

**MENTAL ACCOUNTING APPLIED TO PURCHASE DECISIONS :
A SELECTIVE MARKETING MIX EFFECT ON CUSTOMER SATISFACTION
(STUDY CASE ON USER PERFUME REFILL IN SEMARANG)**

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ABSTRACT

The research examines the effect Marketing mix on Customer Satisfaction with Mental Accounting as an intervening variable. This research use sample consisted of 170 users refillable perfume in Kauman Semarang. Selection of samples by using *Simple Random Sampling*. The hypothesis testing model using SEM (Structural Equation Modeling) which is operated through AMOS 7 program. The result of the research indicated, Product, Location are factors that affect positively on Mental Accounting and Customer Satisfaction. The positive result give the conclusion that the product of perfume refill has an aroma like the same as the original perfume, it affects mental accounting of buyers to make a purchase decision refill perfume products. Location refill perfume sales in Kauman Semarang is located within easy reach, easy buy and choose the type and flavor as needed by consumer. In other hand Price cannot effect Mental Accounting of consumer. Mental Accounting on consumers in Semarang in choosing perfume refills are not only looking at the price value but rather how much benefit is expected to satisfy their needs. These findings contribute that the company in producing a perfume more attention in product and location aspect. Mental accounting is an approach that has been used to explain how consumers mentally budget for consumer purchase decisions and can be seen as a substitute for the standard economic theory of the consumer where consumers should ideally maximize Reviews their expected utility

Keywords : Marketing mix, Mental Accounting ,Customer Satisfaction

INTRODUCTION

Perfume has been known since prehistoric times, it is proved by the discovery of the inscription on an ancient Egyptian writing (hieroglyphics) in Edfou and Philae (Muljadi, 2010). The ancient Egyptians formerly often burning oils and scented wood (incense) or ointment for fragrances. They use fragrances for religious activities and beauty, both women and men. Although the perfume came from Egypt but the perfume was developed by the Romans and Persians. History records a woman named Tapputi first perfume maker who came from Mesopotamia (Strathern, 2000).

Nowadays the use of perfume has undergone a paradigm shift. Formerly perfume is only used as a secondary requirement, but now has become a primary need. Perfume reflects the high prestige value that describes the character, wealth and even the nature of the person. Seeing these opportunities the perfume manufacturers competing to offer variants of aroma and shape of the packaging is different. If we look deeper into the type of perfume can be differentiated into three kinds which depends on the number and type of solvent that mixes with the perfume (Wales, 2012), namely:

Eau de perfume: Perfume with a low alcohol content and essence levels are highest among the other kinds of perfume, but the smell is strong and can survive long enough. Suitable for your party or event at night. (Wales, 2012).

Eau de Toilette: Fragrance with a mild aroma and standards. This perfume has alcohol content at the most among other types of perfume. This type of fragrance has low levels of essence and consumables used after a shower to freshen up the body. (Wales, 2012).

Eau de Cologne: This type of high alcohol content and the content essence with mild aroma, not too sharp and durable. Suitable for use on any occasion. (Eckstein & Sykes, 2009).

Semarang population of about 1,555,984 in the census in 2014 and occupied the 8th in the largest population in Indonesia. The development of perfume moved into the line of middle to lower middle market. Currently growing refill perfume business that bridges the needs of perfume cheap price and value pretise of perfume. This resulted in the sale of perfume refill rate is increasing from year to year.

Refillable perfume business is an activity that mixing between seedlings perfumes with alcohol or ethanol. Mixing is intended that the perfume can be sprayed through the bottle. Refillable perfume concept was first present in Indonesia in

the 1980s in Jakarta and continue to expand to other cities throughout Indonesia. Fragrances from perfume refill perfume is very similar to the original, even perfume refill can say the same as the original perfumes if we are not careful in the scent of the perfume. Perfume refills sold at a more affordable price than the original perfume. The smell of perfume refills were offered a very diverse so that consumers can choose according to taste, and even consumers can switch the type of perfume without buying the bottle.

