

Bu Yuli

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The Influence of Sustainability Report, ISO 9001 Certification, and Food Safety Management System Certification toward The Customer Satisfaction in PT XYZ, Sidoarjo.

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ABSTRACT

The Influence of Sustainability Report, ISO 9001 Certification, and Food Safety Management System Certification toward The Customer Satisfaction in PT XYZ, Sidoarjo.

As the world goes into unpredictable situation, trading and business activities have turned into different things. Since the age of corporate social responsibility, sustainability is introduced. Also, to deep dive into human development and social impact, global standards are also required to be compliant to. This fact is no surprise as business operations give impact to many things in the world. This study focuses on the observation of three independent variables; sustainability report, ISO 9001 certification, and FSMS (FSSC 22000) certification and also how the influence the customer satisfaction as one of goals in the world-wide industry. Method used here is a quantitative approach that include classical assumption tests, multiple linear regression test, and also some hypothesis tests. Author examines them in an order to keep the presentation well-structured segregated in a few session of a chapter. Result of the study shows that all of the independent variables influence the dependent variable both partially and simultaneously with R2 score is at 0.42 and its intercept scored at 27.97.

Keywords: Sustainability Report, ISO 9001, FSSC 22000, FSMS, Customer Satisfaction

CHAPTER I

INTRODUCTION

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Background of Study

In the last few years, evaluation towards the company performance has been growing as the awareness to sustainability increases. They are not only evaluated from the perspective of financial performance, but also from the responsibility toward the social and environment. In the run, there are many of companies that have been taking various efforts to gain significant benefit, but in the other hand, they give no concern on the negative impact and interest of others. Some of them are impact caused by the environmental or social damages which may affect the performance and jeopardize their business sustainability. Looking at those issues, Indonesian government call upon companies and societies to participate actively with the government carrying out the action to protect environment and earth from catastrophe, so that earth and business are in line and stay sustainable. Indonesian government through Financial Services Authority (OJK) urges business players and company owners to have active participation by giving obligatory actions to the public company that provide product or service both in financial sector or non-financial sector, to do strategic collaboration in protecting environment and disclose it in a Sustainability Report that is published annually.

Elkington (1999) states that sustainability report is a report that gives in-depth description about all the activities and company achievement in the aspect of non-financial sector such as the disclosure about the social activities and strategy to preserve and protect environment so that the company will have sustainable run on the business and possesses significant growth. Sustainability report of a company will convey and give report about any activity and actions related to sustainability that include 3P's (triple bottom line), i.e. Profit, Planet (environment), and People (societal wellness). With the sustainability report there will be a balance in the company running the business, including financial, social, and environmental sector. Company that releases its financial report and sustainability report by showing the action description and strategy of 3P's in the business operation will draw attention that is valuable to stakeholders among the shareholders. This might be caused by the company care about the importance of business sustainability and its

continuation by becoming more attentive in such a normal portion between activity that relates with financial and non-financial performances. In other words, guarantee is in place that clarifies the potential effect to the sustainability and better achievement on the business stability.

There are recently companies that turned aside in consuming natural resources for the sake of business and profit without having concern to the environmental preservation and social. By the raise of awareness and demand among stakeholders with responsibility towards economy, social, and environment, there will be paradigm shift in society during the business run. Based on the research authored by Annisa Hayatun and Wiwin Rahmanti (UGM 2009), a conclusion is given for which sustainability has effect to the company performance, especially to the social support and contribution. It is a little bit of different with the research done by Rochimah Yulianty and Trinandari (Perbanas 2020) stating out that sustainability report from economical aspect has positive impact with the company value, whereas from the side of environment and social affect negatively and insignificant to the company value.

In addition to *sustainability report*, company is also demanded to create product and service with standardized quality that is well-recognized locally and internationally. Those products or services will have competitive edge in market and is valued by customers. The standard recognition is proven through certification from certification body with competence to do verification, assessment, and to establish compliance toward a standard, such as certification of ISO 9001 and FSSC 22000. By using those two international standards, it is not only product quality that is guaranteed, but ISO 9001 and FSSC 22000 give to ensure that the product is produced and processed with facility, method, system, and equipments that support the standard requirement of quality management system and anti-food fraud & food defense management system. According to research and authored by Sakunthala Durairatnam Samanthie Narangoda A.K.L. Jayawardana (Sri Lanka, 2011) states out that the implementation of ISO 9001 has positive impact toward the job satisfaction, commitment of the organization, work engagement and customer satisfaction, but in the other hand gives negative impact to the total sales. Another study by Lily Cyntia Fauzi concludes that ISO 9001 certification has positive impact towards financial performance and customer satisfaction.

