

# Optimizing Public Perception: Understanding the Relationship Between Service Quality and STNK Service Satisfaction in Bandung's Public Service Mall

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## Abstract

The purpose of this research is to determine the extent of the influence of service quality on public satisfaction in the STNK tax service at the Public Service Mall in Bandung City. The population of this study is all vehicle taxpayers who pay STNK taxes. The sample used in this study consisted of 40 respondents. The data analysis method used is quantitative descriptive and simple regression analysis using SPSS version 25 as a tool. The descriptive survey method is a research method that samples from a population and uses questionnaires as a data collection tool. In this research, data and information are collected from respondents using questionnaires or surveys. The results of this study indicate that the influence of service quality on public satisfaction is positive. This means that service quality significantly affects public satisfaction. The findings underscore the crucial role of service quality in shaping public perception and satisfaction regarding STNK tax services. Policymakers and administrators should prioritize efforts to enhance service quality at the Public Service Mall in Bandung City to ensure positive outcomes for taxpayer satisfaction and overall public trust in governmental services.

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## 1. Introduction

The Fourth Paragraph of the 1945 Constitution states, "to advance the public welfare and enrich the life of the nation," therefore, to achieve the state's goals, the government is obligated to provide good public services for all citizens. Thus, public service is a series of activities aimed at meeting the needs of service to the community, as outlined in Republic of Indonesia Law Number 25 of 2009 concerning Public Services, which defines public services as efforts to provide rights to every citizen, including services in the fields of goods, services, and administration. Departing from this, it is evident how extensive the scope of public service regulation is. The practice of public services in the city of Bandung still often encounters situations that are contradictory, and the process of licensing applications is still difficult and complex for the public. Therefore, public services have not yet achieved their goals, thus requiring an improvement in the quality of public services by considering various aspects of public services. From this perspective, Bandung City is one of 27 regional governments that have signed a commitment to implement the One-Stop Integrated Service (MPP) with the Minister of PANRB. This will provide 155 initial services consisting of 68 SKPD and Agency services and 87 licensing services. Improving the quality of public services in Bandung is one of the work programs of the Mayor of Bandung. The issues faced by public services in Bandung, perceived by the community as unprofessional and expensive, still lack standardization of public services, so with these issues, the Bandung City government needs to make breakthroughs and innovations to meet the needs of the community in public services.

Based on previous research Herawati et al. (2022), the Influence of Service Quality on Public Satisfaction at the Unity of Nation and Politics Agency in Bandung City, public satisfaction is crucial for the integrity of an institution. The more satisfied the public feels with the services provided, the higher the integrity perceived by the institution. Therefore, it is necessary to further improve the service quality at the Unity of Nation and Politics Agency in Bandung City. According to the findings of a study by Pratiwi (2017), there is a significant and positive influence of service quality on taxpayer satisfaction. Good service quality will enhance taxpayer satisfaction. Meanwhile, the results of a study by Agustin and Trihastuti (2023), The Influence of Service Quality on Motor Vehicle Taxpayer Satisfaction at the Samsat Office in Lamongan Regency, show that service quality, which includes tangibles, reliability, responsiveness, assurance, and empathy, will partially increase taxpayer satisfaction.

## **Theoretical Basis**

### **Public Service Management**

According to Rizki and Sulistyan (2022), management is the art and science of planning, organizing, arranging, directing, and controlling human resources to achieve predetermined goals. The goals of a company or educational institution will be achieved effectively if its management is well-organized. Customer satisfaction in a company or educational institution is determined in part by good service management or good service to customers.

### **Public Service**

Public service is a very important element in governance. Public service can simply be understood as services provided by the government. According to Marande (2020), "Public service can be interpreted as serving the needs of individuals or communities who have interests in the organization in accordance with the basic rules and procedures that have been established." Meanwhile, Boyd and Nowell (2020), states that public service is the fulfillment of the desires and needs of the community by the state. According to the Republic of Indonesia Law Number 25 Year 2009 concerning Public Services, public service is an activity aimed at fulfilling the needs of service in accordance with the laws and regulations for every citizen and resident for goods, services, or administrative services provided by public service providers. Meanwhile, according to the Minister of State Apparatus Empowerment Decree No/KEP//25/M.PAN/2/2014, public service is all implementation activities carried out by public service providers as an effort to fulfill service needs and to implement laws and regulations.

Referring to the opinions above, it is evident that public service is a form of service provided by the government to meet the needs of the community. Public services must also be based on and supported by applicable laws or regulations so that they can be used as a reference in their implementation. In addition to government agencies that are responsible for public service provision, it is also possible for public services to be provided by non-governmental entities such as the private sector.

