

The Influence of Teaching Material Distribution Costs and Services on Student Satisfaction in Universitas Terbuka UPBJJ Majene

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ABSTRACT

In providing services owned by the Open University, it is necessary to guarantee good quality services in terms of tuition fees the quality of service, and distribution of teaching materials that can reach all students. It is hoped that with more affordable education costs and fast-quality teaching material distribution services, the level of student satisfaction as customers can be maximized. This research uses a quantitative approach. The analysis method uses multiple regression analysis techniques. The research results found that costs had a significant influence on student satisfaction, teaching material services had a significant influence on student satisfaction, and simultaneously the variable costs and teaching material distribution services had a significant influence on student satisfaction at the UPBJJ Majene Open University.

INTRODUCTION

The Open University is an institution of higher education that employs a distance and open learning system. In this context, "distance" implies that the learning process does not occur through face-to-face interactions but utilizes various media, including print materials (modules) and non-print resources such as audio/video, computer/internet, radio broadcasts, and television. The term "open" signifies that there are no restrictions based on age, year of diploma, study duration, registration timelines, or exam frequency. The only prerequisite for Open University students is the completion of upper secondary education (SMA or its equivalent). To optimize the services offered by the Open University, it is crucial to ensure the delivery of high-quality services, encompassing both affordable tuition fees and the quality of service. Equally important is the efficient distribution of teaching materials to reach all Open University students. The aim is to enhance student satisfaction as customers by providing more accessible education costs and swift distribution of high-quality teaching materials.

Customer satisfaction serves as a metric for gauging increased purchasing levels and reflects customer evaluations of products, service implementation, pricing, and other expectations. Satisfaction is achieved when the perceived service provider operates within the tolerance zone, maintaining an adequate service level (Wirtz and Mussry, 2010: 60). However, Zeithami and Bitner (2009: 111) assert that customer satisfaction is more influenced by various factors, including service and product quality, pricing, situational aspects, and human factors. Service performance that either meets or exceeds customer expectations results in heightened customer happiness, fostering repeat purchases.

Numerous studies have explored the relationship between service quality, pricing, and customer satisfaction. Sutoyo (2000), in a study on The Influence of Service Quality and Price Perception on First Media Consumer Satisfaction in East Surabaya, found a positive and significant impact of service quality and price perception on customer satisfaction. Similarly, Susi Susanti (2019) investigated the Influence of Service Quality and Price on Customer Satisfaction at RR Pekanbaru Coffee, revealing that both service quality and price exert partial influences on customer satisfaction. In contrast, Arif Rusdianto's (2020) research, analyzing the influence of price and service quality on consumer satisfaction in Indomaret and Alfamart Batanghari consumers, indicated that prices at both establishments had negligible effects on consumer satisfaction, while service significantly influenced satisfaction. Consumer feedback suggested that the quality of service at Indomaret was superior to that at Alfamart.

To optimize services and enhance student satisfaction at Majene Open University, careful attention must be given to the pricing aspects of the educational products offered. The educational costs provided to students should offer choices and advantages, presenting students with service packages that cater to their educational needs. Sunyoto (2012: 130-131) highlights that prices hold value and utility in specific situations. Malau's theory (2017: 148) further emphasizes that price increases should be justified by corresponding benefits to enhance certain values. In essence, price serves as a measure of the perceived function and usefulness of something tangible or intangible, determined based on the benefits and quality of the products and services offered. Organizations

derive profits through pricing strategies, sometimes exceeding industry standards. Promotional activities also play a significant role in informing consumers before making purchasing decisions (Kotler and Keller, 2009). Numerous research studies have examined how expenses affect consumer satisfaction. The impacts of service quality, prices, and location on customer happiness at Bengjel Ihsan Motor Sragen were shown to be positively correlated with customer satisfaction, according to Fajar Siddiq's (2020) research. Similarly, pricing and product quality have a favourable and considerable impact on customer satisfaction, either partially or concurrently. However, pricing has a direct and considerable negative impact on customer satisfaction. This finding aligns with the results of Tri Melda Mei Liana's (2021) research on the influence of service quality and price on Okejek customer satisfaction in Medan Struggle sub-district, Medan City, where the price variable was found to negatively impact customer satisfaction.

Ensuring the quality of services provided by open universities, including student services and teaching material services, is a crucial aspect that must be guaranteed. Tjiptono (2014) and Zeithmal and Bitner (2008) concur in defining service quality as the level of excellence in meeting consumer needs, emphasizing that it is an experience evaluated by consumers. Lovelock and Wirtz (2011) add that service quality is the expected level of excellence controlled to fulfill consumer desires. Parasuraman et al., as cited in research articles, highlight service quality as the foundation for marketing, emphasizing that the core of the marketed product is its performance or quality, a factor purchased by customers.

