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IMPROVING CUSTOMER SATISFACTION FOR SMES IN EMERGING COUNTRIES: A COMPARATIVE STUDY OF HUNGARY AND INDONESIA

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Abstract:

Improving Customer Satisfaction (CS) is a key strategical goal for companies, especially for Small and Medium-Sized Enterprises (SMEs). The objective of this research is to find and rank the major factors supporting CS. We focus on SMEs in two emerging markets located in two countries with different geographical and supply chain environments. We test a conceptual framework that includes several factors supporting CS. The data were collected from Hungarian and Indonesian SMEs by online questionnaire. We used statistical analysis such as Exploratory Factor Analysis (EFA), Confirmatory Factor Analysis (CFA), and Structural Equation Model (SEM) to test our model and hypothesis. Based on the survey of the top management of the SMEs, the three factors that have a significant positive effect on CS in both countries are Market Pressure (MP), Organizational Culture (OC), and Corporate Strategy (CStra). The rank order is MP followed by OC and CStra in Hungary; MP, CStra, and OC for Indonesia. Even though many scholars discussed CS, a few studies have shown the connection between CS and the successful implementation of SCM. Evaluating and ranking the supporting factors contributes to the literature and business practice of SME decision-making related to SCM.

Key words: *Corporate Strategy, Customer Satisfaction, Market Pressure, Organizational Culture, Small and Medium-Sized Enterprises*

1. Introduction

Even though many scholars discussed Customer Satisfaction (CS,) a few studies have shown the connection between CS and the successful implementation of Supply Chain Management (SCM). SCM is part of the organization's strategy. SCM has a constant flow of information, products, and funds among different stages involving all

parties, like manufacturers, suppliers, transporters, warehouses, retailers, and even the customers. The ultimate objective of SCM is to fulfill the customers' requests (Chopra & Meindl, 2016; Blanchard, 2007). Customers' request is related to customer expectation, that is particularly complex in an SCM context, because of the numerous functions and parties involved. There are different criteria of performance prioritization of CS, which is considered as a wider concept that has a part in several activities including the connection among suppliers and customers (Bowersox et al., 2002).

To stay competitive, each company that implements SCM is trying to retain their customer satisfaction to keep their existing customers and attract new ones (Haque and Islam, 2013). CS is one of the most systematically documented topics related to SCM strategy (Ellinger et al., 2012; Naoui, 2014; Gaudenzi et al., 2020), still, it is a major managerial concern (Croom, et al., 2000). The academic research is debating about this robust topic (Nunkoo, et al., 2019). A research stream is dealing with the expansion and implementation of CS indices, for example, Swedish Customer Satisfaction Barometer (Fornell, 1992; Dudek, 2015), Norwegian Customer Satisfaction Barometer (Johnson et al., 2001), and American Customer Satisfaction Index (Dudek, 2015). Based on those, CS indices evaluate customer experience in general.

Competitive advantage is one of the key contributing factors towards the improvement of CS in the SCM context. Companies need to develop new specific capabilities, such as innovativeness (Saeed and Kersten, 2019) to catch up with their competitors to stay updated and being different (Vargas et al., 2018; Handoko et al., 2015). For successful SCM, information sharing or dissemination between parties in SCM is crucial, and the information itself can be tactical or strategic (Pandey et al., 2010). This information sharing is part of the spirit of SCM (Kumar et al., 2016). Another crucial attribute towards CS is establishing the connection between suppliers and customers by assessing the trustworthiness of the partner, evaluating trust, and building corporate reputation (Chang et al., 2013; Sajjad et al., 2019).

The companies, having a diverse range of pressure from various stakeholders to implement their SCM, apply different strategies to serve their customers. These strategies create different results which have an impact on customer acceptance based on the product or service quality (Saeed & Kersten, 2019). Top management belief leads to higher chances of achieving the company's goal by gathering participation within and in inter-organization, and it is part of corporate strategy (Dubey et al., 2016). A recent literature review by Babbar et al., (2018), focusing on leadership areas in SCM across Asia and Europe, reveals that this top management factor is important to support SCM implementation and to achieve SCM's goal of CS improvement.

The objective of this research is to find and rank the major factors supporting CS. We focus on SMEs in two emerging markets located in two countries, Hungary, and Indonesia, with different geographical and supply chain environments. We collected data from the top management of SMEs about the factors that affect CS in the relationship to SCM. Evaluating and ranking these factors contributes to literature and also to the business practice of SME decision-making related to SCM.

