



Accountability, Competence, and Accounting Information Systems on the Performance of Private Schools

Seprida Hanum Harahap^{1*}, Maya Sari¹

Faculty of Economics and Business, Universitas Muhammadiyah Sumatera Utara

Jl. Kapten Mukhtar Basri No. 3 Medan, Sumatera Utara, Indonesia

*Email: sepridahanum@umsu.ac.id

ABSTRACT

Quality human resources in the implementation of education, of course, will make it easier for schools to achieve the goals set, one of which is to improve school performance. While the specific objectives are to identify Accountability, Competence, Accounting Information Systems, and formulate Model of Private School Performance Improvement in Medan City. This research is a basic research (basic research). The first activity, is to identify the Private School Performance Improvement Model in Medan City. The second activity is compiling a Model for Improving the Performance of Private Schools in the City of Medan. To obtain certain data such as to find out the problems faced, the method of focus group discussion (focus group discussion) is used. The population in this study are those who play a role in improving school performance involving the school, namely the principal and school treasurer, who are in Private Upper Middle School in Medan City. Data collection techniques were carried out by means of documentation studies, interviews and questionnaires. The data analysis method used in this study is the SPSS method.

Keywords: School Performance, Accountability, Competence, Accounting Information Systems

DOI: <https://doi.org/10.30596/ijbe.v4i2.14403>

JEL Classification: D80, M41,

Cite this article as:

Harahap, S, H., & Sari, M. (2023). Accountability, Competence, and Accounting Information Systems on the Performance of Private Schools. *International Journal of Business Economics*, 4(2), 171-182.



INTRODUCTION

Schools provide quality education services to the community, and the government has established National Education Standards as a reference basis for measuring school performance (Rahwati, 2019). There are eight National Education Standards to measure school performance, as stated in Article 2 Paragraph (1), namely content standards, process standards, graduate competency standards, educator and education staff standards, facilities and infrastructure standards, management standards, financing standards, and education standards. educational assessment (Rasto, 2012).

School performance requires that each institution organize and improve according to the dimensions of space and time and in carrying out its main tasks and functions in a disciplined and timely manner (Awaludin, 2017), (Krismiyati, 2017). The phenomenon of schools not only competing in terms of academics, accreditation, but also competing in good quality education to attract prospective students (Kamayuda, 2016), (Wahjono, 2013). To achieve good performance results, school principals and employees are required to have accountability, commitment and competence in carrying out their duties and functions as well as having a good accounting information system to improve school performance (Rohayati, 2014).

Educational accountability can be understood as a form of embodiment of a sense of responsibility that reflects the transparent attitude of the school as an executive addressed to the public or society as users of educational services (Rohayati & Indonesia, 2014). The purpose of accountability is to assess school performance and community satisfaction with educational services provided by schools (Trisnawati, 2018). The indicators of accountability in improving school performance are accuracy and suitability.

School competence as capital to make the nation's next generation become quality human beings. Law No. 14 of 2005 concerning schools emphasizes that schools must have four competencies, namely pedagogic competence, personality competence, social competence and professional competence (Fathorrahman, 2017).

Mastery and application of Accounting Information System technology in schools can provide added value for users which ultimately has a positive impact on improving individual performance (Widarsono & Saputra, 2018). Research related to school performance is getting higher. Several studies have been conducted on school performance (Parinding, 2017), (Pathan, Adda, & Natsir, 2017), (Akbar, Musadieq, & Mukzam, 2017). This shows that the demand for good performance of private schools in the city of Medan is still not going well. This study will conduct research on school performance related to accountability, commitment, competency and accounting information systems

METHOD

The research approach used in this research is using a Quantitative Approach, namely data that has a tendency to be analyzed by means or statistical techniques. The data can be in the form of numbers or scores and are usually obtained using scientific research tools. Scientific research can also be carried out according to the scope of the types of explanations or types of scientific explanations that will be produced by the research. This study uses an explanatory research approach, which aims to explain the causal relationship between the research variables and the testing hypothesis (Nasution, et al., 2020). In accordance with the scope of the research explanation, it can be divided into causality research and comparative non-causality research. This research is a type of causality research. Causality research is research that seeks explanations in the form of causal

relationships between several concepts or variables developed in accounting. This research was conducted at a high school in Medan City, North Sumatra Province.

