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#### **Abstract**

This study aims to examine the impact of perceived quality, perceived sacrifice, and perceived value on customer satisfaction at Winza Fashion Boutique in Delitua. Using a quantitative approach with an associative approach, 96 respondents were selected using the Lemeshow formula. The research instrument has been determined to be reliable and valid based on Cronbach's Alpha (>0.6) and validity checks. The results of multiple regression analysis indicate that the independent variables have a positive and significant impact on customer satisfaction. both directly and indirectly. The t-test shows that each variable is significant with a sig <0.05, while the F-test produces an F-count of 4.317 which is greater than the F-table of 2.704 with a significance of 0.013. The coefficient of determination (R2) of 0.826 indicates that 82.6% of the variation in participant performance can be explained by the independent variables, while the remaining 17.4% is caused by factors outside the study.

# Keywords: Perceived Quality, Perceived Sacrifice, Perceived Value, Customer Satisfaction

## INTRODUCTION

The development of the fashion business in Indonesia has currently grown very rapidly, for the first time a boutique was present in Indonesia from West Java, namely the city of Bandung, Because the quality and price of local brands in Indonesia are quite affordable and varied, its development has increased so much, (Vanny, 2017). This is also due to the increasingly rapid development of information and communication technology that has helped consumers to obtain products via the internet with the perceived benefits that when the number of fashion businesses increases, consumers will have broad opportunities to get products with a series of choices according to their desires and needs, (Kartika, 2020). Perceived quality or perceived quality has an important role in business continuity because it reflects consumers' views and assessments of the overall superiority of a product, than with competing products, thus creating product differentiation in the eyes of consumers (Kataria & Saini, 2020).

In addition, customer satisfaction is also influenced by perceived sacrifice or sacrifices felt by customers in obtaining a product, both in the form of monetary factors such as price and non-monetary factors such as time, energy, effort, and the risks that must be borne (Rifqi & Endratno, 2015). Meanwhile, perceived value or the value felt by consumers is closely related to quality and sacrifice, which ultimately has implications for the level of customer satisfaction. This value is seen as a customer's overall evaluation of the benefits received compared to the sacrifices incurred. According to Suariedewi and Sulistyawati (2016), these benefits include the physical value, service, and support obtained when purchasing or using a product, while perceived sacrifice includes all costs incurred during the purchasing process. Based on the problems in previous research which only discussed one independent variable against the dependent variable, there is a novelty in this study that the three independent variables, namely perceived quality, perceived sacrifice, and perceived value, can simultaneously influence the level of customer satisfaction. According to the data results that the researcher has obtained from the research location, there is sales data that is significant enough to carry out this research in the following table:

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Winza Fashion Boutique Sales Data (2024-2025)

Year	Month	Target	Realization	Percentage
2024	November	110 million	92 million	83.6%
	December	110 million	80 million	72.7%
2025	January	100 million	76 million	76%
	February	115 million	100 million	86.9%
	March	125 million	125 million	100%
	April	110 million	69 million	62.7%

Source: primary data from Winza Fashion Boutique (processed, 2025)

It can be seen from the *Winza Fashion Boutique Sales Data table* in the Year (2024-2025) for the last six months, showing that there is an ups and downs in the percentage of realized sales against the sales target expected by the business owner. It can be seen that in November 2024 the store targeted product sales worth 110 Million Rupiah but did not reach the target because only 92 Million Rupiah was realized with a percentage rate of 83.6%. Then in December the store had the same sales target of 110 Million Rupiah but there was a decrease in sales which were only realized worth 80 Million Rupiah with a percentage rate of 72.7%. In 2025 in January the store lowered its sales target of 100 Million Rupiah but what was realized decreased to 76 Million Rupiah with a percentage rate of 76%. In February the store again raised its sales target to 115 Million Rupiah and realized 100 Million Rupiah with a percentage of 86.9% which means here the increase in sales levels is starting to be seen. Then in March, approaching Eid al-Fitr, the store raised its sales target again to 125 million Rupiah and realized 125 million Rupiah, meaning that in that month the store was able to achieve the target with a percentage of 100%. However, in April after Eid, the store lowered its sales target again to 110 million Rupiah and only realized 69 million Rupiah with a percentage rate of 62.7%. So from the data it can be concluded that Winza *Fashion Boutique* experiences significant sales fluctuations every month and only increases on big days.

