

THE ROLE OF PERCEIVED VALUE IN MEDIATING THE INFLUENCE OF SERVICE QUALITY ON CUSTOMER SATISFACTIONMG Andika Yudistira Kawisana¹, Ni Wayan Ekawati²

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yudistirakawisana@gmail.com¹**Keywords**Perceived Value,
Service Quality,
Customer Satisfaction**Abstract**

Tourism is one of the critical sectors that drives the Indonesian economy. This research is intended to determine the role of perceived Value in mediating the relationship between service quality and customer satisfaction (study at the Bedugul Recreation Warung in Tabanan district). The number of samples taken was 117 people using non-probability sampling methods, especially purposive sampling, namely samples determined using specific criteria. Data collection was carried out by distributing questionnaires at the Bedugul Recreation Stall. The data analysis techniques used are path analysis and the Sobel test. This analysis shows that service quality positively and significantly affects perceived Value. Service quality has a positive and significant effect on customer satisfaction. Perceived Value mediates the influence of service quality on customer satisfaction. This research implies that it can be used as material for consideration and input for management at Bedugul Recreation Warung in Tabanan Regency in marketing their products by considering service quality and perceived Value on customer satisfaction.

Corresponding Author: MG Andika Yudistira KawisanaE-mail: yudistirakawisana@gmail.com**INTRODUCTION**

Tourism is one of the critical sectors that drives the Indonesian economy (Adnyana & Primasari, 2020). The Minister of Tourism and Creative Economy, Wishnutama Kusubandio, said that the economic tourism sector contributed to the national GDP by 5.5 percent in 2019. Based on data from the Central Statistics Agency, the number of foreign tourists visiting Indonesia in 2020 amounted to 4,052,923 million, or a decrease of 74.83 percent from the previous year (Prasetio & Hati, 2022). This decline is not without reason but is due to the COVID-19 pandemic, which entered Indonesia in March 2020. The impact of the pandemic has been felt in all provinces in Indonesia, especially in Bali Province, one of the provinces with many tourist destinations for local and foreign tourists (Rosalina et al., 2023).

Based on data from the Central Statistics Agency, the eleven provinces most visited by tourists is Bali, with more than 4 million people, followed by DKI Jakarta, Yogyakarta Special Region, East Java, West Java, North Sumatra, Lampung, South Sulawesi, South Sumatra, Banten, and West Sumatra. Around 59% of tourists visiting Indonesia are for holiday purposes, while 38% are for business purposes (Simanjuntak et al., 2017). This decline in the number of foreign tourists raises questions regarding the tight competition in the restaurant market in Bali. One of the districts in Bali that has many tourist attractions is Tabanan Regency. The natural beauty of the Tabanan district is still one of the attractions for tourists visiting the island of Bali, especially the Tabanan area. The beautiful scenery in the Candikuning area, Tabanan district, Bali, has made many restaurants offer a cozy and family-friendly dining concept.

Data on the development of restaurants in Tabanan Regency for 2016-2021, taken from the Central Statistics Agency, shows that the number of restaurants in Tabanan Regency increased in 2017 by 8 units compared to 2016 (Sinaga et al., 2023). However, from 2017 to 2018, restaurant units in Tabanan Regency remained the same. In 2019, there was

an increase of 40 units compared to the previous year, which remained the same until 2020 (Nugraha & Mandala, 2020). In 2021, there was a rapid increase to 119 units, and it can be seen that the restaurant or culinary industry in Tabanan Regency is currently experiencing positive growth.

Bedugul Recreation Warung is a restaurant on Jalan Raya Bedugul, Candikuning, Baturiti District, Tabanan Regency. Bedugul Recreation Warung offers views of Lake Beratan in a beautiful, clean environment and far from the crowds. The restaurant inside Warung Rekreasi Bedugul serves a menu of dishes free from flavorings with ingredients mostly purchased directly from farmers around Bedugul, which creates fresh and healthy food. This Bedugul Recreation Stall has a very strategic location, precisely across from the Candikuning market, which is located close to the Bedugul Botanical Gardens and is surrounded by many minimarkets, as well as close to the Ulun Lake Beratan tourist attraction.

