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What is Client Satisfaction a Mediating Variable between Promotion, Quality of Service, and Client Trust in the Decision to Use Tax Consultant Services

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Abstract: This study aims to analyze the influence of promotion, service quality, and client trust on the decision to use the services of a tax consultant, with client satisfaction as a mediating variable in the Tax Novena in Tangerang City. This study uses a quantitative method with data collection techniques through the distribution of questionnaires to Novena Tax clients. The data analysis technique used is Structural Equation Modeling (SEM) based on Partial Least Squares (PLS) with the help of the SmartPLS application. The results of the study show that promotion and client trust have a positive and significant effect on client satisfaction, but the quality of service does not affect client satisfaction. In addition, promotion, service quality, and client trust have a positive and significant effect on the decision to use the services of a tax consultant, while satisfaction has a significant negative effect. The results of the indirect effect test showed that client satisfaction was not able to mediate the influence of promotion, service quality, and client trust on the decision to use the services of a tax consultant at the Tax Novena in Tangerang City. Based on the results of the study, Novena Pajak is advised to improve its promotional strategy by maintaining service quality and client trust in order to improve decisions to use tax consultant services.

Keywords: Promotion, Quality of Service, Client Trust, Client Satisfaction, Decision to Use Services.

INTRODUCTION

In the digital era and increasingly fierce business competition, tax consulting services have an important role in assisting taxpayers, both individuals and companies, in fulfilling their tax obligations correctly and efficiently. Tax consultants are not only required to have technical competence, but must also be able to provide satisfactory services so that clients feel confident and continue to use their services.

One of the important factors that can influence such a decision is promotion. Promotion is an important means to build awareness, attract interest, and shape the perception of potential clients of the services offered (Setiawan, 2024). According to Kotler (2016) in Putri et al.,

2024), Promotion is part of a marketing communication strategy that functions to inform, persuade, and remind consumers about the products or services offered. In the context of tax consultant services, promotions can be carried out through various channels, such as social media, websites, webinars, or personal approaches to taxpayers. The right promotion strategy can increase the visibility and attractiveness of tax consultant services in the community. However, promotion alone is not enough if it is not followed by quality service.

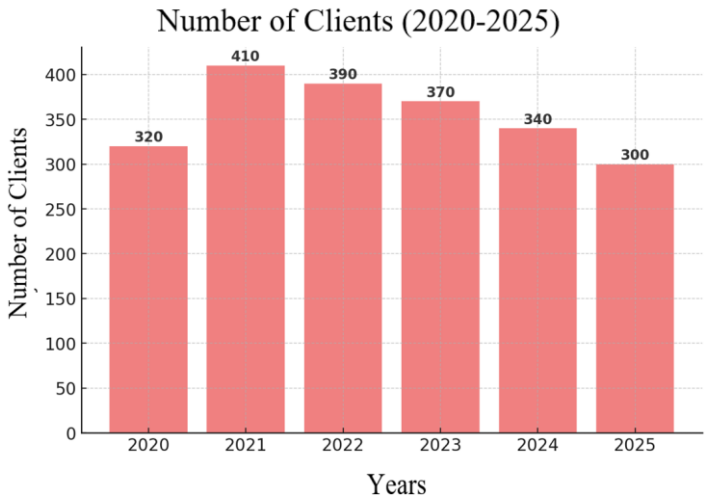


Figure 1. Number of Clients in Tax Novena Company in 2020 – 2025
Source: Internal Data of Companies Novena Tax (2025)

However, in reality, the phenomenon that has occurred shows that in the last five years, the number of Novena Pajak clients has fluctuated. Based on the company's internal data, the number of clients had increased in 2021, but declined again from 2022 to 2024. This condition indicates that there is an instability in the level of client satisfaction in using the services of Novena Tax Consultant. Some clients reported inaccuracies in the completion of tax reports as well as a lack of quick response to service needs, thus lowering their perception of the quality of service.

