

The Analysis of Service Quality on One-Stop Administration Services Office of Regional Financial Agency in Sarolangun, Jambi Province, Indonesia

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Abstract

The study aimed to determine the service quality of the One-stop Administration Services Office of Regional Finance Agency in Sarolangun, Jambi province, Indonesia. The method of the research of this study was descriptive quantitative with a total population of 20.088 taxpayers that processed randomly into 99 as samples. The results of the study indicated that the service quality on the One-stop Administration Services Office of Regional Finance Agency in Sarolangun was good with a mean score of 377. Tangibles had the highest score of 385 based on the scale of 338-417. On the contrary, Responsiveness had the lowest score of 362. Therefore, the suggestion was needed addressing the Sarolangun local government to continuously improve the service quality One-stop Administration Services Office of Regional Finance Agency in Sarolangun to provide better services for the taxpayers and to implement more accurate standard operating procedures based on service indicator in achieving excellent services in Sarolangun.

Keywords: *service quality, taxpayers, Regional Financial Agency*

Introduction

Public services are interesting to observe because of its activities in serving the basic needs of people on goods, services, and administrative services relating to public interests. Public services become more important as the growth and expansion of people's interests and purposes. The orientation of activities in public services always trying to fulfill every interest and purpose of each citizen. These activities observe and experience by people, thus service transparency, public information, accountability, and involvement of people toward public services always being the concern of people. People always concern about the service quality because it's funding that power its activities generate from people themselves. Therefore, it is true that people demanding quality public services (Perdana, 2012).

With the enactment of Law Number 25 the Year 2009 concerning public services as the reference of national policy in providing services, this law encourages public services providers to be better, to gain public trust to government, to enhance the social welfare through economic growth, job employment, and poverty eradication by delivering quality services. Following Article 1 Paragraph (1) of Law Number 25 the Year 2009 concerning public services, it is stated that public service is an activity or series of activities in the framework of fulfilling needs following statutory regulations for every citizen toward goods, services, and administrative services provided by public service providers. Based on this understanding, the fulfillment of public service activities has been arranged based on regulations made by the government with the main goal of meeting the basic needs and welfare of the community (Undang - Undang Nomor 25 tahun 2009 Tentang Pelayanan Publik, n.d.).

People always demand high-quality services provided by government agencies. Public services are required to be more reliable, excellent, and high quality in fulfilling the needs of people. In achieving these goals, the government has issued a Decree of the Minister of Administrative Reform Number 63 of 2003 concerning the General Guidelines for the Implementation of Public Services, in which the

essence of public service itself is the provision of excellent service to the public which is a manifestation of the obligations of the government apparatus as public servants. Therefore, public agencies are obliged to provide excellent service to the community (Keputusan Menteri Pendayagunaan Aparatur Negara Nomor 63 Tahun 2003 Tentang pedoman Umum Penyelenggaraan Pelayanan Publik, 2003).

People's satisfaction toward services provided is the top priority. This satisfaction could be accomplished if the services delivered meet the standard. The service standard is the guidelines for achieving desirable services by considering the quality of services. Every agency or institution has the standard directed by achieving excellent services including simplicity, clarity, security, transparency, efficiency, economist, equality, and punctuality.

Moreover, every service provider obliges to complete the standard of services as follows (Hardiyansyah, 2017):

1. Legal basis, statutory regulations which form the basis of service delivery;
2. Requirements, requirements that must be met in the maintenance of a type of service, both technical and administrative;
3. Systems, mechanisms, and procedures, service procedures that are standardized for service providers and recipients, including complaints;
4. The period of completion, the period needed to complete the entire service process of each type of service;
5. Costs, fees charged to recipients of services in managing and/or obtaining services from providers whose amount is determined based on an agreement between the organizer and the community;
6. Services product, the results of services provided and received the following established conditions;
7. Facilities and infrastructure, equipment and facilities needed in the delivery of services;
8. Competences, the capabilities that must be possessed by the service provider including knowledge, expertise, skills, and experience;
9. Internal supervision, controlling by the head of the work unit or the direct supervisor of the service provider;
10. Complaints, suggestions, and recommendation;
11. Officers, the ones who handling end-user in frontline;
12. Assurance of services that provide certainty of services are carried out following service standards;
13. Security and safety of services in the form of a commitment to provide a sense of security, danger-free, and risk-free; and
14. Evaluation of the performance of the implementation, assessment to find out how far the implementation of activities according to service standards.