In the next section, we assess the literature related to CS and SCM and find the factors that drive the improvement of CS in the form of hypotheses development and

conceptual framework. The survey and data collection are described next. We continue with the statistical data analysis including Exploratory Factor Analysis (EFA) to find the best common factors, Structural Equation Modeling (SEM), and Confirmatory Factor Analysis (CFA) for reliability, model fit, and hypothesis testing. A discussion and summary of the theoretical results follow including managerial recommendations that could support the practice of CS improvement. Limitations and further research extensions are concluding.

2. Literature Review and Conceptual Framework

First, we summarize the literature on CS measurement in the scope of SCM. It is followed by the overview of the research on how CS is influenced by three major impact factors, MP, OC, and CStra. This review is the basis of our conceptual framework and the three hypotheses formulated also in this section.

2.1 Customer Satisfaction in the Scope of SCM

CS is the way to measure customer behavior towards the service or product served by an entity. CS is a crucial factor in the company's success; it is vital to understand what are the factors that influence CS itself (Tseng, 2018). Several published studies focus on various businesses such as banks (Li et al., 2021), hotels (Nunkoo et al., 2019; Kaya and Azaltun, 2012), and logistics area (Le et al., 2019). Customer is the focus that usually becomes the main objective of the company's marketing team. Marketing and operational strategies create the activity to satisfy customer requirements (Ilieska, 2013). Jamal & Naser (2002) mentioned that CS is a feeling or a judgment by the customer towards the product or service after usage. In another study, CS is a measure of how the customers' expectations are met or exceeded (Olsen & Johnson, 2003). In accordance with Chitty et al. (2007), CS is a response from the customer whether they achieve the level of pleasure they need based on their experience through consumption. Satisfaction is a tradeoff between before and after product utilization (Uzir et al., 2020). Loyalty is an important element in the service industry (Tseng, 2018), it is important to influence market share from repeated buyers, and referrals (Olsen & Johnson, 2003). When the perceived value increases, the customer loyalty also increases but it may decrease with more marketing activity of the competitors (Grönroos, 2000). Further research creating concepts and factors related to this CS measurements includes Magon & Chaudhry (2018); Ellinger et al. (2012); Tseng (2018); Li et al. (2021); Nunkoo et al. (2019).

The competition of SCM implementation started at the beginning of the 1990s. The objective of SCM is to develop efficiency through cooperation within the internal and external organization. This way companies started to improve their competitive advantage (Li et al., 2006). The key competencies include innovation, flexibility, quality, responsiveness, and superior service to the main target consumers (Afraz et al., 2021). Competitive advantage can be achieved by successful management of the company's activities which lead to cost-saving, the quality improvement from products and services itself as well as a competitive point of view (Vencataya et al., 2015).

2.2 Market Pressure and Customer Satisfaction

External pressure is an important factor to implement SCM in the company (Saeed & Kersten, 2019) that includes reputation (Chang et al., 2013) as well as the company's competitive advantage (Li et al., 2004). These two variables are classified as intangible aspects. According to Bei and Chiao (2006), service industries receive more attention towards their intangible aspects, on the other hand, product industries also influence service.

The study from Huang et al. (2013) stated that the competitive advantage based on customer value can be achieved by the formation of profit perception and the composition of cost which led to CS. There is a strong relationship between CS and customer service towards competitive advantage (Afolabi & Adegoke, 2014). Another study by Ngari & Bichanga (2017) found the differentiation in strategy as the competitive advantage can successfully extend the spur on the customer satisfaction for the company's performance. Saeidi et al. (2015) mentioned that the connection between competitive advantage and CS influences a company's performance.

On the other hand, an organization's reputation is a part of intangible assets and has been used in daily life, business, politics, etc. (Adeosun & Ganiyu, 2013). A company's reputation can enable sustainable management (Kim et al., 2020). The reputation itself can be seen by how well the company's value is upheld by stakeholders including the customer. Several signals can improve reputation, such as product quality, financial performance, and corporate social responsibility (Fatma et al., 2015). Reputation is one of the factors for the decision-making process in SCM. Based on this indicator, the customer will re-purchase or re-use the same service or product from the same company (Chang et al., 2013). In this case, the company's reputation influences customer satisfaction which successfully builds trust in consumers' minds. A study by Qasim et al. (2017) put the company's reputation in the context of customer behavior that leads to customer loyalty and satisfaction with current services.