In the context of recent research, clients' decisions in using tax consultant services are influenced by promotion, service quality, trust, and client satisfaction as mediation variables. Promotions have an important role in shaping the initial perception and increasing the client's interest in the services offered. Research by Agustina, 2021) found that effective digital promotions are able to increase client satisfaction because the information received is clearer, relevant, and as needed. In addition, promotions have also been proven to have a direct influence on the decision to use services (Herlinda Putri Wuryantari et al., 2023). On the other hand, service quality is the main determinant of client satisfaction. Studied by Monica & Marlius, 2023) shows that service dimensions such as accuracy, reliability, and responsiveness contribute significantly to satisfaction and drive client decisions in choosing a service provider. Client trust also has a strong influence on the relationship between clients and service companies. Research by Hendrawan & Mas'ud, 2023) proves that a high level of trust is able to increase satisfaction as well as strengthen client decisions to use professional services. Proving that a high level of trust is able to increase satisfaction as well as strengthen clients' decisions to use professional services. Furthermore, client satisfaction serves as a mediating variable that bridges the influence of promotion, service quality, and trust on service usage decisions, as emphasized in the study by Susilo et al., 2021).

Promotion is one of the important activities in marketing that functions as a means of communication between companies and consumers. In Kotler & Keller (2016) and Arianto

(2021) Stating that promotion is an activity carried out by the company to communicate the benefits of products or services, persuade target consumers, and remind them to be willing to buy or use the products and services offered. Promotions don't just focus on sales, but also aim to build long-term relationships with consumers.

Service quality is the company's ability to provide services that meet customer expectations or even exceed those expectations. Tjiptono in Suryaningsih et al. (2020) declare that service quality is the expected level of excellence and control over that level of excellence to meet customer needs. Service quality is the main benchmark in assessing customer satisfaction with the services received.

Client trust is the client's belief that the service provider has competence, integrity, and commitment in providing the best service. Singh in Estifaza & Yucha (2023) states that trust is the consumer's expectation of the reliability and goodwill of the service provider. According to Arfi et al. (2024), trust is a key factor in service relationships because it can reduce risk perception and increase loyalty.

Client satisfaction is an emotional response that arises after the client compares the feeling of happiness or disappointment of a person that arises after banking between expectations before receiving services and perceived service performance after services are provided. Syah (2021) states that customer satisfaction is based on the performance of a product or service against the expectations it has. If the service performance meets or exceeds expectations, the customer will be satisfied.

The decision to use the service is the final result of the consumer's decision-making process after considering the various service alternatives available. Nursaimatussaddiya & Chen (2022) state that the purchase decision is a stage in the consumer decision process where the consumer actually chooses and uses a particular product or service according to their needs and preferences.

The problems that arise in the aspects of promotion, service quality, and trust basically have a direct impact on the level of client satisfaction. The limitations of promotions that only rely on word of mouth and have not optimally utilized digital media make service information not delivered comprehensively to clients, thus affecting satisfaction with the initial experience of using the company's services. In terms of service quality, complaints related to delays in the completion of tax returns and a lack of quick response reduce clients' perception of the quality of services provided. Similarly, in the aspect of trust, some clients are still hesitant to provide tax data because they are worried about the confidentiality of information, while the company has not fully demonstrated the transparency of work processes and service costs.

The decrease in satisfaction due to these three factors then has an impact on the client's decision to use the services of a tax consultant. Dissatisfied clients are more likely to delay, move, or reconsider using the service, while increased satisfaction will strengthen their confidence and decision to stick with Novena Tax's services. Thus, client satisfaction plays an important role as an important variable that bridges the influence of promotion, service quality, and trust on the decision to use services. Based on the results of a preliminary survey of 20 clients of Tax Novena show that all aspects—ranging from promotion, service quality, client trust, satisfaction, to the decision to use services—are in the range of 50-75%, so they are included in the category of quite good. This condition indicates that even though the company's performance is at an adequate level, various efforts are still needed, especially in the aspects of promotion, service, and client trust, in order to achieve a good category and increase the Company's competitiveness.

