service quality. Therefore, the development of user-friendly and innovative features is essential for business success.

In digital applications, service features often include usability, accessibility, security, and personalization. According to Laudon and Laudon (2020), information system features must be designed to meet user needs and expectations. Ease of use is one of the most critical factors influencing user adoption (Davis, 1989). Furthermore, Venkatesh et al. (2012) emphasize that system quality and feature functionality significantly affect user satisfaction. As a result, companies must ensure that their platforms are intuitive and reliable.

Service features also contribute to customer retention and loyalty. According to Grönroos (2015), high-quality service features can enhance customer relationships and long-term engagement. In addition, Zeithaml et al. (2022) state that superior service features lead to higher perceived value. This perceived value influences customer satisfaction and repeat purchase behavior. Therefore, companies must continuously evaluate and improve their service features.

Recent studies have shown that service features have a significant impact on customer satisfaction in digital platforms. Research by Chaffey (2019) indicates that innovative features

enhance user experience and satisfaction. Moreover, findings by Hanaysha (2022) confirm that service quality and features positively influence customer loyalty. According to Kotler et al. (2019), companies that prioritize feature development are more likely to achieve competitive advantage. Thus, service features are a critical factor in determining business success.

Price

Price is one of the most important elements in the marketing mix that directly influences consumer purchasing decisions. According to Mardia et al. (2021), price represents the amount of money paid by customers to obtain a product or service. Kotler and Armstrong (2018) define price as the value exchanged by customers for the benefits received. Price plays a dual role as both a revenue generator for companies and a cost factor for consumers. Therefore, pricing strategies must be carefully designed to balance profitability and customer satisfaction.

Price perception is a critical factor that affects consumer decision-making processes. According to Monroe (2018), consumers evaluate price based on perceived value rather than actual cost. Schiffman and Wisenblit (2019) explain that price perception is influenced by factors such as quality, brand image, and previous experiences. Furthermore, Zeithaml (1988) highlights that perceived value is a trade-off between price and quality. Thus, companies must ensure that their pricing strategies align with customer expectations.

In highly competitive markets, price competition becomes a major challenge for businesses. According to Nagle and Müller (2018), companies must adopt strategic pricing approaches to maintain competitiveness. Dynamic pricing strategies, commonly used in digital platforms, allow companies to adjust prices based on demand and market conditions (Kotler et al., 2019). Additionally, discounts and promotional pricing are widely used to attract customers. However, excessive price competition may negatively impact profitability and brand perception.

Price also has a significant influence on customer satisfaction and loyalty. According to Oliver (2022), customer satisfaction is influenced by the perceived fairness of price. If customers perceive the price as reasonable and aligned with the value received, they are more likely to be satisfied. Conversely, perceived unfair pricing may lead to dissatisfaction and negative word-of-mouth. Therefore, companies must ensure transparency and fairness in their pricing strategies.

Empirical studies have confirmed the relationship between price and customer satisfaction. Research by Hanaysha (2022) indicates that competitive pricing positively influences customer loyalty. Furthermore, studies by Kotler and Keller (2016) show that pricing strategies significantly impact consumer behavior. According to Zeithaml et al. (2022), price fairness is a key determinant of customer satisfaction. Therefore, effective pricing strategies are essential for achieving long-term business success.

Customer Satisfaction

Customer satisfaction is a key concept in marketing that reflects the overall evaluation of a customer's experience with a product or service. According to Oliver (2022), customer satisfaction is an emotional response resulting from the comparison between expectations and actual performance. This concept highlights the importance of meeting or exceeding customer expectations. Kotler and Keller (2016) define satisfaction as a person's feeling of pleasure or disappointment resulting from product performance. Therefore, customer satisfaction is closely related to perceived value.

Customer satisfaction is influenced by various factors, including product quality, service quality, price, and customer experience. Zeithaml et al. (2022) emphasize that satisfaction is a comprehensive evaluation of the entire service experience. In addition, Grönroos (2015) highlights the importance of interaction between customers and service providers. Positive interactions can enhance customer satisfaction and build long-term relationships. Therefore, companies must focus on delivering consistent and high-quality experiences.

In the digital era, customer satisfaction is increasingly shaped by online experiences and technological interactions. According to Chaffey and Ellis-Chadwick (2019), digital platforms must provide seamless and user-friendly experiences. Ease of use, system reliability, and responsiveness are critical factors influencing satisfaction (Venkatesh et al., 2012). Furthermore, personalization and customization contribute to enhanced customer experiences. As a result, companies must leverage technology to improve customer satisfaction.