These standard components are designed to ensure that people have access to information for their benefits toward public services. Referring to Article 23 paragraph (1) of Law Number 25 year 2009 concerning Public Services, it is stated that in the framework of providing information support to the implementation of public services, a national information system is needed, while in Article 23 paragraph (4) of Law Number 25 of 2009 concerning Public Services, the organizer is obliged to manage an Information System consisting of Electronic or Non-electronic Information Systems which at least includes the organizer's profile, implementing profile, service standards, service notice, complaint manager and performance appraisal.

These concerns should open the eyes of the government to adjust the services provided with the Industrial Revolution 4.0. According to Schwab (2018), the world advancement in the industrial spectrum has met the fourth phase where this phase achieved massive digital technology advancement.

Implementing public services digital technology integrated to improve the transparency and seamless services that become the keys to quality public services.

Along with the era of Industrial Revolution 4.0, the government should establish E-government for its every part to realize technologically integrated. With this technological integrated system in every public service, excellence, seamless, high-quality services could be achieved and experienced by the people.

To build E-government, the government has enacted a decree concerning information technology. It begins with the issuance of Law Number 11 the Year 2008 concerning Information and Electronic Transactions. The issuance of the Minister of Administrative Reform and Bureaucratic Reform Number 06 of 2011 concerning Electronic Service Manuscripts and the latest is the Republic of Indonesia Presidential Regulation Number 95 of 2018 concerning Electronic-Based Government Systems. With the issuance of these regulations and laws, the implementation of E-government can direct the development of electronic-based services and governance towards the highest peak of community satisfaction. This is the basis for many local governments to use information technology to improve the quality of public services and the implementation of modern electronic-based governance.

One-stop Administration Services Office of Regional Finance Agency in Sarolangun is a public service institution that provided services for vehicle tax and vehicle re-identification tax. Vehicle tax and vehicle re-identification tax are some of the pivotal sources of local revenue that play a significant role in national development.

The data of the One-stop Administration Services Office of Regional Finance Agency in Sarolangun shows that the target tax amount in 2017 was IDR 13.2 Billion. However, the updated data shows that there were IDR 1 billion tax arrears. In 2018, the tax target was IDR 15.3 billion. However, until the end of the period, only 97.45% of that total target generated. These unaccomplished targets, created the presumption that the One-stop Administration Services Office of Regional Finance Agency in Sarolangun had unmet services for taxpayers including long-time procedure, long waiting, small ratio of service providers and consumers, and facilities that limited the services. As the result of an interview with the Head of One-stop Administration Services Office of Regional Finance Agency in Sarolangun, his office had some disadvantages including frequent power failure and unstable power current that created barriers for taxpayers to pay their obligation.

Based on these premises, the researchers are eager to determine the service quality of the One-stop Administration Services Office of Regional Finance Agency in Sarolangun.

Method

This study utilized descriptive quantitative. The researchers collected, arranged, interpreted, and analyzed gathered data clearly by considering factors such as condition, situation, and phenomenon that observed. In other words, this research aimed to gather information about the phenomenon and to determine the relationship between each variable. This study did not have a hypothesis, it described the information related to the variables. This kind of study had employed by many institutions before implementing a new strategy or policy (Mardalis, 2010). This study tried to determine the service quality of the One-stop Administration Services Office of Regional Finance Agency in Sarolangun.