Warung Recreation Bedugul has been built since 2010, and many consumers have enjoyed the products or services provided; however, along the way, this restaurant often receives criticism and suggestions from consumers who feel dissatisfied with the quality of service offered by Warung Recreation Bedugul. According to a review from traveloka.com, Warung Recreation Bedugul received a rating of 7.7/10 from 55 consumers who provided criticism and suggestions on this site from 2016 to 2021. The dissatisfaction felt by consumers is that the process of cooking or preparing food takes a very long time, the cleanliness and hygiene of food still need to be improved according to consumers, and staff are less friendly when serving consumers in restaurants.

A pre-survey was conducted through a questionnaire on 10 respondents visiting the Bedugul Recreation Warung. This pre-survey aims to collect information about the variables to be studied.

Based on a pre-survey conducted on 10 respondents at the Bedugul Recreation Warung in Tabanan district, it was found that 6 out of 10 consumers felt dissatisfied after visiting the Bedugul Recreation Warung. Only 2 out of 10 consumers felt a different experience from other restaurants after visiting Warung Recreation Bedugul. In comparison, 3 out of 10 consumers felt satisfied after visiting Warung Recreation Bedugul.

Consumer satisfaction is a situation shown by consumers when they realize that their needs and desires are in line with expectations and are fulfilled well (Tjiptono & Diana, 2022). In contrast, according to other research, satisfaction is a person's feeling of happiness or disappointment that arises after comparing the performance (or results) of the product to the expected performance (or results) (Kotler & Keller, 2016). Company performance that fails to meet expectations will result in consumer dissatisfaction and vice versa. Companies that provide performance in line with expectations will fulfill consumer satisfaction. Performance exceeds expectations so that consumers will feel very satisfied. One of the factors that influences consumer satisfaction is service quality.

Service quality is the result of interactions from various aspects, namely the service system, service provider human resources, strategy, and customers, according to the view of (Adrian et al., 2020). A sound service system will produce good quality public services, where a sound system has and implements clear and definite service procedures and internal control mechanisms so that all forms of irregularities that occur can easily be identified. Good service quality is an advantage and competitive capital for service companies. Service quality is also the key to achieving success. The company's ability to meet consumer needs and expectations determines the quality of goods and services. Service quality is considered satisfactory if the service perceived by the consumer is the same or exceeds the expected quality of service. Consumer expectations are reflected in good service, friendliness, courtesy, punctuality, and speed, which are essential values expected by consumers. Consumers feeling satisfied will indirectly encourage word-of-mouth recommendations, so service quality must be the company's main focus because it can create customer satisfaction (Yunanto, 2017).

Efforts to meet consumer satisfaction with services and performance results will also influence consumers' comfort. The better the comfort consumers feel, the higher their sense of satisfaction. Researchers found that service quality positively and significantly affected

consumer satisfaction (Mahira et al., 2021). The same results were found in research (Nanincova, 2019) ; (Agustin et al., 2021) ; (Ismail & Yusuf, 2021); and (Indriati & Fitriana, 2022). However, different research results were found in research (Budiarno et al., 2022) ; (Tresiya et al., 2018) ; (Safavi & Hawignyo, 2021).

Service quality influences consumer satisfaction and can impact the perceived Value of consumers who visit the Bedugul Recreation Warung. This can be seen from the impression of satisfaction or dissatisfaction that consumers feel when they come to this restaurant. Consumers who come to this restaurant hope to get calm conditions with fantastic weather accompanied by warm food and drinks, which will add a positive impression to consumers. Providing good quality service will impact increasingly higher consumer perceived value. The higher the perceived Value, the more impact it will have on consumer satisfaction.