Globalization is a phenomenon that different countries' markets and production are significantly interdependent due to dynamics in trade (Hu & Haddud, 2017). SCM is essential to company success and CS plays an important role in the process. To reach as many markets as possible, the product or service that is offered needs to cross international borders or make it globally (Vidrova, 2020). Another perspective related to globalization in this SCM is the accumulation and collection of resources from the international market for goods and services irrespective of the geopolitical boundaries (Khan & Baseer, 2016). The broader the market the more market can be grabbed by companies that can improve customer performance of the company and enhance the understanding of customer satisfaction. Globalization is a part of market pressure to implement SCM in ensuring a global competitive advantage (Saeed & Kersten, 2019). Based on several studies above, the authors offered the following hypothesis:

H1. Market Pressure has a positive and significant effect on customer satisfaction.

2.3 Organizational Culture and Customer Satisfaction

Organizational Culture (OC) is defined in three-levels. Firstly, artifacts that contain symbols, mission, and vision statements. Secondly, beliefs and values, and thirdly, basic underlying values (Schein, 2010). OC is the value or norms that exist in organizations. It includes values, attitudes, and the practice of transferring those principles and patterns amongst one and another employee within that organization according to Chión & Charles (2019). Continuous effort to learn something in the workplace is important to the growth of innovation and practice within the organization (Pantouvakis & Bouranta, 2013). This character is part of OC, which tries to always find innovation (Saeed & Kersten, 2019; Sillanpää, et al., 2013). The culture of a company is varied according to organizational factors within the system. It plays a vital role in the fluctuation of innovation performance within the organization (Shahzad, et al., 2017). Several studies mentioned above summarize that there is a connection between OC and innovation.

Information dissemination is part of the collaboration between parties in SCM. The objective of information dissemination is to ensure that each party understands the requirements or needs of the customer. It leads to CS (Sohn & Lim, 2008). Information dissemination will influence the company's performance as lower inventory costs and faster product delivery (Kochan, et al., 2017). A study from Wu, et al. (2001) found a positive relationship within the OC and several variables that underlie it including information dissemination behavior.

One of the vital criteria for effective SCM is the corporate culture. This culture reflects the norms and character of the organization (Chin, et al., 2004). It can be said that due to the point of view consistently achieve the objective of SCM that CS also part of its objective (Haque & Islam, 2013). Haque and Islam (2013) found a positive relationship between OC and CS. Thus, top management can focus to manage their OC that fulfills customer needs with satisfaction. In this case, OC is classified as an intangible asset of a company that is usually owned by the service industry that can influence CS (Bei and Chiao, 2006). Here is the hypothesis proposed by the author based on the previous studies mentioned above:

H2. Organizational Culture has a positive and significant effect on customer satisfaction.

2.4 Corporate Strategy and Customer Satisfaction

Corporate Strategy (CStra) has a major academic significance and importance in the practice of the modern business environment (Feldman, 2020). CStra is everything related to the direct and indirect way to achieve the growth of the organization, on the other hand also includes the changes that management pursue as they conduct their activities (Pettinger, 1996). The formation of a corporate identity is an integral part of the strategic planning process and it can be defined as a CStra (Balmer, 2009).

The CStra is closely be related to the interference of top management commitment, as Jahanshahi, et al. (2018) proved that a high level of commitment and cultural intelligence of the top management enhanced the possibility of pursuing corporate

entrepreneurship strategy as their CStra, based on a survey of SMEs in Iran. Other variables that cannot separate from CStra are the cost or operational performance (Kojima, et al., 2008) and continuous improvement (Noori, 2004; Urbaniak, 2015) that also become the objectives of SCM.

Improving CS has been identified as one of the challenges in the organization and has always been notified by top management. Hence, top management needs to create the best CStra for better CS (Barsky & Labagh, 2015). A study by Reis and Peña (2000) managed to find a CStra to enhance CS in three points. Those are the identification of key relationships among critical requirements; organize resources and do the process to fight at the competition level; and do the implementation of policies, programs, plans, or systems to maintain their position in the competition level of the market. The company that has a goal to create CS understands that every kind of activity and behavior of each employee needs to create and retain the customer itself. The inclusion of Corporate Social Responsibility (CSR) is one of the corporate strategies that intentionally places social good over the company's self-interest to draw attention to customers, hence, build upon CS (Lee, et al., 2020). Based on these studies we have the following hypothesis:

H3. Corporate Strategy has a positive and significant effect on customer satisfaction.

We summarize our conceptual framework in Figure 1.