This research was conducted at the Medan City Private High School with respondents who filled out the research questionnaire were all Principals and Treasurers who worked at Medan City Private High Schools. The total population is 196 schools, namely 392 respondents spread across Medan City SMAS. Sampling was carried out using the simple random sampling method with the slovin formula, namely 100 respondents. The type of data collected to support research is primary data with data collection techniques used, namely interviews and questionnaires.

The research approach used in this research is using a Quantitative Approach, namely data that has a tendency to be analyzed by means or statistical techniques. The data can be in the form of numbers or scores and is usually obtained by using a data collection tool whose answers are in the form of ranges of scores or questions that are given weights. Collect data whose answers are ranges of scores or questions that are given weights. This research was conducted at a high school in Medan City, North Sumatra Province.

RESULTS AND DISCUSION

This research was conducted at the Medan City Private High School with respondents who filled out the research questionnaire were all Principals and Treasurers who worked at Medan City Private High Schools. The total population is 196 schools, namely 392 respondents spread across Medan City SMAS. Of the 392 respondents, there were 140 respondents from 70 schools or 35.71% who could distribute and return their questionnaires. Meanwhile, the remaining 252 respondents who were spread across SMAS Medan City refused to fill out the questionnaire. From 140 respondents from 70 schools that were distributed, a sample of 50 schools was taken, namely 100 respondents using the simple random sampling method with the slovin formula. Based on the data above, the results of data collection in this study can be seen:

Table 1. Data Collection

Information	Number of Respondents
The questionnaire used to test the validity and reliability	30
The questionnaire used for data analysis	100

Characteristics of Respondents

To find out the identity of the respondent, you can see the following characteristics of the respondent:

Table 2. Characteristics of Respondents

No.	Characteristics	Description	freq	%
1	Gender	Man	68	68
		Woman	32	32
2	age	<25 Years	2	2
		25– 35 Years	12	12
		36 – 55 Years	81	81
		> 55 years	5	5
3	Working Period	1– 5 Years	49	49
		> 5 Years	51	51

No.	Characteristics	Description	freq	%
4	Education	S3	0	0
		S2	5	5
		S1	68	68
		D3	25	25
		Senior High School	2	2
5	Position	Headmasters	50	50
		treasurer	50	50

Based on Table 2. above, it describes that the majority of respondents to this study were male, totaling 68 people or 68%. Respondents aged under 25 years were 2 people or 2%, respondents aged 25-35 years were 12 people or 12%, respondents aged 36-55 years were 81 people or 81%, and respondents aged over 55 years were 5 people or 5%. The majority of respondents have worked for more than 5 years, which is 51 people or 51%. Whereas for respondents with a working period of 1 - 5 years there were 49 people or 49%. Respondents have the last education level S1 with a total of 68 people or 68%. Whereas for the last education level D3/Academy there were 25 people or 25%,

Analysis prerequisite testing was carried out before carrying out multiple linear regression analysis. The prerequisites used in this study included normality tests, linearity tests, multicollinearity tests and heteroscedasticity tests which were carried out using the SPSS 20.00 for Windows computer program. The results of the analysis prerequisite test are presented below.

Normality testing is a test of the normality of data distribution (Santosa and Ashari, 2005). In this study, using the Kolmogorov-Smirnov test with the following results:

Table 3. Normality Test Results

Variable	Significant	Information
Accountability	0.123	Normal
Competence	0.114	Normal
Accounting information system	0.196	Normal
School Performance	0.133	Normal

The results of the normality test show that all research variables have a significance value greater than 0.05 at ($\text{sig} > 0.05$), so it can be concluded that the research data is normally distributed.