Service quality is defined as the response of the public or customers regarding the advantages of a product or service. Customer value perception is an interpretation of the superiority of one company's products or services compared to other companies. The quality of service influences the high perceived Value consumers feel according to the price the customer pays. Services that match the costs incurred by customers will directly add Value to customers and increase the perception of high Value in the minds of consumers. Research states that service quality positively and significantly affects perceived Value (Warman et al., 2019). The same research results were found in (Mandala, 2018) (Ariany & Lutfi, 2021) and (Yogaswara & Pramudana, 2022).

Based on the background explanation and the discovery of inconsistent previous research results, giving rise to a research gap, research is needed that examines the relationship between variables more deeply by adding a mediating variable, namely perceived Value, on the influence of service quality on consumer satisfaction.

Researchers state that perceived Value influences customer satisfaction (Rohwiyati & Praptiestrini, 2020). The high perceived Value, the company, provides will minimize customer complaints and ensure customers are satisfied with the restaurant. If customers' perceived Value is increased, customer satisfaction will also increase. Therefore, companies need to increase Value in any aspect. To customers so that customer satisfaction can occur. This can be a company strategy to increase customer satisfaction by consistently providing good Value in the minds of consumers so that consumer value perceptions increase and customer satisfaction with the Value provided also increases. The higher the customer's Value for the service, the more satisfied the customer is with the service provided.

The results of research conducted by Ananda (2018) state that the better the quality of service provided, the more impact it will have on increasing the perceived value consumers feel. The better the quality of service, the more it will encourage perceived Value from consumers so that consumers have a good view of the Value of the restaurant they visit. Researchers state that perceived Value influences customer satisfaction (Indriati & Fitriana, 2022). The same results were found in research (Ndun, 2019), (Ndoen & Kusumadewi, 2019), and (Adriani & Warmika, 2019).

Customer satisfaction can be created by providing good quality service, and good quality will encourage the perception of Value in the minds of customers towards the company so that good quality service and also the excellent perception of Value owned by customers will indirectly be able to increase customer satisfaction (Suariedewi & Sulistyawati, 2016). This is supported by previous research stating that perceived Value significantly mediates the influence of service quality on consumer satisfaction (Suariedewi & Sulistyawati, 2016). Providing good quality service will impact increasingly higher consumer perceived value. The higher the perceived Value, the more impact it will have on consumer satisfaction. Researchers stated that the perceived value variable was identified as a mediating and moderating variable between service quality and consumer satisfaction (Suariedewi & Sulistyawati, 2016) (Hapsari et al., 2016). Researchers state that perceived Value significantly mediates the influence of service quality on customer satisfaction (Warman et al., 2019). The same results were found in research (Suariedewi & Sulistyawati, 2016).

The research on the relationship between service quality, perceived value, and consumer satisfaction at Bedugul Recreation Warung in Tabanan Regency, Bali, presents a comprehensive overview with potential areas for further exploration. While the initial survey with a limited sample size reveals varying levels of consumer satisfaction, an expanded study with a more representative sample could enhance reliability. Temporal considerations, external factors like the COVID-19 pandemic, and competitive dynamics in the restaurant market in Bali offer opportunities for deeper investigation. Analyzing specific criticisms and suggestions, obtaining insights from employees, and exploring the long-term impact of customer satisfaction could provide actionable recommendations for Bedugul Recreation Warung. Additionally, a more rigorous statistical analysis may quantify causal relationships between service quality, perceived value, and consumer satisfaction, contributing robust insights into the restaurant industry in Tabanan Regency.

The research results are expected to add insight into the field of marketing management, especially regarding the role of perceived Value as a mediator between service quality and customer satisfaction. I want this research to contribute to understanding how these factors are interconnected to achieve optimal results. It is also hoped that the research results can become a reference for future researchers interested in conducting research within the same scope. Practically, this research can guide restaurant entrepreneurs, especially Warung Recreation Bedugul, to understand the extent to which perceived Value mediates the influence of service quality on consumer satisfaction. These findings can be a basis for considering future company management policies to improve service quality and consumer satisfaction so that the Bedugul Recreation Warung can be better.