Business world that grows significantly with complexity that follows from stakeholders especially customer that concern to the company performance and product/service quality, has

pushed the company to do strategic efforts in order to tackle the challenges. Companies who have been reporting sustainability actions have shown improvement in norms, laws, ethics, and also performance standard to reduce business risk. It will be better supported if they hold certification of compliance towards the ¹⁴ quality standard (ISO 9001) and food safety management system (FSSC 22000) since it will encourage customers to choose the company to be their special partner, primarily for the product in food industry, investors, and other stakeholders.

One of the measures recognized world-wide is SDI (sustainable development index). ¹ The Sustainable Development Index (SDI) measures the ecological efficiency of human development, recognizing that development must be achieved within planetary boundaries. It was created to update the Human Development Index (HDI) for the ecological realities of the *anthropocene*.

The SDI starts with each nation's human development score (life expectancy, education and income) and divides it by their ecological overshoot; i.e. the extent to which consumption-based CO2 emissions and material footprint exceed fair shares of planetary boundaries. Countries that achieve relatively high human development while remaining within or near planetary boundaries rise to the top. As a reference, let's check out the sustainable development index in Indonesia as below.



Fig. 1 Indonesian Sustainable Development Index in 2019

Source: sustainabledevelopmentindex.org

We can see above that the index is around 0.7-0.79 which means that Indonesia is high enough and need to improve their sustainability performance in the years to come. To get into details, let us take a look at the chart below.

Rank	Country	SDI	Life Expectancy (years)	Expected Years of Schooling	Mean Years of Schooling	Income (GNI per capita constant 2017\$ PPP)	CO2 emissions per capita (tonnes)	Material Footprint per capita (tonnes)
22	Indonesia	0.768	71.7	13.6	8.2	11,459	1.99	6.23

Fig 2. Indonesian SDI Rank

Source: sustainabledevelopmentindex.org

Indonesia is at the 22nd of the global rank on. This might be caused by the high volume of carbon emitted per year and is accumulated significantly. This might drive the government to initiate The Green Taxonomy program in Indonesia as we already know about.

As an outlook, we may check also the global measure of emission in the SD index. The scatterplot below depicts each nation in terms of their human development score and their ecological impact. The per capita planetary boundary is included in the charts for reference. Circle size represents population. The goal is for nations to get into the bottom right-hand corner, achieving over 0.8 on the human development score while remaining within sustainable thresholds for material use and emissions.

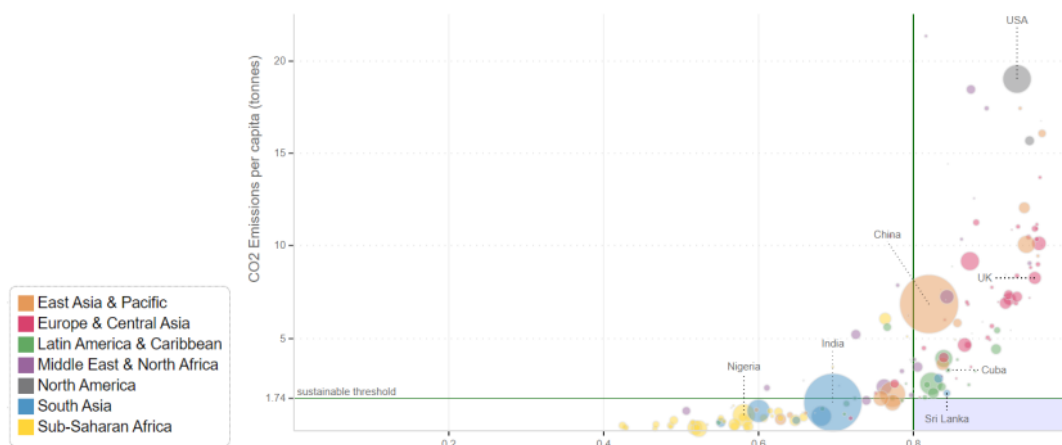


Fig 3. Human Development vs Ecological Impact as of 2019

Source: sustainabledevelopmentindex.org

From the figure to above we can see that United States of America has the highest awareness in terms of carbon footprint with total emission at 19.005 tons, development score at 0.934, and sustainable development index at 0.163 (160). They have high index that urges them to do significant improvement to remain sustainable in the future years.

