

THE EFFECT OF E-SERVICE QUALITY, BRAND IMAGE, AND BUSINESS ETHICS ON SHOPEE CUSTOMER SATISFACTION AMONG ACCOUNTING STUDENTS (A STUDY OF ACCOUNTING STUDENTS AT UNP KEDIRI)

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Article Information		Abstract
Submission date	2025-04-05	<p>Research aim : This study aims to analyze the influence of e-service quality, brand image, and business ethics on Shopee customer satisfaction among accounting students at Universitas Nusantara PGRI Kediri</p> <p>Design/Method/Approach : A quantitative approach was employed, with data collected through questionnaires from 44 accounting students using purposive sampling. Data analysis included multiple linear regression, validity and reliability tests, and hypothesis testing</p> <p>Research Finding : The results indicate that e-service quality (security, communication, reliability, responsiveness), brand image (corporate, user, and product image), and business ethics (transparency, fairness) significantly influence customer satisfaction.</p> <p>Theoretical contribution/Originality : This study contributes to the existing literature by integrating three critical factors—e-service quality, brand image, and business ethics—into a single framework to analyze their impact on customer satisfaction in the context of e-commerce.</p> <p>Practitioner/Policy implication : Shopee should prioritize improving e-service quality, strengthening brand image, and adhering to ethical business practices to enhance customer satisfaction</p> <p>Research limitation : This study focuses on e-service quality, brand image, and business ethics as independent variables, and consumer satisfaction as the dependent variable. This study was conducted on accounting students of Nusantara PGRI Kediri University who used the Shopee platform.</p> <p>Keywords : E-service quality, brand image, business ethics, customer satisfaction, e-commerce.</p>
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1. Introduction

The surge in e-commerce in Indonesia, particularly on platforms such as Shopee, has caused consumer confusion and altered the retail environment. In 2023, Shopee, a prominent e-commerce platform in Southeast Asia, had 144 million downloads and 109 million active users in Indonesia alone (businessofapps.com, 2023). Digital technologies are increasingly being used by younger demographics, such as students who are highly active in online shopping, leading to this growth. E-commerce sites face a significant challenge in maintaining customer satisfaction, regardless of their popularity. The quality of e-services, brand image, and business ethics are all factors that contribute to customer satisfaction. These factors are also important for the overall reputability of the service provided.

The quality of e-services, including security, communication, reliability, and responsiveness, is an essential aspect of customer experience. A study by Astri Widayanti et al. (2023) revealed that customer satisfaction is significantly improved through better EDGE systems and online shopping platforms like Shopee. Brand image, which reflects consumers' perceptions of a brand's reputation and trustworthiness, has been shown to have an impact on loyalty and purchase decisions (Nur Rahma, 2024). Furthermore, business ethics such as transparency, fairness, and social responsibility are increasingly being considered as important aspects of long-term customer relationships (Cardini and Suprianto, 2023).

Despite the increasing research on e-commerce and customer satisfaction, only a limited number of studies have examined how varying degrees of quality, brand, and business ethics affect customer experience, particularly among university students. What is the role of brands in driving online orders? While accounting students are typically more analytical and critical, they represent a different demographic of e-commerce users who may not have the same beliefs or behaviors as the average person. The factors that contribute to customer satisfaction can be utilized by e-commerce websites to enhance their services and build stronger relationships with customers.

In order to fill this gap, we are conducting a study on how Shopee customer satisfaction, brand image, and e-service quality among accounting students at Universitas Nusantara PGRI Kediri can be measured. In order to understand the influences on customer satisfaction in e-commerce, this study will combine these three variables into one framework. The outcomes of this research are anticipated to be included in scholarly literature and practical implementations, as well as offer valuable suggestions for e-commerce websites to enhance service excellence, brand recognition, and ethical business practices.

Research conducted. Astri Widayanti et al., (2023) with the title "The Effect of E-Service Quality on Customer Satisfaction of Shopee E-commerce Users", using the

variables Efficiency, Fulfillment, Reliability, Privacy, Responsiveness, Compensation, and Contact. Through a quantitative approach with 100 respondents selected by Random Sampling, data analysis shows that the variables Efficiency, Fulfillment, Reliability, Privacy, and Contact have a positive and significant effect on customer satisfaction, while Responsiveness and Compensation do not have a significant effect. In conclusion, Shopee needs to improve significant aspects in increasing customer satisfaction. Second, this study integrates three independent variables, namely E-Service Quality, Brand Image, and Business Ethics, to measure their influence simultaneously and partially on consumer satisfaction. The combination of these three variables has not been widely explored in the same context, especially on e-commerce platforms in Indonesia. Thus, this study not only enriches the theoretical perspective related to the dynamics of consumer satisfaction in the digital era, but also provides more holistic practical recommendations for Shopee in improving service quality, building brand image, and implementing sustainable business ethics principles.