Customer satisfaction plays a crucial role in determining customer loyalty and retention. According to Homburg et al. (2017), satisfied customers are more likely to engage in repeat purchases and recommend products to others. In addition, Anderson and Srinivasan (2003) highlight the strong relationship between satisfaction and e-loyalty. High levels of satisfaction can lead to positive word-of-mouth and increased brand reputation. Therefore, maintaining customer satisfaction is essential for business sustainability.

Numerous studies have demonstrated the impact of customer satisfaction on business performance. Research by Hanaysha (2022) shows that customer satisfaction significantly influences customer loyalty and trust. Furthermore, Kotler et al. (2019) state that satisfied customers contribute to long-term profitability. According to Zeithaml et al. (2022), companies that prioritize customer satisfaction are more likely to achieve competitive advantage. Thus, customer satisfaction is a critical factor in achieving organizational success.

Conceptual Framework

The conceptual framework of this study illustrates the relationship between advertising appeal, service features, and price as independent variables, and customer satisfaction as the dependent variable. This framework is developed based on established marketing and consumer behavior theories, which emphasize that customer satisfaction is influenced by multiple factors related to value perception and service experience. In the context of digital platforms such as Tiket.com, these variables play a crucial role in shaping user perceptions and post-purchase evaluations. Therefore, understanding the interaction between these

variables is essential for explaining customer satisfaction. The framework also serves as the basis for formulating hypotheses and guiding empirical analysis.

Advertising appeal is positioned as the first independent variable (X1) in this study. It represents the effectiveness of promotional messages in attracting attention and influencing consumer attitudes. Strong advertising appeal can create positive perceptions and increase customer expectations toward the service offered. When the delivered service meets or exceeds these expectations, customer satisfaction is likely to increase. Therefore, advertising appeal is hypothesized to have a positive and significant effect on customer satisfaction.

Service features are identified as the second independent variable (X2), reflecting the functional attributes and capabilities provided by the Tiket.com application. In the digital service context, features such as ease of use, accessibility, and completeness of services are critical determinants of user experience. High-quality service features enable users to perform transactions efficiently and conveniently. This enhances perceived value and contributes to higher satisfaction levels. Consequently, service features are expected to have a positive and significant impact on customer satisfaction.

Price is considered the third independent variable (X3), representing the monetary value that customers must pay to obtain the service. Price perception is closely related to perceived fairness and value for money. Customers tend to feel satisfied when the price they pay is aligned with the benefits they receive. In competitive digital markets, transparent and competitive pricing strategies are essential to attract and retain users. Thus, price is hypothesized to have a positive influence on customer satisfaction.

Customer satisfaction (Y) is the dependent variable in this study, reflecting the overall evaluation of users' experiences with the Tiket.com application. It is influenced by the combined effects of advertising appeal, service features, and price. The framework also proposes a simultaneous effect (H4), where all independent variables collectively influence customer satisfaction. This suggests that customer satisfaction is not determined by a single factor but by the integration of marketing communication, service quality, and pricing strategy. Figure 1 presents the conceptual framework that visually depicts these relationships and the proposed hypotheses.

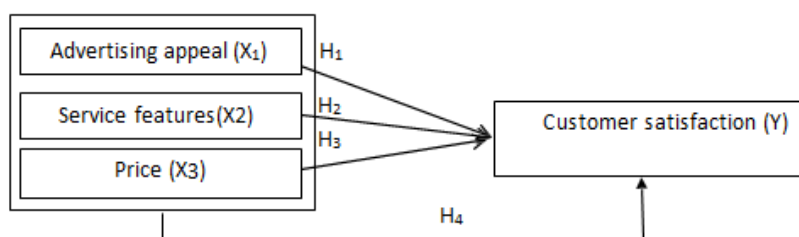


Figure 1. Conceptual Framework

METHODS

Research Design

This study employs a quantitative research approach, which is appropriate for examining relationships between variables and testing hypotheses using statistical analysis. Quantitative methods are particularly suitable for studies involving large populations that can be measured objectively through numerical data. The data in this study were collected using structured instruments designed to capture respondents' perceptions regarding the variables under investigation. Furthermore, statistical techniques were applied to analyze the data and test the proposed hypotheses. This approach ensures objectivity, reliability, and generalizability of the research findings (Sugiyono, 2020; Creswell, 2018).