However, based on previous research studies, there is an interesting research gap to be studied further. Research by Jenah (2022) found that promotions have a significant effect on the decision to use the services of a tax consultant while also making a positive contribution to client satisfaction. However, Roland et al. (2024) rather, it shows that the promotion does not

have a significant influence on the decision to use the service or on the level of client satisfaction. Furthermore, Ardiyani & Andriana (2024) prove that the quality of service does not have a direct effect on the decision, but has a significant effect on satisfaction, which then mediates the relationship. Meanwhile, Sithiayuki (2024) states that trust has a stronger direct influence on decisions than indirect influence through satisfaction, even though trust itself has been shown to have a significant effect on client satisfaction. The difference in these findings shows that there is an inconsistency in the results of the research, both on decisions and on client satisfaction, so a more in-depth study is needed to clarify the relationship between these variables.

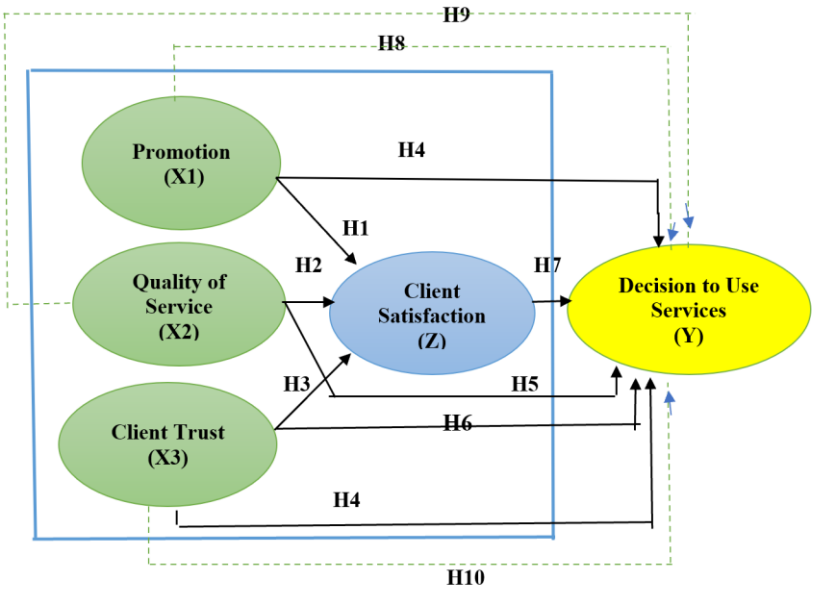


Figure 2. Research Conceptual Model

Description:
: Direct Effects
: Indirect Effects

Hypothesis

H1: Promotions affect client satisfaction at Novena Tax.
H2: The quality of service affects client satisfaction at Novena Tax.
H3: Client trust affects client satisfaction in Tax Novena.
H4: Promotion affects the decision to use the services of a tax consultant at Novena Pajak
H5: The quality of service affects the decision to use the services of a tax consultant in Novena Tax.
H6: Client trust affects the decision to use the services of a tax consultant at Novena Tax.
H7: Client satisfaction affects the decision to use the services of a tax consultant in Novena Tax.
H8: Client satisfaction mediates the influence of promotion on the decision to use the services of a tax consultant at Novena Tax.
H9: Client satisfaction mediates the influence of service quality on the decision to use tax consultant services in Tax Novena.
H10: Client satisfaction mediates the influence of client trust on the decision to use the services of a tax consultant in Novena Tax.

METHODS

This study uses a quantitative approach with a type of causal associative research. The quantitative approach was chosen because this study aims to test the relationship and influence between variables statistically using data measured in the form of numbers. Meanwhile, causal associative research was used to determine the causal relationship between independent variables (Promotion, Service Quality, and Client Trust) and dependent variables (Decision to Use Services) and Client Satisfaction as a mediating variable. The population in this study is all clients who use the services of tax consultants at Novena Tax, both individuals and business entities, who have interacted directly with the services of consultants at least once in the past year. The number of samples in this study was calculated using the Lemeshow (1990) formula to determine the minimum sample size with a tolerated error limit of (d) (0.1). So the number of samples used is 100 respondents.

The sampling technique uses a non-probability sampling method with a purposive sampling type, which is the selection of respondents based on certain criteria:

1. Have used the services of the Tax Novena at least once.
2. Willing to fill out the questionnaire completely.
3. Have direct experience in the tax consultation process.

