

Creating Integrated Financial Statements Through Good Corporate Governance: The Active Role of Earning Management as an Intervening Variable

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The Influence of Product Quality and Service Quality on Online Through Digital Marketing as Intervening Variables During the COVID-19 Pandemic

Saiful Ukamah¹, Sigit Hermawan², Supardi³, Hadiah Fitriyah⁴

⁴ ^{1,2,3,4} Master of Management, Faculty of Law and Business Social Sciences Muhammadiyah University of Sidoarjo, Indonesia

*Corresponding author. Email: Saifulukamah@gmail.com

This study aims to identify and answer some of the problems that exist in the Marketplace related to Product Quality, Service Quality and Purchase Decisions through Digital Marketing. Based on the questionnaire that will be answered by the respondent, the researcher can find out the results that will be obtained and describe how the respondent spends. This research method uses quantitative, in order to facilitate research in generating the existing variables in accordance with using questionnaires distributed by researchers to respondents at PGRI Ronggolawe University, Sunan Bonang University, STIE Muhammadiyah Tuban and IIK Nahdlatul Ulama Tuban. The sampling technique in this study is probability sampling. The method used is simple random sampling. The results of this study indicate that, Product Quality has positive results and effects and has a direct significant result on the Purchase Decision variable. Service Quality has positive and significant results and influence on the Purchasing Decision variable. Product quality has positive and not significant direct results and influence on the purchasing decision variable through digital marketing as the intervening variable. and Service Quality has positive and not significant results and direct influence on the variable of Purchase Decision through Digital Marketing as the intervening variable.

Keywords: Product Quality, Service Quality, Purchase Decision and Digital Marketing.

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*Correspondence:
Saiful Ukamah
Saifulukamah@gmail.com

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INTRODUCTION

The rapid development of technology today has urged us to penetrate the world of the digital industry. The rapid growth of technology has a big impact on what happens in our daily lives. The growth of this technology has changed the lifestyle and way of thinking of consumers. Consumers who initially prefer to buy products in supermarkets after that shift by choosing to shop for products online or through the marketplace. At this point, the website is very much used for (electronic) commerce. The growth of technology has given birth to a platform, where consumers can shop online, in other words, it is called e-commerce (electronic commerce) (Angelita et al., 2021).

Currently, life around the world is experiencing the Covid-19 Pandemic. This pandemic is a global health crisis in recent years. The threat given is not only in terms of health, but a bigger issue, is a threat to the economy and all other sectors. The Covid-19 pandemic has caused a shift and change in consumer buying patterns. Usually even though there are online sales. According to research (Cahya et al., 2021) The Covid-19 pandemic does have an effect on many people. In Indonesia, it has an impact on the economic sector, especially on many UMKM. Many of the UMKM actors felt the direct impact in the form of a decrease in sales turnover as a result of the government's appeal to the public to stay at home so that quite a lot of UMKM had to stop operating. In particular, the food and beverage industry cannot be separated from this influence. Online sales during the Covid-19 pandemic greatly affected the sales turnover of Salad Nyoo Timoho, namely there was a fairly significant decline at the beginning of the pandemic, even though it was like that, UMKM were diligently selling online until now they were stable again.

Online shopping in the marketplace, consumers must really be able to choose good quality products and good service quality. Product quality really affects customer satisfaction, because the products offered will make customers express pleasure or disappointment after consuming or using the product. The quality of the product is, the buyer feels that there is a suitability for the product, so that his desires match expectations in meeting his needs (Dadang, 2019). The purchase decision is a problem solving process that is carried out by prospective consumers in choosing attitudes who want to make an election and is considered very fitting in buying a product by first tracing the stages of the decision-making process (Lestari & Saifuddin, 2020).

Things to consider besides service quality, namely digital marketing. The Covid-19 pandemic is affecting digital changes in terms of how businesses can adapt to digital sales. In (Khoziyah & Lubis, 2021) Digital marketing is a technology in marketing products and services that must use digital media.

In this study, researchers used lecturers as respondents from PGRI Ronggolawe University, Sunan Bonang University, STIE Muhammadiyah Gresik and IIK NU Tuban, researchers chose lecturers as respondents because

there were several factors, namely: First, Mr. Mrs. lecturers in terms of science / knowledge, it is enough related to online shopping, the reason Both Mr. Mrs. Lecturers already have their own income / Financially already there so they can do online transactions. Another reason for choosing a university in Tuban is because the PPKM situation limits the public/lecturers from doing activities outside the home, so the researchers chose the four universities, namely lecturers who have started to switch to online shopping during the Covid-19 pandemic, in addition to the location of the four universities. in the city so that Lecturers have no trouble shopping online.