### **Principles of Public Service**

According to Nor et al. (2021), in addition to several principles of public service that must be fulfilled, public service providers must also pay attention to the principles of public service so that service quality can be achieved. In the provision of public service, the following principles must be followed: 1) Simplicity, Service Standards that are easy to understand, easy to follow, easy to implement, easy to measure, with clear procedures and affordable costs for both the community and the service providers; 2) Participatory, Formulating Service Standards by involving the community and relevant parties to discuss together and achieve alignment based on commitments or agreed-upon results; 3) Accountable, Matters regulated in Service Standards must be able to be implemented and accounted for to stakeholders; 4) Sustainable, Service Standards must continuously undergo improvement as efforts to improve quality and innovation in services; 5) Transparency, Service Standards must be easily accessible to the public; 6) Justice, Service Standards must ensure that the services provided can reach all

members of society with different economic statuses, geographic locations, and physical and mental capabilities.

### **Quality of Public Service**

According to Rahanyamtel et al. (2023), in improving the quality of public services, it is necessary to improve service components including: 1) Service procedures: standardized procedures for service providers and recipients including complaints; 2) Resolution time: set from the time of application submission to service resolution including complaints; 3) Service costs in this case service fees/rates including details determined in the service provision process; 4) Service products: service outcomes to be received according to established provisions; 5) Facilities and infrastructure must be adequately adjusted by public service providers; 6) Competence of service providers must be accurately determined based on knowledge, skills, abilities, attitudes, and behaviors required. Meanwhile, according to Wyok in Haryati and Rostiana (2022), service quality is the level of excellence expected and control over that excellence to meet consumer needs.

### **STNK Tax Service**

Regional Regulation No. 2 of 2015 concerning the amendment to Regional Regulation No. 8 of 2010 concerning motor vehicle taxes. Motor vehicles are all wheeled vehicles and their trailers used on all types of roads, and are powered by technical equipment such as motors or other equipment that functions to convert a specific energy source into the driving force of the respective motor vehicle, including heavy equipment and large equipment that in their operation use wheels and motors. Motor vehicle taxes are collected on ownership and/or possession of vehicles. Every ownership or possession of a motor vehicle, whether two-wheeled or four-wheeled, is required to pay taxes that go to the regional/city tax and the revenue from the collection of motor vehicle taxes is used to benefit the community in accordance with the Local Tax and Retribution Regulation, at least 10% of the revenue received by the regional/city government is allocated for road construction and/or maintenance and the improvement of public transportation modes and facilities.

### **Public Satisfaction**

According to Luoma-aho et al. (2020), public satisfaction is the public's response to the discrepancy between the level of expectations they have and the actual performance perceived after using public services. Decision of the Minister of State Apparatus No. 63/KEP/M.PAN/7/2003, which was then developed into 14 relevant, valid, and reliable elements as minimal elements that must be present for the basis of measuring the public satisfaction index are as follows: 1) Service procedures; 2) Service requirements; 3) Clarity of service tasks; 4) Discipline of service personnel; 5) Responsibility of service personnel; 6) Ability of service personnel; 7) Service speed.

## **2. Methods**

The research method employed in this study is quantitative research. According to Sugiyono (2016), quantitative research is a type of research that yields findings that can be achieved (obtained) using statistical procedures or other quantification methods (measurements). Data collection techniques involved direct field observation using survey and questionnaire methods.

Population refers to the scope or size of characteristics of all objects under study. One definition of population is provided by Sugiyono (2016), states that the population is a generalization area consisting of objects/subjects with specific qualities and characteristics designated by a researcher for study and eventual conclusion drawing. Determining the population should begin with a clear determination of the population targeted by the research, known as the target population, which is the population that will be the focus of the research conclusions.

To determine the sample size, according to Roscoe as cited in Sugiyono (2016), the methods for determining the sample size in research are as follows: 1) A suitable sample size in research is between 30 and 500 individuals; 2) If the sample is divided into categories (such as male-female, government employees, private sector), then the number of sample members in each category should be 3 individuals; 3) If the research will involve multivariate analysis (such as correlation or multiple regression), then the minimum number of sample members should be 10 times the number of variables being studied; 4) For simple experimental research using experimental and control groups, the number of sample members in each group should be between 10 and 20. Based on the first point, which suggests a suitable size of research between 30 and 500 individuals, the researcher selected a sample of 40 taxpayers. The sampling technique used in this study is random sampling. According to Sugiyono (2016), random sampling is the selection of sample members from a population conducted randomly without considering the strata present within that population.

### 3. Results and Discussion

#### 3.1. Results

**Table 1.** Characteristics of Respondents

Characteristics of respondents	N	Percentage
Gender		
Male	30	75
Female	10	25
Age		
15-25 Years	18	45
26-34 Years	20	50
More than 34 Years	2	5
Education		
Elementary School	0	0
Junior High School	9	23
Senior High School	20	50
Bachelor Degree	8	20
Other	3	7

Source: Data Processed (2023)

Data from the answers of 40 respondents shows that 75% are men and 25% are women. Then based on the age of the majority of respondents aged 26-34 years with a percentage gain of 50%. The majority of people are people with a high school education level with a percentage value of 50%.