Research on the development of the marketing mix towards consumer satisfaction has been done by some researchers as Nastiti and Martoatmodjo (2007) with a credit card user object City Bank Surabaya. Joey (2004) with The Theory of Planned Behavior and Internet Purchasing. While the research conducted Anggreini (2012) examine the marketing mix to consumer satisfaction at Surya Husada Hospital support services. Similarly, research conducted Siringoringo (2004), which shows the results of marketing mix significantly influence customer satisfaction. The theory behind mental accounting says that there are separate mental accounts for different types of purchases, and expenses are tracked based on the budget set for that specific account. If a consumer reaches the limit on one account, they are likely to consume less (underconsume) of that type of good, whereas, if a consumer does not use up the entire budget allocated to an account, they are likely to consume more (overconsume) of that type of good than usual (Heath & Soll, 1996). idea of accumulating and withdrawing credits from some sort of mental account is recurring in the literature, and is becoming especially popular in the context of moral or ethical behaviours (i.e. Mazar & Zhong, 2009; Zhong et al., 2009). With this knowledge, a logical, yet unexplored extension of neutralization and licensing theory is mental accounting, especially in the context of socially conscious consumer behaviour. Mental accounting has been able to describe much seemingly inconsistent individual behaviour in other domains in the past, and certainly ought to be considered as a plausible explanation for socially conscious consumer behaviours, or lack thereof. From the above background it is important to pay attention to Mental Accounting part of this study. Mental accounting is an approach that has been used to explain how consumers mentally budget for consumer purchase decisions where consumers should ideally maximize Reviews their expected utility or the price is not important but the same quality product that is important.

In this study the influence of marketing mix will be tested to the satisfaction of consumers where Mental Accounting as an intervening variable. Distributing questionnaires conducted on consumers refill perfume in stores Kauman Semarang area. Kauman area is the center of refill perfume sales growing since the 1990s. Kauman area is one of the largest clusters in Semarang who have a business refill perfume highest among other locations with 17 stores spread across the region. Kauman location itself is located adjacent to the main market Johar as a trading center of Semarang and within walking distance of attractions of the oldest mosques in the mosque Kauman Semarang

THEORITICAL REVIEW

Marketing Mix

The cornerstone of the theory used in this study is the term marketing mix refers to the range of product strategy, distribution, promotion and pricing that is unique and designed to produce a mutually satisfactory exchanges with the intended market (Lamb, et al, 2001). The marketing mix consists of product, place (place), promotion, pricing (Lamb, et al, 2001), which can be defined as follows:

The product is the whole concept of the object or process that provides a value to the consumer (Lupiyoadi, 2001). While the product according to Canon, et al (2008) is the satisfaction of the needs offered by the company. So the concept of the determination of the product becomes the main thing and the beginning for the company to determine what items will be sold and produced, in addition to the determination of the company's product is a step to determine the target market of the company need to be fulfilled.

Price according to Kotler and Keller (2009) is an element of the marketing mix that produces revenue; Other elements generating costs. While the price according to Canon, et al (2008) is something that should be provided by the customer to obtain the advantages offered by the company's marketing mix. So that the phenomenon of the perception of price is very interesting to examine. This is because a lot of things happen that cause a change as an example of political, environmental, lifestyle paradigms and dynamics. This change has been a major part in how consumers look at the price of the products / services offered. Broadly speaking consumers can differentiate into consumers relatively like products with relatively low price and relative consumer use of products with a relatively high price.

The location means relating to where the company is headquartered and perform operations (Lupiyoadi, 2011). Thus determining an appropriate location is important to be supporting the success of a product offered. Therefore, the selection of a location close to the consumer or the center of the crowd is an absolute must. This is due to get the maximum sales and easier for consumers to obtain products offered.