In achieving the goals of this study, the data gathering procedure was a review of related literature and field observation through questionnaire and documentation. The population of this study was 20.088 taxpayers using the services of the One-stop Administration Services Office of Regional Finance Agency in Sarolangun. Due to the amount of time, the random sampling technique was employed to get the samples. Therefore, there were 99 samples gathered as the respondents of this study. The formula:

$$n = \frac{N}{n + ne^2}$$

Note: n = Size of sample
 N = Size of population
 E = percent error (10%)

In determining the service quality of the One-stop Administration Services Office of Regional Finance Agency in Sarolangun, a 5-point Likert scale was utilized in the questionnaire. The description of each scale presented as follows: Very Bad: 1; Bad: 2; Enough : 3; Good: 4; Very Good: 5

The formula:

$$RS = \frac{n(m - 1)}{n}$$

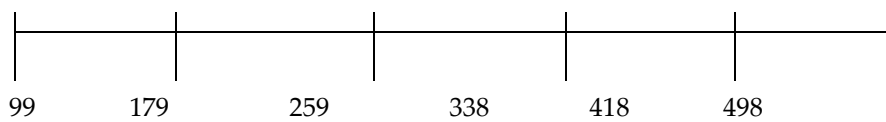
$$RS = \frac{99(5 - 1)}{5}$$

$$RS = 79$$

Note:
 RS = Scale
 n = Number of samples
 m = Number of indicator options

As the result:

Scale:



Note:
 99-178 = Very Bad
 179- 258= Bad
 259- 337= Enough
 338- 417= Good
 418- 498= Very Good

The questionnaire adopted from Parasuraman et al, (1990) consisted of five dimensions that described the service quality of the One-stop Administration Services Office of Regional Finance Agency in Sarolangun. The description stated as follows (Table 1):

Table 1. Operational Variables

Variable	Dimension	Indicator	Scale
Service is an attempt to serve the needs of others. (Indonesia Dictionary).	<i>Tangibles</i>	1. Appearance of employees 2. Facilities used in providing services 3. Office Comfort	Ordinal
	<i>Reliability</i>	1. Employees ability in delivering services to the citizen 2. Accuracy of services 3. Employees accuracy in delivering services	Ordinal
	<i>Responsiveness</i>	1. Motivation in delivering services 2. Speed in delivering services 3. Response toward the request of customers	Ordinal
	<i>Assurance</i>	1. Politeness in delivering services 2. Knowledge of employees 3. Timely guarantee providing by employees	Ordinal
	<i>Empathy</i>	1. Approach toward citizen 2. Protecting services 3. Fairness	Ordinal

Results and Discussion

The study focused on the service quality One-stop Administration Services Office of Regional Finance Agency in Sarolangun. In determining the service quality, there were many dimensions able to use. This study utilized the dimensions proposed by Parasuraman et al, (1990). The description of these dimensions stated as follows:

- a. Tangibles, including;
 1. The appearance of employees;
 2. Facilities used in providing services; and
 3. Office Comfort.
- b. Reliability, including;
 1. Employees ability in delivering services to the citizen;
 2. Accuracy of services; and
 3. Employee's accuracy in delivering services.
- c. Responsiveness, including;
 1. Motivation in delivering services;
 2. Speed in delivering services; and
 3. Response toward the request of customers.
- d. Assurance, including;
 1. Politeness in delivering services;
 2. Knowledge of employees; and
 3. Timely guarantee providing by employees.
- e. Empathy, including;
 1. The approach toward citizen;
 2. Protecting services; and
 3. Fairness.