The purpose of the linearity test is to find out the relationship between the independent variable and the dependent variable is linear or not (Ghozali, 2011: 166). The criteria for testing linearity is if the significance value is greater than 0.05, then the relationship between the independent variable and the dependent variable is linear. The summary results of the linearity test are presented as follows:

Table 4. Linearity Test Results

Variable	Significant	Information
Accountability	0.063	linear
Competence	0.274	linear
Accounting information system	0.331	linear

The results of the linearity test in the table above show that all variables have a significance value greater than 0.05 ($\text{sig} > 0.05$), this indicates that all research variables are linear.

Multicollinearity test was conducted to determine the magnitude of the intercorrelation between the independent variables in this study. If there is a correlation, then it is called a multicollinearity problem (Ghozali, 2011: 105). To detect whether there is multicollinearity, it can be seen in the tolerance and VIF values. If the tolerance value is above 0.1 and the VIF value is below 10, multicollinearity does not occur. The results of the multicollinearity test for the regression model in this study are presented in the table below:

Table 5. Multicollinearity Test Results

Variable	tolerance	VIF	Information
Accountability	0.836	1,197	Non Multicollinearity
Competence	0.713	1.403	Non Multicollinearity
Accounting information system	0.706	1.417	Non Multicollinearity

From the table above it can be seen that all variables have tolerance values above 0.1 and VIF values below 10, so it can be concluded that the regression model in this study did not occur multicollinearity.

The heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from one residual observation to another. A good regression model is that there is no heteroscedasticity and to find out there is heteroscedasticity by using the Glejser test. If the independent variable is not statistically significant and does not affect the dependent variable, then there is no indication of heteroscedasticity. The following are the results of the heteroscedasticity test on the regression model in this study.

Table 6. Heteroscedasticity Test Results

Variable	Significant	Information
Accountability	0.484	Non Heteroscedasticity
Competence	0.615	Non Heteroscedasticity
Accounting information system	0.072	Non Heteroscedasticity

(Source: Processed Data)

The table above shows that all variables have a significance value greater than 0.05 so it can be concluded that the regression model in this study did not occur heteroscedasticity.

Hypothesis test

Hypothesis testing was carried out to determine the effect of Accountability, Competence and Accounting Information Systems variables on the Performance of SMPS Kota Binjai Schools. Multiple regression analysis was chosen to analyze the hypothesis submission in this study. Following are the results of multiple regression analysis performed using the SPSS 20.00 for Windows program.

Table 7. Summary of Multiple Regression Analysis Results

Variable	Regression Coefficient (b)	t-count	Sig	Information
Accountability	0.298	5,656	0.000	Significant
Competence	0.282	3,495	0.001	Significant
Accounting information system	0.386	4,592	0.000	Significant

Constant = 2.656
Adjusted R² = 0.528
F count = 52.899
Sig. = 0.000

From the results of the regression analysis, it can be seen that the multiple regression equation is as follows:

$$Y = 2.656 + 0.298 X_1 + 0.282 X_2 + 0.386 X_3$$

Based on these equations, it can be explained as follows: A constant value of 2.656 means that if the Accountability, Competence and Accounting Information System variables are considered zero, then the school's performance will be 2.656. The beta coefficient value on the Accountability variable is 0.298, meaning that every change in the Accountability variable (X₁) by one unit will result in a change in School Performance by 0.298 units, assuming other assumptions are constant. A one unit increase in the Accountability variable will increase School Performance by 0.298 units, conversely a one unit decrease in the Accountability variable will decrease School Performance by 0.298 units. The beta coefficient value on the Competency variable is 0.282, meaning that every change in the competency variable (X₂) by one unit will result in a change in school performance of 0.282 units, assuming other assumptions are constant. An increase of one unit in the competency variable will increase school performance by 0.282 units, conversely a one unit decrease in the competency variable will decrease school performance by 0.282 units. The beta coefficient value on the Accounting Information System variable is 0.386, meaning that every change in the accounting information system variable (X₃) by one unit will result in a change in Beverage school performance by 0.386 units, assuming other assumptions are constant. A one-unit increase in the accounting information system variable will increase school performance by 0.386 units, conversely a one-unit decrease in the accounting information system variable will decrease school performance by 0.386 units. Furthermore, to find out whether the hypothesis proposed in this study is accepted or rejected, hypothesis testing will be carried out using the t test and F test.