It is a common knowledge that the fact about emission and material footprint has been the most cause to global stakeholders in starting off the initiative on SDG's and require them to disclose their sustainability performance in a report that is well-known as sustainability report. The report itself follows the global reporting standards such as GRI, SASB, and OJK standard (standard set by Indonesian Financial Services Authority).

The background on this first chapter has been the main concern of the author to initiate this study on sustainability. Aside from that fact, global standards on quality and food safety have been

taken into account too in order to satisfy customer in general so the output of the study might answer the global challenges on sustainability and trading.

Issue Identification

According to several previous researches show that sustainability reporting affects value or company valuation, where it is also found that sustainability reporting has significant effect toward ISO 9001 certification and company performance. Referring to that, the writer in this study tries to strengthening the relationship between sustainability report, ISO 9001 certification, and FSSC 22000 toward customer satisfaction in a flexible-packaging film manufacturing company. From that explanation, here are the issues identified to be presented:

1. Is there any of influence between sustainability report, towards customer satisfaction in PT XYZ?
2. Is there any of influence between ISO 9001 towards customer satisfaction in PT XYZ?
3. Is there any of influence between FSSC 22000 certification towards customer satisfaction in PT XYZ?
4. Is there any of simultaneous influence between sustainability report, ISO 9001 certification, and FSSC 22000 towards customer satisfaction in PT XYZ?

Goal of Study

The study is conducted to examine whether or not there is any influence between sustainability report, ISO 9001 certification, and FSSC 22000 certification toward customer satisfaction in the manufacturing company of flexible-packaging film of PT XYZ in Sidoarjo.

CHAPTER II

LITERATURE REVIEW

Stakeholder Theory

According to Freeman (2001), it is stated out that stakeholder theory is a theory that depicts the responsibility of the company toward every parties. Another study by Chariri and Ghozali state that the existence of a company will be affected by the support from company stakeholders (Chariri dan Gozali, 2007). Based on the two theories, it is mandatory to the company to have good relationship with all stakeholders, who have influence to the resource availability needed to support the company operations (e.g. material, human resource, energy, market over the product (Chariri & Ghozali, 2007). Nowadays, in the age of sustainability, stakeholders have been giving special concern toward companies to show that they care to social and natural preservation and realizing them all in an activity that systematic and measurable, reported in good manner, transparent and fair in the sustainability report.

Legitimation Theory

Legitimation theory based-on the explanation from Deegan, states that organization or company has to continually ensure that they operate according to limitations and norms where organization exist and also that all activities done in the organization are acceptable by government and surrounding environment (Deegan, 2004). Once the social activities are conducted have been accepted and is disclosed publicly and no issue or rejection by surrounding people, it means that the company is legitimate (Soelistyoningrum, 2011). Despite of that, legitimation gap may emerge in the future, which is the difference of value between company and society. It must be suited with the requirements after evaluation stage so the gap will be closed accordingly.

Sustainability Report

Based on Elkington (1999), sustainability report is a report that discloses non-financial matters that include information toward social and environment done by company so that the may achieve sustainable growth. In sustainability report, there will activities disclosure that support the triple bottom line (3P; people, planet, profit). An organization, despite of gaining a

money (profit) from its business base, it is suggested also to maintain their activities in society welfare (people), and contribute in maintaining the natural preservation (planet).

Sustainability report is literally a report that disclose any activity of a company that is measurable and accountable given to stakeholders related to company performance in the scope of financial, social, and environmental to achieve sustainable development goal. Based on Global Reporting Initiative (GRI-G3, 2006) it is stated that sustainability or continuity of a company can be measured using scores or ranks based on the company sustainability report. Sustainability report will be the main thing in the non-financial disclosure. Sustainability report in Indonesia has already got support by NCSR (National Center for Sustainability Reporting) as the organization that initiate Indonesian Sustainability Reporting Award (ISRA). Through ISRA, a company who have been integrating Corporate Social Responsibility (CSR) within its business and has disclosed the sustainability report regularly or annually, will receive an achievement that is valuable for their business growth.