The effect of service quality on customer satisfaction has been the subject of several research. For example, Juwanto's (2020) study at Rahayu Demak restaurant examined the effects of pricing, product quality, and service quality on customer happiness and discovered that all three factors had a substantial and favourable impact on customer satisfaction. Similar findings were found in Yunita Anggraini's (2021) research, *The Influence of Price and Service Quality on Consumer Satisfaction at Puti Minang Restaurant*, which showed that both price and service quality had a positive and substantial impact on customer satisfaction.

The proposed research title "Influence of Costs and Services for Distribution of Teaching Materials on Student Satisfaction at UPBJJ Majene Open University in 2023" is apt and addresses key aspects that can significantly impact student satisfaction. By focusing on the costs associated with educational products, the quality of services provided, and the efficiency of teaching material distribution, the study aims to explore their combined influence on student satisfaction at Majene Open University. This research has the potential to shed light on critical factors that contribute to or hinder student satisfaction, providing valuable insights for the university to enhance its services and meet the expectations of its students effectively.

To ensure the success of the research, it would be beneficial to employ a mix of quantitative and qualitative research methods, including surveys, interviews, and possibly focus groups. This approach would allow for a thorough examination of students' perceptions, experiences, and satisfaction levels related

to the costs and services associated with teaching materials at Majene Open University.

a. Formulation of the problem

Based on the background described above, the author wrote the problem formulation as follows:

1. What is the partial effect of fees on student satisfaction at the UPBJJ Majene Open University?
2. What is the partial influence of teaching material distribution services on student satisfaction at UPBJJ Majene Open University?
3. What is the simultaneous influence of costs and teaching material distribution services on student satisfaction at UPBJJ Majene Open University?

LITERATURE REVIEW

Cost

In his book "Cost Accounting," Mulyadi (2005) defines costs as the monetary measurement of sacrifices of economic resources, incurred or anticipated, aimed at achieving specific objectives. Another perspective on cost, presented by Munawir (2002) in "Financial and Management Accounting," describes it as the value of cash or cash equivalents relinquished to procure goods and services expected to yield present or future benefits for the organization. Similarly, Hansen and Mowen (2005), in "Managerial Accounting," characterize costs as the cash or cash equivalent value given up to acquire goods or services that are anticipated to generate benefits either immediately or in the future.

Considering these three definitions, the overarching concept of cost emerges as the relinquishment of economic resources, quantified in monetary units, in the form of cash or cash equivalents to secure goods or services that offer short-term or long-term advantages for the recipients of the costs. These recipients may be internal parties within the company, such as managers and financial staff, or external parties like the government and investors.

Costs play an integral role in company activities, representing resources sacrificed or foregone to attain specific objectives (Horngren, et al., 2008). Additionally, Kuswadi (2005) broadens the definition, stating that costs encompass all expenditures related to obtaining goods or services from third parties, whether directly tied to the company's primary business or not. These costs, measured in monetary units, serve as the basis for calculating the cost of products produced by the company

Service

The profession of customer service holds a significant role in delivering assistance to customers at various stages, encompassing pre-purchase, during the transaction, and post-purchase phases of a product or service. The primary objective of customer service is to cultivate positive relationships between companies and their customers, fostering increased customer satisfaction and ensuring that customers perceive themselves as valued and acknowledged. Communication channels employed in customer service span telephone calls, live chat, email, and social media, providing a versatile platform for interaction.

However, the significance of customer service agents extends beyond merely resolving customer issues or answering inquiries.

Service is helping and providing everything that other people, such as guests or buyers, need. In the field of management, several experts describe the word "SERVICE" as follows (Iqbal 2004):

1. Self-awareness and Self-esteem instilling self-awareness that serving is a duty that must be carried out by maintaining the dignity of oneself and the other parties being served.
2. Empathy and Enthusiasm Demonstrate empathy and serve customers enthusiastically.
3. Reform. Try to always improve services.
4. Vision and Victory Looking to the future and providing good service to win all parties.
5. Initiative and Impressive Providing services with full initiative and impressing those served.
6. Care and Cooperative Showing attention to customers and fostering good cooperation.
7. Empowerment and Evaluation Empower yourself in a focused manner and always evaluate every action you have taken.

Satisfaction

The word "satisfaction" comes from the combination of the words "Facio," which means doing or producing, and "Static," which means well enough or adequate. Therefore, consumer satisfaction is the degree to which a person is satisfied with the perceived performance or outcomes in relation to their expectations. Consumer satisfaction, as defined by Kotler and reaffirmed by Fandy Tjiptono (2012:312), is the feeling that a person has when comparing a performance or set of results to what they had anticipated. According to Kotler and Keller (2009:138), satisfaction is the feeling of happiness or dissatisfaction that results from comparing a product's perceived performance to one's expectations. When performance does not meet expectations, there is dissatisfaction; when performance meets expectations, there is satisfaction; and when performance beyond expectations, there is a high degree of customer joy.