The t test is a test to show the significance of the individual effect of the independent variables in the model on the dependent variable. This is intended to determine how far the influence of one independent variable explains the variation of the dependent variable. If the significance value is less than 0.05 (sig < 0.05), it can be concluded that the independent variable partially has a significant effect on the dependent variable. The explanation of the results of the t test for each independent variable is as follows:

The results of the t-test statistic for the variable consumer motivation obtained a t-value of 5.656 with a significance value of 0.000 which is less than 0.05 (0.000 < 0.05), and the regression coefficient has a positive value of 0.298; then the hypothesis which states

that "Accountability has a significant effect on the Performance of Medan City Private High Schools is proven.

The results of the t-test statistic for the quality perception variable obtained a t-value of 3.496 with a significance value of 0.001 ($0.001 < 0.05$) and the regression coefficient had a positive value of 0.282; then the hypothesis which states that "Competence has a significant effect on the Performance of Medan City Private High Schools is proven.

The statistical results of the t test for the consumer attitude variable obtained a t value of 4.952 with a significance value of 0.000 ($0.000 < 0.05$) and the regression coefficient had a positive value of 0.386; then the hypothesis which states that "the accounting information system has a significant effect on the Performance of Medan City Private High Schools" is proven.

Multiple regression analysis using the F (Fisher) test aims to determine the effect of all variables which include the effect of the variables Accountability, Competence and Accounting Information Systems on the Performance of Private Senior High Schools in Medan City. If the significance value is less than 0.05 ($\text{sig} < 0.05$), the regression model is statistically significant.

From the test results, the calculated F value is 52.899 with a significance of 0.000. Because the significance value is less than 0.05 ($0.000 < 0.05$), it can be concluded that "There is an effect of Accountability, Competence and Accounting Information Systems on the Performance of Private Senior High Schools in Medan City" is proven.

The coefficient of determination is a tool to measure the influence of the independent variable on the dependent variable. The magnitude of the coefficient of determination ranges from 0 to 1, the magnitude of the coefficient of determination approaches the number 1, the greater the influence of the independent variable on the dependent variable. The Adjusted R² test results in this study obtained a value of 0.528. This shows that school performance is influenced by the variables of accountability, competency and accounting information systems by 52.8%, while the remaining 47.2% is influenced by other factors not included in this study.

Discussion

The results showed that the accountability variable obtained a t value of 5.656 with a significance value of 0.000 less than 0.05 ($0.000 < 0.05$), and the regression coefficient had a positive value of 0.298; then this study succeeded in proving the first hypothesis which states that "accountability has a significant effect on the performance of Medan City Private High Schools".

Accountability is the obligation to provide accountability or to answer and explain the performance and actions of the organizers of the organization to those who have the right or obligation to request information or accountability. (Zamroni, 2008) defines accountability as the degree to which local governments have to explain or justify what they have done or failed to do. It was further stated that Accountability can be seen as validation of participation, in that the test of whether attempts to increase participation prove successful is the extent to which people can use participation to hold a local government responsible for its action. Zamroni's opinion regarding accountability is related to participation. This means accountability can only occur if there is participation from school stakeholders.