The standard of disclosure according to GRI-G3 Guideline includes the 3P (profit, planet & people) as the following:

1. Profit is mainly about the business result generated by company in the context of economic condition among stakeholders in regionally, internationally, or globally.
2. Planet or environment, is a business impact as result of operations to ecosystem and environment in its entirety including living creatures, air, water, and land/soil.
3. People (human and social) is openness and fairness in choosing suppliers, investors, employees (including contractors) by putting people's interest and take it into account.
4. People (society) implies that a company who runs the business must take concern in the operational impact towards society and the surroundings for which company discloses the risk that may emerge from the interaction with the other social institutions.
5. Product responsibility is the information openness about product or service as the output that will be impacting to the customer.
6. People (social) disclosure is the activity disclosure in social context conducted by organization or company to preserve environment and society.

Global Reporting Initiative (GRI)

Sustainability report standard in global view is initiated by Global Reporting Initiative (GRI). The standard is the report that is mostly used by organizations in doing the sustainability report. Several indicators in sustainability report according to the GRI standard is to put the economy aspect, social aspect, environment aspect, and human rights. Explanation given from the indicators is about the business and its relations with the stakeholders done with openness and include some significant effects toward social and society. The scope of the report is not only the managerial process, but also things that related to performance measurement (Hadad, 2015)

GRI – G3 Guidelines present the principle of sustainability disclosure reporting as follows:

1. The balancing of positive and negative presentation
2. The presentation must be able to compare with the previous period (years)
3. Accurate yet precise report
4. Report is made systematically based on the needs
5. Made from the standard that has been determined before
6. The report must have the sense of responsibility, documented information, subject for analysis, accessible, and also reliable

Quality Management System (ISO 9001)

Quality management system (ISO 9001) is an international standard for which a consent among customers about the quality warranty that universally applicable for any organization both company with service or manufactured product. ISO 9001 is a compliance certification to guarantee the quality of product or service through value creation in all of the supply chain to gain company satisfaction. By getting certified in ISO 9001, means that there is control, supervision, and monitoring toward the production or service providing, started off from the supply chain, production process, usable facility, documentation over the process of product or service that will be used by customer.

There are seven basic principles in quality management system; customer focus, leadership, engagement of people, process approach, improvement, evidence-based decision making, and relationship management. Globally, quality management system is set up in ISO 9001 with the latest update in the version of ISO 9001: 2015.

Food Safety Management System (FSSC 22000)

FSSC 22000 is an international standard about food safety management system that manages the food safety and prevent food fraud to emerge that is usually applied in the company with food product or food-related product. The system presents requirements and procedures supported with documents and recorded information in relation with the process of supply chain, started from incoming material, facility and utility, up to the product as the process output. All of those are controlled and monitored. Elements to be taken into account in the system are as follows:

1. Interactive communication among all departments within the organization
2. Implemented management system is well-documented
3. Making a program to ensure the environment hygiene including sanitation and cleaning
4. HACCP principles implementation to ensure the process and the facility to prevent from the food safety hazardous risk

Furthermore, principles in the system are part of the whole management system standard of ISO, as the followings:

- Customer focus
- Leadership
- Involvement and role of interested parties
- Process approach
- Continuous improvement
- Evidence-based decision making
- Integrated management system

CHAPTER III

RESEARCH METHOD

The purpose of the study is to examine influence of sustainability report, quality management system (ISO 9001:2015) implementation and food safety management system (FSSC 22000) toward the customer satisfaction in a flexible-packaging film of PT XYZ, Sidoarjo. The research uses quantitative method. It is a research by doing collection and data analysis such as questionnaire, nominal, or a certain score through statistical testing (Hermawan, 2005:18).

Data collection is done by retrieving information from PT XYZ company in Sidoarjo and its customers both domestic market and global market, with the sample according to the Isaac Michael table, for the period of 2021. Analytical method used is multiple linear regression with the amplifier; classical assumption test, hypothesis test, and correlation test through Python programming.

Approach used in the research is started from conceptual framework, hypothesis and the foundational theory, continued to modelling and analytical method to identify variables and also doing the analysis based on the data sample.