This article aims to evaluate the impact of E-Service Quality, Brand Image, and Business Ethics on customer satisfaction among accounting students at Universitas Nusantara PGRI Kediri. This study aims to understand how these three factors affect customer satisfaction by exploring the influence of each factor individually and collectively. Furthermore, this study seeks to provide practical insights to Shopee on how to improve its service quality, strengthen its brand reputation, and adopt sustainable business practices that meet consumer needs.

By mutually reinforcing these three variables, it is assumed that superior e-service quality can strengthen brand image and customer trust, and is supported by good business ethics practices. For example, a safe and reliable service experience will improve Shopee's brand perception in the eyes of consumers, while fairness and transparency in business encourage long-term loyalty. Based on the description above, the research problem can be formulated **"Do e-Service Quality, Brand Image, and Business Ethics have a significant effect on Shopee Customer Satisfaction among UNP Kediri Accounting Students?"**

1.1. Statement of Problem

Based on the explanation that has been described above, the formulation of the problem is obtained, namely "Do E-Service Quality, Brand Image and Business Ethics have a significant effect on Shopee Consumer Satisfaction among UNP Kediri Accounting Students?"

1.2. Research Objectives

The purpose of this study is to determine and analyze the influence of e-service quality, brand image and business ethics on Shopee consumer satisfaction among accounting students partially and simultaneously.

2. Method

This study uses a quantitative approach to analyze the relationship between the variables studied. According to Sugiyono (2020), the definition of the quantitative method is as a positivistic method because it is based on the philosophy of positivism. This method is called a scientific method because it follows scientific principles, such as concrete/empirical, objective, measurable, rational, and systematic. This questionnaire is designed to measure the research variables, namely E-Service Quality (X1), Brand Image (X2), Business Ethics (X3), and Consumer Satisfaction (Y). The questionnaire instrument adapts indicators that have been tested for validity and reliability in previous studies, thus ensuring the reliability of the measuring instrument used. The E-Service Quality variable (X1) is measured through dimensions such as efficiency, reliability, and responsiveness of electronic services. Brand Image (X2) is assessed based on consumer perceptions of brand image, including brand associations and reputation. Business Ethics (X3) is measured through indicators such as transparency, honesty, and corporate social responsibility. Meanwhile, Consumer Satisfaction (Y) is measured based on the level of respondent satisfaction with the service or product being studied. The collected data were analyzed using descriptive statistical techniques to describe the characteristics of the respondents, validity and reliability tests to ensure the quality of the instrument, and multiple linear regression analysis to test the effect of independent variables on the dependent variable. The coefficient of determination (R^2) is used to measure how much variation in Consumer Satisfaction can be explained by the three independent variables. In determining the sample, Sugiyono (2020) stated that a suitable sample size in research is between 30 and 500. If the research will conduct a multivariate analysis (correlation or multiple regression), then the number of sample members is at least 10 times the number of variables studied. There are 4 variables in this study (independent + dependent), so the number of sample members = 11×4 variables = 44.

Reliability Test

Table 1. Reability Result test

Variabel	N Item	Nilai r Alpha	Cronbach's Alpha if Item	Keterangan
E-Service Quality	4	0,7	0,775	Reliabel
Brand Image	4	0,7	0,765	Reliabel
Etika Bisnis	4	0,7	0,773	Reliabel
Kepuasan Konsumen	4	0,7	0,771	Reliabel

Source : SPSS output from processed primary data (2024)

Based on the results of the reliability test in Table 1, it can be seen that all research variables, namely E-Service Quality, Brand Image, Business Ethics, and Consumer Satisfaction, have a Cronbach's Alpha value greater than 0.70. This value exceeds the minimum limit required, which is 0.70, so it can be concluded that the question items in the questionnaire for each variable have a high level of reliability. This shows that the questionnaire used in this study is consistent and reliable as a measuring instrument for collecting data. Thus, this research instrument is considered feasible and reliable to measure the variables studied, providing a strong basis for further analysis.