#### THEORETICAL BASIS

#### **Satisfaction Customer**

According to (Hadian et al., 2024), consumer satisfaction is an emotional state that arises when an individual compares the performance of a product or service to their expectations. If the perceived performance exceeds expectations, the consumer will feel satisfied. Conversely, if performance falls below expectations, disappointment will result.

#### **Perceived Quality**

(Kataria and Saini, 2020) explains that *perceived quality* is a consumer's evaluation of a brand's overall superiority compared to alternative brands. This assessment is subjective because it is based on customer perceptions of the product's quality and benefits, and the extent to which their needs are met.

### **Perceived Sacrifice**

(Masdaini, 2020) stated that *perceived sacrifice* is a consumer's view of the sacrifices necessary to obtain a product or service, whether already purchased or planned. This form of sacrifice is generally related to price. Price itself has two main meanings for consumers, namely as an indicator of product quality and as the amount of costs that must be incurred to obtain the goods or services.

#### **Perceived Value**

(Fikri and Syahfitri, 2024) stated that *perceived value* is the value that arises from the difference between the benefits customers receive and the sacrifices they make in using a product. The concept of customer value requires businesses to be able to highlight the advantages of their products to consumers, understand the influence of each element of perceived value, and allocate resources to strengthen that value perception, ultimately increasing customer satisfaction.

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#### RESEARCH METHODS

#### Research Design

Research design is essentially a way to achieve predetermined research objectives and serves as a guideline or guide for researchers throughout the research process. (Sujarweni, 2020). In this study, the author will use a quantitative research method with an associative approach used to determine the relationship or influence consisting of two or more variables. Therefore, the researcher uses this approach to be able to provide an explanation of the Influence of *Perceived Quality, Perceived Sacrifice, and Perceived Value on Winza Fashion Boutique* Customer Satisfaction (Case Study of Winza *Fashion Boutique Customers* in Delitua District).

#### **Population**

The population in this study includes all customers in the Delitua sub-district who have shopped and used products at the Winza *Fashion boutique* at least once. This population collection technique was used to determine and analyze opinions, attitudes, and beliefs regarding the level of customer satisfaction in using Winza *Fashion boutique products*.

#### Sample

According to (Machali, 2021), a sample is a portion of a population selected through a sampling method. The sample must accurately represent the population so that the research findings can be generalized to the entire population. Because the population size is unknown, this study uses the *Lemeshow formula* to determine the sample size. The following *Lemeshow formula* will be used with a maximum estimate of 50% and a 10% error:

$$n = \frac{Z^2 \cdot P \cdot (1 - P)}{d^2}$$

$$n = \frac{0.1^2}{0.1^2}$$

$$n = \frac{3.8416 \cdot 0.5 \cdot 0.5}{0.1^2}$$

$$n = \frac{0.9604}{0.1^2}$$

$$n = 96.04 = \text{Rounded to } 9.6$$

# RESULTS AND DISCUSSION Validity Test

# Hasil Uji Validitas Perceived Quality (X1)

No.	Indicator	Item Per statement	r count	r <sub>table</sub>	Note
1	Performance	The consistency of the quality of the materials provided by <i>Boutique</i> Winza <i>Fashion</i> makes me feel satisfied and meets my expectations.	0.805		Valid
2	Features	The quality of the stitching, color variations, and unique designs of Boutique Winza Fashion are very satisfying and meet my fashion needs.	0, 814	0.2.74	Valid
3	Product Reliability	Based on my experience of using <i>Boutique</i> Winza <i>Fashion products</i> , they are highly reliable, such as the colors do not fade easily and the material does not tear easily, so I am satisfied.	0.840	0.3 74	Valid
4	Conformance to Specification	The products sold by <i>Boutique</i> Winza <i>Fashion</i> always match the promised specifications, thus fully satisfying my expectations.	0.634		Valid

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5	Serviceability	Winza Fashion Boutique's after-sales service makes me feel		
		satisfied, because the process of replacing damaged goods or	0.824	Valid
		requesting product warranties is relatively easy.		