Factors that influence consumer behavior by Kotler and Keller (2009) is a cultural, social, personal, psychological.

a. cultural factors

According Sumarwan (2004) culture is all the values, ideas, symbols that influence behavior, attitudes, beliefs and practices of a person and society. The elements of culture, among others: (1) The value is the trust or anything deemed important by a person or a society. (2) The Habit is the various forms of behavior and conduct culturally acceptable.

b. social factors

Understanding the social environment according to Kotler (2009) that in this case the social factors in addition to cultural factors, a consumer behavior was influenced by social factors such as the reference group (reference group), the family and the role and status. People are often influenced by a reference group where it does not belong to it. Meanwhile, according to the reference group Peter & Olson (2000) involving one or more people who serve as a basis of comparison or reference point in the form of affection or cognitive responses, as well as stating the person's behavior. While understanding the family according to Kotler (2005) is a household of two or more people whose members are connected by lineage or marriage who have blood ties, or adoption and living together.

c. personal factors

According Sumarwan (2004), an individual is most characteristic differences in the human. The difference of these characteristics describe the unique characteristics of each individual. These characteristics appear from within the consumer, and this characteristic is outside the control marketers. Personal factors are influenced by the economic situation, lifestyle, and personality.

d. psychological factors

According to Kotler and Keller (2009) Psychological factors as part of the environmental effects of housing and living in the present without ignoring the influence of the past or anticipating the future. Selection of products that have been purchased someone more influenced by psychological factors. Psychological factors, among others, (1) motivation; is a requirement that is adequately stimulated to make someone look for satisfaction of needs. (2) perception; is the process whereby a person select, organize and interpret information to form a meaningful picture of the world, (3) learning; a change in the behavior of individuals who emerged from the experience. (4) beliefs and attitudes; Descriptive someone thinking about something. Attitude is the evaluation, the feeling and the tendency of a person to an object.

Consumer Satisfaction

Satisfaction (satisfaction) is feeling happy or disappointed someone arising from comparing the perceived performance of products against their expectations (Kotler & Keller, 2009). According Tjiptono (2007) revealed that customer satisfaction is an evaluation of after-purchase where the selected alternatives at least provide the results (outcomes) equal or exceed consumer expectations. Basically, a business aimed at creating consumers are satisfied with what he got from consuming the products or services offered. The creation of customer satisfaction have a positive impact for the company in which such relationship is established between companies and consumers, providing a good stimulus to consumers in order to re-purchase the product or service being offered, and form a word of mouth recommendations that provide more benefits for the company. Lupiyoadi (2011) mentions five key factors that need to be considered in relation to customer satisfaction, among others: (1) Quality of Products; consumers will be satisfied if their evaluations show they use quality products. Product quality is said to someone, if the product is able to meet its needs (Montgomery in Lupiyoadi, 2001). There are two quality product that is external and internal. One example of the quality of products from external factors is the brand image while the internal is that the quality of the product, (2) Quality of Service; consumers will feel satisfied when you get good service or that correspond to their expectations, (3) Emotional; Consumers feel satisfied when people give praise to him for using an expensive brand, (4) Price; a product that has the same quality but set a relatively cheap price would give a higher value, (5) Cost; consumers who do not need to incur additional costs or do not need to waste time to get a product or service tend to be satisfied with the product or service tersebut. Sehingga in determining a good marketing strategy, companies must deeply understand the factors that affect customer satisfaction from market the companies targeted in the hope that in accordance with the original purpose of the company.

Mental Accounting

The theory of rational choice assumes that human behaviour will be rational, and that individual choices should be somewhat consistent and logical. In human behaviour, especially consumer behaviour, individuals are often inconsistent and non-coherent in their choices (Tversky & Kahneman, 1981). This has been especially true of socially conscious consumer behaviour. Mental accounting is an approach that has been used to explain how consumers mentally budget for consumer purchase decisions (Heath & Soll, 1996), and can be seen as a substitute for the standard economic theory of the consumer where consumers should ideally maximize their expected utility (Thaler, 1985). The theory behind mental accounting says that there are separate mental accounts for different types of purchases, and expenses are tracked based on the budget set for that specific account. If a consumer reaches the limit on one account, they are likely to consume less (underconsume) of that type of good, whereas, if a consumer does not use up the entire budget allocated to

an account, they are likely to consume more (overconsume) of that type of good than usual (Heath & Soll, 1996). Conscious moral reasoning, as described by the moral decision making process, is not always necessary for a moral behaviour to occur. There is a degree of automaticity, or habit, in some individual's behaviour, and an absence of inner cognitive processing and conflict when trying to determine the best course of action (Trevino, Weaver, & Reynolds, 2006)

RESEARCH METHOD

Hypothesis Development

According to Kotler & Armstrong, (2001) the product is anything that can be offered to the market to get attention, purchased, used, or consumed to satisfy the desires or needs. So basically a good product can influence the behavior of consumers to buy the product based on the budget they have. Business perfume refill provides mental education for consumers that buying perfume can use refill system that is practical and easy, and cheap adjusted budget they have. In this study, the hypothesis formulated in the first:

H1: The product has a significant influence on Mental Accounting consumers.