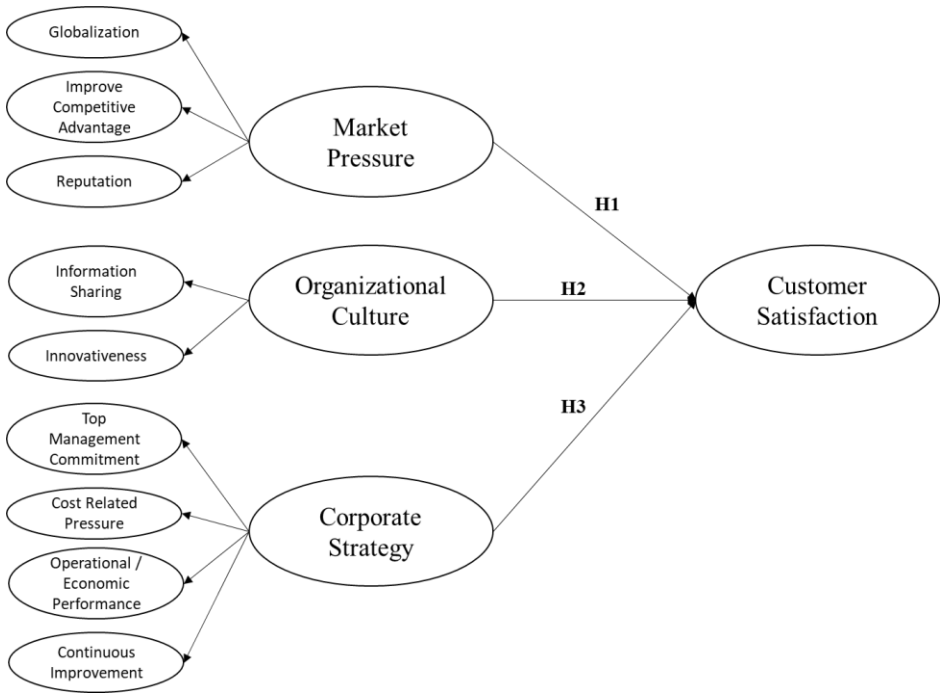


Figure 1: Conceptual Framework

Source: Author's Own Development

3. Survey Methodology

3.1 Measurement Development

This study is based on a survey of SMEs' top management from Hungary and Indonesia. All the variables in the conceptual framework were designed based on previous literature review research (Setyaningsih et al., 2020). Besides, the measurement scale was operationalized using previous studies (Fawcett et al., 2008; Govindan et al., 2013). We measured the MP, OC, and CStra factors using a 7-point Likert-scale ranging from "1 = Not at all Driver" to "7 = Serious Driver" to assess all variables. This study used an initial questionnaire that was built in English based on prior research, therefore the content validity was not an issue (Islam et al., 2021). To verify the understanding of the questionnaire, we consulted experts specialized in SCM and survey design, which resulted in minor changes in the questionnaire. Before data collection, we conducted a pilot study with 8 Indonesian and 5 Hungarian experts from the engineering field to make sure the statements or questions are understandable in both languages.

3.2 Survey Design

We wanted to determine the causal relationships between variables, called explanatory research (Saunders et al., 2009). We used the survey method to attain empirical data from the respondents (Sheikh et al., 2019). In several previous studies, this approach was carried out to test behavior and investigate the relationship between factors (Islam et al., 2021). The benefits of utilizing survey research include access to exclusive populations, utilize a shorter period, and conduct the research at the minimum budget, real-time storing the data in an online way as well as easy collaboration of its research with several collaborators in different areas (Nayak & Narayan, 2019). The collection of the data has been done in 4 months (between September to December 2020) in both countries.

3.3 Translation Validation

The translation is a generally used approach of organizing instruments for cross-cultural research (Karthikeyan et al., 2015). The initial questionnaire was in English. The questionnaire was to be distributed in two different countries with different languages; hence, the authors did the forwards-backward translation. The objective of this activity is to guarantee the precision of translation itself and to avoid any misunderstanding or unclear wording from the initial language, to find wording similarity (Tsang et al., 2017). After having a good forward-backward translation, the authors conducted comparability testing. We invited several bilingual experts, one is their mother tongue language, and the other is the English. The comparability testing utilized a Likert scale ranging from 1 (extremely comparable/extremely similar) to 7 (not at all comparable/not at all similar). The comparability test resulted on average 1.5 for

Indonesian and 1.2 for Hungarian translation (the comparability value between 2.5 and 3 is considered problematic according to Sperber, 2004).