Research results from (Saputra & Ardani, 2020) The results of multiple linear regression analysis show that digital marketing, word of mouth, and repair quality have a positive and significant impact on purchasing decisions. The results of this study indicate that the higher the digital marketing, word of mouth, and service quality, the higher the purchase decision.

Based on the description above, the researchers took the title "The Effect of Product Quality and Service Quality on Online Purchase Decisions Through Digital Marketing as Intervening Variables During the Covid-19 Pandemic". The purpose of this study was to analyze the influence of product quality and service quality on online purchasing decisions through digital marketing as an intervention variable during the Covid-19 pandemic.

LITERATURE REVIEW

The relationship between product quality and purchasing decisions on housewives. The hypothesis of this study is that there is a positive relationship between product quality and consumer purchasing decisions for housewives (Rizkiyani, 2019). Furthermore, other studies also explain that service quality and product quality affect purchasing decisions (Daulay, 2017). From some of the research above, that product quality can affect purchasing decisions.

H1 : Product quality has a significant effect on purchasing decisions.

Service quality has a significant effect on consumer purchasing decisions at the IVO Car Showroom. which means that service quality is a fairly important factor to influence consumers to make purchasing decisions (Sinaga, 2017).. Furthermore, other studies also explain that service quality and product quality affect purchasing decisions (Daulay, 2017). From the theory and research results above, it is suspected that service quality can influence purchasing decisions.

H2 : Service quality has a significant influence on purchasing decisions

According to (Khoziyah & Lubis, 2021) digital marketing has an effect on purchase decisions. It is shown that the coefficient value of $Y = 6.037 + 0.840 X$, with a significance level of 0.000 which is smaller than $= 0.05$. The value of t_{count} is greater than table, namely $30.867 > 1.966$,

the meaning of the calculation of the hypothesis is that H_a is accepted and H_o is rejected. Other research also states that multiple linear regression shows that digital marketing, word of mouth, and service quality/quality variables have a positive and significant impact on purchasing decisions. The results of this research are the higher the digital marketing, word of mouth, and the quality/quality of services/services so that it will increase purchasing decisions (Saputra & Ardani, 2020).

Thus it can be said that Digital Marketing is very closely related to purchasing decisions. with digital marketing, you can communicate with consumers and can attract buyers to make purchasing decisions.

H3 : Digital Marketing has a significant influence on purchasing decisions.

According to (Cahyani, 2021) The results show that (1) digital marketing and product quality affect purchasing decisions, (2) digital marketing affects purchasing decisions, (3) product quality affects purchasing decisions. Meanwhile, according to (Angelita et al., 2021) the results of research analysis show that the Digital Marketing (X1) variable includes social media, search engine optimization (SEO), paid click-based advertising (PPC), customer relationship management and Product Variation (X2) has an effect on positive and significant on the variable of Purchase Interest (Y).

Thus, it can be said that product quality is closely related to purchasing decisions through digital marketing. through digital marketing and good product quality can attract buyers to make purchasing decisions.

H4 : Product quality has a significant influence on online purchasing decisions through digital marketing as an intervening variable.

According to (Sinaga, 2017) Service Quality has a significant effect on Consumer Purchase Decisions at the IVO Car Showroom Tritura Medan which means that service quality is a factor that is quite important to influence consumers to make purchasing decisions. Meanwhile, according to previous research by (Saputra & Ardani, 2020) The results of multiple linear regression analysis prove that digital marketing, word of mouth, and repair quality positive and significant impact on purchasing decisions. The results of this research prove that the greater the digital sales, word of mouth, and service quality, the greater the purchase decision.

Thus, it can be said that service quality is closely related to purchasing decisions through digital marketing. through digital marketing and good service quality can attract buyers to make purchasing decisions.

H5 : Service quality has a significant influence on online purchasing decisions through digital marketing as an intervening variable.