According Swastha (2003) Price is another component that directly influence the process of determining the place where someone would shop. So the pricing strategy is important to effectively stimulate the consumer to use the product or service being offered. Perfume refill provides the most inexpensive price perfume business among others. This would be an attraction refill perfume business. Cheap prices attract buyers to use mental accounting to make the purchase of perfume in accordance with the available budget. Where the budget is high and the price of cheap perfume, will cause consumers to buy more perfume. In this study, formulated in the hypothesis that:

H2: Price significant influence on Mental Accounting

The location is goods or services available in quantity and at the right location, in accordance with the wishes of customers (Canon, et al, 2008). According Lupioyadi (2011), that the decision about the location and delivery system must be in line with the overall corporate strategy. If the strategy of specialization is offering a particular product on the market, this may indicate the exact location. Perfume refill offers products as diverse as exploit market opportunities which are located close to places of worship, markets, residential areas. Business perfume refill choose a location closer to population centers so easy to reach. This encourages consumers have the mental accounting to purchase perfume at a strategic place to spend a budget without a lot of transportation costs. In this study, the hypothesis is formulated as follows:

H3: The location has a significant influence on Mental Accounting consumers.

Quality product for a person, if the product to meet their needs (Montgomery in Lupioyadi, 2011). Refillable perfume products are very practical and easy to use. More and more customers are buying perfume refill, so many consumers are satisfied with the product perfume refill. Thus, in this study the hypothesis formulated namely:

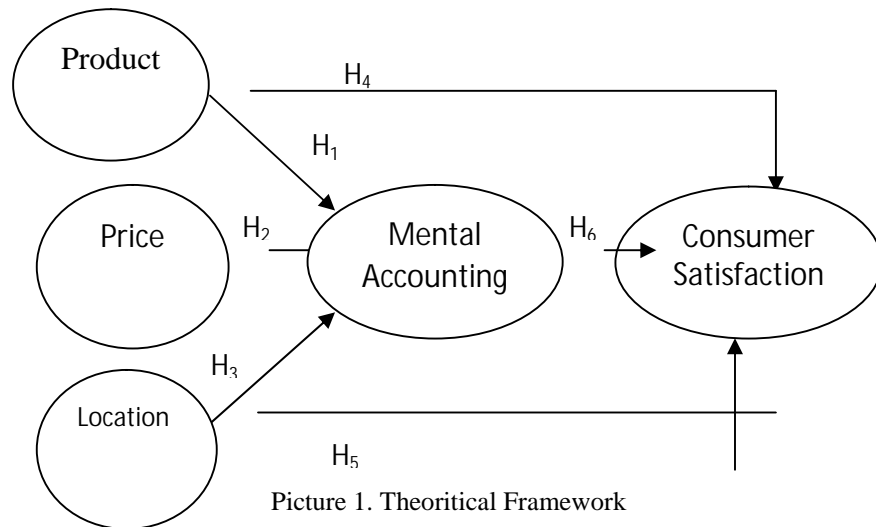
H4: The product has a significant influence on consumer satisfaction

According to Canon, et al (2008), the location is the place to make goods or services available in quantity and at the right location, in accordance with the wishes of customers. Many customers are happy because sales locations refill perfume is within easy reach, so that more customers are satisfied, then the hypothesis formulated in this study are:

H5: The location has significant influence on consumer satisfaction.