METHODOLOGY

Research Approach

This study employs a quantitative methodology. Sugiyono (2015:14) defines the quantitative method as positivist-based research that uses tools for data collecting, statistical data analysis, and random sampling to examine a particular population or sample. involves conducting surveys that are feasible for both small and large populations, but the data used for analysis is derived from samples drawn from that community, allowing links between sociological and psychological characteristics as well as relative events and distributions to be discovered. The information presented was therefore based on evaluating symptoms that had really happened among students at the UPBJJ Majene Open University, rather than on the researcher controlling or manipulating the factors under study. UPBJJ Majene Open University students were the subjects of this

study. The research was carried out for approximately 3 (three) months from February to May 2023.

In addition to people, the population also consists of items and natural objects. The population comprises all of the characteristics of the topic or object, not just the number that is analysed; the sample represents a subset of the population's characteristics. "A generalised area consisting of objects or subjects that have certain qualities and characteristics determined by the researcher to be studied and then conclusions drawn," is what Sugiyono (2017) defines as a population. Respondent data collection was used to perform this study. A representative sample of the total population is used to collect the data. A population that is properly representative (representative) will be the source of the sample. 45 students from Majene Open University made up the study's population. Types and sources of data to prepare research, first determine the technique for collecting data. This technique can be done through research that aims to obtain data and information that supports this research.

Research Instrument

Data-based involves the selection, gathering, and analysis of data, and is based on the outcomes of the testing process. As a result, the quality of the data examined and the tools employed to gather research data both influence the findings drawn from the study. The following tests were run as part of this study:

1. Validity and Reliability Test

a. Validity Test

Validity, according to Singarimbun (2011), demonstrates how well a measuring device (instrument) captures the intended data. If the study's instrument is able to measure the things you want it to, then it is legitimate. The item is deemed acceptable if the correlation findings' significance is less than 5% (Tiro and Sukarna, 2010).

b. Readability Test

An instrument can be said to contribute (reliable) when the instrument leads to regularity or consistency, where the level of reliability shows the extent to which the measuring instrument is reliable and trustworthy so that the measurement of results remains consistent if the measurement of symptoms is repeated, with the same good measuring instrument. An instrument is said to be reliable if it has a reliability coefficient of 0.60 or more (Tiro and Sukarna, 2010).

1. Test Basic Assumptions

- a) To determine whether or not multiple population variations are the same, the homogeneity test is employed. This test was conducted in order to fulfil the prerequisites for ANOVA analysis and independent sample testing.
- b) The linearity test was performed to determine whether or not there was a significant linear relationship between the two variables.
- c) To determine whether or not the data population is regularly distributed, the normalcy test is employed.

2. Classic Assumption Test

We frequently employ analytical needs tests in quantitative data analysis. The Classical Assumption Test is another term for the analysis test criteria for

multiple regression. According to Damodar Gujarati (2012), testing the classical assumptions is a prerequisite for the regression model to be unbiased or BLUE (Best Linear Unbiased Estimator). The following are test analysis criteria for frequently used multiple regression:

- a. Autocorrelation test
 The correlation that exists between the residuals in one observation and other data in the regression model is the standard assumption of autocorrelation, and the autocorrelation test is used to ascertain whether or not this assumption is deviated from.
- b. Regression normality test
 The normality test in the regression model is used to test whether the residual values resulting from the regression are normally distributed or not.
- c. Heteroscedasticity test
 Whether or not there are departures from the traditional heteroscedasticity assumption – that is, the unequal variance of the residuals for every observation in the regression model – is ascertained using the heteroscedasticity test.
- d. Multicollinearity test
 The multicollinearity test looks for departures from the traditional multicollinearity assumption, which is that the independent variables in the regression model have a linear relationship with one another.

3. Variable measurement scale

The Likert scale is the assessment instrument employed to gauge an individual's or a group's attitudes, beliefs, and perceptions on social phenomena (Sugiyono, 2017). For the purpose of quantitative analytic study, researchers provided respondents with five alternative replies on a scale of 1 to 5, with the alternate answers being Strongly Agree (SS) at 5, Agree (S) at 4, Disagree (KS) at 3, Disagree (TS) at 2, and Strongly Disagree (STS) at 1.

RESEARCH RESULT

Respondent Description

The questionnaires distributed in this research were 45 questionnaires. The following are the general characteristics of respondents explained by gender, and age, of the respondents selected by the researcher.

Respondent characteristics based on gender

The characteristics of the employees who are the subjects of this research according to gender are shown in table 1 below:

Table 1 Respondent characteristics based on gender

Gender	Frequency	Percentage
Man	27	60,00%
Woman	18	40,00%
Total	45	100,00%

Respondent Characteristics by Age Group

The characteristics of an employee being investigated based on age group can be seen in table 2 below.