The results of the research are in line with research conducted by Risma Wira Bharata 2015 entitled Effects of Accountability on School Performance with public service motivation and organizational commitment as intervening variables in public special

schools in the special province of Yogyakarta which states that accountability affects school performance with grades stats 3.578394 . and also in line with research conducted by Daniel Aditya Utama (2014), entitled Effect of Transparency, Accountability, and Responsibility of School Financial Management on School Performance which states that accountability affects school performance.

So from the results of the research above, it can be concluded that accountability affects school performance which can strengthen or improve school accreditation, and if accountability is weak in schools it will affect the value or level of school accreditation.

The results showed that the competency variable obtained a t value of 3.496 with a significance value of 0.001 ($0.001 < 0.05$) and the regression coefficient had a positive value of 0.282; then this study succeeded in proving the second hypothesis which states that "competence has a significant effect on the performance of Medan City Private High Schools".

Competence is a person's ability to produce something at a satisfactory level at work, including one's ability to transfer and apply these skills and knowledge in new situations and increase agreed benefits (Agustin, 2014). This research is in line with research conducted by Lely Kaindah (2017) entitled the influence of competence and motivation on school performance in moderation of the organizational climate which states that competence has a significant positive effect on school performance. And it is also in line with research conducted by Muhamad Anis (2015) entitled the influence of competence and motivation on school performance in moderation of the principal's leadership which states that competence has a significant effect on school performance.

So from the results of the research above it can be concluded that competence affects school performance, employee competence or school competence in managing knowledge, school skills and behavior greatly affects school performance and if school competence is weak it will affect the increase or decrease in school accreditation.

The results showed that the accounting information system variable obtained a t value of 4.952 with a significance value of 0.000 ($0.000 < 0.05$) and the regression coefficient had a positive value of 0.386; then this study succeeded in proving the third hypothesis which states that "the accounting information system has a significant effect on the performance decisions of Medan City Private High Schools".

An accounting information system is a system that collects, stores and processes financial and accounting data used by decision makers where accounting information is generally a computer-based system and method for tracking accounting activities in relation to information technology resources.

The results of financial reports can be used internally by other interested parties, this financial accounting information system is designed to support all accounting functions and various activities including financial accounting and reporting, managerial/management accounting and taxes. Accounting Information System is a subsystem of a management information system that provides accounting and financial information, along with other information obtained in the process of routine accounting transactions (Wibowo, 2012).

This research is in line with research conducted by Ni Made Ayu Paramitha, et al (2017) entitled the influence of accounting information systems on managerial performance and investment decision making which states that financial accounting information systems have a significant positive effect on managerial performance, and this research is also in line with research conducted by Arnisri (2016) entitled the influence of the effectiveness of implementing accounting information systems and motivation on

employee performance which found the result that the application of financial accounting information systems had a significant positive effect on employee performance.

So from the results of the research above it can be concluded that the financial accounting information system influences school performance. The school's financial accounting information system greatly influences the development and growth of schools and the good implementation of the school's financial accounting information system will increase school accreditation because a weak system will affect the development of school performance.

From the test results, the calculated F value is 52.899 with a significance of 0.000. Because the significance value is less than 0.05 ($0.000 < 0.05$), this study was able to prove the fourth hypothesis which states "There is an effect of Accountability, Competence and Accounting Information Systems simultaneously on the performance of SMPS Binjai City schools".

School performance is an assessment system designed to identify the ability of employees to carry out their duties through measuring competence mastery as shown in their performance (Priatna, 2013). School performance is a representation of the performance of all existing resources in the school in carrying out tasks as an effort to realize school goals.

School performance is influenced by the managerial abilities of school leaders who function to run all school resources to carry out their duties in a professional manner, and the effective results of school performance will affect school credibility by increasing or decreasing school accreditation. School performance will be more effective with the implementation of a financial accounting information system that is encouraged by school competencies in managing knowledge systems, skills and behavioral attitudes in accordance with research results that found competence has a significant effect on school performance. And the same is true with accountability that is transparent and accurate, it also greatly influences the good and bad of school performance..