Validity Test Results of Perceived Sacrifice (X2)

No.	Indicator	Item Per statement	r count	r table	Note
1	Price and Benefit Match	The prices of the products at Winza Fashion Boutique are commensurate with the benefits I experience, such as the quality of the material, design, and durability, so I feel satisfied and do not regret spending money to buy them.	0.68		Valid
2	Purchase Time Process	The selection and payment process at Winza Fashion Boutique is fast and easy, commensurate with the product received, making me feel satisfied because I didn't have to waste a lot of time.	0, 841		Valid
3	Transaction Process Complexity	The payment methods at Winza Fashion Boutique are varied and easy to understand, making me feel satisfied so that my time and energy are not wasted.	0.81	0.3 74	Valid
4	Psychological Feelings of Loss	Winza Fashion Boutique products did not meet my expectations, making me feel dissatisfied because they were not worth the time, effort and money I had invested.	0.86		Valid
5	Functional Risk	Sometimes I regret buying products at Winza <i>Fashion Boutique</i> because they are not durable and do not suit my fashion style needs.	0.80 6		Valid

Results of the Validity Test of Perceived Value (X3)

No.	Indicator	Item Per statement	r count	r table	Note
1	Emotional Value	I feel happy and satisfied to be able to wear products from <i>Boutique</i> Winza <i>Fashion</i> which increases my self-confidence.	0.86 5		Valid
2	Social Value	When I wear Winza Fashion Boutique products, I often get compliments, which makes me feel satisfied because I am more appreciated in my social circles.	0, 683		Valid
3	Performance Value	Winza Fashion Boutique is able to maintain the value of product quality performance, so I feel satisfied buying products here.	0.79	0.3 74	Valid
4	value for money	The match between the price and the value of the product I received gave me a sense of satisfaction, so the money I spent to buy products at Winza <i>Fashion Boutique</i> was not wasted.	0.80		Valid

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Customer Satisfaction Validity Test Results (Y) No. Indicator **Item Per statement** Note r count r table 1 I feel that the Winza Fashion Boutique products that I buy are **Conformity to** 0, **Expectations** always able to meet my expectations, so they can give me a Valid 813 feeling of satisfaction. I feel very satisfied with the shopping experience at Winza 2 Interest 0. 0.66 Fashion Boutique which makes me always want to visit and buy 374 Valid Returning 7 again another time. I would like to recommend Winza Fashion Boutique to others so 3 Willingness to 0.82 Valid Recommend that they can also experience the satisfaction of shopping here. 8

As in the four tables above, it can be concluded that all statement items from the variables *Perceived Quality* (X1), *Perceived Sacrifice* (X2), *Perceived Value* (X3), and Customer Satisfaction (Y) have a calculated r value > r table (0.374), so that all items are declared valid and suitable for use as research instruments.

### **Reliability Test**

No	Variables	Cronbach's Alpha	Critical Value	N of Item	Reliability
1	Perceived Quality (X1)	0.842	0.6	5	Reliable
2	Perceived Sacrifice (X2)	0.861	0.6	5	Reliable
3	Perceived Value (X3)	0.793	0.6	4	Reliable
4	Customer satisfaction (Y)	0.661	0.6	3	Reliable

As the results of the reliability test made using the coefficient *Cronbach's Alpha*: All variables in this study showed values above the 0.60 threshold. This indicates that all items in the questionnaire have good internal consistency. Thus, the instrument used can be declared **reliable**. or **reliable**, so it is suitable to be used as a measuring tool in the data collection process because it is able to provide stable and reliable results.

# Classical Assumption Test Normality Test

#### **One-Sample Kolmogorov-Smirnov Test**

Unstandardize

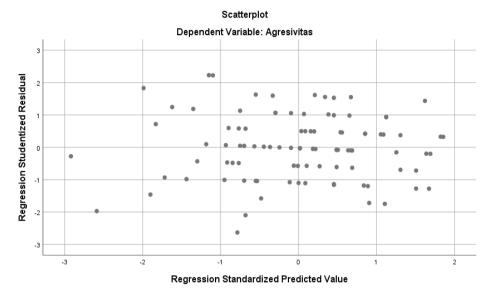
		C II Stall and all C
		d Residual
N		96
Normal Parameters a,b	Mean	.0000000
	Standard	1.86747755
	Deviation	
Most Extreme Differences	Absolute	.065
	Positive	.057
	Negative	065
Test Statistics		.065
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>

The results of the normality test show that the probability value based on standardization is 0.05, while the test value for all variables is 0.200. Because this value is higher than the significance level of 0.05, it can be concluded that the data in this study is normally distributed.