3.4 Data Collection

Data has been collected from SMEs located in two countries. We considered the population of 1,700 SMEs in Hungary contained in the database of the Hungarian Chambers of Commerce and Industry (https://mkik.hu/en), and 300 SMEs in Indonesia that were incorporated in the database of a crowd founding peers to peers lending institution called Akseleran (https://www.akseleran.co.id/). The questionnaire was emailed to them with an explanatory letter containing the purpose and introduction to our research. Several invalid email addresses have been sorted out and found 945 valid addresses from Hungary. In the end, we received 105 valid responses from Hungarian SMEs and 124 from Indonesian SMEs and we used it as final data for the analysis part. Thus, the response rate was 11% for Hungary and 41% for Indonesia. We targeted the respondents from the top management of each company such as managers, directors, or owners of the SMEs. Also, we received the response from some consultants of SCM for SMEs as well. Table 1 represents the demographic measures of the respondents.

Table 1: Sample Demographic

Measure	Items	Hungary (n_1 = 105)		Indonesia (n_2 = 124)	
		N	%	N	%
SME's Type	Micro	51	49%	71	57%
	Small	35	33%	39	31%
	Medium	19	18%	14	12%

Source: Author's Data Analysis

We used the United Nations classification, micro-enterprises have less than 10, small enterprises have between 10-49, and medium enterprises have between 50-250 headcounts. Looking at enterprise size, most of the businesses in Indonesia are classified as micro-enterprises (Capri, 2020), and similarly in Hungary where micro-enterprises are around 95% (Welter, 2002). This study targeted the middle and higher management level in the company from various SMEs in Hungary and Indonesia (for the detailed respondent position, please see Table 2). At the beginning of this study, the objective of the survey was introduced to target respondents by the proper documentation. The objective is to ensure that they fully understand and avoid not fill out the survey.

Table 2: Profile of the Respondents

Measure	Items	Hungary (n1 = 105)		Indonesia (n2 = 124)	
		N	%	N	%
Position	Commissioner	0	0%	3	2%

Classification	Consultant	3	3%	2	2%
	Director	15	14%	32	26%
	Manager	24	23%	15	12%
	Owner	57	54%	69	56%
	Senior Employee	6	6%	3	2%

Source: Author's Data Analysis

We could get the key informants of each organization, the persons who have a high-level position and involvement in the specific organization strategies. The standpoint of key informants can propose the option of perceptions to write down sources that may influence the policy change process in their organization (Bergin et al., 2019).

4. Statistical Data Analysis

4.1 Finding the Best Factors

We conducted Exploratory Factor Analysis (EFA) to find the best common factors, to reduce data to a smaller set of summary variables, and to explore the underlying theoretical structure. We used SPSS v.20 statistical software. EFA has an objective to establish the minimum common factor of a set of indicators for a model, furthermore, reproduce the item correlation matrix (Izquierdo et al., 2014). The number of factors can be determined from the eigenvalues of the correlation matrix. The eigenvalue indicates how the variance of a factor can be explained by the variance of the variables. We utilized the Kaiser's rule which retains factors that have eigenvalues greater than 1 (Kaufman & Dunlap, 2000). The EFA result sums up that both countries produce 3 common factors namely MP, OC, and CStra. To assign the independent variables to factors, we used the commonality figures. The highest variance towards a factor means that the variable belongs to that certain factor. For example, in this case 'Improve Competitive Advantage', 'Globalization' and 'Reputation' variables belong to the MP factor due to high commonalities of variances. The assignment of variables to factors is included in Table 3. In summary, the EFA supports our conceptual model in Figure 1. There is one exception: we found that the 'Cost Related Pressure' variable has low commonalities to all those three factors. Hence, we dropped this variable from the conceptual model for better statistical results. We show the factors and assign variables with the basic statistics (mean and standard deviation) for the Hungarian and Indonesian samples (from SPSS v.20) in Table 3 below. To measure the reliability, we calculated Cronbach's α for the Hungarian and Indonesian data. For the dependent variable, Customer Satisfaction (CS), in HUN: α = 0.80, IDN: α = 0.74 The alpha values for the independent variables are included in Table 3.