CHAPTER IV DISCUSSION

Analytical Technique

This research uses data panel or data pool where analytical method used is multiple linear regression. All of those data will be examined with several tests which are classical assumption test, reliability test, multicollinearity test, heteroscedasticity test, and linearity test. To proof the hypothetical test, the t test and F test will be used.

Classical Assumption Tests

Validity Test

Sustainability Report	0,61	0,32	0,34	0,41	0,59	0,42	0,62	0,37	0,33	0,38		
ISO 9001 Certification	0,27	0,33	0,32	0,28	0,44	0,39	0,41	0,36	0,40	0,30	0,32	0,41
FSSC 22000 Certification	0,27	0,23	0,33	0,52	0,24	0,26	0,25	0,35	0,08	0,24	0,30	0,30

Table 1. Validity Test
Source: Python programming output

It can be seen that all the items in the questionnaire for the research instrument in variable X1; sustainability report, X2; ISO 9001, and X3; FSSC 22000 are valid. This is because the r stats of the formulation found higher than r_{table} which is 0,23 or equationally stated as $r \text{ stats} > r$.

Reliability Test

Var. X1	20	20	Var. X2	24	24	Var. X3	22	23
20	1		24	1		22	1	
20	0,639233	1	24	0,7419	1	23	0,76259	1

Table 2. Reliability Test
Source: Python programming output

It can be seen above that research instrument including the questionnaires to the variables of X1, X2, and X3 have Cronbach's alpha score above the 0,60 for which it can be concluded that variable instruments of sustainability report, ISO 9001 certification, and FSSC 22000 certification are reliable.

Normality test can be known from the points that spread out around the diagonal line, for which the residual score is deemed as normal. In other words, all independent variables have normal data distribution (can be checked from the X's variable sheet).

Multicollinearity Test

Collinearity Statistics		
Variable	Tolerance	VIF
Sustainability Report	0,956	1,046
ISO 9001 Certification	0,622	1,607
FSSC 22000 Certification	0,611	1,637

Table 3. Multicollinearity Test

Source: Python programming output

From the table above, it is known that VIF score to the variable of sustainability report is as much as 1,046, variable of ISO 9001 certification is as much as 1,607, and variable of FSSC 22000 certification is scored as 1,637. Since all of the scores of the variables are under 10, it can be concluded that there is no multicollinearity symptoms where the regression model is free from multicollinearity presence.

Heteroscedasticity Test

	Coeff.	Std. Err	t Stat	P-value	Low 95%	Up 95%
Intercept	37,28	9,76	3,82	0,00	17,83	56,72
X1	0,31	0,23	1,38	0,17	-0,14	0,76

	Coeff.	Std. Err.	t Stat	P-value	Low 95%	Up 95%
Intercept	46,79	7,54	6,20	0,00	31,76	61,82
X2	0,08	0,15	0,52	0,61	-0,22	0,38

	Coeff.	Std. Err	t Stat	P-value	Low 95%	Up 95%
Intercept	47,74	7,57	6,30	0,00	32,66	62,83
(X3)	0,06	0,15	0,39	0,70	-0,24	0,36

Table 4. Heteroscedasticity Test

Source: Python programming output

From the significance score or the P value of the regression test between the independent variables with residual absolute, it can be seen that the score is 0,17 above 0,05 which means there is no heteroscedasticity symptoms.

From the significance score or P value of the regression test between independent variables with the residual absolute, it also can be seen that the score is 0,61 under 0,05 which means that, there is no heteroscedasticity symptoms. From the significance score or P value of the regression test between independent variable with the residual absolute, it can be seen that the score 0,70 is above 0,05 that means there is no heteroscedasticity symptoms.