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### **Heteroscedasticity Test**

As can be seen, the points are randomly distributed both above and below the number 0 on the Y axis



without forming any particular pattern. Therefore, it can be concluded that there is no evidence of heteroscedasticity in this study.

# **Multicollinearity Test**

### Coefficients a

		Collinearity Statistics		
		Tolera		
Mode	el	nce	VIF	
1	Perceived Quality	.991	1,009	
	(X1)			
	Perceived Sacrifice	.982	1,018	
	(X2)			
	Perceived Value (X3)	.988	1,012	

As the results of the multicollinearity test of the 3 independent variables used, where Variable 1 has a *Tolerance value* 0.991 and VIF 1.009 indicate no multicollinearity symptoms. Variable 2, with a *tolerance value* of 0.982 and *a VIF* of 1.018, indicates no multicollinearity symptoms. Variable 3, with a *tolerance value* of 0.988 and *a VIF* of 1.012, indicates no multicollinearity symptoms.

### **Multiple Linear Regression Analysis**

Coefficients <sup>a</sup>							
		Unstar	ndardized	Standardized			
		Coef	ficients	Coefficients			
Model		В	Std. Error	Beta	t	Sig.	
1	(Constant)	8,527	2,653		3,214	.002	
	Perceived	.038	.085	.047	2,449	.016	
	Quality (X1)						
	Perceived	.035	.086	.042	5,405	.038	
	Sacrifice (X2)						
	Perceived	.079	.111	.074	6,713	.047	
	Value (X3)						

Based on the table, the multiple linear regression equation in this study is as follows:

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# Y = 8,527 + 0,038 X1 + 0,035 X2 + 0,079 X3 + e

Table 4.23 shows that the constant value (a) is 8.527, b1 is 0.038, b2 is 0.035, and b3 is 0.079, so that the multiple linear regression equation is  $Y = 8.527 + 0.038 \times 1 + 0.035 \times 2 + 0.079 \times 3 + e$ . From the regression equation it can be concluded that:

- 1. The constant value (a) of 8.527 shows that if all independent variables, namely Perceived Quality, Perceived Sacrifice, and Perceived Value, are zero, then the customer satisfaction level remains at 8.527.
- 2. The coefficient on the Perceived Quality variable (X1) of 0.038 indicates a positive influence on customer satisfaction. This means that every one unit increase in Perceived Quality will increase customer satisfaction by 3.8 %.
- 3. The coefficient on the Perceived Sacrifice variable (X2) of 0.035 also has a positive effect, which indicates that an additional unit of Perceived Sacrifice will increase customer satisfaction by 3.5%.
- 4. Furthermore, the Perceived Value (X3) coefficient of 0.079 shows the greatest positive influence, where every one unit increase in Perceived Value will drive an increase in customer satisfaction of up to 7.9%.

#### Partial Test (t)

#### Coefficients a Unstandardized Standardized Coefficients Coefficients Std. Error Beta Model В Sig. (Constant) 8,527 2,653 3,214 .002 Perceived .038 .085 .047 2,449 .016 Quality (X1) Perceived .035 .086 .042 5,405 .038 Sacrifice (X2) Perceived Value .079 .111 .074 .047 6,713 (X3)

Based on the results of the partial test (t), it is known that the t table value at degrees of freedom (df) = n - k - 1 = 96 - 3 - 1 = 92 with a significance level of 5% (0.05) is 1.662. Thus, the partial test produces the following findings:

- 1. The Perceived Quality variable (X1) has a t-statistic of 2.449, which is greater than the t-table of 1.662, with a significance level of 0.016 < 0.05. This indicates that perceived quality has a positive and significant impact on customer satisfaction.
- 2. The Perceived Sacrifice variable (X2) has a t-statistic of 5.405, which also shows a t-table of 1.662, with a significance level of 0.038 < 0.05. This indicates that perceived sacrifice has a positive and significant impact on client satisfaction.
- 3. The Perceived Value variable (X3) shows that the t-statistic value is 6.713, which is higher than the t-table of 1.662 with a significance level of 0.047 < 0.05, indicating that Perceived Value has a positive and significant impact on customer satisfaction.