#### Simple Linear Regression Test

Simple regression analysis was used to find out how much influence service quality has on public satisfaction with the Bandung City Public Service Mall STNK tax service. The test results are as follows:

**Table 2.** Simple Linear Regression Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	12.405	7.569		1.639	.109
Kualitas_Pelayanan	.699	.185	.522	3.774	.001

a. Dependent Variable: Kepuasan\_Publik

Source: Data Processed (2023)

From the results in Table 2 above, the constant values and regression coefficients are known so that a simple linear regression equation can be formed as follows:

$$Y = 12.405 + 0.699 X + e$$

The above equation can be interpreted as follows:

- a.  $a = 12.405$  shows that if the service quality variable has a value of zero then the public satisfaction variable will have a value of 12.405 units, thus it can be seen that the regression lines intersect the Y axis at the point 12.405.
- b.  $b = 0.699$  indicates that if the service quality variable increases by one unit, then the public satisfaction variable will increase by 0.699 units.

Based on the  $T_{test}$ , the  $T_{count}$  value was 3.774 with a significant value of 0.001. Then it can be seen that the T table value at the level  $\alpha = 0.05$ ,  $df = n - k = 38$ , the  $T_{table}$  is 2,042. With results like this, namely  $T_{count} > T_{table}$ , it can be seen that the service quality variable can influence public satisfaction with the Bandung City Public Service Mall STNK tax service.

### Coefficient of Determination Test

Based on table 3, the R Square value is 0.273. These results indicate that public satisfaction is influenced by the service quality variable by 27.3% while the remaining 72.7% is influenced by other variables outside the research. The R value of 0.522 shows a strong relationship between the independent variable and the dependent variable.

**Table 3.** Determination Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.522 <sup>a</sup>	0.273	0.253	5.200

a. Predictors: (Constant), Kualitas\_Pelayanan

b. Dependent Variable: Kepuasan\_Publik

Source: Data Processed (2023)

### 3.2. Discussion

The results of the analysis conducted (Table 3) indicate that the influence of service quality on public satisfaction in the vehicle tax service at the Public Service Mall in Bandung City has a relatively small effect. With a Sign value  $< 0.05$  or a T-value  $> 2.042$  ( $0.05$ ;  $df=37$ ), this effect is only 27.3%. Despite its relatively small magnitude, these findings still suggest that service quality plays a crucial role in influencing public satisfaction. These findings are consistent with previous research, such as that conducted by Mahira et al. (2021), which shows that good service quality can significantly increase public satisfaction. Although the effect is relatively small, these results underscore the importance of maintaining and improving service quality as an effort to meet the expectations and needs of the community. Furthermore, survey results indicate that the average values of responses related to service quality tend to be positive. Respondents agree that service quality has a significant influence on public satisfaction. The hypothesis testing or t-test results show that  $H_0$  (null hypothesis) is rejected and  $H_1$  (alternative hypothesis) is accepted, meaning that service quality indeed has a positive influence on public satisfaction, in line with the findings of the research by Maramis et al. (2018).

The findings of this analysis have significant implications for policymakers and service providers in the context of public service delivery, particularly in the vehicle tax service sector at the Public Service Mall in Bandung City. Despite the relatively small effect size observed between service quality and public satisfaction, it is evident that service quality remains a critical factor in shaping public perceptions and experiences. Therefore, investing in efforts to enhance and maintain service quality standards is paramount for meeting the expectations and needs of the community. This underscores the importance of continuous improvement initiatives and quality assurance measures within public service organizations to ensure that they remain responsive and accountable to the public they serve.

## 4. Conclusion

Based on the study using SPSS analysis tool for the proposed research model, we can conclude that Service Quality has a significant positive influence on Public Satisfaction in the vehicle tax service at the Public Service Mall in Bandung City, with an effect of 27.3%. This indicates that there is still 72.7% of Public Satisfaction influenced by other variables not examined. This research can serve as a reference for further studies, which are expected to add other variables that may affect public satisfaction to enhance scholarly insights.

Limitations of this study include the relatively small sample size of 40 respondents, which may not fully capture the diversity of taxpayers in Bandung City. Additionally, the findings might be limited in their applicability beyond the specific context of the Mall Pelayanan Publik, potentially hindering their generalizability to other settings. Moreover, the study's reliance solely on quantitative methods may have overlooked nuanced insights that qualitative approaches could have provided. Moving forward, it's recommended to address these limitations by expanding the sample size to enhance representativeness and considering a mixed-methods approach to gain deeper insights into taxpayers' perceptions and experiences. This multifaceted approach would not only enrich the findings but also improve the overall robustness and applicability of the research outcomes.

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