METHOD (FOR RESEARCH ARTICLE)

This research method uses quantitative research with descriptive methodology. As stated by (Sugiyono, 2017) that quantitative research methods are defined as research methods based on the philosophy of positivism, used to examine certain populations or samples, data collection using research instruments, data analysis is quantitative/statistical, with the aim of proposing hypotension which have been set.

This research was conducted in four campuses in Tuban Regency, namely: PGRI Tuban University which is located on Jl. Manunggal No.61, Wire, Gedongombo, Kec. Semanding, Tuban Regency, East Java 62381, Sunan Bonang University which is located on Jl. DR. Wahidin Sudirohusodo No. 798, Sidorejo, Kec. Tuban, Tuban Regency, East Java 62315, STIE Muhammadiyah Tuban which is located on Jl. Gajahmada No.11, Jarkali, Sidorejo, Kec. Tuban, Tuban Regency, East Java 62315, and IIK Nahdlatul Ulama Tuban which is located on Jl. P. Diponegoro No.17, Kingking, Kec. Tuban, Tuban Regency, East Java 62313.

The population in this research is everyone who has used the Marketplace in the Tuban area, especially Lecturers in 2022 4 on campus, totaling 350 lecturers. Determination of respondents taken in this study using the Slovin rule, in order to obtain a research sample of 100 respondents. The sampling technique used is probability sampling, namely proportional random sampling. Data collection techniques with questionnaires. The questionnaire uses a Likert scale with a score of 5,4,3,2, and 1.

The research variable Product Quality (X1) is that consumers feel there is conformity with the product, so their desires are as expected in meeting their needs. Quality of Service (X2) is Quality of service providing something of encouragement to customers to run a strong relationship with manufacturers. Digital Marketing (Z) is a method used by companies to market their products or services. Purchasing Decision (Y) is a problemsolving process carried out by prospective consumers in the selection of attitudes that want to make the election.

The data analysis technique used is path analysis, Partial Least Square (PLS), Mediation effects analysis. Hypothesis testing using the t test and F test.

RESULTS AND DISCUSSION

Data analysis and the results of the Research Characteristics of Respondents were used to determine the diversity of respondents based on gender, Marketplace type.

[Table 1 about here.]

Based on table 4.1. Regarding the gender of the respondents above, it can be seen that there are 50 female respondents with a percentage of 50% and male respondents with a percentage of 50% with a total of 50 respondents.

[Table 6 about here.]

[Table 2 about here.]

Based on the number of distribution of respondents, filling out the questionnaire and the respondents who have the highest number are in several Marketplaces such as Shopee as many as 70 respondents, Lazada as many as 11 respondents and Tokopedia as many as 13 respondents.

⁴ Analysis of the measurement model analysis (outer model) uses two aspects of the test, namely construct reliability and validity and discriminant validity. Ghozali's (2016) explanation that the validity test is used to measure the validity or validity of a survey.

[Table 3 about here.]

Results From 4.3 Results. It can be seen that each indicator of the research variable has a value of outer loading > 0.7 . According to Chin as quoted by Imam Ghozali, the outer loading value between 0.5 - 0.6 is considered sufficient to meet the convergent validity requirements. The data above shows that there is no indicator variable whose outer loading value is below 0.5, so all indicators are declared feasible or valid for research use and can be used for further analysis.

It tends to be seen from 4.4. identified by the side effects of its Composite Reability test.

[Table 4 about here.]

From this table that the results of the Reliability Test in each variable indicate that the Composite Reability test of a construct or variable is declared Reliable if it provides a Composite Reability value > 0.60 , it can be seen that the variables X1, X2, Y and Z have a value greater than 0.60 which means that X1, X2, Y and Z are reliable variables.

Discriminant Validity

Discriminant validity is a measurement by reflecting indicators that can be seen from the results of the cross loading number of measurements with constructs. Below are the results that appear from the validity discriminant test which is processed using Smart PLS 3.0:

[Table 5 about here.]

Based on table 4.5 above shows that the value of the square root of AVE on product quality and digital marketing variables is 0.819 and 1.880. This value is greater than the service quality of 0.847 and the Purchase Decision of 0.845. Therefore, based on this explanation, it can be concluded that all constructs in the estimated model have good discriminant validity values.

¹

Based on the results of the analysis of the coefficient of determination above, it can be concluded as follows: The value of R Square has a joint or simultaneous influence on X1 and X2 on Z is 0.688 with an adjusted r square value of 0.678. So, it can be explained that all exogenous constructs (X1 and X2) simultaneously affect Z by 0.678 or 67.8%. Because Adjusted R Square is less than 75%, the effect of all exogenous constructs X1 and X2 on Z is moderate.