The data collection technique using a questionnaire instrument is distributed to respondents through the G-Form, whose results are assessed by a Likert scale measurement, which aims to measure how much participants agree or disagree with statements or questions that the researcher will ask. The data was then processed by SEM analysis using the Smart PLS Version 4 tool.

RESULTS AND DISCUSSION

Respondent Characteristics

Of the total 100 respondents, the majority of respondents were male, as many as 57 people or 57%, while female respondents amounted to 43 people or 43%. This composition shows that the users of tax consultant services who are respondents to the study are dominated by men.

Most of the respondents were in the age range of 36-45 years old, as many as 36 people or 36%. Furthermore, respondents aged 25-35 years amounted to 30 people or 30%, followed by respondents over 45 years old, as many as 24 people or 24%, and respondents under 25 years old, as many as 10 people or 10%.

The majority of respondents have jobs as entrepreneurs, as many as 70 people or 70%, while respondents who work as private employees amount to 30 people or 30%. This composition shows that the users of tax consultant services in this study are dominated by business actors.

Respondents who handle personal taxes are 53 people or 53%, while respondents who handle business taxes are 47 people or 47%. This composition shows that the users of tax consulting services in this study are relatively balanced between individual taxpayers and corporate taxpayers, with a slight dominance in private taxpayers.

Respondents who handle personal taxes are 53 people or 53%, while respondents who handle business taxes are 47 people or 47%. This composition shows that the users of tax consulting services in this study are relatively balanced between individual taxpayers and corporate taxpayers, with a slight dominance in private taxpayers.

Most of the respondents have used the services of tax consultants for more than 5 years, as many as 36 people or 36%. Respondents who used the services of a tax consultant for 3-5 years amounted to 33 people or 33%, while respondents who used the services for 1-2 years amounted to 31 people or 31%.

Outer Model Test

The outer model test is carried out to assess the quality of the measurement and ensure that the indicators used are able to accurately represent the latent constructs in the research model (Hair et al., 2021). In this study, external model testing was carried out to ensure that the indicators used have an adequate level of validity and reliability. The tests include convergent validity, discriminant validity, and construct reliability.

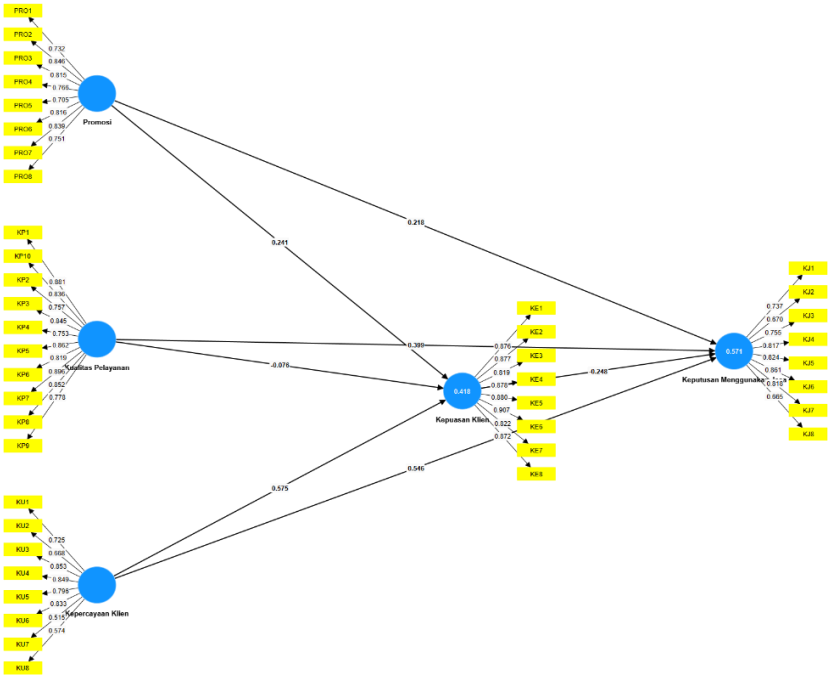


Figure 3. Outer Model
Source: SmartPLS Output 4.0 (2026)