Table 2 Respondent Characteristics by Age Group

Age	Frequency	Percentage
< 20 years	3	6,66%
21 - 40 years	35	77,78%
41 - 50 years	7	15,56%
> 51 years old	0	0%
Total	45	100,00%

Description of Research Variables

Based on field data collection by collecting responses obtained from respondents' concrete information obtained in the research variables in question, which consist of the dependent variable (Student Satisfaction) and independent variables (cost and distribution of teaching materials).

1. Cost (X₁)

An overview of the workload frequency distribution can be described in the following table:

Table 3 Frequency Distribution of Cost Variable Items

No	Statement	Respondent's Answer Level									
		1		2		3		4		5	
		F	%	F	%	F	%	F	%	F	%
1.	I feel that my current tuition fees are by my capabilities.	1	2.2	0	0.0	5	11.1	33	73.3	6	13.3
2.	I feel that the cost of teaching materials is on the quality of the BMP I receive.	0	0	1	2.2	3	6.7	36	80.0	5	11.1
3.	The fees given are in accordance wibynditions I receive.	0	0	0	0.0	5	11.1	33	73.3	7	15.6
4.	I am satisfied with the BMP given to me.	0	0	1	2.2	8	17.8	28	62.2	8	17.8
5.	The BMP that I received made it easier for me to carry out and complete my assignments and lectures	0	0	2	4.4	3	6.7	32	71.1	8	17.8
6.	The BMP that I received made it easier for me to complete my college work on time.	0	0	1	2.2	6	13.3	29	64.4	9	20.0
7.	The BMP shipping costs that I received were in	0	0	1	2.2	10	22.2	27	60.0	7	15.6

	accordance with the delivery time and quantity.										
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Source : Data Primer Diolah (Lampiran)

Note: Score 1 = strongly disagree, score 2 = disagree, score 3 = disagree, score 4 = agree, and score 5 = strongly agree

2. Teaching Material Distribution Services (X2)

An overview of the frequency distribution of Teaching Material Distribution Services can be described in the table

Table 4 Frequency Distribution of Variable Items for Teaching Material Distribution Services

No	Statement	Respondent's Answer Level									
		1		2		3		4		5	
		F	%	F	%	F	%	F	%	F	%
1.	I can carry out tutorials because teaching material services are well-available	0	0	1	2.2	6	13.3	33	73.3	5	11.1
2.	I receive consultation services regarding the receipt of teaching materials	0	0	0	0.0	4	8.9	39	86.7	2	4.4
3.	The teaching materials I received were in accordance with the courses I registered for	0	0	2	4.4	2	4.4	37	82.2	4	8.9
4.	In my opinion, the teaching material distribution service has been distributed well to students	0	0	2	4.4	7	15.6	34	75.6	2	4.4
5.	Teaching material distribution services, delivered according to the student's address	0	0	0	0.0	0	0.0	37	82.2	8	17.8
6.	Teaching material distribution services are received prior to the implementation of the tutorial	0	0	1	2.2	7	15.6	30	66.7	7	15.6
7.	Teaching material distribution services are by UT procedures	0	0	0	0.0	2	4.4	32	71.1	11	24.4

Source : Data Primer Diolah (Lampiran)

Note: Score 1 = strongly disagree, score 2 = disagree, score 3 = disagree, score 4 = agree, and score 5 = strongly agree

3. Student Satisfaction (Y)

The student satisfaction indicators can be shown in table 5:

Table 5 Frequency Distribution of Student Satisfaction Variables

No	Statement	Respondent's Answer Level									
		1		2		3		4		5	
		F	%	F	%	F	%	F	%	F	%
1.	I am satisfied with the tuition fees set at UT.	0	0	1	2.2	0	0.0	24	53.3	20	44.4
2.	I feel that the amount of my SPP payments is comparable to my or my parents' income.	1	2.2	0	0.0	0	0.0	25	55.6	19	42.2
3.	I feel that the cost of sending teaching materials is appropriate to the distance to my residence address	1	2.2	0	0.0	5	11.1	29	64.4	10	22.2
4.	I feel that the teaching material service is by the fees charged to students	0	0	0	0.0	1	2.2	26	57.8	18	40.0
5.	. I can carry out tutorials well because of the timely distribution of teaching materials	0	0	2	4.4	3	6.7	33	73.3	7	15.6
6.	I feel that the cost of sending teaching materials to UT is quite affordable	0	0	3	6.7	15	33.3	22	48.9	5	11.1

Source : Data Primer Diolah (Lampiran)

Note: Score 1 = strongly disagree, score 2 = disagree, score 3 = disagree, score 4 = agree, and score 5 = strongly agree

Validity and Reliability Testing

A connotation that is interchangeable with "good" is found in the word "valid". According to A. Ferdinand (2011), the goal of validity is "to measure what should be guaranteed". Validity is "the degree of accuracy between the data that occurs on the research object and the power that can be reported by the researcher," according to Sugiyono (2015). Therefore, data that does not vary between the data the researcher reports and the data that appears in the search object is considered legitimate data. Variable item test results are shown in Table 3.6.