Multiple Linear Regression Test

<i>Regression Statistics</i>	
Multiple R	0,21
R Square	0,42
Adjusted R Square	0,00
Standard Error	3,42

	<i>Coeff.</i>	<i>Std. Error</i>	<i>t Stat</i>	<i>P-value</i>
Intercept	27,97	13,22	2,12	0,04
X1	0,36	0,23	1,59	0,12
X2	0,44	0,15	0,29	0,77
X3	0,93	0,15	0,62	0,54

Table 5. Multiple Linear Regression
Source: Python programming output

In the output of regression sheet, the R Square (R2) is 0,42 which can be stated that the variable of sustainability report (X1), ISO 9001 certification (X2), & FSSC 22000 certification (X3) determine the value of customer satisfaction as much as 42%, meanwhile the other 58% is determined by other variables outside the model (other variables except X1, X2, & X3). Constant or intercept is as much as 27,97 shows that X1, X2, and X3 are at 0 (null) value which means that if company doesn't support the improvement toward the sustainability report, ISO 9001 implementation improvement, and also doesn't concern to the FSSC 22000 implementation, that drivers the Y (customer satisfaction) to increase as much as 27,97 with assumption that variables outside the X1, X2, & X3 are constant or does not change (ceteris paribus). In other words, if there is any of X1, X2, and X3 valued at 0 (null) then the estimation of customer satisfaction (Y) will only increase as much as 27,97. On the other hand, coefficient of X1 is scored at 0,36 showing that any of improvement in the sustainability report (X1) will give contribution to the increase of customer satisfaction will averagely be at 36% with assumption that ISO 9001 certification (X2) and FSSC 22000 certification (X3) are constant and other variables outside the model is also

constant (*ceteris paribus*). Meanwhile, the coefficient of X2 is as much as 0,44 showing that any increase of one improvement on ISO 9001 certification (X2) there will be increase of contribution at customer satisfaction averagely scored at 44% with assumption of sustainability report (X1) and FSSC 22000 certification (X3) are constant and other variables in the model are also constant (*ceteris paribus*). For the coefficient of X3 as much as 0,93 showing that any of one improvement on FSSC 22000 certification (X3) will impact to the value of contribution of customer satisfaction is averagely at 93% with assumption that sustainability report (X1) and ISO 9001 certification (X2) are constant where other variables outside the model are also constant (*ceteris paribus*).

Correlational Test

t-Test X1		
	X1	Y
Mean	50.63	43.00
Variance	11.74	2.99
Observations	78.00	78.00
Pooled Variance	7.37	
Hypothesized Mean Diff	0.00	
Df	154.00	
t Stat	1.55	
P(T<=t) one-tail	7.48	
t Critical one-tail	1.65	
P(T<=t) two-tail	1.40	
t Critical two-tail	1.98	

Table 6. X1 t-Test

Source: Python programming output

By looking at the score of *t stat* and *t critical one tail*, on the table above, it can be seen that *t stat* is valued at 1,55 where the score is smaller than *t critical one tail* at 1,65. It means that instead of rejecting H_0 , it is accepted. In other words, it can be stated that the variable of sustainability report has influence to the variable of customer satisfaction. By taking a concern at p value and alpha on the table it is seen that p value at 7,48 is higher than the constant value at 0,05. So, the H_0 is not rejected, where in other words the hypothesis stating out that variable of sustainability report influences the variable of customer satisfaction is accepted.

t-Test X2		
	X2	Y
Mean	50.63	50.37
Variance	11.74	6.81
Observations	78.00	78.00
Pooled Variance	9.28	
Hypothesized Mean Diff	0.00	
Df	154.00	
t Stat	0.53	
P(T<=t) one-tail	0.30	
t Critical one-tail	1.65	
P(T<=t) two-tail	0.60	
t Critical two-tail	1.98	

Table 7. X2 t-Test

Source: Python programming output

By looking at the *t stat score* *t critical one tail score* on the table above, it is seen that *t stat* valued at 0,53 for which it is lower than *t critical one tail score* at 1,65 means that H_0 is not rejected, and is accepted. In other words, it can be stated that the variable of ISO 9001 certification influences the variable of customer satisfaction. Besides that, we can also see the p value and alpha, where p value is 0,30 which is higher than constant valued at 0,05. So H_0 is not rejected, where in other words hypothesis stating out that the variable of ISO 9001 certification influences the variable of customer satisfaction is accepted.

t-Test X3		
	X3	Y
Mean	50.63	50.67
Variance	11.74	6.95
Observations	78.00	78.00
Pooled Variance	9.35	
Hypothesized Mean Diff	0.00	
df	154.00	
t Stat	0.71	
P(T<=t) one-tail	0.47	
t Critical one-tail	1.65	
P(T<=t) two-tail	0.94	
t Critical two-tail	1.98	