CONCLUSION

Based on the results of the research and discussion, several conclusions can be drawn as follows : Accountability affects the performance of Medan City Private High Schools. This is evidenced by the calculated t value with a significance value that is smaller than the significant limit, and the regression coefficient has a positive value. Competence influences the performance of Medan City Private High Schools. This is evidenced by the calculated t value with a significance value that is smaller than the significant limit, and the regression coefficient has a positive value. The accounting information system has an effect on the performance of Medan City Private High Schools. This is evidenced by the t-value with a significance value that is less than the significant limit, and The regression coefficient has a positive value. There is an influence of Accountability, Competence and Accounting Information Systems simultaneously on the performance of Medan City Private High Schools. This is evidenced by the test results obtained by the calculated F value is smaller than the significant limit

REFERENCES

- Adinegara, G. N. J., Suprapti, N. W. S., Yasa, N. N. K., & Sukaatmadja, I. P. G. (2017). Factors That Influence Tourist's Satisfaction and Its Consequences. *European Journal of Business and Management Wwww.iiste.Org ISSN, 9(8)*, 39–50. www.iiste.org
- Alcocer, N. H., & Ruiz, V. R. L. (2020). The role of destination image in tourist

- satisfaction: the case of a heritage site. *Economic Research-Ekonomika Istrazivanja*, 33(1), 2444–2461. <https://doi.org/10.1080/1331677X.2019.1654399>
- Alegre, J., & Cladera, M. (2009). Analysing the effect of satisfaction and previous visits on tourist intentions to return. *European Journal of Marketing*, 43(5/6), 670–685. <https://doi.org/10.1108/03090560910946990>
- Alma, B. (2013). *Manajemen Pemasaran & Pemasaran Jasa* (Revisi). Alfabeta.
- Artuğer, S., Cevdet, B., & İbrahim, Ç. (2013). The Effect of Destination Image on Destination Loyalty: An Application In Alanya. *European Journal of Business and Management ISSN*, 5(13), 124–136.
- Asiku, F. W., Dewi, T., & Hermawan, A. (2020). The Influence of Image Destination on Revisit Intention And Word Of Mouth Through Satisfaction (Study on Tourism Pulo Love Eco Resort, Boalemo District). *South East Asia Journal of Contemporary Business, Economics and Law*, 23(1), 125–134.
- Bahar, A. M., Maizaldi, M., Putera, N., Widiesty, R., Chaniago, S., & Eliza, Y. (2020). The Effect of Tourism Facilities, Service Quality and Promotion of Tourist Satisfaction in South Pesisir District. *J-MAS (Jurnal Manajemen Dan Sains)*, 5(1), 5–9. <https://doi.org/10.33087/jmas.v5i1.141>
- Battour, M., Noviyani, N. A., Ratnasari, R. T., Aboelmaged, M., & Eid, R. (2022). The Impact of HDA, Experience Quality, and Satisfaction on Behavioral Intention: Empirical Evidence from West Sumatra Province, Indonesia. *Sustainability (Switzerland)*, 14(8), 1–19. <https://doi.org/10.3390/su14084674>
- Chi, X., Lee, S. K., Ahn, Y. joo, & Kiatkawsin, K. (2020). Tourist-perceived quality and loyalty intentions towards rural tourism in China. *Sustainability (Switzerland)*, 12(9), 1–18. <https://doi.org/10.3390/su12093614>
- Çoban, S. (2012). The effects of the image of destination on tourist satisfaction and loyalty: The case of Cappadocia. *European Journal of Social Sciences*, 29(2), 222–232.
- Daryanto. (2006). *Administrasi Pendidikan*. Rineka Cipta.
- Fafurida, F., Ineke, P., & Winda, F. N. (2018). Analysis of Availability of Tourism Infrastructure: Comparative Study in Joglosemar Area. *KnE Social Sciences*, 3(10), 91–101. <https://doi.org/10.18502/kss.v3i10.3121>
- Ferdinand, A. (2014). *Metode Penelitian Manajemen*. Badan Penerbit Universitas Diponegoro.
- Foster, B., & Sidharta, I. (2019). A perspective from indonesian tourists: The influence of destination image on revisit intention. *Journal of Applied Business Research*, 35(1), 29–34. <https://doi.org/10.19030/jabr.v35i1.10295>
- Ghozali, I. (2014). *Structural Equation Modelling Metode Alternatif dengan Partial Least Squares (PLS)* (4th ed.). Badan Penerbit Universitas Diponegoro.
- Gultom, D. K. (2017). Pengaruh bauran pemasaran jasa terhadap citra destinasi dan kepuasan wisatawan serta implikasinya terhadap loyalitas wisatawan. *Jurnal Riset Sains Manajemen*, 1(2), 139–150.
- Hair, J. F., Hult, G. T. M., Ringle, C. M., & Sarstedt, M. (2014). *A primer on partial least squares structural equation modeling (PLS-SEM)*. SAGE Publications.
- Hallmann, K., Zehrer, A., & Müller, S. (2015). Perceived Destination Image: An Image Model for a Winter Sports Destination and Its Effect on Intention to Revisit. *Journal of Travel Research*, 54(1), 94–106. <https://doi.org/10.1177/0047287513513161>
- Jebbouri, A., Zhang, H., Imran, Z., Iqbal, J., & Bouchiba, N. (2022). Impact of Destination Image Formation on Tourist Trust: Mediating Role of Tourist Satisfaction. *Frontiers*