Table 1. Convergent Validity Test – Loading Factor

	Client Trust	Client Satisfaction	Decision to Use Services	Quality of Service	Promotions
KE1		0,876			
KE2		0,877			
KE3		0,819			
KE4		0,878			
KE5		0,880			
KE6		0,907			
KE7		0,822			
KE8		0,872			
KJ1			0,737		
KJ2			0,670		
KJ3			0,755		
KJ4			0,817		
KJ5			0,824		
KJ6			0,861		
KJ7			0,818		
KJ8			0,665		
KP1				0,881	
KP2				0,757	

	Client Trust	Client Satisfaction	Decision to Use Services	Quality of Service	Promotions
KP3				0,845	
KP4				0,753	
KP5				0,862	
KP6				0,819	
KP7				0,896	
KP8				0,852	
KP9				0,778	
KP10				0,836	
KU1	0,725				
KU2	0,668				
KU3	0,853				
KU4	0,849				
KU5	0,796				
KU6	0,833				
KU7	0,515				
KU8	0,574				
PRO1					0,732
PRO2					0,846
PRO3					0,815
PRO4					0,766
PRO5					0,705
PRO6					0,816
PRO7					0,839
PRO8					0,751

Source: SmartPLS Output 4.0 (2026)

Based on the results of the convergent validity test, it is known that most of the indicators in the variables of client trust, client satisfaction, decision to use services, service quality, and promotion have a loading factor value of ≥ 0.70, so that they are declared valid. Indicators with loading factor values in the range of 0.50–0.69 are still categorized as quite valid and are maintained because they meet the minimum limit of convergent validity. Overall, the loading factor value in each construct has met the required criteria.

Table 2. Convergent Validity Test - Average Variance Extracted

	Average Variance Extracted (AVE)
Promotions	0,617
Quality of Service	0,687
Client Trust	0,543
Client Satisfaction	0,752
Decision to Use Services	0,595

Source: SmartPLS Output 4.0 (2026)

These results show that each construct is able to explain more than 50% of the variance of the indicators that make it up. Thus, it can be concluded that all variables in this study have met the criteria for convergent validity and are declared valid for use at the next stage of analysis in the research model.

Table 3. Discriminant Validity Test – Heterotrait-monotrait ratio (HTMT) – Matrix

Client Trust				
Client Satisfaction	0,661			
Decision to Use Services	0,642	0,248		
Quality of Service	0,369	0,188	0,605	
Promotions	0,335	0,366	0,366	0,252

Source: SmartPLS Output 4.0 (2026)

These results show that each construct has an adequate degree of difference, and there is no overlap between the constructs. Thus, it can be concluded that all variables in this study have met the criteria for discriminant validity and are declared valid for use in future analysis.

Table 4. Discriminatory Validity Test – Fornell Larcker Criterion

	Client Trust	**Client Satisfaction**	**Decision to Use Services**	**Quality of Service**	**Promotions**
Client Trust	0,737				
Client Satisfaction	0,602	0,867			
Decision to Use Services	0,581	0,227	0,771		
Quality of Service	0,340	0,174	0,591	0,829	
Promotions	0,221	0,351	0,341	0,224	0,785

Source: SmartPLS Output 4.0 (2026)

Based on the results of the discriminant validity test using the Fornell–Larcker criteria, it is known that the square root value of Average Variance Extracted (AVE) in each construct is greater than the correlation value between other constructs. This can be seen from the diagonal value of each variable, which is higher than the value in the same row and column. Thus, it can be concluded that all variables in this study have met the criteria for discriminant validity based on the Fornell–Larcker Criterion method and are declared valid for use at the next stage of analysis.

Table 5. Reliability Test

	Cronbach's Alpha	**Composite Reliability (Rho_a)**
Promotions	0,911	0,920
Quality of Service	0,949	0,951
Client Trust	0,875	0,891
Client Satisfaction	0,953	0,953
Decision to Use Services	0,902	0,914

Source: SmartPLS Output 4.0 (2026)

Reliability testing is performed using Cronbach's Alpha test. The reliability assessment criteria are as follows: if Cronbach's Alpha value is greater than 0.50, then the instrument's reliability is declared *sufficient*. If Cronbach's Alpha value exceeds 0.70, it indicates that all statement items are reliable and that the research instrument has strong internal consistency (Hair et al., 2022). Thus, it can be concluded that all constructs in this study have met the reliability criteria and are declared reliable for use in further analysis on the research model.