The value of R Square that simultaneously or simultaneously affects X1, X2 and Y on Z is 0.308 with an adjusted r-square value of 0.293. So, it can be explained that all exogenous constructs (X1, X2 and Y) simultaneously affect Z by 0.308 or 30.8%. Because Adjusted R Square is more than 25% but less than 50%, the effect of all exogenous constructs X1, X2 and Y on Z is weak.

⁴ F-Square

Measurement of Effect Size (F Square) is a measurement used in assessing the relative causes of an influencing variable (Exogenous) on the affected variables (Endogenous).

[Table 7 about here.]

Then based on the table of F Square values above, which has a large effect size with F Square criteria > 0.35 is the effect of X1 on Y. And the medium effect is with F Square between), 15 to 0.35 is the effect of X2 on Y. The effect of X1 on Z, X2 on Z, and Y on Z is small because the F Square value is in the range of 0.02 to 0.15. Meanwhile, the effect is ignored because none has a value of f square < 0.02 .

Direct Effect

The purpose of Direct Effect Analysis (direct effect) is useful for testing the hypothesis of a direct effect on the influencing variable (exogenous).

[Table 8 about here.]

Table 4.8 shows that all the results of the path coefficient values are positive (as seen in the original sample),

⁴ Indirect Effect

The purpose of the indirect effect analysis is to test the hypothesis of an indirect effect on a variable that affects (Exogenous) on the influenced variable (Endogenous) mediated or mediated by an intervening variable (mediation variable) (Juliandi, 2018).

Total effect

Testing The total effect (total effect) is the total of the direct effect (direct effect) and indirect effect (indirect effect) (Juliandi, 2018). The conclusion from the results of the total effect value in this study has been described in table 4.11. are as follows: (1) The total effect of the relationship between X1 (Product Quality) and Y (Purchase Decision) is 0.543. (2) The total effect of the relationship between X2 (Service Quality) and Y (Purchase Decision) is 0.286. (3) The total effect of the relationship between Z (Digital Marketing) and Y (Purchase Decision) is 0.121.

Hypothesis Testing

[Table 9 about here.]

[Table 10 about here.]

[Table 11 about here.]

Discussion

Effect of Product Quality on Purchase Decisions

Test results in this study, it is known that product quality has a significant influence on purchasing decisions, the relationship between product quality variables and purchasing decisions has a statistical T correlation value of $6.242 > 1.960$ (Ttable) with a P value -value of $0.000 < 0.05$. This value means that there is a positive and significant influence between Product Quality and Purchase Decisions on the Marketplace. So the higher the quality of the product provided, the higher the Purchase Decision. then H1 is Acceptedso.

That each consumer has their own wants and needs in accordance with what they want and matters relating to Product Quality such as providing clear information regarding products, both those owned by the Seller in each activity and the overall behavior provided by the Marketplace in terms of Product quality is good. This is in accordance with research (Rizkiyani, 2019) of the relationship between product quality and purchasing decisions on housewives. The hypothesis of this study is that there is a positive relationship between product quality and consumer purchasing decisions for housewives.

Effect of Service Quality on Purchase Decisions The

Results of this study, service quality has a significant influence on purchasing decisions in the Marketplace, the relationship between Service Quality variables and Purchase Decisions has a T statistical correlation value of $1.699 > 1.960$ (Ttable) with a P value -value of $0.000 < 0.05$. This value means that there is a positive and moderate influence between Service Quality and Purchase Decisions at Marketpalce.s interest will increase buyeris H2 result accepted.

in accordance with previous research that has been carried out by (Sinaga, 2017) Service Quality has a significant effect on Consumer Purchase Decisions at the IVO Car Showroom Tritura Medanwhich means that service quality is a factor that is quite important to influence consumers to make purchasing decisions.

The Influence of Digital Marketing on Purchase Decisions

In this study, digital marketing has an insignificant effect on purchasing decisions in the Marketplace, the relationship between the Digital Marketing variable and the Purchase Decision has a T statistical correlation value of $3.540 < 1.960$ (Ttable) with a value of P-value is $0.062 > 0.05$. This value means that there is a positive and insignificant effect between Digital Marketing and Purchase Decisions at Marketpalce. So the result is H3 is rejected .