#### **Simultaneous Test (f)**

			ANOVA a			
		Sum of				
Model		Squares	df	Mean Square	F	Sig.
1	Regression	3,430	3	1,143	4,317	.013 b
	Residual	331,310	92	3,601		
	Total	334,740	95			

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Table 4.25 shows that the calculated F is 4.317. The denominator = 96 - 3 - 1 (5%; 3; 92; F table 2.704) is obtained from the calculated F value of 4.317 with a = 5% and numerator = 3. Based on these data, it can be observed that the calculated F (4.317) > F table (2.704), and the significance level of 0.013 < 0.05 indicates that the variables Perceived Quality, Perceived Sacrifice, and Perceived Value have a significant (simultaneous) impact on the Customer Satisfaction variable.

### Coefficient of Determination Test (R 2)

#### **Model Summary**

			Adjusted R	Standard Error
Model	R	R Square	Square	of the Estimate
1	.878 a	.826	.892	1,898

According to Table 4.26, the adjusted R-squared value of the determined coefficient is approximately 0.826%. This indicates that 82.6 % of the variation in the dependent variable can be explained by the independent variables used in this study, while 17.4% of the variance is influenced by other factors outside the model being tested.

#### **DISCUSSION**

### The Influence of Perceived Quality on Customer Satisfaction

The analysis findings show that the t-statistic value is greater than the t-table (2.449 > 1.662) with a significance level of 0.016 < 0.05. This shows that Perceived Quality (X1) has a positive and significant impact on customer satisfaction. This is in line with research conducted by Amara et al. (2024), which also stated that perceived quality has a positive and significant impact on customer satisfaction.

#### The Influence of Perceived Sacrifice on Customer Satisfaction

Based on the analysis, the t-statistic value is 5.405, which is greater than the t-table value of 1.662, with a significance level of 0.038 < 0.05. This shows that Perceived Sacrifice (X2) has a positive and significant impact on customer loyalty. This is in line with research conducted by Masdaini and Hidayat (2020), which also shows that perceived sacrifice has a positive and significant impact on customer loyalty.

# The Influence of Value on Customer Satisfaction

The analysis findings show that the t-statistic value of 6.713 is higher than the t-table value of 1.662, with a significance level of 0.047 < 0.05. This shows that Perceived Value (X3) has a positive and significant impact on customer satisfaction. This is in line with research conducted by Ciputra and Prasetya, which also stated that perceived value has a positive and significant impact on customer satisfaction.

# The Influence of Perceived Quality, Perceived Sacrifice, and Perceived Value on Customer Satisfaction

The results of this analysis show that F count (4.317) > F table (2.703) and the significance level is 0.013 < 0.05, which indicates that the variables of perceived quality, perceived sacrifice, and perceived value have a significant impact (simultaneously) on the customer satisfaction variable. 0.826, which means that 82.6 % of the dependent variable can be explained by the independent variable, while the independent variable can be explained by other variables examined.

#### **CONCLUSION**

As a result of the analysis, it can be concluded that the discussion that will be carried out is:

- 1. The T-test results show that perceived quality has an impact on customer satisfaction, as indicated by the higher t-statistic value compared to the t-table. Therefore, it can be concluded that there is a significant impact of perceived quality on customer satisfaction at Winza Fashion Boutique.
- 2. The t-test also shows that perceived sacrifice impacts customer satisfaction because the calculated t-value is higher than the t-table value. This highlights the impact of perceived sacrifice on customer loyalty at Winza Fashion Boutique.
- 3. In conclusion, the results of the T-TEST on the Perceived Value variable show that the t-count value is less than the t-table, which indicates that Perceived Value has an impact on customer satisfaction at Winza Fashion Boutique.

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