According to Lamb, et al (2001) that the behavior of the consumer is a customer in the process of making a buying decision, also to use and consume goods and services purchased, also including factors that affect the purchasing decisions and product usage. Mental accounting is an approach that has been used to explain how consumers mentally budget for consumer purchase decisions (Heath and Soll, 1996) While satisfaction is feeling happy or disappointed someone arising from comparing the performance of perceived product against their expectations (Kotler & Keller, 2009) .Konsumen satisfied for buying perfume refill greatly influenced by his behavior when he bought perfume, because in it there is an activity to compare one with another perfume. Surely this perfume purchase tailored to the budget money that consumers have, in this study the hypothesis is formulated as follows:

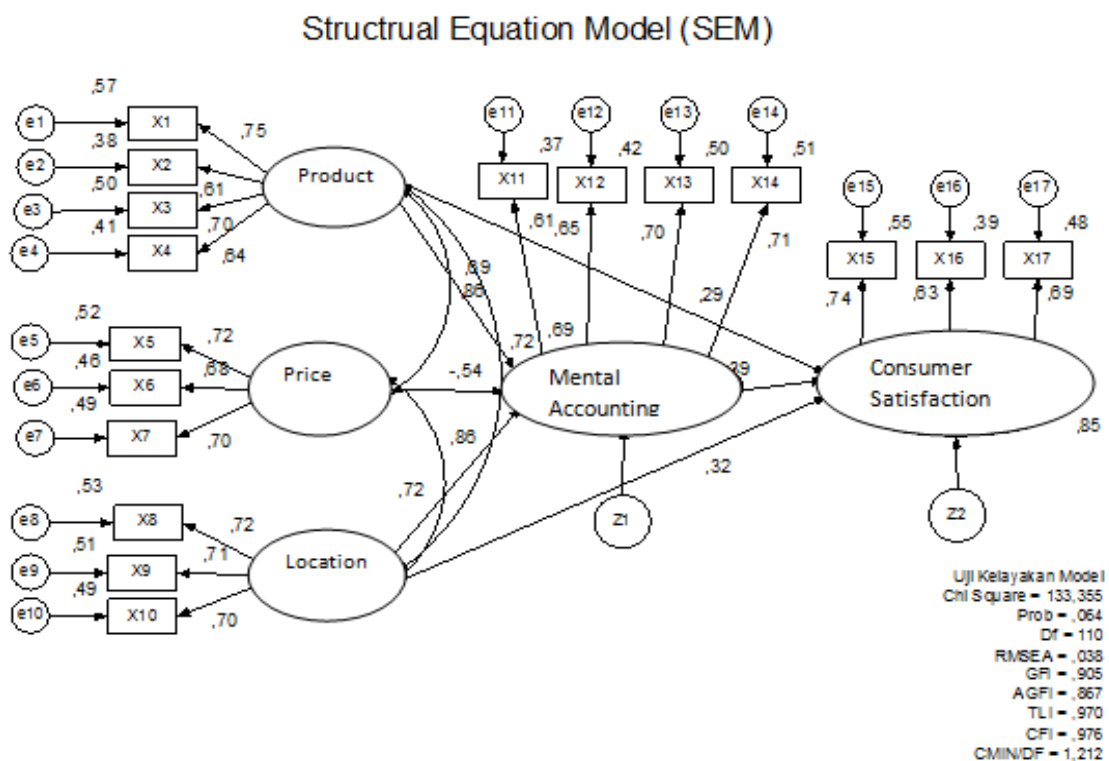
H6: Mental Accounting consumers have a significant influence on consumer satisfaction.



Picture 1. Theoretical Framework

In this research, sample selection methods using Simple Random Sampling and sampling accident. Simple Random Sampling is a sampling technique that is done randomly (Nana & Rony, 2005). Sampling was given to 170 users refillable perfume Semarang Kauman region.