Validity Test

Tabel 2. Validity Result test

Variabel	No.Item	r hitung	r table	Keterangan
E-Service Quality	1-4	0,807	0,304	Valid
Brand Image	4-8	0,760	0,304	Valid
Etika Bisnis	9-12	0,726	0,304	Valid
Kepuasan Konsumen	13-16	0,855	0,304	Valid

Source : SPSS output from processed primary data (2024)

Each variable has a number of items measured, with the correlation results (r count) compared to the r table value to determine its validity. The E-Service Quality variable with items 1-4 has an r count value of 0.807, which is greater than the r table of 0.304, so it is declared Valid. The Brand Image variable with items 4-8 has an r count of 0.760, also exceeding the r table, so it is declared Valid. The Business Ethics variable with items 9-12 has an r count of 0.726, which is greater than the r table, so it is declared Valid. Finally, the Consumer Satisfaction variable with items 13-16 has an r count of 0.855, far exceeding the r table, so it is declared Valid.

3. Results and Discussion

3.1 Results

Data collection in this study was conducted by distributing questionnaires to respondents through an online platform using Google Forms. The association measurement technique (measures of associations) was used to analyze the strength of the relationship between the variables studied, both partially and simultaneously. The population in this study consisted of a number of respondents who were relevant to the research context, and samples were taken based on certain predetermined criteria. The

data collection method involved primary data sources, which were obtained directly from respondents through questionnaires, as well as secondary data sources from literature studies and supporting documents. The research instruments used included surveys to collect quantitative data, observations, and document analysis to complete the information needed. Data analysis was carried out using Descriptive Statistics to describe the characteristics of respondents, Validity and Reliability Tests to ensure the reliability of the research instrument, and regression analysis techniques such as Multiple Linear Regression to test the effect of independent variables on dependent variables. In addition, the Correlation Coefficient (R) and the Determination Coefficient (R^2) were used to measure the strength of the relationship and how much variation in the dependent variable can be explained by the independent variable.

Respondent description

A total of 44 respondents of the study consisted of accounting students of UNP Kediri. There were 32 female respondents (63.5%) and 12 male respondents (36.5%). The majority of respondents were between 20-22 years old, while the rest were over 22 years old. Overall, all respondents were undergraduate students majoring in Accounting.

Normality Test

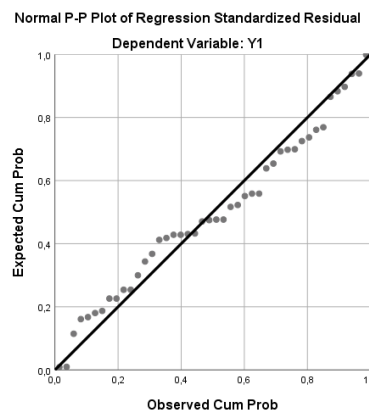


Figure 1. Chart Analysis Normality Test Results

Source : SPSS output from processed primary data (2024)

The results of the normality test conducted through graphical analysis show that the data points on the graph follow a diagonal pattern. Therefore, it can be concluded that the data is normally distributed and meets the classical assumption test.

Multicollinearity Test

Table 3. Multicollinearity test results
Coefficient

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	X1	,729	1,371
	X2	,555	1,800
	X3	,703	1,422

Dependent Variable: Y1

Source : SPSS output from processed primary data (2024)

The results of the analysis show that there is no multicollinearity in the regression model. The VIF value for variable X1 is 1.371 (<10), X2 is 1.800 (<10), and X3 is 1.422 (<10). Meanwhile, the tolerance value for X1 is 0.729 (>0.1), X2 is 0.555 (>0.1), and X3 is 0.703 (>0.1). Since all VIF values are below 10 and tolerance is above 0.1, this regression model meets the classical assumptions of linear regression regarding the absence of multicollinearity. Thus, the independent variables (X1, X2, X3) can be declared safe for further analysis without the risk of distortion of results due to high correlation between predictors.

Heteroscedasticity Test

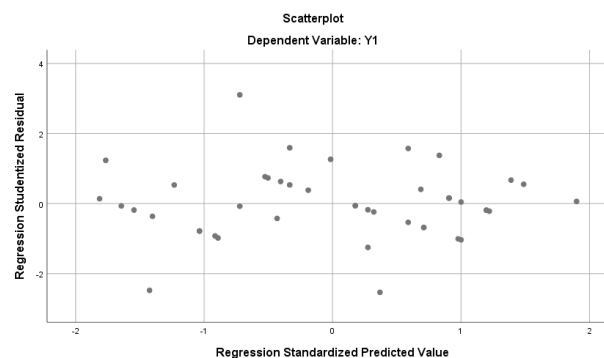


Figure 2. Heteroscedasticity Test Results

Source : SPSS output from processed primary data (2024)

The scatterplot graph shows that the data points are dispersed both above and below the zero mark on the Y-axis. This indicates the absence of heteroscedasticity in the regression model. So It can be inferred that there is an absence of heteroscedasticity in this study.