This research aims to explain the influence of service quality on perceived Value and consumer satisfaction. Apart from that, this research also aims to explore the influence of perceived Value on consumer satisfaction and the role of perceived Value as a mediator on the influence of service quality on consumer satisfaction.

RESEARCH METHODS

The methods used in this research are quantitative and qualitative. Qualitative data in this research is in the form of definitions or explanations regarding service quality, perceived value and customer satisfaction, respondent identities obtained from questionnaire answers to determine respondent characteristics, as well as images and sentences quoted from books or journals. This research was conducted at Bedugul Recreation Warung, Candikuning Village, Tabanan Regency. The object of this research is the field of marketing management which is related to Perceived Value in mediating service quality on customer satisfaction. The variables analyzed in this research are divided into two. Namely, the exogenous variable in this research is service quality (X), the endogenous variable in this research is customer satisfaction (Y₂), and the intervening variable in this research is Perceived Value (Y₁). The data sources used in this research are primary data and secondary data. Primary data is obtained directly from consumers through answers or scores to research variables in questionnaires which are answered directly by the restaurant owner. Secondary data was obtained by collecting information from journals and reference books, data from the Central Statistics Agency (BPS), and information related to research regarding Warung Rerkeasi Bedugul. The research instrument used in this research was a questionnaire. The population in this study were all consumers who had visited the Bedugul Recreation Warung. The number of samples used in this research was 117 respondents. The sampling technique used in this research is non-probability sampling. Data were analyzed using Descriptive Statistical Analysis and Path Analysis techniques.

RESULTS AND DISCUSSION

This research was conducted at the Bedugul Recreation Warung in Candikuning Village, Tabanan Regency. This location was chosen based on data obtained from the official website of the Central Statistics Agency (BPS), which shows data on restaurant development in Tabanan Regency for 2016-2022. Respondent characteristics data is collected to determine the profile of research respondents. Based on the results of research conducted on

consumers at the Bedugul Recreation Warung in Tabanan Regency, the respondents' characteristics include gender, age, and occupation, as described in Table 1.

Table 1
Characteristics of Respondents

No	Variable	Classification	Number of (people)	Percentage (%)
1	Gender	Man	45	38.5
		Woman	72	61.5
		Amount	117	100
2	Age (Years)	<17-30 Years	80	68.4
		31-40 Years	29	24.8
		41-50 Years	8	6.8
		Amount	117	100
		Student/Students	58	49.6
3	Job/Status	Government employees	9	7.7
		Private employees	19	16.2
		Businessman	31	26.5
		Amount	117	100

Source: attachment 3, Data processed, 2022

Based on Table 1, it can be seen that 117 consumers at the Bedugul Recreation Stall in Tabanan Regency were sampled. If we look at gender, women dominate in this study with a percentage of 61.5 percent; this indicates that women are more often and more interested in spending with recreation. If we look at age, those aged <17-30 years dominate with a percentage of 68.4 percent; this indicates that shopping at the Bedugul Recreational Stall in Tabanan Regency occurs at young ages or young people, where they are happier in recreation. The occupation of respondents who work as students dominates with a percentage of 49.6 percent, reflecting that students prefer to shop while having recreation at the Bedugul Recreation Stall in Tabanan Regency.

Service quality

X. symbolizes the Service Quality variable. It is measured using 15 statements, which are responded to using a 5-point Likert Scale. It is known that the respondents' perceptions regarding the Service Quality variables, which have the highest and lowest averages, are as follows.

- The Service Quality variable with the lowest average is the statement "Employees at the Bedugul Recreation Stall are responsive to my complaints," which obtained an average value of 3.39, which is within the sufficient criteria but has a low average value compared to these other statements. This means that, in general, respondents think that Warung Recreation Bedugul employees need to be more fully responsive to their complaints.
- The Service Quality variable with the highest average is "Employees of the Bedugul Recreation Warung have a neat appearance," which obtained an average value of 3.76, included in the good criteria. This means that respondents generally feel that Bedugul Recreation Warung employees look neat.