4. Results & Discussion



Picture 2. Result of Full Testing Structural Equation Model (SEM)

Test the feasibility of the model showed that the model fit to the data used in the study. The feasibility of this model can be seen in the following table 1:

Table 1. Results of the Feasibility Model Testing Structural Equation Model (SEM)

Goodness of Fit Indeks	Cutt – off Value	Hasil Analisis	Evaluasi Model
Chi – Square	$\leq 207,954$	173.415	Baik
Probability	≥ 0.05	0.064	Baik
CMINDF	≤ 2.00	1.212	Baik
GFI	≥ 0.90	0.905	Baik
AGFI	≥ 0.90	0.867	Marginal
TLI	≥ 0.95	0.970	Baik
CFI	≥ 0.95	0.976	Baik
RMSEA	≤ 0.08	0.038	Baik

Source : Ferdinand,2005

The results of the analysis of data processing is seen that all the constructs used to establish a research model, the full model SEM analysis process meets the criteria of goodness of fit has been determined. Value probability in this analysis indicates a value above the threshold of significance that is equal to 0.064 ($p \geq 0.05$). This value indicates no difference between the prediction covariance matrix with covariance matrix estimates. The size of the goodness of fit others also showed a good condition. To get a good model, will first be tested problem deviations from the assumptions SEM. Tests on six research hypothesis is done based on the value of Critical Ratio (CR) of a causality of the processing of SEM are described in Table 2 below.

Tabel 2. Regression Weights model: (Group number 1 – Default)

			Estimate	S.E.	C.R.	P	Label
Mental Accounting	<---	Price	-,469	,488	-,962	,336	par_12
Mental Accounting	<---	Product	,545	,273	1,995	,046	par_14
Mental Accounting	<---	Location	,610	,293	2,083	,037	par_15
Consumer Satisfaction	<---	Location	,308	,148	2,083	,037	par_11
Consumer Satisfaction	<---	Mental Accounting	,445	,187	2,383	,017	par_13
Consumer Satisfaction	<---	Product	,263	,133	1,981	,048	par_18

Source : Primary Data 2016

Hypothesis 1 Testing

H1 = products significantly influence Mental Accounting

Based on the data from the data processing is known that the value of CR (Critical Ratio) of 1.995 with a P value (probability) of 0.046. Both of these values showed a qualified, namely for CR above 1.96 and below 0.05 for the P value, so it can be concluded that H1 in this study may be accepted. It can be concluded that the perfume refill significant effect on Mental Accounting consumers refill perfume. It can also be seen from the value of lambda or a loading factor (X1) of 0.8 which contributed the biggest factor loading. Indicator variable product stating I believe that perfume refill same as the original perfume. This means that products from perfume refill purchased has the same quality and aroma even to some types are superior from the original perfume so that consumers who prefer to buy perfume refill compared to the original perfume. So the higher the benefits provided refillable perfume products influence Mental Accounting consumers to buy more perfume refill compared to buying original perfume which is adapted to the budget the money he had.

The results of this research in line with the opinion of Heath and Soll (1996) on mental accounting. Research conducted by Nastiti & Martoatmodjo (2007) and the research conducted by Siringoringo (2004) which states that the positive effect on the price behavior of consumers make purchases adjusted with the budget.

Hypothesis 2 Testing

H2 = Price significant effect on Mental Accounting.

Based on the data from the data processing is known that the value of CR (Critical Ratio) of 0.96 with a P value (probability) of 0.336. Both of these values show results that do not meet the requirements, ie below 1.96 to above 0.05 for the CR and the P value, so it can be concluded that the H2 in this study was rejected. Prices of perfume refills are not significantly influence consumers Mental Accounting perfume refill. It can also be seen from the value of lambda or a loading factor (X5) of 0.7 for the indicator variable price expressed I felt the price refill perfume cheaper than the perfume I bought in stores original perfume. Rejection of this hypothesis indicates that the Mental Accounting consumers who decide to make a purchase perfume does not care about the budget that she had and did not pay attention to the existing price. It's because the average consumer looking at the benefits of the product. The higher the benefits gained increasingly consumers do not see how much value should be paid. This means that consumers in choosing perfume refills are no longer just looking at value prices but would prefer how much benefit is expected to satisfy their needs (Schiffman & Kanuk, 2010).

The results of this study is different from the research conducted by Nastiti & Martoatmodjo (2007) which states that the positive effect on the price of consumer buying behavior. This can occur due to differences in the culture and behavior of individuals in a region with other regions

Hypothesis 3 Testing

H3 = Location significant effect on Mental Accounting.