Research Location and Time

This research was conducted in Medan City, North Sumatra, Indonesia. The selection of this location was based on the high usage of digital travel applications, including Tiket.com, among urban populations. Medan represents a relevant setting for examining consumer behavior in the digital tourism sector. The study was carried out over a one-year period, from January to December 2025. This timeframe allowed sufficient data collection and analysis to ensure the validity of the results.

Population and Sample

The population in this study consists of all users of the Tiket.com application in Medan City. According to Sugiyono (2020), a population refers to a generalized area consisting of objects or subjects with specific characteristics determined by the researcher. However, the exact number of Tiket.com users in Medan is unknown, making it an infinite population. Therefore, sampling techniques are required to obtain representative data.

A sample is defined as a subset of the population that represents its characteristics (Paramita et al., 2021). In this study, the sampling technique used is accidental sampling, where respondents are selected based on their availability and willingness to participate. This method is appropriate for exploratory research involving digital platform users. The sample size determination follows the recommendation of Hair et al. (2018), which suggests a minimum of 5–10 times the number of indicators. With 15 indicators used in this study, the minimum sample size is 75 and the maximum is 150 respondents. Therefore, this study uses 150 respondents to ensure adequate statistical power.

Variable Identification and Operational Definition

This study consists of three independent variables, namely advertising appeal (X1), service features (X2), and price (X3), and one dependent variable, customer satisfaction (Y). Each variable is measured using several indicators adapted from previous studies to ensure validity and reliability. All variables are measured using a Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). The operational definitions of variables are presented in Table 1.

Table 1. Operational Definition of Research Variables

Variable	Definition	Indicators	Scale
Advertising Appeal (X1)	Advertising appeal refers to a set of messages designed to attract consumer attention and generate emotional responses toward a product or service (Suheri et al., 2022).	1 Attention 2 Interest 3 Desire 4 Action (Mokoagow et al., 2020)	Likert Scale (1–5)
Service Features (X2)	Service features are attributes or functionalities provided to differentiate a product from competitors and enhance user experience (Abrilia & Sudarwanto, 2020).	1 Ease of access to information 2 Diversity of transaction services 3 Diversity of features 4 Completeness of features	Likert Scale (1–5)
Price (X3)	Price is the amount of money charged for a product or service or the value exchanged by customers for the benefits received (Kotler & Armstrong, 2018).	1 Affordability 2 Competitiveness 3 Suitability with benefits	Likert Scale (1–5)
Customer Satisfaction (Y)	Customer satisfaction is the level of a person's feeling of pleasure or disappointment resulting from comparing perceived performance with expectations (Kotler & Keller, 2017).	1 Feelings 2 Performance 3 Expectations 4 Overall satisfaction	Likert Scale (1–5)

Data Analysis Technique

The data analysis technique used in this study is Structural Equation Modeling (SEM) based on Partial Least Squares (PLS) using SmartPLS version 4 software. This method is suitable for analyzing complex relationships between multiple variables and testing both measurement and structural models simultaneously. The analysis includes evaluation of the outer model (validity and reliability) and inner model (hypothesis testing). The outer model assessment involves convergent validity, discriminant validity, and composite reliability. Meanwhile, the inner model evaluation focuses on path coefficients, coefficient of determination (R^2), and hypothesis significance testing.

The use of SmartPLS is justified due to its ability to handle small to medium sample sizes and non-normal data distribution (Hair et al., 2019). Additionally, PLS-SEM is widely used in marketing and consumer behavior research due to its predictive capabilities. The results of the analysis provide insights into the influence of advertising appeal, service features, and price on customer satisfaction. Therefore, this method is considered appropriate for achieving the research objectives.

RESULTS AND DISCUSSION

Data Analysis Results

This study utilized Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS version 4 to examine the relationships among variables. This method is widely used in marketing and behavioral research due to its flexibility in handling small sample sizes and non-normal data distributions (Hair et al., 2019). The analysis consists of two main stages, namely the evaluation of the measurement model (outer model) and the structural model (inner model). The outer model assesses the validity and reliability of the constructs, while the inner model evaluates the relationships between variables. Therefore, this approach provides a comprehensive understanding of the proposed research model.

Measurement Model Evaluation (Outer Model)

Convergent Validity and Reliability

Before interpreting the results, it is essential to evaluate convergent validity to ensure that the indicators of each construct are strongly correlated with their respective latent variables. Convergent validity is assessed through outer loadings and Average Variance Extracted (AVE), while reliability is evaluated using Cronbach's Alpha and Composite Reliability. According to Hair et al. (2019), outer loading values should exceed 0.70, AVE should be above 0.50, and reliability values should be greater than 0.70. These criteria ensure that the constructs are both valid and reliable. The results of the convergent validity and reliability tests are presented in Table 2.