Perceived Value

The Perceived value variable in this research is a mediating variable. Y1 symbolizes the Perceived value variable. It is measured using 3 statements, which are responded to using a 5-point Likert Scale. The respondents' perceptions regarding the Perceived value variable, which has the highest and lowest averages, are as follows.

- The Perceived value variable, which has the lowest average, is the statement "The performance of Bedugul Recreation Warung employees is satisfactory," which obtained an average value of 3.34, which is within the sufficient criteria but has a low average value compared to the other statements. This means that, In general, respondents considered the performance of Bedugul Recreation Warung employees unsatisfactory.

- b. The Perceived value variable that has the highest average is the statement "The price of food at the Bedugul Recreation Warung is by its quality," which obtained an average value of 3.50, which is included in the high criteria; this means that in general the respondent considers the price of food at the Bedugul Recreation Warung according to the quality.

Customer satisfaction

The Customer Satisfaction variable in this research is the dependent variable. Y₂ symbolizes the Customer Satisfaction variable. It is measured using 3 statements, which are responded to using a 5-point Likert Scale. It is known that respondents' perceptions regarding the Customer Satisfaction variable with the highest and lowest averages are as follows.

- a. The Customer Satisfaction variable that has the lowest average is the statement, "After visiting Warung Rekreasi Bedugul, I paid less attention to other restaurants in the Bedugul area," obtained an average value of 3.39 which is within the sufficient criteria but has a low average value Compared to other statements, this means that in general respondents think that after visiting Warung Rekreasi Bedugul they are unlikely to pay attention to other restaurants in the Bedugul area.
- b. The Customer Satisfaction variable that has the highest average is the statement "I will make Warung Recreation Bedugul my next place to eat," which obtained an average value of 3.80, which is included in the High criteria; this means that in general, respondents intend to make Warung Recreation Bedugul as their next place to eat.

The Influence of Service Quality on Perceived Value

In addition to finding out the positive and significant influence of service quality on perceived value at the Bedugul Recreation Warung in Tabanan Regency, this research introduces new aspects in this research. Examining this relationship in the context of Warung Recreation Bedugul specifically adds a local perspective to the broader literature on service quality and perceived value in the restaurant industry. Additionally, given the dynamic nature of the service sector and the challenges faced by Warung Recreation Bedugul, these findings contribute to a nuanced understanding of how service quality impacts perceived value in a typical cultural and competitive landscape. This localized viewpoint not only increases the practical relevance of this research but also offers valuable insights for restaurant operators and policymakers aiming to improve the overall dining experience and perceived value in similar tourist-driven regions. Recreation Bedugul's ability to provide good quality service further increases consumers' perceived Value. The high perceived value consumers feel is influenced by the quality of service according to the price the customer pays. Services that match the costs incurred by customers will directly add Value to customers and increase the perception of high Value in the minds of consumers. These results are from previous research, which found that service quality is positively and significantly related to perceived Value (Suariedewi & Sulistyawati, 2016). The results of research conducted by Ananda (2018) state that the better the quality of service provided, the more impact it will have on increasing the perceived value consumers feel. Similar things were also found in research (Warman et al., 2019) ; (Mandala, 2018) ; (Ariany & Lutfi, 2021).

The Influence of Service Quality on Customer Satisfaction

The results of the hypothesis in this study show that service quality has a positive and significant effect on customer satisfaction; in other words, the more service quality increases, the greater customer satisfaction at the Bedugul Recreation Warung in Tabanan Regency, so the second hypothesis is accepted. This research indicates that the service quality variable significantly influences the customer satisfaction variable. The results of this test show that service quality has a significant influence on customer satisfaction. Suppose the Bedugul Recreation Warung provides good quality service. In that case, customers will feel that their needs are met, and customer satisfaction will increase. Providing good quality service will create satisfaction for customers. Service quality is considered satisfactory if the service experienced by the consumer is the same or exceeds the service quality expected by the consumer. Consumers who feel satisfied will indirectly encourage word-of-mouth

recommendations. Therefore, the company must focus on service quality to create customer satisfaction.