Multiple Linear Regression Analysis

Table 4. Multiple Linear Regression Results

		Coefficient		
		Unstandardized Coefficients		Standardized Coefficients
Model		B	Std. Error	Beta
1	(Constant)	1,723	2,461	
	X1	0,559	,111	,606
	X2	0,350	,113	,250
	X3	0,451	,133	,414

Dependent Variable: Y1

Source : SPSS output from processed primary data (2024)

The multiple linear regression model shows that the independent variables X1, X2, and X3 significantly affect the dependent variable Y. The regression equation formed is $Y = 1.723 + 0.559X_1 + 0.350X_2 + 0.451X_3$ where the constant of 1.723 indicates the average value of Y when all predictors are zero, although this estimate has high uncertainty (standard error = 2.461) so it is less statistically significant. The unstandardized regression coefficient (β) shows that every 1 unit increase in X1 will increase Y by 0.559 units, while X2 and X3 each provide an increase of 0.350 and 0.451 units, assuming other variables remain constant. From the standardized coefficient (β), X1 ($\beta = 0.606$) is the most dominant predictor, followed by X3 ($\beta = 0.414$) and X2 ($\beta = 0.250$), which means X1 provides the highest relative contribution to the variation of Y in standard deviation units. The significance test uses the t value. Confirming that the three variables have a significant effect ($p < 0.05$). Overall, this model illustrates that X1, X2, and X3 are valid predictors for Y.

Coefficient of Determination (R²)

Table 5. Test Results of Coefficient of Determination (R²)

Model Summary					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,761 ^a	,679	,547	,969	2,595

a. Predictors: (Constant), X3, X1, X2

b. Dependent Variable: Y1

Source : SPSS output from processed primary data (2024)

Based on table 5, the R Square value is 0.679. This shows that the independent variables in this model have an influence of 67.9% on the dependent variable, while the remaining 32.1% is influenced by other variables not examined in this study.

3.2 Hypothesis Testing

T Test

**Table 6. T Test Results
Coefficient**

Model		t	Sig.
	(Constant)	,700	,488
	X1	5,041	,000
	X2	4,728	,003
	X3	3,387	,002

a. Dependent Variable: Y1

Source : SPSS output from processed primary data (2024)

Based on table 5, the t-test produces the following results:

1. Variable X1 has a significance value of 0.000, which is much smaller than the threshold of 0.05. This shows that X1 has a significant influence on the dependent variable. In other words, X1 plays an important role in explaining the variation in the results being studied.
2. Variable X2 has a significance value of 0.003, which is smaller than 0.05. This shows that X2 has a statistically significant influence on the dependent variable. The strong t-value of 4.728 further supports the importance of X2 in influencing the results.
3. Variable X3 shows a significance level of 0.002, which is also below the threshold of 0.05. This shows that X3 significantly influences the dependent variable. With a t-value of 3.387, X3 shows a significant contribution to the model.

F Test

**Table 7. F test result
ANOVA^a**

Model	F	Sig.
Regression	18,339	,000 ^b
Residual		
Total		

a. Predictors: (Constant), X3, X1, X2

b. Dependent Variable: Y1

Source : SPSS output from processed primary data (2024)

The results of the F test in the regression analysis show a significance value (p-value) of 0.000. A p-value far below 0.05 indicates that the regression model used is statistically significant in predicting the dependent variable. In other words, these results provide strong evidence to reject the null hypothesis (H_0) which states that there is no relationship between the independent and dependent variables. This indicates that at least one of the independent variables in the model has a significant effect on the dependent variable. Thus, it can be concluded that this regression model is suitable and effective for use in explaining the relationship between the variables studied.

3.3 Discussion

The results of the hypothesis analysis show that the three independent variables, namely X1, X2, and X3, significantly affect the dependent variable Y. This can be seen from the significance value (p-value) which is far below the threshold of 0.05 for each variable. Variable X1 has a significance value of 0.000, indicating a very strong influence on Y. Likewise, X2 and X3 also show a significant influence with significance values of 0.003 and 0.002, respectively. Thus, it can be concluded that E-Service Quality, Brand Image and Business Ethics play an important role in explaining the influence on Consumer Satisfaction. The results of the study described above show that all independent variables, namely E-Service Quality, Brand Image, and Business Ethics, are variables that affect the dependent variable, namely Consumer Satisfaction. For more details on the influence of each independent variable on Consumer Satisfaction, it will be discussed as follows:

1. **The Influence of E-Service Quality (X1) on Consumer Satisfaction (Y)**

Based on the results of the regression analysis, E-Service Quality has a regression coefficient of 0.559, indicating that increasing the quality of electronic services significantly affects Consumer Satisfaction. This indicates that the better the quality of service provided, the higher the level of satisfaction felt by consumers.