- in Psychology*, 13(April), 1–17. <https://doi.org/10.3389/fpsyg.2022.845538>
- Jeong, Y., & Kim, S. (2020). A study of event quality, destination image, perceived value, tourist satisfaction, and destination loyalty among sport tourists. *Asia Pacific Journal of Marketing and Logistics*, 32(4), 940–960. <https://doi.org/10.1108/APJML-02-2019-0101>
- Kadi, D. C. A., Purwanto, H., & Vonseica, B. R. (2021). Pengaruh destination image terhadap revisit intention dan intention to recommend melalui satisfaction sebagai variabel intervening. *MBR (Management and Business Review)*, 5(2), 176–187. <https://doi.org/10.21067/mbr.v5i2.5820>
- Kanwel, S., Lingqiang, Z., Asif, M., Hwang, J., Hussain, A., & Jameel, A. (2019). The influence of destination image on tourist loyalty and intention to visit: Testing a multiple mediation approach. *Sustainability (Switzerland)*, 11(22). <https://doi.org/10.3390/su11226401>
- Khasbulloh, A. H. K., & Suparna, G. (2022). Effect of Perceived Risk and Perceived Value on Customer Loyalty through Customer Satisfaction as Intervening Variables on Bukalapak Users. *European Journal of Business and Management Research*, 7(4), 22–28. <https://doi.org/10.24018/ejbmr.2022.7.4.1472>
- Khuong, M., & Tien, B. (2013). Factors influencing employee loyalty directly and indirectly through job satisfaction—A study of banking sector in Ho Chi Minh City. *International Journal of Current Research and Academic Review*, 1(4), 81–95.
- Kyriakaki, A., Stavrinoudis, T., Doumi, M., & Riga, A. (2017). Factors Influencing Destination Recommendation And Tourists’ Revisit Intentions. *International Academic Conference on Social Sciences, Multidisciplinary, Economics, Business and Finance Studies (Global Meeting of Social Science Community)*, 77–92.
- Le, H. B. H., & Le, T. B. (2020). Impact of destination image and satisfaction on tourist loyalty: Mountain destinations in Thanh Hoa province, Vietnam. *Journal of Asian Finance, Economics and Business*, 7(4), 185–195. <https://doi.org/10.13106/JAFEB.2020.VOL7.NO4.185>
- Listyawati, I. H. (2019). Pengaruh Fasilitas Wisata, Citra Destinasi, Dan Kepuasan Terhadap Loyalitas Wisatawan. *JBMA (Jurnal Bisnis, Manajemen Dan Akuntansi)*, 6(2), 35–44.
- Marpaung, B. (2019). Pengaruh Daya Tarik, Kualitas Pelayanan, Fasilitas Dan Keselamatan Dengan Kepuasan Wisatawan Sebagai Variabel Intervening Terhadap Minat Kunjungan Ulang Wisatawan. *Jurnal Penelitian Manajemen*, 1(2), 144–156. <file:///C:/Users/Perpus STIE/Downloads/294-Article Text-848-1-10-20200611.pdf>
- Muis, M. R., Gultom, D. K., Jufrizen, J., & Azhar, M. E. (2020). Model Elektronik Word of Mouth: Citra Destinasi, Kepuasan dan Loyalitas Wisatawan. *Jurnal Ilmiah Manajemen Dan Bisnis*, 21(1), 1–19. <https://doi.org/10.30596/jimb.v21i1.3694>
- Nasution, M. I., Fahmi, M., Jufrizen, J., Muslih, M., & Prayogi, M. A. (2020). The Quality of Small and Medium Enterprises Performance Using the Structural Equation Model-Part Least Square (SEM-PLS). *Journal of Physics: Conference Series*, 1477(2020), 1–7. <https://doi.org/10.1088/1742-6596/1477/5/052052>
- Nguyen, Q. H. (2021). Impact of investment in tourism infrastructure development on attracting international visitors: A nonlinear panel ARDL approach using Vietnam’s data. *Economies*, 9(3). <https://doi.org/10.3390/economies9030131>
- Noerhanifati, S., Griandini, D., & Monoarfa, T. A. (2020). Pengaruh Citra Destinasi Wisata Dan Pengalaman Berwisata Terhadap Intensi Mengunjungi Kembali Pada Wisatawan Obyek Wisata Pemandian Air Panas Gunung Torong Kabupaten