Table 6 Validity and Reliability Testing

Variable	Item	Correlation Items Total	R Critical	Information
Student Satisfaction(Y)	1	0,868	0,294	Valid
	2	0,872	0,294	Valid
	3	0,877	0,294	Valid
	4	0,785	0,294	Valid
	5	0,746	0,294	Valid
	6	0,572	0,294	Valid
Cost (X ₁)	1	0,683	0,294	Valid
	2	0,805	0,294	Valid
	3	0,772	0,294	Valid
	4	0,693	0,294	Valid
	5	0,806	0,294	Valid
	6	0,775	0,294	Valid
	7	0,830	0,294	Valid
Teaching Material Distribution Services (X ₂)	1	0,830	0,294	Valid
	2	0,608	0,294	Valid
	3	0,825	0,294	Valid
	4	0,681	0,294	Valid
	5	0,489	0,294	Valid
	6	0,727	0,294	Valid
	7	0,641	0,294	Valid

Source: Lampiran

According to Saban (2017), reliability is showing the accuracy and precision of the meter. Reliability is related to the accuracy and consistency of the gauge. A meter is said to be reliable if it can be trusted. To be trustworthy, the results of the measurements must be accurate and consistent. Reliability testing with internal consistency is carried out by testing the instrument only once, and then the data obtained is analyzed using Cronbach's Alpha. The concept of reliability according to this approach is the consistency between items in an instrument. The level of interrelationship between statement items in an instrument to measure a particular variable shows the level of internal consistency reliability of the instrument in question. From the results of data processing, the alpha value of each variable can be seen in Table 3.7. as follows :

Table 7 Test the Reliability of Each Variable

Variable Name	Alpha Coefficient	Information
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Student satisfaction (Y)	0,869	Reliable
Cost (X1)	0,878	Reliable
Teaching Material Distribution Services (X2)	0,817	Reliable

Source: Data Diolah, 2023

In the table above it can be seen that the reliability coefficient is acceptable using Cronbach's Alpha reliability > 0.60 (Zeithaml Berry). The test results as shown in the table above show results greater than 60% (> 60%), so the measurement is reliable.

Multiple Linear Regression Analysis Test

The analytical method used is a multiple linear regression model. Multiple linear regression analysis aims to predict what the condition will be (up and down) of the dependent variable (criterion) if two or more independent variables as predictor factors are manipulated (increasing and decreasing their values). So multiple regression analysis will be carried out if the number of independent variables is at least 2, Sugiyono (2015).

Sugiyono (2015), The data analysis technique used in this research uses multiple linear regression analysis techniques with the following equation assumptions:

$$Y = b_0 + b_1X_1 + b_2X_2 + e$$

Where :

Y= Student Satisfaction

X1= Cost

X2= teaching material distribution service

b0= Constant

b1-2= Regression coefficient

e = Residual or random error

By using the data analysis program SPSS Ver. 25, then the regression coefficient value obtained for each variable which includes costs, teaching material distribution services, can be explained as the following test:

Table 8 Regression Calculation Results

Model	B	Std. Error
Constanta	-3,167	3,530
X ₁	0,260	0,119
X ₂	0,433	0,148

Source : Data Primer diolah 2023

Based on the printout results of SPSS Ver. 25 coefficients obtained in the regression calculation above, then the regression equation becomes:

$$Y = -3,167 + 0,260X_1 + 0,433X_2 + e$$

The following is an interpretation of the multiple linear regression equation above:

1. The preceding multiple linear regression formulation produced a constant value of -3.167, indicating that student satisfaction at UPBJJ Majene Open University has a value of -3.167 if the score incorporates fixed/constant instructional material distribution expenses and services.

2. A rise of 0.260 points in the workload score will be accompanied by an increase of 0.260 points in the student satisfaction score at UPBJJ Majene Open University, according to the cost regression coefficient (X1) value, which indicates that costs have a positive influence on student satisfaction at UPBJJ Majene Open University.
3. The teaching material distribution services' regression coefficient value (X2) is 0.433, indicating that these services have a positive impact on student satisfaction at UPBJJ Majene Open University. This means that an increase of 1 point in the teaching material distribution service score will be accompanied by an increase in the satisfaction score. The total number of students at UPBJJ Majene Open University was 0.433 points.