In accordance with (Triwardhani, 2020) The results of the test obtained (1) there is a positive and significant influence of content marketing on purchasing decisions of 57.1%, (2) there is a negative and insignificant effect of e-mail marketing on purchasing decisions of 52.9 %, (3) there is a positive and significant effect of facebook ads on purchasing decisions.

Influence of product quality and purchasing decisions through digital marketing as an intervening variable

In this study, digital marketing did not have a positive effect on consumers in the marketplace. Digital Marketing as an intervening variable on Purchase Decisions, it can be seen that the P-value of $0.108 > 0.05$ means that the Product Quality variable directly has a positive and insignificant effect on Purchase Decisions with a t statistic of 1.241. the value is smaller than t table (1.960). with a P-value of $0.108 > 0.05$, it means that the Product Quality variable cannot influence the Purchase Decision variable through Digital Marketing, so the result is that H4 rejected.

According to (Fadhli & Pratiwi, 2021) the results of this research show that digital marketing does not have a big effect on customer satisfaction, on the contrary, product quality features have an important influence on customer satisfaction, and emotional features also have an important effect on customer satisfaction.

The influence of service quality and purchasing decisions through digital marketing as an intervening variable

In this study, digital marketing did not have a positive effect on consumers in the marketplace. Digital Marketing as an intervening variable on purchasing decisions can be seen that the P-value of $0.146 > 0.05$ means that the service quality variable has a direct positive and insignificant effect on purchasing decisions with a t statistic of 1.054. the value is smaller than t table (1.960). with a P-value of $0.146 > 0.05$, it means that the service quality variable cannot influence the purchasing decision variable through Digital Marketing, so the result is that H5 rejected.

According to (Erbianti & Juardi, 2021) there is a negative and insignificant effect between price quotes on the decision to use services at the EPSON Service Center Mangga Dua Jakarta by 17.3%. This is not in accordance

with the hypothesis of this study. However, at the 10% level, the price quote has an effect and is significant on the decision to use the services of the Mangga Dua Jakarta EPSON Service Center.

CONCLUSIONS

The effect of Product Quality, Service Quality on Buyer Decisions, namely: (a) Product quality has positive results and influences and has direct significant results on the Purchase Decision variable. (b) Service Quality has positive results and effects and significant results on the Purchase Decision variable.

The influence of Product Quality, Service Quality and Purchase Decision variables on Digital Marketing, namely:

(a) Product Quality has positive and insignificant results and direct impacts on the Purchase Decision variable through Digital Marketing as the intervening variable. (b) Service Quality has positive and not significant results and direct influence on the Purchase Decision variable through Digital Marketing as the intervening variable.

Analysis of the influence, The direct influence is: (a) The effect of the variable Product Quality on Purchase Decisions through Digital Marketing has a value of 1.241 and has a P-value of 0.108. This variable has a direct influence greater than the indirect effect. (b) The influence of the variable of Service Quality on Purchase Decisions through Digital Marketing has a value of 1.054 and a P-Value of 0.146. The direct influence in this study is greater than the indirect effect.

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TABLE 1 | Gender of Respondents

Gender	Total	Percentage (%)
Male	50	50%
Female	50	50%
Total	100 People	100%

Source: Output Results PLS 3.0

TABLE 2 | Distribution of Respondents

No.	Name Market place	Respondent
1.	Shopee	70
2.	Lazada	11
3.	Tokopedia	13
4.	Open	1
5.	Blibli	1
6.	Aliexpress	2
7.	Others	2
.	Total	100 People

Source: Output Results PLS 3.0

TABLE 3 | The results of the Correlation Item-Total Correlation

Item Statistics		
Question	Corrected Item-Total Correlation	Description
Question Product Quality	.814	Valid
Question Product Quality	.788	Valid
Question Product Quality	.716	Valid
Question Product Quality	.884	Valid
Question Product Quality	.882	Valid
Question Product Service	.846	Valid
Question Product Service	.861	Valid
Question Product Service	.878	Valid
Question Product Service	.845	Valid
Question Product Service	.890	Valid
Question Product Service	.729	Valid
Question Product Service	.867	Valid
Question Decision Purchase	.724	Valid
Question Decision Purchase	.880	Valid
Question Decision Purchase	.892	Valid
Question Decision Purchase	.799	Valid
Question Decision Purchase	.914	Valid
Question Digital Marketing	.941	Valid
Question Digital Marketing	.929	Valid
Question Digital Marketing	.841	Valid
Question Digital Marketing	.738	Valid
Question Digital Marketing	.933	.Valid