Table 3: Factor Measures

Factors	Variables	HUN		IDN	
		Mean	SD	Mean	SD
Market Pressure (MP) (HUN: α = 0.80, IDN: α = 0.60)	Improve competitive advantage	5.26	1.29	5.52	1.38
	Reputation/image of corporate	4.83	1.68	5.52	1.48
	Globalization	4.10	1.66	4.85	1.61
Organizational Culture (OC) (HUN: α = 0.77, IDN: α = 0.70)	Innovativeness	5.18	1.38	5.84	1.39
	Information dissemination	5.72	1.32	5.91	1.21
Corporate Strategy (CStra) (HUN: α = 0.88, IDN: α = 0.77)	Top management commitment	5.58	1.52	5.59	1.36
	Operational/economic performance	5.43	1.29	5.73	1.09
	Continuous Improvement	5.08	1.47	5.56	1.31

Source: Author's Data Analysis

The alpha value of 0.7 or higher is considered statistically as sufficient reliability (Hulin et al., 2001; Bonett & Wright, 2014; Ursachi et al., 2013) which holds for all factors except the MP data of Hungary (0.60). In this regard, the α = 0.6 value can be still considered acceptable due to the small number of measurements. An increasing number of measurements would have an advantage of a higher acceptance chance for the Cronbach's alpha value (Griethuijsen et al., 2014). Table 4 includes the means, standard deviations, and correlation coefficients for the dependent variable and the three factors.

Table 4: Means, Standard Deviation and Correlation Matrices

	Mean	SD	CS	MP	OC	CStra
HUN						
CS	6.07	1.26	1.00	0.55*	0.53*	0.56*
MP	4.73	1.09	0.55*	1.00	0.48*	0.43*
OC	5.45	1.18	0.53*	0.48*	1.00	0.64*
CStra	5.36	1.18	0.56*	0.43*	0.64*	1.00
IDN						
CS	6.05	1.24	1.00	0.73*	0.62*	0.56*
MP	4.77	1.18	0.73*	1.00	0.62*	0.63*
OC	5.88	1.17	0.62*	0.62*	1.00	0.52*
CStra	5.63	1.09	0.56*	0.63*	0.52*	1.00

Note: *CS, Customer Satisfaction; MP, Market Pressure; OC, Organizational Culture; CStra, Corporate Strategy. *Correlations are significant at the 0.05 levels, respectively. Source: Author's Data Analysis

4.2 Model Fit and Hypothesis Testing

We analyzed the data using correlation matrices and hypothesis testing by Structural Equation Modeling (SEM) with AMOS 18 statistical software that can perform also Confirmatory Factor Analysis (CFA) (Nachtigall et al., 2003). In the structural model, firstly, we calculated CFA and performed a goodness of model fit, and then found the relationship between factors and estimated the coefficients of hypothesis testing.

Structural Equation Modeling (SEM) is a tool for statistical analysis to propose a new conceptual framework as well as do hypothesis testing (Bianchi et al., 2018). Measurement validation is at the center of framework and evaluation in social and behavioral studies (Zumbo, 2005). Without validation, any inference made from a measure is potentially meaningless We used the AMOS 18 software package in our two-step approach, first, we managed the validation of measurement and after that, we built the SEM to test the hypothesis.

There are several indicators in the SEM output result, including Minimum Discrepancy divided by Degree of Freedom (CMIN/DF), Comparative Fit Index (CFI), Goodness of Fit Index (GFI), Tucker-Lewis Index (TLI), and Root Mean Square Error of Approximation (RMSEA). These indicators can measure whether the model fits compared to a threshold. CMIN/DF is usually known as normal chi-square (Shadfar & Malekmohammadi, 2013). The model is regarded as acceptable if the observed covariance matrix is similar to the predicted covariance matrix (Carmines & McIver, 1981). CFI and TLI are incremental fit indices that compare the fit of the hypothesized model with that of a baseline model. On the other hand, RMSEA is an absolute fit index, that assesses how far a hypothesized model is from a perfect model (Xia & Yang, 2018). GFI can be described as the function of the ratio of two traces. The result can be intimately linked with estimation theory. It can consider perfect if the value is less than or equal to 1 (Tanaka & Huba, 1985). Table 5 contains the model fit values for both samples.