Table 8. X3 t-Test

Source: Python programming output

By looking at the *t stat* score and *t critical one tail* score on the table above, it is seen that *t stat* is 0,71 where the value is lower than the *t critical one tail* score as much as 1,65. So instead of rejecting H_0 , it is accepted. In other words, it can be stated that FSSC 22000 certification influences the variable of customer satisfaction. By looking at the p value and alpha on the table it is seen that p value scored at 0,47 is higher than the constant scored at 0,05. So instead of rejecting the H_0 the hypothesis is accepted, where in other words hypothesis stating out that the variable of FSSC 22000 certification influences the variable of customer satisfaction is accepted.

F-Test		
	X	Y
Mean	48.01	50.63
Variance	2.27	11.74
Observations	78.00	78.00
Df	77.00	77.00
F	0.19	
P(F<=f) one-tail	0.00	
F Critical one-tail	0.69	

Table 9. F test
Source: Python programming output

From the table above it is clearly seen that the F score is 0,19 for which it is lower than the F table scored at 3,97. This fact shows that the hypothesis stating out that the variable of sustainability report, ISO 9001 certification, and FSSC 2000 certification influences simultaneously toward the customer satisfaction is accepted.

CHAPTER V

SUGGESTION AND CONCLUSION

Conclusion

From the research conducted, it is found out that several notes on the topic are relevant and correlating. Conclusion focuses on the independent variables and its correlation with the dependent variable. Based on the observation and in-depth analysis in this study result is captured as the followings; sustainability report influences positive and significant towards customer satisfaction, ISO 19001 certification influences positive and significant towards customer satisfaction. FSSC 22000 influences positive and significant towards customer satisfaction. When it comes to correlation check simultaneously, it is said that sustainability report, ISO 19001 certification, and FSSC 2000 certification, influence positive and significant towards customer satisfaction simultaneously.

Suggestion

The regression test discloses a fact that correlation and cross among variables in a certain point. Parameter used based on data accuracy, data insight, intercept, and deviation standard from each testing to determine regression value and its correlation by looking at the R score and the P value. Meanwhile, hypotheses tests use two approach which is partial analysis and simultaneously. From the observation and analysis, some points are gained as below.

With the finding showing us about the influence of sustainability report towards customer satisfaction, it is recommended to review the performance of company sustainability to ensure the validity of the reporting as reference for the up and coming reports. There is also a correlation where ISO 9001 influences towards customer satisfaction. It can be stated that the process quality in the company complies the standard so that it is recommended to monitor the activities to make sure management control is run. Control can be delivered through auditing, re-certification, and periodical management review. Another one is by the emergence of significant influence from FSSC 22000 towards customer satisfaction, then it can be stated out that in the manufacturing process of the company has been in compliance to food safety management system standard recognized globally so that it is recommended for sales and marketing department to value this and inform to their customers in order to achieve target of trade and transactional activities by holding on the principles of mutual trust. Since the three independent variables have correlation and influential simultaneously, it is recommended for sales and marketing department to value it

and inform to the stakeholders in order to facilitate the interests among all parties. Since the research is only limited to the determined scope by the author, it is recommended to other researchers to observe more details about customer satisfaction by involving variables outside the variables in this study as the reference and/or guidance academically or practically.

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Article Error You may need to use an article before this word. Consider using the article **the**.



Article Error You may need to remove this article.



Wrong Article You may have used the wrong article or pronoun. Proofread the sentence to make sure that the article or pronoun agrees with the word it describes.



Garbled Grammatical or spelling errors make the meaning of this sentence unclear. Proofread the sentence to correct the mistakes.



Article Error You may need to use an article before this word. Consider using the article **the**.



Missing "," You may need to place a comma after this word.



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Prep. You may be using the wrong preposition.



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Article Error You may need to use an article before this word.



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Article Error You may need to use an article before this word. Consider using the article **the**.



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Missing ", " You may need to place a comma after this word.



Article Error You may need to use an article before this word.

PAGE 3



Article Error You may need to use an article before this word.



Confused You have used **raise** in this sentence. You may need to use **rise** instead.



Prep. You may be using the wrong preposition.



Article Error You may need to use an article before this word.



Article Error You may need to remove this article.



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Prep. You may be using the wrong preposition.