TABLE 4 | Composite Reability Test Results Composite Reability

Variabel	Composite Reability
X1	0.910
X2	0.946
Y	0.925
Z	0.929

TABLE 5 | Results of Discriminant Validity

Variabel	Average varianceextracted (AVE)
X1	0.819
X2	0.847
Y	0.845
Z	1.880

TABLE 6 | Results R Square

R Square	R - Square Adjusted	R Square
Z	0,688	0,678
Y	0.308	0.293

TABLE 7 | The Results of the F Square test of

Variabel	Kualitas Pelayanan (X2)	Keputusan Pembelian (Y)	Kualitas Produk (X1)	Digital Marketing (Z)
Kualitas Pelayanan (X2)		0,150		0,057
Keputusan Pembelian (Y)				
Kualitas Produk (X1)		0,512		0,111
Digital Marketing (Z)		0,032		

TABLE 8 | Direct Effect Results

VARIABEL	SAMPEL ASLI	P-VALUE
X1 → Y	0.543	0.000
X1 → Z	0.356	0.015
X2 → Y	0.286	0.000
X2 → Z	0.256	0.045
Z → Y	0.121	0.062

TABLE 9 | Path Coefficient Result

Variabel	Sampel Asli (O)	Rata-rata Sampel (M)	Standar Deviasi (STDEV)	T Statistik	P Value
Kualitas Produk (X1) -> Keputusan Pembelian (Y)	0,543	0,549	0,087	6,242	0,000
Kualitas Produk (X1) -> Digital Marketing (Z)	0,356	0,370	0,163	2,187	0,015
Kualitas Pelayanan (X2) -> Keputusan Pembelian (Y)	0,286	0,288	0,077	3,714	0,000
Kualitas Pelayanan (X2) -> Digital Marketing (Z)	0,256	0,243	0,151	1,699	0,045
Digital Marketing (Z) -> Keputusan Pembelian (Y)	0,121	0,117	0,078	1,540	0,062

TABLE 101 Intervening variable hypothesis

Variabel	Sampel Asli (O)	M	STDEV	T Statistik	P Value
Kualitas Produk (X1) -> Digital Marketing (Z) -> Keputusan Pembelian (Y)	0,043	0,040	0,035	1,241	0,108
Kualitas Pelayanan (X2) -> Digital Marketing (Z) -> Keputusan Pembelian (Y)	0,031	0,032	0,029	1,054	0,146

TABLE 111 Conclusion Hypothesis Testing

Variabel	T Statistik	P-Value	Kesimpulan
Kualitas Produk (X1) → Keputusan Pembelian (Y)	6.242	0.000	$T_{\text{Statistik}} > T_{\text{table}}$ $6.242 > 1.960$ $P\text{-value} < 0.05$ $0.000 < 0.05$ H ₁ di Terima.
Kualitas Pelayanan (X2) → Keputusan Pembelian (Y)	3.714	0.000	$T_{\text{Statistik}} > T_{\text{table}}$ $3.714 > 1.960$ $P\text{-value} < 0.05$ $0.000 < 0.05$ H ₂ di Terima.
Digital Marketing (Z) → Keputusan Pembelian (Y)	1.540	0.062	$T_{\text{Statistik}} < T_{\text{table}}$ $1.540 < 1.960$ $P\text{-value} > 0.05$ $0.062 > 0.05$ H ₃ di Tolak
Kualitas Produk (X1) → Digital Marketing (Z) → Keputusan pembelian (Y)	1.241	0.108	$T_{\text{Statistik}} < T_{\text{table}}$ $1.241 < 1.960$ $P\text{-value} > 0.05$ $0.108 > 0.05$ H ₄ di Tolak.
Kualitas Pelayanan (X2) → Digital Marketing (Z) → Keputusan Pembelian (Y)	1.054	0.146	$T_{\text{Statistik}} < T_{\text{table}}$ $1.054 < 1.960$ $P\text{-value} > 0.05$ $0.146 > 0.05$ H ₅ di Tolak.

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