Table 5: Model Fit

Model Fit Indices	HUN		IDN	
	Value	Category	Value	Category
CMIN/DF	1.727	Excellent	1.647	Excellent
CFI	0.955	Excellent	0.979	Excellent
GFI	0.945	Acceptable	0.949	Acceptable
TLI	0.916	Acceptable	0.965	Excellent
RMSEA	0.080	Acceptable	0.073	Acceptable

Source: Author's Data Analysis

The proposed model shows good model fit values for Hungary and Indonesia based on the threshold values from the literature. For RMSEA a value <0.80 is considered as a reasonable model-data fit (Zumbo, 2005) while for CFI, GFI, and TLI

the value >0.90 is recommended as an acceptable fit (Xia & Yang, 2018). On the other hand, CMIN/DF is considered as an indicatively acceptable fit between the hypothetical model and the sample data if the result is in between 1 and 3 (Carmines and McIver, 1981). In summary, the model from both sample data shows a good model fit. Finally, for the statistical test of our hypothesis test, we also used AMOS 18 statistical software. In Table 6, the standardized beta (β) shows that the dependent variable has a positive correlation with the three independent variables.

Table 6: Regression Model Analysis

Independent Variable		Dependent Variable	HUN			IDN		
			β	ρ-value	Hypotheses	β	ρ-value	Hypotheses
MP	H1	CS	0.442	0.000	Supported	0.304	0.000	Supported
OC	H2	CS	0.276	0.000	Supported	0.242	0.017	Supported
CStra	H3	CS	0.159	0.038	Supported	0.273	0.006	Supported

Source: Author's Data Analysis

The probability level (the ρ-value, which measures the probability that the alternative hypothesis is true) is small (well below the typical 0.05 threshold), which provides strong statistical evidence of our hypotheses (H1 to H3) in both countries. Out of the three independent variables, MP has the strongest positive relationship with CS in both countries (0.442 for Hungary followed by OC and CStra while 0.304 for Indonesia followed by CStra and OC).

5. Discussion

5. 1 Theoretical Implication

• Role of Market Pressure

In our survey, Market pressure (MP) includes Globalization, Reputation, and Improved competitive advantage as variables (Figure 1). The study found sufficient evidence that MP has a positive effect to implement SCM that supports customer satisfaction (CS) among SMEs both in Hungary and Indonesia. Having a broader scope of the market and getting globalized will improve the quality of SCM. The reasons include cheaper labor costs, better-quality material, and having an extended market in parts of the world. Consumer feedback contributes to the improvement of the company's products and services which improves CS. Reputation and the corporate identity will impact the consumer's purchasing behavior towards the company's products and services. The perception from previous customer experience influences the company's reputation that will influence the CS. Competitive advantage, resources, and core competencies within the enterprise will strengthen an existing advantage creating value to customers more than the competitors. The additional customer value and competitive cost will result in higher CS and customer loyalty.

The above findings are also supported by other publications. Hu and Haddud (2017) stated that globalization and better integration between parties are the approaches to manage a high standard of CS and high competition in the market. According to Gul (2014), reputation is the major independent variable that has a significant relationship to CS, customer loyalty, and trust. This is also in congruence with the result from Huang et al. (2013) showing a positive correlation between real market share and competitive advantage measured by CS and customer loyalty. All these results are supporting the MP's positive effect in achieving better CS.

• Role of Organizational Culture

In this study, OC has the variables of innovation and information sharing. Since customer satisfaction is becoming increasingly crucial for organizational survival, organizations are vying for its achievement. In this study, we found sufficient evidence that OC is supporting CS both in Hungary and Indonesia. The two countries have different culture that influences the OC. The similarity between those countries might come from the willingness of employees to serve the customer in the right manner to achieve the company's goal in CS. The companies that put innovation as their culture are always trying to achieve and sustain a competitive advantage in the market. Besides, good collaboration with partners by having well information sharing will support the management to improve the company's performances. Those are product quality, responsiveness, and saving production or inventory cost.

The finding of a positive correlation between OC and CS has similar findings from Bellou (2007). He shared about front-line employees (non-manager position) that have a big chance to communicate directly with customers keep their OC by always prioritize customers with better service. On the other hand, managerial positions that have less chance to communicate directly with customers keep OC in mind in another way to satisfy customers by supporting the non-managerial level. Another support statement from Ou et al. (2010) study. The result mentioned that manifest in information sharing among various supply chain entities reflecting to the long-term relationship with the suppliers. The companies receive benefits such as superior product quality, diminished length of lead time, agile customer service that bring more joy to the customer to become more satisfied. Also, there is proof from Reis & Peña (2001), when the companies focus on achieving innovation, always improve the products and services quality tailored to CS acquire lasting characteristics such as customer orientation, customer consciousness, and customer responsiveness.