Table 6. Coefficient Determination Test

	R-Square	R-Square Adjusted
Client Satisfaction	0,418	0,399
Decision to Use Services	0,571	0,553

Source: SmartPLS Output 4.0 (2026)

Based on the R-square assessment criteria in the Partial Least Squares (PLS) analysis, the R-square value of 0.571 can be categorized as moderate, while the R-square value of 0.418 is included in the weak to moderate category. Thus, the structural model in this study has a fairly good ability to explain endogenous variables.

Table 7. Q^2 Test (Predictive Relevance)

	SSO	SSE	Q^2 (=1-SSE/SSO)
Promotions	800,000	800,000	0,000
Quality of Service	1000,000	1000,000	0,000
Client Trust	800,000	800,000	0,000
Client Satisfaction	800,000	555,316	0,306
Decision to Use Services	800,000	550,083	0,312

Source: SmartPLS Output 4.0 (2026)

Based on the results of the Q^2 (predictive relevance) test, it shows the predictive ability of the structural model to endogenous variables in this study. The Q^2 value is used to assess the extent to which the model can predict observational data, where the model is said to have predictive relevance if the Q^2 value is greater than zero ($Q^2 > 0$).

Table 8. F^2 Test (Effect Size)

	F-Square
Promotions -> Client Satisfaction	0,092
Promotion -> Decision to Use the Service	0,094
Quality of Service - > Client Satisfaction	0,009
Quality of Service - > Decision to Use Services	0,317
Client Trust -> Client Satisfaction	0,489
Client Trust -> Decision to Use Services	0,402
Client Satisfaction -> Decision to Use Services	0,083

Source: SmartPLS Output 4.0 (2026)

Based on the results of the effect size (F^2) test it shows variations in the strength of influence between variables in the structural model of the research, including the role of mediation variables in bridging the influence between constructs. This test aims to determine the amount of contribution of each exogenous construct to the endogenous construct, either directly or through the mediator variable. It can be concluded that client trust and service quality are constructs that have the most dominant influence in the research structural model, either directly or indirectly through client satisfaction as a mediation variable.

In this study, there are two main regression equations: the regression equation that explains the effect of promotion, quality of service, and client trust on client satisfaction, and the regression equation that explains the influence of promotion, quality of service, client trust, and client satisfaction on the decision to use services. In addition, this study also analyzes the indirect influence through the mediating variable of client satisfaction.

The first regression equation that explains the influence of promotions, service quality, and client trust on client satisfaction is as follows:

CS= 0,241PRO-0,076QS+0,575CT

The second regression equation in this study was used to explain the direct influence of promotion, quality of service, client trust, and client satisfaction on the decision to use services.

DUS= 0,218PRO+0,399QS+0,546CT-0,248CS

Description:
DUS = Decision to Use Services
CS = Client Satisfaction
PRO = Promotions
QS = Quality of Service
CT = Client Trust

Based on the results of the partial test (t-test) it shows direct and indirect effects.

Table 9. Direct Effects

	Original sample (O)	T statistics (|O/STDEV|)	P Values	Conclusion
Promotions -> Client Satisfaction	0,241	3,103	0,002	H1 accepted
Quality of Service - > Client Satisfaction	-0,076	0,827	0,408	H2 rejected
Client Trust -> Client Satisfaction	0,575	6,662	0,000	H3 accepted
Promotion -> Decision to Use the Service	0,218	2,811	0,005	H4 accepted
Quality of Service - > Decision to Use Services	0,399	4,386	0,000	H5 accepted
Client Trust -> Decision to Use Services	0,546	5,362	0,000	H6 accepted
Client Satisfaction -> Decision to Use Services	-0,248	3,098	0,002	H7 accepted

Source: SmartPLS Output 4.0 (2026)