- Pandeglang. *Jurnal Industri Pariwisata*, 3(1), 61–73.
<https://doi.org/10.36441/pariwisata.v3i1.46>
- Putri, R. A., Farida, N., & Dewi, R. S. (2015). Pengaruh Citra Destinasi, Fasilitas Wisata Dan Experiential Marketing Terhadap Loyalitas Melalui Kepuasan (Studi Pada Pengunjung Domestik Taman Wisata Candi Borobudur). *Jurnal Ilmu Administrasi Bisnis*, 4(1), 1–11.
- Qonitah, R., Hidayatullah, S., & Alvianna, S. (2021). The Effect Of Tourism Attraction And Tourism Facilities On Tourist Satisfaction At Kayangan Api Tourism Place Bojonegoro District. *International Conference on Hospitality and Tourism Studies (ICONHOSTS) 2021*, 1(1), 166–175.
- Scarpi, D., Confente, I., & Russo, I. (2022). The impact of tourism on residents' intention to stay. A qualitative comparative analysis. *Annals of Tourism Research*, 97, 103472.
<https://doi.org/10.1016/j.annals.2022.103472>
- Tavitiyaman, P., Qiu Zhang, H., & Qu, H. (2012). The effect of competitive strategies and organizational structure on hotel performance. *International Journal of Contemporary Hospitality Management*, 24(1), 140–159.
<https://doi.org/10.1108/09596111211197845>
- Ursache, M. (2015). Tourism – Significant Driver Shaping a Destinations Heritage. *Procedia - Social and Behavioral Sciences*, 188, 130–137.
<https://doi.org/10.1016/j.sbspro.2015.03.348>
- Zeng, F., Hu, Z., Chen, R., & Yang, Z. (2009). Determinants of online service satisfaction and their impacts on behavioural intentions. *Total Quality Management and Business Excellence*, 20(9), 953–969. <https://doi.org/10.1080/14783360903181719>