2. **The Influence of Brand Image (X2) on Consumer Satisfaction (Y)**

Brand Image has a regression coefficient of 0.350, which means that brand image also contributes significantly to Consumer Satisfaction. Although its influence is smaller than E-Service Quality, a good brand image remains an important factor in increasing customer satisfaction.

3. **The Influence of Business Ethics (X3) on Consumer Satisfaction (Y)**

Business Ethics has a regression coefficient of 0.451, indicating that ethical business practices significantly contribute to increasing Consumer Satisfaction. This confirms that consumers not only pay attention to service quality and brand image, but also the ethical values held by the Company.

4. **The influence of E-Service Quality (X1), Brand Image (X2) and Business Ethics (X3) simultaneously influences Shoopee consumer satisfaction.**

Because the probability value is 0.000, which is a significance level below 0.05, H_0 is rejected and H_a is accepted, meaning e-service quality (X1), Brand image (X2) and business ethics (X3) simultaneously influence consumer satisfaction (Y).

Overall, this study underlines that e-service improvement strategies should be Shopee's top priority. Implementation practices that can be carried out include strengthening system security, accelerating response times to consumer complaints, and ensuring the reliability of the logistics process. Thus, it is hoped that customer satisfaction will increase significantly, as indicated by the dominant influence of variable X_1 . In addition, maintaining brand image through consistent and positive brand communication will strengthen consumers' good perceptions. The implementation of transparent business ethics (e.g. fair return policies, transparency of price information, corporate social responsibility) can foster long-term customer trust. With a combination of improving e-service quality, maintaining brand image, and implementing business ethics, Shopee can maximize user satisfaction and build long-term competitive advantages.

4. Conclusion

The results of this study indicate that E-Service Quality (X1), Brand Image (X2), and Business Ethics (X3) significantly affect Consumer Satisfaction (Y). This finding answers the research objective which is to identify factors that contribute to consumer satisfaction. Based on multiple linear regression analysis, the three independent variables have a positive and significant influence on the dependent variable. E-Service Quality (X1) appears as the most dominant predictor with a regression coefficient of 0.559, followed by Business Ethics (X3) with a coefficient of 0.451, and Brand Image (X2) with a coefficient of 0.350. This indicates that improving the quality of electronic services, good brand image, and ethical business practices can together increase the level of consumer satisfaction. Thus, this finding provides empirical evidence that the three factors are important determinants in shaping consumer satisfaction.

This study provides significant contributions both in scientific and practical fields. Scientifically, this finding enriches the literature related to customer satisfaction by integrating three key variables, namely E-Service Quality, Brand Image, and Business Ethics, in one analysis model. The novelty of this study lies in the comprehensive approach that combines aspects of digital service quality, brand image, and business ethics, which have not been explored simultaneously in previous studies. This opens up opportunities for further research that can test similar models in different industrial or cultural contexts. Practically, the results of this study can be a reference for business actors, especially in designing strategies to increase customer satisfaction. Companies can prioritize improving the quality of e-services, building a strong brand image, and

implementing ethical business practices as strategic steps to maintain customer loyalty and increase business competitiveness. Thus, this study not only provides academic insights but also practical recommendations that can be implemented in the business world.

Although this study provides valuable findings, there are some limitations that need to be acknowledged. First, this study only focuses on three independent variables, namely E-Service Quality, Brand Image, and Business Ethics, so other variables that may affect Consumer Satisfaction, such as price, location, or demographic factors, are not considered. Second, this study uses data from one specific context or region, which may limit the generalizability of the findings to other industries or geographic regions. Third, this study is cross-sectional in nature, so it cannot reveal the dynamics of changes in consumer satisfaction over time. For further research, the research agenda can include exploring additional variables that may affect consumer satisfaction, such as the influence of current technology or cultural factors. In addition, longitudinal research can be conducted to understand changes and trends in consumer satisfaction in the long term. Comparative studies across industries or countries can also provide deeper insights into the factors that affect consumer satisfaction in different contexts.

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