Table 10. Indirect Effects

Variable	Direct Effect (D) Decision to Use Services	Indirect Effect (ID) Through Client Satisfaction	Conclucion
Promotions	$0,218^2 = 0,048$	0,241 x (-0,248) = -0,060	ID < D Not Mediation
Quality of Service	$0,399^2 = 0,159$	(-0,076) x (-0,248) = 0,019	ID < D Not Mediation
Client Trust	$0,546^2 = 0,298$	0,575 x (-0,248) = -0,143	ID < D Not Mediation

The results of the study show that promotions have a positive and significant effect on client satisfaction. This shows that the better the promotion carried out by Novena Tax Consultants, the more client satisfaction will also increase. Informative promotions are able to provide clients with an understanding of the tax services offered, such as tax consultation, tax reporting, and tax audit assistance. Clear and easy-to-understand information makes clients feel helped in understanding the services provided, so that they can feel satisfied with the tax consulting service company. The results of this study are in line with the marketing theory put forward by Kotler & Keller (2016), which states that promotion is a means of marketing

communication that is able to provide information and form a positive perception of customers towards a service. In addition, the results of this study are also in line with the research by Ramadhan & Solihin (2024), which shows that promotions have a significant effect on customer satisfaction. However, the results of this study are not in line with the research by Roland et al. (2024), which states that the promotion has no significant influence on client satisfaction. The difference in the results of the study can be caused by differences in the research object, the characteristics of the respondents, and the promotional strategies implemented by each company.

The results of the study show that the quality of service has a negative but not significant influence on client satisfaction. This shows that improving the quality of service is not necessarily followed by increased client satisfaction. This condition can occur due to a difference in perception between the services provided by the company and the expectations held by the client. The results of this study are in line with the marketing theory put forward by Kotler & Keller, 2016). In tax consultant services, clients not only assess the service from the friendliness or speed of service, but also from the final results obtained in solving tax problems. The results of this study are not in line with the SERVQUAL theory put forward by Parasuraman et al. (1988), which states that the quality of service has a positive relationship with customer satisfaction. In addition, the results of this study are also not in line with the research by Putri Eleonora et al. (2024), which shows that the quality of service has a positive effect on customer satisfaction. However, the results of this study are in line with the research by Ardiyani & Andriana (2024), which shows that the quality of service does not always have a direct influence on customer satisfaction. The difference in the results of the research can be influenced by differences in the object of research, the characteristics of the respondents, and the expectations of customers for the services provided.

The results of the study show that client trust has a positive and significant effect on client satisfaction. This shows that the higher the level of client trust in Novena Tax Consultant, the client satisfaction will also increase. Client trust is an important factor in tax consultant services because the services provided are related to financial data, document confidentiality, and settlement of client tax obligations. The results of this study are in line with the theory of customer trust put forward by Morgan & Hunt (1994), which states that trust is the main basis in building long-term relationships with customers. In addition, the results of this study are also in line with the research by Barus & Nisa (2025), which shows that customer trust has a positive effect on customer satisfaction. However, the results of this study are not in line with the research by Sithiayuki (2024), which states that trust has a more dominant direct influence on decisions than through customer satisfaction.

The results of the study show that promotion has a positive and significant effect on the decision to use services. This shows that the better the promotion carried out by Novena Tax Consultants, the client's decision to use the services of a tax consultant will also increase. The results of this study are in line with the marketing theory put forward by Kotler & Keller (2016), which states that promotion is one of the factors that can influence consumers' purchasing decisions. The results of this study are also in line with the research by Roland et al. (2024), which shows that promotions have a positive effect on the decision to use services. However, the results of this study are not in line with the research by Ardiyani & Andriana (2024), which states that the promotion does not have a significant impact on the purchase decision. The difference in the results of the study can be caused by differences in promotional strategies and respondent characteristics.

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(1988), which states that the quality of service can affect the customer's decision to use a service. The results of this study are also in line with the research by Wuysang et al. (2022), which shows that the quality of service has a positive effect on the decision to use the service. However, the results of this study are not in line with the research of Sithiayuki (2024), which states that the quality of service does not have a significant effect on the purchase decision.