These results align with previous research stating that service quality influences customer satisfaction (Rohwiyati & Praptiestrini, 2020). Restaurants implementing the best possible service quality will create a positive consumer response to optimize customer satisfaction. Research states that service quality positively and significantly influences consumer satisfaction (Novitawati & Prihatminingtyas, 2019). The same results were found in research (Mahira et al., 2021); (Nanincova, 2019); (Agustin et al., 2021); (Ismail & Yusuf, 2021); (Indriati & Fitriana, 2022). With the results of this research having a significant positive effect, this research is in line with previous research.

The Influence of Perceived Value on Customer Satisfaction

The hypothesis results in this research show that perceived Value positively and significantly influences customer satisfaction; in other words, if perceived value increases, customer satisfaction at the Bedugul Recreation Warung in Tabanan Regency will increase. So, the third hypothesis is accepted. A customer's perception of the relatively high Value of quality offered compared to competitors will influence customer satisfaction (Rifai & Suryani, 2016).

Warung Recreation Bedugul needs to maintain and improve optimal quality so that the perceived Value that the public has for the restaurant is high and so that it can provide customer satisfaction. The high perceived Value provided by Warung Recreation Bedugul will minimize customer complaints, and customers will be satisfied with the restaurant. If customers' perceived Value is increased, customer satisfaction will also increase. Therefore, companies today increase values in all aspects to customers so that customer satisfaction can occur. This can be a company strategy to increase customer satisfaction by always providing good Value in the minds of consumers so that consumer value perceptions increase and customer satisfaction with the Value provided also increases. The higher the customer's Value for the service, the more satisfied the customer is with the service provided.

The results of this research align with previous research by researchers who stated that a customer's perception of the relatively high Value of the quality offered by competitors would be able to influence the level of customer satisfaction (Rifai & Suryani, 2016). The higher the value customers feel, the stronger the influence of service quality on customer satisfaction (Rohwiyati & Praptiestrini, 2020). Researchers state that Perceived Value positively and significantly affects customer satisfaction (Indriati & Fitriana, 2022). Similar results were found in research (Ndun, 2019), (Ndoen & Kusumadewi, 2019), and (Adriani & Warmika, 2019). With the results of this research having a significant positive effect, this research is in line with previous research.

Perceived Value mediates the influence of Service Quality on Customer Satisfaction.

The hypothesis results in this research show that service quality has a positive and significant effect on customer satisfaction at the Bedugul Recreation Warung in Tabanan Regency with the mediation of perceived Value, so perceived Value is a mediating variable for the influence of service quality on customer satisfaction. Looking at the results of the Sobel Test above, the mediating role of perceived Value on customer satisfaction and service quality can fully mediate because the Z value results found are above 1.96, so the fourth hypothesis is accepted. This shows that perceived Value can mediate significantly between service quality variables and consumer satisfaction. Service quality can drive consumer perceived value, and perceived Value is believed to be a driver of consumer satisfaction. When consumers receive great Value in service, this will indirectly result in consumer satisfaction. Providing good quality service will impact increasingly higher consumer perceived value. The higher the perceived Value, the more impact it will have on consumer satisfaction.

The research results found by researchers stated that Perceived Value significantly mediates the influence of service quality on consumer satisfaction (Suariedewi & Sulistyawati, 2016). This statement shows that the perceived Value variable influences consumer satisfaction indirectly (Ponte et al., 2015). Providing good quality service will

impact increasingly higher consumer perceived value. The higher the perceived Value, the more impact it will have on consumer satisfaction. When consumers receive great Value in service, this will indirectly result in consumer satisfaction. Researchers stated that the perceived value variable was identified as a mediating and moderating variable between service quality and consumer satisfaction (Suariedewi & Sulistyawati, 2016) (Hapsari et al., 2016). According to researchers, the influence of service quality and perceived value variables in mediating customer satisfaction has a positive and significant effect (Firmansyah & Prihandono, 2018). With the results of this research having a significant positive effect, this research is in line with previous research.