Hypothesis test

To test the currently developing hypothesis, in this research the author used several tests, namely:

- t-test (partial testing)
- F Test (Simultaneous testing)
- Determination Test

With the help of the data processing analysis program SPSS Ver. 25, which can be described and explained as follows:

a. Partial Testing (t-test)

To test variables partially or individually, the independent variable (X) against the dependent variable (Y), the t-test can be used. This can be seen in the results of the data processing analysis contained in Table 5.15 below:

Tabel 9 T-Test Result

Model	t Count	Sig
Constanta	-0,897	0,375
X ₁	2,190	0,000
X ₂	2,918	0,006

Source: Data Diolah, 2023

The t-test results for each variable can be explained as follows:

- 1) The influence of fees (X1) on student satisfaction at UPBJJ Majene Open University (Y)
 - a) Formulate a hypothesis
 - H0: $b_1 = 0$, meaning that X1 partially has no significant effect on Y or there is no influence of the workload variable on student satisfaction at the UPBJJ Majene Open University.
 - H1: $b_1 \neq 0$, meaning that X1 partially has a significant effect on Y or there is an influence of the cost variable on student satisfaction at the UPBJJ Majene Open University.
 - b) Calculate the t-test value

Based on the results of calculations using test equipment, it is known that the t-calculated value of the cost variable is 2.190 with a significance level of 0.034.
 - c) Acceptance criteria

In this study, a significant level of $\alpha = 0.375$ was used with degrees of freedom $(n-k-1) = 41$, which was determined to be -0.897

- d) Compare the value of the count with the table
Because the count of 2.190 is greater than the table of 2.019, it means that the cost variable has a significant influence on student satisfaction at UPBJJ Majene Open University.
- 2) The influence of teaching material distribution services (X2) on student satisfaction at UPBJJ Majene Open University (Y)
 - a) Formulate a hypothesis
 - H0: $b_2 = 0$, meaning that X2 partially has no significant effect on Y or there is no influence of the teaching material distribution service variable on student satisfaction at the UPBJJ Majene Open University.
 - H1: $b_2 \neq 0$, meaning that X2 partially has a significant effect on Y or there is an influence of the teaching material distribution service variable on student satisfaction at the UPBJJ Majene Open University.
 - b) Calculate the t-test value
Based on the results of calculations using test equipment, it is known that the t-count value of the teaching material distribution service variable is 2.918 with a significance level of 0.006.
 - c) Acceptance criteria
In this study, a significant level of $\alpha = 0.375$ was used with degrees of freedom $(n-k-1) = 41$, which was determined to be -0.897
 - d) Compare the value of the count with the table
Because the count of 2.918 is greater than the table of 2.019, it means that the teaching material distribution service variable has a significant influence on student satisfaction at the UPBJJ Majene Open University.
From the description of the t-test using a data analysis program, it is known that two independent variables (X) significantly influence student satisfaction at the UPBJJ Majene Open University with the following summary:
 - Cost variable (X1) with a t value of $2.190 > t$ table 2.019
 - Teaching material distribution service variable (X2) with count value $2.918 > t$ table 2.019

b. Simultaneous Testing (F-Test)

The F test functions to test the cost variable, teaching material distribution services, and whether the two variables studied simultaneously influence student satisfaction at the UPBJJ Majene Open University. Analysis was carried out using data processing program tools which can be explained in Table 5.13. following:

Table 10 F Test Results

Model	Sum of squares	Df	F	Sig
Regression	269,937	3	22,407	0,000
Residual	164,641	41		
Total	434,578	44		

Source: Data Diolah, 2023

Based on the calculation results outlined in the table above, the following hypothesis testing can be carried out:

- a) Formulate a hypothesis
 - $H_0 : b_1 = 0$, meaning that the independent variable (X) simultaneously has no significant effect on the dependent variable (Y).
 - $H_1: b_1 \neq 0$, meaning that the independent variable (X) simultaneously has a significant effect on the dependent variable (Y).
- b) Calculate the Fcount value
Based on the results of data analysis SPSS Ver. 25, it is known that Fcount is 22.407 with a significance level of 0.000.
- c) Determine acceptance criteria
The significance level used in this research is $= 0.05$ or a 95% confidence interval with $df (n-k-1) = 41$ and the F table value $= 2.83$.
- d) Compare the value of Fcount with Ftable
Because Fcount is 22.407, it means that the independent variable (X) which includes costs and distribution services for teaching materials simultaneously influences student satisfaction at the UPBJJ Majene Open University. It can be said to be significant because the test shows that the result of Fcount $= 22.407$ is greater than Ftable $= 2.83$ or it could be said that H_0 is rejected and H_1 is accepted.

DISCUSSION

The Effect of Costs on Student Satisfaction

The results of data processing indicate that the t-calculated value for the cost variable is 2.190, surpassing the critical t-table value of 2.019 at a significance level of 0.034. This signifies that costs have a statistically significant effect on student satisfaction at UPBJJ Majene Open University. The finding suggests that variations in the cost variable are associated with noticeable changes in student satisfaction, reinforcing the importance of considering cost-related factors in the context of student satisfaction at the university.