Table 2. Measurement Model Evaluation (Convergent Validity and Reliability)

Variable	Outer Loading	Cronbach's Alpha	Composite Reliability	AVE
Advertising Appeal (X1)	1.000	0.921	0.927	0.614
Service Features (X2)	1.000	0.919	0.935	0.673
Price (X3)	1.000	0.932	0.945	0.711
Customer Satisfaction (Y)	1.000	0.921	0.935	0.642

Source: Processed SmartPLS Output (2025)

The results indicate that all variables meet the required thresholds for convergent validity and reliability. Outer loading values exceed 0.70, indicating strong correlations between indicators and constructs. Additionally, AVE values are above 0.50, confirming that each construct explains more than half of the variance of its indicators. Cronbach's Alpha and Composite Reliability values also exceed 0.70, demonstrating high internal consistency. Therefore, it can be concluded that the measurement model satisfies convergent validity and reliability requirements.

Discriminant Validity

Discriminant validity is evaluated to ensure that each construct is distinct from other constructs within the model. This test confirms that indicators measure their intended construct rather than other variables. One commonly used method to assess discriminant validity is the cross-loading criterion, where the loading of each indicator on its assigned construct should be higher than its loadings on other constructs. The results of the discriminant validity test are presented in Table 3.

Table 3. Discriminant Validity (Cross-Loading Matrix)

Variable	Advertising Appeal (X1)	Service Features (X2)	Price (X3)	Customer Satisfaction (Y)
Advertising Appeal (X1)	1.000	-0.028	-0.102	-0.091
Service Features (X2)	-0.028	1.000	0.829	0.770
Price (X3)	-0.102	0.829	1.000	0.840
Customer Satisfaction (Y)	-0.091	0.770	0.840	1.000

Source: Processed SmartPLS Output (2025)

The results show that each construct has the highest value on its corresponding variable compared to others. This indicates that the constructs are empirically distinct and measure different concepts. Therefore, the discriminant validity of the model is confirmed. This finding suggests that there is no multicollinearity issue among the variables.

Structural Model Evaluation (Inner Model)

Coefficient of Determination (R-Square)

Before testing the hypotheses, it is important to evaluate the structural model using the coefficient of determination (R^2). This measure indicates how well the independent variables explain the variance in the dependent variable. According to Hair et al. (2019), R^2 values of 0.75, 0.50, and 0.25 can be considered substantial, moderate, and weak, respectively. The R-square results for this study are presented in **Table 4**.

Table 4. R-Square Value

Dependent Variable	Adjusted R^2
Customer Satisfaction (Y)	0.767

Source: Processed SmartPLS Output (2025)

The adjusted R^2 value of 0.767 indicates that 76.7% of the variance in customer satisfaction is explained by advertising appeal, service features, and price. This suggests that the model has strong explanatory power. The remaining 23.3% is influenced by other variables not included in this study. Therefore, the model can be considered robust and reliable.

Hypothesis Testing (T-Test)

Hypothesis testing is conducted to determine whether the relationships between variables are statistically significant. This study uses the t-statistic and p-value as decision criteria. A hypothesis is accepted if the t-statistic exceeds 1.987 and the p-value is less than 0.05 (Hair et al., 2019). The results of hypothesis testing are presented in Table 5.

Table 5. Hypothesis Testing Results

Relationship	T-Statistic	P-Value	Result
Advertising Appeal → Customer Satisfaction	0.503	0.615	Not Significant
Service Features → Customer Satisfaction	3.195	0.001	Significant
Price → Customer Satisfaction	7.075	0.000	Significant

Source: Processed SmartPLS Output (2025)

The results indicate that service features and price have a positive and significant effect on customer satisfaction. However, advertising appeal does not have a significant effect. These findings suggest that practical aspects such as functionality and pricing are more influential than promotional elements in determining customer satisfaction.

Simultaneous Effect (F-Test)

Before concluding the structural relationships, it is necessary to evaluate the simultaneous effect of all independent variables on the dependent variable. The F-test is used to determine whether the independent variables collectively influence the dependent variable. A model is considered significant if the p-value is less than 0.05 (Ghozali, 2018). The results are presented in Table 6.

Table 6. Simultaneous Effect (F-Test)

Model	F-Statistic	P-Value
X1, X2, X3 → Y	25.051	0.000

Source: Processed SmartPLS Output (2025)

The results show that the p-value is 0.000, which is below the threshold of 0.05. This indicates that advertising appeal, service features, and price simultaneously have a significant effect on customer satisfaction. Therefore, the overall model is statistically significant.