The theoretical implications of the results of this research provide evidence for the development of marketing management science, especially regarding service quality, perceived Value, and customer satisfaction, which can prove empirically that the theory used in this research refers to the theory of consumer behavior which is the various activities that people carry out when choosing, buying, and using goods and services to satisfy needs and desires. These activities involve mental, emotional, and physical processes based on certain motives usually hidden for individual and organizational consumers. Consumer behavior is continuous since the consumer still needs to conduct the purchasing process during and after the purchase. Theoretically, this research also explains that good service quality and perceived Value can increase customer satisfaction. When increased service quality is obtained by increasing perceived Value, the perceived Value becomes stronger, increasing customer satisfaction.

The practical implications of this research can be material for consideration and input for management at the Bedugul Recreation Warung in Tabanan Regency in marketing their products by considering service quality and perceived Value on customer satisfaction. Based on the research results, the statements contained in the questionnaire show that consumer assessments of the Bedugul Recreation Warung in Tabanan Regency are in the high category. This proves that the quality of service and perceived Value consumers feel are good for increasing customer satisfaction at the Bedugul Recreation Warung in Tabanan Regency. The following are the implications obtained from respondents' responses to each variable in this research.

- a. Based on respondents' responses to the service quality variable, the one with the highest Value is "Employees at the Bedugul Recreation Stall have a neat appearance." This can be a consideration for Warung Recreation Bedugul to maintain or improve the appearance of each employee who can provide added Value in the eyes of customers to improve the quality of service from Warung Recreation Bedugul.
- b. Based on respondents' responses to the perceived value variable, the one with the highest Value is found in the statement, "The price of food at the Bedugul Recreation Stall is by its quality." This statement shows that the food quality at Warung Rereasi Bedugul depends on consumers' prices. This can be an input for Warung Recreation Bedugul to maintain and continue to improve the quality and taste of its food so that it can provide a good assessment in the minds of consumers.
- c. Based on respondents' responses to the customer satisfaction variable, the one with the highest Value is "I will make Warung Recreation Bedugul my next place to eat." This statement shows consumers intend to make Warung Recreation Bedugul their next place to eat. This can be input for the Bedugul Recreation Warung to implement operational strategies so that consumers experience satisfaction with regular customers who come, and also the need for the Bedugul Recreation Warung to determine new promotional strategies that can attract new consumers.

The findings of this research resulted from processing data sourced from primary data. However, the data only focuses on consumers of Warung Rekreasi Bedugul, meaning that the scope of the research is still relatively narrow and small, only limited to the food and beverage industry sector, so the results of this research may be less relevant if applied to sectors other than the restaurant industry.

CONCLUSION

Based on the research results obtained, several conclusions can be drawn as follows. 1.) The results of the hypothesis in this research show that service quality has a positive and significant influence on perceived Value at the Bedugul Recreation Warung, so the first hypothesis is accepted. This means that the higher the quality of service at the Bedugul Recreation Warung in Tabanan Regency, the higher the level of perceived Value. 2.) Service quality significantly influences customer satisfaction at Bedugul Recreation Warung, so the second hypothesis is accepted. This means that the greater the quality of service, the greater the increase in customer satisfaction at the Bedugul Recreation Warung in Tabanan Regency. 3.) Perceived Value positively and significantly influences customer satisfaction at Warung Rekreasi Bedugul, so the third hypothesis is accepted. If perceived value increases, customer satisfaction at the Bedugul Recreation Warung in Tabanan Regency will increase. 4.) Perceived Value significantly influences customer satisfaction at Bedugul Recreation Warung, so the fourth hypothesis is accepted. This means that providing good quality service will impact consumers' higher perceived Value. The higher the perceived Value, the more impact it will have on consumer satisfaction.

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