Based on the data from the data processing is known that the value of CR (Critical Ratio) of 2.083 with a P value (probability) of 0.037. Both of these values showed a qualified, ie above 1.96 for CR and below 0.05 for the P value, so it can be concluded that the H3 in this study may be accepted. It can be concluded that the refillable perfume seller's location directly affects the Mental Accounting consumers to buy perfume refill. This is because the perfume strategic sales locations and easily accessible. Judging from the lambda large (X8) or a loading factor of 0.7 for the indicator variable location stating I found it easy to reach a perfume refill in Kauman region compared to other parts sellers, so that consumers can easily purchase and choose the appropriate type and aroma needs.

The research result is consistent with research conducted Nastiti & Martoatmodjo (2007) and Siringoringo (2004) which states that the location of a positive influence on consumer behavior to decide to buy the product

Hypothesis 4 Testing

H4 = Product significant effect on customer satisfaction.

Based on the data from the data processing is known that the value of CR (Critical Ratio) of 1.981 with a P value (probability) of 0.048. Both of these values showed a qualified, ie above 1.96 for CR and below 0.05 for the P value, so it can be concluded that the H4 in this study may be accepted. Perfume refills directly affects customer satisfaction refill perfume users. Lambda value most or loading factor (X1) of 0.8 for the indicator variable of perfume refill product purchased has the same quality and aroma, even to some types are superior to the original perfume so that consumers feel satisfied with a refill perfume they bought. This is due to the greater benefits obtained equal to than the expectations of consumers, so consumers satisfied. Therefore, the seller should further improve and maintain the quality of products offered so the satisfaction that has been formed will continue to rise.

The research result is consistent with research conducted Nastiti & Martoatmodjo (2007), Anggreni (2010) which states that the product has positive effect on customer satisfaction.

Hypothesis 5 Testing

H5 = Location significant effect on customer satisfaction.

Based on the data from the data processing is known that the value of CR (Critical Ratio) of 2.083 with a P value (probability) of 0.037. Both of these values showed a qualified, ie above 1.96 for CR and below 0.05 for the P value, so it can be concluded that H5 in this study may be accepted. Location sellers fragrance refill can have significant influence or directly affect consumer satisfaction of the perfume refill itself. Lambda value (X8) of 0.7 which contributed the biggest factor loading. Perfume sales locations is easily accessible so that users can easily meet the needs or desires of certain perfume. Moreover Kauman Semarang is a first cluster point of sale perfume refill and place that enough famous in Semarang with its strategic location the center of town surrounded by the biggest

wholesale market and surrounded by settlements and the Semarang Agung mosque. Therefore Consumers are very satisfied and freely choose a perfume in a cluster of perfume sales.

The research result is consistent with research conducted Nastiti & Martoatmodjo (2007), Anggreni (2010) which states that the location of a positive effect on customer satisfaction.

Hypothesis 6 Testing

H6 = Mental Accounting significant effect on customer satisfaction.

Based on the data from the data processing is known that the value of CR (Critical Ratio) of 2.383 with a P value (probability) of 0,017. Both of these values showed a qualified, ie above 1.96 for CR and below 0.05 for the P value, so it can be concluded that the H6 in this study may be accepted. Mental Accounting consumers refill perfume significant effect on customer satisfaction. Lambda value (X14) of 0.7 which contributed lambda or a loading factor bigger than other. Mental Accounting indicator variable for consumer stating I believe that the prices and benefits of refillable perfume is better than the original perfume that I have bough. Mental Accounting consumers in making a purchase give attention into budget. Product quality, sales locations are lots of choices influence consumer satisfaction refill perfume users. It can be seen that customer satisfaction refillable perfume users no longer focus on price but more towards the perfume refill has aroma of parfume like original parfume. The location of which is entirely a major contribution to consumer behavior itself. Mental Accounting consumers are influenced by several variables that affect a person's decision to buy so that consumers feel satisfied. Expected refill perfume seller can continue to observe strong factors that shape consumers Mental Accounting so that customer satisfaction is increasing.

The research result is consistent with research conducted Nastiti & Martoatmodjo (2007) stated that the Mental Accounting consumers positive effect on customer satisfaction.