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Prep. You may be using the wrong preposition.



Confused You have used **affect** in this sentence. You may need to use **effect** instead.



Article Error You may need to use an article before this word.



Article Error You may need to use an article before this word. Consider using the article **a**.



Article Error You may need to use an article before this word. Consider using the article **the**.



P/V You have used the passive voice in this sentence. Depending upon what you wish to emphasize in the sentence, you may want to revise it using the active voice.



Article Error You may need to use an article before this word. Consider using the article **the**.



Wrong Form You may have used the wrong form of this word.



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Prep. You may be using the wrong preposition.



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Prep. You may be using the wrong preposition.



Article Error You may need to use an article before this word.



Missing ", " You may need to place a comma after this word.

PAGE 4

PAGE 5



Article Error You may need to use an article before this word.








Article Error You may need to use an article before this word. Consider using the article **the**.














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Prep. You may be using the wrong preposition.

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-  **Article Error** You may need to use an article before this word.
-  **Article Error** You may need to use an article before this word. Consider using the article **a**.
-  **Verb** This verb may be incorrect. Proofread the sentence to make sure you have used the correct form of the verb.
-  **Article Error** You may need to use an article before this word.
-  **Prep.** You may be using the wrong preposition.

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-  **Wrong Article** You may have used the wrong article or pronoun. Proofread the sentence to make sure that the article or pronoun agrees with the word it describes.
-  **Proper Noun** If this word is a proper noun, you need to capitalize it.
-  **Article Error** You may need to remove this article.
-  **Article Error** You may need to use an article before this word. Consider using the article **a**.
-  **Article Error** You may need to use an article before this word.
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Article Error You may need to use an article before this word.



Frag. This sentence may be a fragment or may have incorrect punctuation. Proofread the sentence to be sure that it has correct punctuation and that it has an independent clause with a complete subject and predicate.



Article Error You may need to use an article before this word.



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-  **Article Error** You may need to use an article before this word.
-  **Prep.** You may be using the wrong preposition.
-  **Frag.** This sentence may be a fragment or may have incorrect punctuation. Proofread the sentence to be sure that it has correct punctuation and that it has an independent clause with a complete subject and predicate.
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-  **Article Error** You may need to use an article before this word.
-  **Article Error** You may need to use an article before this word.
-  **Article Error** You may need to use an article before this word.
-  **Missing ","** You may need to place a comma after this word.
-  **P/V** You have used the passive voice in this sentence. Depending upon what you wish to emphasize in the sentence, you may want to revise it using the active voice.



Article Error You may need to use an article before this word. Consider using the article **the**.



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PAGE 12



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Missing "," You may need to place a comma after this word.



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Confused You have used **proof** in this sentence. You may need to use **prove** instead.



Article Error You may need to use an article before this word.



Missing "," You may need to place a comma after this word.

PAGE 13



Article Error You may need to use an article before this word.



Missing "," You may need to place a comma after this word.



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S/V This subject and verb may not agree. Proofread the sentence to make sure the subject agrees with the verb.



S/V This subject and verb may not agree. Proofread the sentence to make sure the subject agrees with the verb.

PAGE 14



S/V This subject and verb may not agree. Proofread the sentence to make sure the subject agrees with the verb.



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Article Error You may need to use an article before this word.



Missing ", " You may need to place a comma after this word.



Prep. You may be using the wrong preposition.



Article Error You may need to use an article before this word.



Run-on This sentence may be a run-on sentence. Proofread it to see if it contains too many independent clauses or contains independent clauses that have been combined without conjunctions or punctuation. Look at the "Writer's Handbook" for advice about correcting run-on sentences.



Article Error You may need to use an article before this word.



Possessive You may need to use an apostrophe to show possession.



Missing "," You may need to place a comma after this word.

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Wrong Article You may have used the wrong article or pronoun. Proofread the sentence to make sure that the article or pronoun agrees with the word it describes.



Article Error You may need to use an article before this word.



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Missing "," You may need to place a comma after this word.



Prep. You may be using the wrong preposition.

PAGE 18



Prep. You may be using the wrong preposition.



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Article Error You may need to use an article before this word.



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Article Error You may need to use an article before this word.



Prep. You may be using the wrong preposition.



Prep. You may be using the wrong preposition.



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