Based on these dimensions, the results of the service quality of the One-stop Administration Services Office of Regional Finance Agency in Sarolangun described as follows (Table 2):

Table 2. Service quality of One-stop Administration Services Office of Regional Finance Agency in Sarolangun

No	Statements	Total of Responses										Total	Description	Sequence
		Very Good	Good	Enough	Bad	Very Bad								
1	Appearance of employees	23	115	52	208	24	72	-	-	-	-	395	Good	4
2	Facilities used in providing services	13	65	56	224	30	90	-	-	-	-	379	Good	11
3	Office Comfort	15	75	55	220	29	87	-	-	-	-	382	Good	12
4	Employees ability in delivering services to the citizen	11	55	63	252	23	69	2	4	-	-	380	Good	1
5	Accuracy of services	14	70	56	224	28	84	1	2	-	-	380	Good	8
6	Employees accuracy in delivering services	15	75	45	180	39	117	-	-	-	-	372	Good	9
7	Motivation in delivering services	12	60	62	248	23	69	1	2	-	-	379	Good	5
8	Speed in delivering services	10	50	52	208	23	69	2	4	-	-	331	Enough	15
9	Response toward the request of customers	18	90	45	180	36	108	-	-	-	-	378	Good	10
10	Politeness in delivering services	20	100	56	224	23	69	-	-	-	-	393	Good	6
11	Knowledge of employees	12	60	65	260	22	66	-	-	-	-	386	Good	2
12	Timely guarantee providing by employees	11	55	58	232	28	84	2	4	-	-	375	Good	13
13	Approach toward citizen	5	25	59	236	36	108	-	-	-	-	369	Good	3
14	Protecting services	13	65	50	200	36	108	-	-	-	-	373	Good	14

15	Fairness	23	115	44	179	29	87	3	6	-	-	387	Good	7	
											Total	5.659			
											Mean	377	Good		

Therefore, the results of the overall service quality of the One-stop Administration Services Office of Regional Finance Agency in Sarolangun are described in Table 3 as follows:

Table 3. Overall service quality of One-stop Administration Services Office of Regional Finance Agency in Sarolangun

No	Dimension	Score	Mean	Description
1	<i>Tangibles</i>	395	385	Good
		379		
		382		
2	<i>Reliability</i>	380	377	Good
		380		
		372		
3	<i>Responsiveness</i>	379	362	Good
		331		
		378		
4	<i>Assurance</i>	393	384	Good
		386		
		375		
5	<i>Empathy</i>	369	376	Good
		373		
		387		

As shown in the table, the services of One-stop Administration Services Office of Regional Finance Agency in Sarolangun concluded as follows:

1. Tangibles indicator included the appearance of employees, facilities used in providing services, and office comfort of the One-stop Administration Services Office of Regional Finance Agency in Sarolangun had score of 385 meaning Good. It implied that citizens or customers that using their services feeling good about the employees' appearance, facilities, and office comfort.
2. The reliability indicator included employee's ability in delivering services to the citizen, accuracy of services, and employees' accuracy in delivering services had to score 377. It implied that, the citizens of customers feeling good about the ability of employees and their accuracy in delivering the services.
3. Responsiveness indicator included motivation in delivering services, speed in delivering services, response toward the request of customers has to score of 362. It indicated that citizens or customers were feeling good about the motivation, speed, and responses of employees in delivering services to them.
4. Assurance indicator included politeness in delivering services, knowledge of employees, and timely guarantee providing by employees had to score of 384. This result showed that citizens or customers were feeling good about the politeness, knowledge, and on-time result of services that employees delivered.
5. Empathy indicator included approach toward a citizen, providing protection during services, and fairness had a score of 376 which indicated that citizens or customers were feeling good about the approach, protection, and fairness provided by the employees.

Conclusions

Based on the results, the services were provided by the One-stop Administration Services Office of Regional Finance Agency in Sarolangun generally well reflected by the score of 377 from the scale of 338-417. According to the data of respondents, Reliability, Assurance, and Tangibles indicators were considered good. In terms of Responsiveness, respondents were satisfied with the services. However, the citizen complained about the speed in delivering services. The speed in delivering services sometimes contradicted with the scheduled time to finish. Lastly, the Empathy indicator reflected nearly perfect indicator except in terms of protecting services. The respondents felt not satisfied with the protection program provided by the One-stop Administration Services Office of Regional Finance Agency in Sarolangun.

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