CONCLUSIONS

Based on the results of research and processing data obtained by distributing questionnaires to 170 respondents kuesioner about the influence of marketing mix to consumer satisfaction with Mental Accounting as an intervening variable is as follows:

1. The results of analysis that the variable product and a significant positive effect on Mental Accounting consumers refill perfume Semarang region. This means that the higher the quality of the products offered by the scent of perfume scent similar to the original, will affect the Mental Accounting consumers to buy the product at the customer owned financial budget.
2. The price is insignificant or no direct impact on Mental Accounting user consumers refill perfume. This is proved by obtaining probability value of 0.336 which do not meet the specified requirements that are less than 0.05. This means that the price is not a good reason to make consumers prefer perfume refills instead of using the original perfume. Priority consumers prefer perfume refills were not for the cheap price but rather the products offered provide the same benefit even more from consumer expectations.
3. Location is positive and significant impact on Mental Accounting user consumers refill perfume. This means that the strategic and convenient location refillable perfume sales will encourage Mental Accounting Consumers buying perfume as a convenient sale, plenty of choice and easy to reach buyers.
4. Product positive and significant impact on customer satisfaction. This means that the higher the quality of products that are aroma of parfume similar to the original perfume and variety of products offered assortment will give many choices of perfume so that buyers can be satisfied choosing a perfume according to their tastes.
5. Location is positive and significant impact on consumer satisfaction refill perfume users. This means that the product is more easily obtained, the higher the customer satisfaction form.
6. Mental Accounting positive and significant impact on customer satisfaction. Mental Accounting This means that the consumer is very strong considering the budget in terms of selecting a product, the location, the price, the destination will be the desired products will also be achieved as aroma products is almost no difference with the original perfume, this will give satisfaction to the consumer.

Suggestion

Based on the conclusions obtained in this study, it proposed some suggestions which are divided into two parts advice given to sellers, and consumers, is as follows:

1. Advice for sellers

From the results of the study conducted by researchers propose some suggestions addressed to refill perfume sellers, including:

- The results of the variable product indicates the average - average of 3.41 (good category) is the understanding of the product with value - average 3.51. This indicates that the Mental Accounting consumers who make purchases of perfume refill average knowing the brand and type of perfume they buy so that the average - average consumers who buy the perfume refill perfume has been compared with the original perfume refill. Consumers buy a refill perfume brand or scent according to their liking. So the advice for sellers to always maintain the quality of the perfume. Availability of diverse product types and aroma offered by the quality of high quality.
- The study of price variables show the indicator price is not an issue, the average price of a refill perfume cheaper than buying the original perfume. Perfume seller in attracting buyers more concentration on the quality of the best perfumes. Strategy Award every piece minimum purchase amount that has been set with the aim of giving a positive value to the Mental Accounting consumers are satisfied and continue to buy the product perfume refill.
- The results mentioned locations perfume sales effect on Mental Accounting to make a purchase. Sales of perfume will be more optimal if sales locations Kauman area allocated parking space. The narrow land would be troublesome consumers to stop or park the vehicle. Advice for sellers that together with the government to provide sufficient parking space for the minimal consumer to start arranging parking neatly to make it more attractive and easier for consumers to buy perfume refill.
- Mental Accounting indicator consumers are most influential factor is the culture in which Consumers prefer perfume refills due to several factors such as the same quality as the original perfume but a cheaper price. Consumers perfume to make a decision to buy because the product knowledge of their own perfume. Suggestions for a refill perfume seller is to improve the quality of service is better such as provide a wide variety of aroma to taste the buyer and give a special discount to consumers who have been loyal.
- Sellers are trying to advertise a perfume refill Kauman region other than through the internet, and in collaboration with the government of the city of Semarang, especially the department of culture and tourism

2. Advice for consumers

- Consumers should learn first mixture and the types of products offered perfume refill via internet sites and books so consumers can select the right perfume line with expectations and taste. This is because now a lot of perfume refills use a mixture that is harmful to the body. Avoid perfumes that may cause risk of irritation. Consumers in the purchase refill perfume in stores that are specialized in selling perfume refill.

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