• Role of Corporate Strategy

In our study, we considered four variables of CStra, top management commitment, operational/economic performance, and continuous improvement. The result of this study shows that CStra is being designed and developed by the companies to improve CS. With good CStra, companies have opportunity to grab new market that leads to the company's profitability. Companies also can create a good strategy in collaboration with their partners

demanded to have benefited from the cooperation itself. CStra would not be successful without the support and commitment from the top management level. Top management is trying to grow the company by reassessing the current CStra. They are looking for opportunities and threats in the environment. Furthermore, they check the company's resources and see their current strengths and weaknesses. The resources include the physical, information, organization, relational, legal, financial, and human resources (Seppänen & Mäkinen, 2007). There is no difference in the actions taken by top management in those two countries. Companies can create their strategies by supporting continuous improvement activity. The improvement might lead to the failure of the company's performance or vice versa. The fact that current growing competitive pressure on profit margins, the interest of a company to develop their product and apply continuous improvement also growing. Having this strategy will have an advantage to the higher achievement of CS.

Reis & Peña (2001) stated that building a CS culture is when the company continues to attract, retain, and create value for the customers. CStra has a close link with the action of seeking superiority in the performance from crucial competitive factors such as quality, cost, innovation, customer service. In world-class companies, the quality of products and services is considered crucial to the CStra process. An additional supportive statement is in Koval, et al. (2018) related to the continuous improvement that has a positive relationship towards CS. Their study demonstrates that top management commitment that encourages the employee to participate in continuous improvement plays a major role in improving CS. Different perceptions are coming from Yang (2003), that continuous improvement is considered one of the important quality activities for a firm to pursue the best quality for its product. This action is closely related to the customer satisfaction survey rigorously to obtain a solid result. Based on this research, the CS and continuous improvement are interconnected with each other.

5.2 Managerial Implication

Our research findings offer a guideline for top management in SMEs by verifying that CS is a goal of the company from the implementation of SCM. The parties involved in SCM well understand than ever before regarding this goal. Our findings suggest that MP, OC, and CStra are actively engaged in CS performance. Therefore, the top management level in a company needs to consider the CS as a major indicator of the success of SCM that should be informed to other parties related to SCM itself. Top management requires to build a strategic plan that should be distributed in an informal way and on regular meetings in a formal way. The companies that do not undertake its CS as a goal of SCM implementation, will find that it will degrade the performance of CS itself.

Understanding the perceptions of CS in SCM is very crucial for the top management to always improve the company's performance (Yeung & Ennew, 2001). To measure the movement result of CS can be done by comparing to the profitability that companies have. Considering the feature that impacts customer behavior, top management received some useful conclusions. The actions are including a high reputation, can explore the global market, having more innovation, utilize effective cost for

operation, and implement continuous improvement. Other literature supported that CS improvement in SCM can improve customer loyalty that brings profit to the company (Yeung & Ennew, 2001; Islam et al., 2021).

6. Conclusions

SCM practice is crucial in improving CS in SMEs therefore, it is important to identify the factors underlying this practice. Our survey data from SMEs of Hungary and Indonesia supported our hypothesis that CS is positively correlated to three main factors, namely Market Pressure (MP), Organizational Culture (OC), and Corporate Strategy (CStra). The structural equation model (SEM) supported all hypotheses for both countries. MP has the highest impact for both countries, 0.442 for Hungary (at $p < 0.000$) and 0.304 for Indonesia (at $p < 0.000$). Following in the rank by the other factors of OC 0.276 for Hungary (at $p < 0.000$) and 0.242 for Indonesia (at $p < 0.017$); CStra 0.159 for Hungary (at $p < 0.038$) and 0.273 for Indonesia (at $p < 0.006$). Several previous publications examined the relationship between each of the factors with CS. This research revealed the conceptual framework about CS in the SCM context. Inconsistent findings in the past literature about the OC effect on the CS outcome, in this case, OC can affect CS. This model provides in-depth analysis and verifies which independent variables are important in an effective strategy to attain the desired outcome of CS.

This research has a few limitations. The coverage is restricted to two countries with different SCM structures, that could be extended to other countries to get reliable answers on the effect of supply chain structure. The survey method could be extended with additional qualitative methods to explore more factors that contribute to CS. The study is based on the input from the top management level. Although they are the key informants of the organization, the input from the lower management level could influence the findings. Comparing results between top management versus non-top management could improve the conceptual framework. We collected the data at one point at a time that could be extended by horizontal data to reveal the perception change over time.

7. References

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