Discussion

Advertising appeal was found to have no significant effect on customer satisfaction among users of the Tiket.com application. This result indicates that although advertising is capable of attracting attention and generating initial interest, it does not necessarily lead to customer satisfaction. In digital service contexts, satisfaction tends to be formed after actual usage rather than before purchase. Users are more concerned with the real performance of the application

than with promotional messages. Therefore, advertising appeal alone is insufficient to guarantee a positive evaluation of the service.

The insignificance of advertising appeal also reflects changes in consumer behavior in the digital era. Modern consumers are more critical and tend to rely on personal experience, reviews, and comparisons rather than advertisements. This suggests that advertising functions more effectively as an awareness-building tool rather than a satisfaction driver. Furthermore, the gap between advertised promises and actual service performance can reduce the impact of advertising on satisfaction. As a result, companies must ensure that their advertising messages are consistent with the actual service provided.

Service features were found to have a positive and significant effect on customer satisfaction. This finding highlights the importance of functional attributes in digital platforms, especially in applications such as Tiket.com. Features such as ease of navigation, transaction flexibility, and completeness of services significantly influence user experience. When users can easily access and utilize the features, they perceive the service as more valuable. Consequently, this leads to higher levels of customer satisfaction.

The role of service features in enhancing satisfaction is also closely related to technological advancements. Digital platforms that continuously innovate and improve their features are better positioned to meet evolving consumer expectations. In addition, user-friendly interfaces and system reliability contribute to a seamless experience. This reduces user frustration and increases overall satisfaction. Therefore, companies must prioritize continuous feature development and system improvement.

Price was also found to have a positive and significant effect on customer satisfaction. This result confirms that price remains a crucial factor in consumer evaluation, particularly in highly competitive digital markets. Customers tend to assess whether the price they pay is aligned with the benefits they receive. When the perceived value exceeds the cost, satisfaction increases significantly. Thus, pricing plays a key role in shaping consumer perceptions.

The significance of price also reflects the high level of price transparency in online platforms. Consumers can easily compare prices across different applications, making them more sensitive to price differences. This forces companies to adopt competitive and fair pricing strategies. In addition, promotional pricing and discounts can enhance perceived value. Therefore, pricing strategies must be carefully designed to balance affordability and profitability.

The simultaneous effect of advertising appeal, service features, and price on customer satisfaction was found to be significant. This indicates that customer satisfaction is influenced by a combination of factors rather than a single variable. While advertising attracts users, service features and price determine their overall experience. The integration of these elements creates a holistic customer journey. Therefore, companies must adopt a comprehensive strategy to improve satisfaction.

Overall, the findings suggest that functional and economic factors are more dominant than promotional factors in influencing customer satisfaction. Service features and price have a direct impact on user experience and perceived value. Meanwhile, advertising plays a supporting role in shaping initial perceptions. This implies that companies should focus more on improving service quality and pricing strategies. By doing so, they can enhance customer

satisfaction and achieve long-term competitive advantage.

CONCLUSION

This study concludes that digitalization plays a fundamental role in transforming strategic management accounting practices across modern organizations. The integration of digital technologies significantly enhances management control systems by improving data accessibility, monitoring capabilities, and strategic alignment. Furthermore, digitalization strengthens performance measurement systems by enabling real-time data processing, improving accuracy, and integrating financial and non-financial indicators. These improvements allow organizations to evaluate performance more comprehensively and respond more effectively to dynamic business environments. In addition, digitalization enhances strategic decision-making processes by providing more relevant, timely, and data-driven information. This enables managers to evaluate alternatives more objectively and make better-informed decisions.

However, the effectiveness of digitalization is highly dependent on organizational readiness, technological infrastructure, and the competencies of human resources. Organizations that lack digital capabilities may not fully benefit from technological advancements. Therefore, investments in digital skills development and organizational change management are essential. Moreover, challenges related to data quality, system integration, and resistance to change must be addressed to ensure successful implementation.

From a theoretical perspective, this study contributes to the development of strategic management accounting literature by providing a comprehensive understanding of how digitalization influences control systems, performance measurement, and decision-making processes. From a practical perspective, the findings offer valuable insights for managers and policymakers in designing effective digital transformation strategies. Ultimately, digitalization should not be viewed merely as a technological tool but as a strategic enabler that supports organizational competitiveness and long-term sustainability.

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