The results of the study show that client trust has a positive and significant effect on the decision to use services. This shows that the higher the client's level of trust in Novena Tax Consultant, the more likely the decision to use the services will also increase. The results of this study are in line with the theory of customer trust put forward by Morgan & Hunt (1994), which states that customer trust may influence decisions to use the services. In addition, the results of this study are also in line with the research by Mulyono et al. (2024), which shows that customer trust has a positive effect on the decision to use the service. However, the results of this study are not in line with the research by Ardiyani & Andriana (2024), which states that customer trust has no significant effect on the purchase decision.

The results of the study show that client satisfaction is not able to mediate the influence of client trust on the decision to use services. This shows that client trust has a more direct influence on the decision to use the service than through client satisfaction. The results of this study are not in line with the research by Tirtayasa et al. (2021), which states that customer satisfaction is able to mediate the influence of trust on purchasing decisions. However, the results of this study are in line with the research of Sithiayuki (2024), which shows that customer satisfaction is not able to mediate the relationship of trust to the decision to use the service.

CONCLUSION

Based on the results of data analysis and discussions that have been carried out regarding the influence of promotion, service quality, and client trust on the decision to use the services of a tax consultant with client satisfaction as a mediation variable at the Tangerang City Tax Novena, it can be concluded as follows:

1. Promotions have a positive and significant effect on client satisfaction and decisions to use services, so that promotional strategies can increase satisfaction while encouraging client decisions to use services.
2. The quality of service has a negative but not significant effect on client satisfaction. The hypothesis regarding the effect of service quality on client satisfaction is rejected.
3. Client trust has a positive and significant effect on client satisfaction. This shows that the client's level of confidence in the ability, integrity, and credibility of Novena Pajak is an important factor in shaping their satisfaction.
4. The quality of service has a positive and significant effect on the decision to use services. This shows that the quality of service plays a more direct role in influencing client decisions than through satisfaction.
5. Client trust has a positive and significant effect on the decision to use the services of a tax consultant. Thus, client trust is an important factor that drives decisions to use services directly.
6. Client satisfaction has a significant effect on the decision to use services, but the direction of the influence is negative. This shows that increased client satisfaction is not necessarily followed by increased decision to use services.
7. Client satisfaction is not able to mediate the influence of promotion on the decision to use the services of a tax consultant. This shows that promotions have more direct influence on the decision to use the service than through client satisfaction.

8. Client satisfaction is not able to mediate the influence of service quality on the decision to use the services of a tax consultant. This shows that the quality of service has a more direct effect on the decision to use the service than through client satisfaction.
9. Client satisfaction is not able to mediate the influence of client trust on the decision to use the services of a tax consultant. This shows that client trust has a more direct influence on the decision to use services than through client satisfaction.
10. Overall, the client trust variable is the variable that has the most dominant influence on client satisfaction and the decision to use the services of a tax consultant in Novena Tax. This shows that the client's level of trust in the company's professionalism and credibility is the main factor in maintaining the use of tax consultant services.

Based on the results of the research, the suggestions that can be submitted are as follows: to increase client trust, Novena Tax is advised to continue to increase client trust through service transparency, consultant professionalism, and maintaining the security and confidentiality of client tax data. Clear communication and consistent service need to be maintained so that clients are more confident in using the services of Novena Tax Consultant. In order to improve promotional strategies and service quality, Novena Pajak is advised to maintain and improve promotional strategies that have been rated very well by clients, especially through the delivery of attractive and informative advertisements, clear and easy-to-understand marketing communications, and the provision of special offers that can attract clients' interest. In addition, the quality of service also needs to be maintained through prompt complaint handling, responsive service, and providing a sense of security and professional service assurance so that the quality of service is still able to meet client expectations.

To achieve improvements in client satisfaction and service usage decisions, Novena Pajak is advised to continue to improve client satisfaction by ensuring that the services provided are in accordance with the client's needs and expectations and are able to solve tax problems quickly and appropriately. In addition, companies need to build long-term relationships with clients through good communication and consistent service so that clients feel satisfied, have positive experiences, and are confident to return to using Novena Tax Consultant services.

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