Cost or price is a fundamental element of the marketing mix that directly impacts costs. According to Kotler and Keller (2012), price is a highly adaptable component in a marketing program, often more flexible than product features, channels, or communications. Additionally, the pricing strategy communicates the intended value positioning of the company's product or brand in the market. In alignment with this, another source defines price as the monetary amount charged for a product or service, representing the value exchanged by customers to derive benefits from owning or using the product or service (Effendi, 2010). The statement goes on to assert that fees exert a positive and significant influence on student satisfaction at UPBJJ Majene Open University.

The hypothesis testing results led to the derivation of a regression equation: $Y = -3.167 + 0.260X_1 + 0.433X_2 + 0.271X_3$. This equation suggests that the regression coefficient for the cost variable (X_1) is 0.260, indicating that a focus on costs leads to a change or increase in student satisfaction. Consequently, the analysis affirms that the cost variable (X_1) has a positive and significant impact on the student satisfaction variable (Y). This implies that paying attention to costs

can contribute to enhancing student satisfaction at UPBJJ Majene Open University.

The impact of fees on student satisfaction at UPBJJ Majene Open University is demonstrated to be positive. This is supported by the calculated r-value of 62.1%, falling within the range recommended for interpretation by Suharsimi Arikunto, which is 0.0600 – 0.0800, indicating a sufficient level of correlation. The r-value represents the strength of the relationship, and in this case, it suggests that a 62.1% increase or decrease in the cost variable is associated with changes in student satisfaction. Furthermore, since the calculated r-value exceeds the critical r-table value, it can be inferred that there is a positive and significant influence of 62.1% between costs and student satisfaction at UPBJJ Majene Open University. This aligns with the notion proposed by Kotler and Gary (2013), citing Edgar H. Schein, defining price as the amount of money spent on a product or service, or the value exchanged by consumers to obtain benefits, ownership, or use of a product or service. The positive correlation between fees and student satisfaction suggests that attention to cost-related factors contributes significantly to enhancing the satisfaction levels of students at the university.

The Effect of Teaching Material Distribution Services on Student Satisfaction

The results of data processing reveal that the t-count value for the teaching material distribution service variable is 2.918, surpassing the t-table value of 2.019 at a significance level of 0.006. This indicates that teaching material distribution services have a significant influence on student satisfaction at UPBJJ Majene Open University. The statistically significant t-count value suggests that variations in the teaching material distribution service variable are associated with noticeable changes in student satisfaction. Furthermore, the reliability test results indicate that each variable has a Cronbach Alpha greater than 0.60. With a Cronbach Alpha of 0.817 for teaching material distribution services (X₂) and 0.869 for student satisfaction (Y), both variables can be deemed reliable. The Cronbach Alpha values exceeding 0.60 suggest internal consistency and reliability of the measurements, reinforcing the credibility of the research findings. These results affirm that the teaching material distribution services variable and the student satisfaction variable are reliable for the purposes of the study at UPBJJ Majene Open University.

The results of the tests confirm that the variable "teaching material distribution services" significantly influences student satisfaction at UPBJJ Majene Open University (p-value < 0.05). This implies that teaching material distribution services play a crucial role in determining student satisfaction at the university. The respondents' answers to each question item indicate a high level of agreement and strong agreement, as reflected in the fairly large percentage. It is noteworthy that the teaching material distribution service variable's lowest average score is related to the avoidance of teaching material distribution services, which is 3.80. Despite this, the overall responses to the teaching material distribution service variable exhibit a positive trend, with respondents largely expressing agreement and strong agreement.

The results align with the second hypothesis, affirming a significant influence between teaching material distribution services and student satisfaction at UPBJJ Majene Open University. The obtained p-value of 0.006,

which is less than 5%, further underscores the statistical significance of the impact of teaching material distribution services on student satisfaction at the university. This finding highlights the importance of effective teaching material distribution services in fostering a positive and satisfying educational experience for students.

Indeed, based on the testing involving 45 student respondents at UPBJJ Majene Open University, there is substantial evidence to reject the null hypothesis (H₀) suggesting no significant influence between teaching material distribution services and student satisfaction. On the contrary, the evidence supports accepting the alternative hypothesis (H₁) indicating a significant influence between teaching material distribution services and student satisfaction at UPBJJ Majene Open University. This conclusion is drawn from the statistical analysis and findings, particularly the p-value of 0.006, which is less than the conventional significance level of 0.05. The rejection of the null hypothesis and acceptance of the alternative hypothesis imply that teaching material distribution services play a significant role in shaping student satisfaction at UPBJJ Majene Open University. This result underscores the importance of effective teaching material distribution services in enhancing the overall satisfaction of students in their educational experience at the university.

The Influence of Teaching Material Distribution Costs and Services on Student Satisfaction

The analysis involving both costs and teaching material distribution services on student satisfaction was conducted using the F-test. The calculated F value of 22.407, coupled with a significant level (p-value) of 0.000, as indicated in the attachment, signifies a highly significant influence of costs and teaching material distribution services, considered together, on student satisfaction. The low p-value, in this case, reinforces the rejection of the null hypothesis, indicating that there is indeed a significant combined influence of costs and teaching material distribution services on student satisfaction at UPBJJ Majene Open University. This finding suggests that both factors, when considered together, play a crucial role in shaping the overall satisfaction of students at the university.

The concept of pricing and service quality plays a vital role in various aspects of business and consumer behavior. According to Sunyoto (2012: 130-131), prices carry inherent value and significance in specific situations. Malau's theory (2017: 148) posits that price increases are justified by the benefits provided, aiming to enhance certain values. In essence, price is a metric measuring the value of both tangible and intangible elements based on perceived function and usefulness. Determinations regarding price are influenced by the benefits and quality associated with the products and services offered. Organizations seek profits through pricing strategies, occasionally exceeding industry standards. In the business realm, the price is a crucial factor that influences purchasing decisions, and its elasticity is closely linked to goods and services (Soekirno et al., 2017).

Similarly, promotional activities hold significance for consumers in their decision-making process before purchasing, as emphasized by Kotler and Keller (2009). Tjiptono (2014) defines service quality as the level of excellence in meeting

consumer needs, reinforcing the idea that providing high-quality services is essential for satisfying customer expectations. Zeithmal and Bitner (2008) concur, asserting that service quality represents a total experiential package that can only be assessed by consumers (Junni, 2017). Together, these perspectives underline the interplay of pricing and service quality in influencing consumer behavior and organizational success.

CONCLUSIONS AND RECOMMENDATIONS

Based on the results of statistical data processing analysis for cost data, teaching material distribution services, and student satisfaction, it was found that:

1. Based on partial hypothesis testing, costs influence student satisfaction at the UPBJJ Majene Open University so costs need to be managed well because the impact on student satisfaction at the UPBJJ Majene Open University will be higher and costs will cause student satisfaction to decrease.
2. Based on partial hypothesis testing, teaching material distribution services influence student satisfaction at UPBJJ Majene Open University. Therefore, several efforts need to be made by the UPBJJ Majene Open University to improve teaching material distribution services to students.
3. The results of simultaneous hypothesis testing carried out proved that costs and distribution services for teaching materials have a significant effect on student satisfaction at the UPBJJ Majene Open University so that if one variable changes, the other variables will follow.
4. From testing the cost variables and teaching material distribution services, it was found that teaching material distribution services had the most dominant influence on student satisfaction at UPBJJ Majene Open University so improving the main service in timely and optimal distribution of teaching materials would have a positive impact on student satisfaction. UPBJJ Majene Open University.

From the conclusions of the research results, the researchers tried to provide the following suggestions:

1. Based on the conclusion that fees affect student satisfaction, it is recommended that the Open University maintain the current rates or fees and not implement a policy of increasing rates or fees for the distribution of teaching materials.
2. It is recommended that the Open University improve and maintain its service procedures for students so that students can provide positive statements in evaluating the quality of services at the Open University, especially in terms of teaching material distribution services.
3. Based on the conclusion that costs and distribution services for teaching materials have a simultaneous effect on student satisfaction, it is therefore recommended that the Open University pay more attention to cost variables and distribution services for teaching materials so that students can feel more comfortable in carrying out academic activities well and smoothly.
4. The author suggests that the results of this research can be used as a reference and further reading material to be implemented to improve the service performance of the main UPBJJ Majene Open University in terms of costs and distribution services for teaching materials.

5. So that it can be a reference or point of reference for future researchers in conducting research regarding costs and distribution services for teaching materials on student satisfaction in other research objects and it is hoped that they can develop the variables in this research because there are still other variables that have not been included in the research This is in the context of perfecting and developing science.

ADVANCED RESEARCH

To obtain research results that are accurate and can be scientifically justified, a researcher needs precision and accuracy. However, no matter how high a researcher's level of precision and accuracy, there will definitely be small errors or mistakes that cannot be avoided.

The author realizes that this research has limitations including:

1. This research uses a measuring tool/instrument that contains a list of statements to measure a phenomenon where in the data collection process and respondents provide an assessment of these statements and then measure them based on a Likert scale, it does not rule out the possibility that respondents' answers are influenced by elements which is subjective in nature.
2. The method used in this research is a survey method which does not have variable control so that the truth of the hypothesized relationship is based on the confidence of the discovery through hypothesis testing.

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