

The Effect of Tangible Service Quality on The Performance of The Regional Office of Directorate General of State Assets Management West Kalimantan

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ABSTRACT

Objective – The objective of this study was to test and analyze the public sector performance from the customer perspective. This research is to see that Directorate General of State Assets Management (DJKN) can determine the factors that influence its performance, and consistently maintain the performance that its provider. Moreover, it also aims to examine and analyze the effect of tangible service quality to public sector performance using multiple regression analysis to test the hypothesis.

Methodology/Technique – This study uses purposive sampling method and obtained 58 respondents who are clients of DJKN Regional Office of West Kalimantan as the study sample. The data used is primary data collected through questionnaires.

Findings – The results showed that the service time and the conditions of the office or facilities significantly affect the customer's satisfaction. While the service procedures, the cost of service, and the service staff did not significantly affect the customer's satisfaction.

Novelty – The implication of this study is the DJKN Regional Office in improving the performance requires improvement in some aspects related to the customer's perspectives to improve the satisfaction of the customers which can encourage the achievement of better performance.

Type of Paper: Empirical

Keywords: Public Sector Performance; Customer Perspective; Tangible Service Quality; Customer's Satisfaction.

JEL Classification: H83, M40.

1. Introduction

Demands of the implementation of public sector accountability towards the realization of good governance in Indonesia is increasing. This demand is reasonable because some studies show that the economic crisis in Indonesia was caused by poor management and bureaucracy (Sunarsip, 2001). One of the steps taken by the

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government bureaucracy reform is improving the system of governance and management towards good governance system.

The government conducted its activities through public sector organizations which founded. A government organization is considered good governance if it has a good performance. The success rate of the management of an organization in both public sector and private sector can be measured by the achievement of its performance. Performance can mean widely as what was done in accordance with the duties and functions of each or a person's success in executing a job.

Performance is a comparison between the work with the established standards, may be a result or a person's overall success rate during certain periods of duty compared with possibilities, including work standards, targets or performance targets determined in advance and agreed. (Dessler, 2000; Rivai & Basri, 2005).

Performance management represents the success level of an organization. Public sector performance is an overview of the achievement of the goals or objectives of government agencies as the elaboration of the vision, mission and strategy of the institution and indicate the level of success and failure from activities implementation in accordance with program and policy set. Based on Government Regulation Number 29/2014, the performance is the output/result of the activities/programs that have been or are to be achieved in connection with the use of the budget with the quantity and quality measurable.

Some public sector organizations in Indonesia have adopted the concept of Balanced Scorecard (BSC) into management and performance measurement. BSC concept introduced by Kaplan and Norton (1996) was used as a performance measurement tool in business organizations. BSC uses four perspectives which consist of (1) The financial perspective, (2) customer perspective, (3) internal business process perspective, and (4) learning and growth perspective.

Campbell, Datar, Kulp and Narayanan (2002) introduced the Balanced Scorecard as a performance measurement system that is used as a tool of control, analysis, and revising the organization's strategy. This study measured the effect of public sector performance to the level of service user (customer) satisfaction. This study is important because it wants to test and analyze the performance of the public sector from the customer perspective so that government agencies, Directorate General of State Assets (DJKN) can determine the factors that influence its performance. It is not easy to maintain customer satisfaction on the service provided.

Tjiptono (2008) explains that the quality of service is seen as one of the components that need to be realized by the company due to have the leverage to bring in new and existing customers can reduce the chances for another enterprising move. The quality of service is defined as the expected level of excellence and control over that level of excellence to meet customer desires. The quality of service can also be interpreted as an attempt that was made to meet the needs and/or desires of consumers precisely and match consumer expectations.

There are five dimensions of service quality include: tangible (physical evidence) that includes the procedures, time, cost, staff serving, and the condition of the office/facility. Moehersono (2014) explains that a customer perspective has five main aspects and one of them is: customer satisfaction is a measure of the degree of customer satisfaction through surveys or interviews conducted. Arief (2006) states that customer satisfaction is feeling happy or disappointed of someone who comes from a comparison between the impression of the performance (result) of a product or expectations.

The research of Handayani (2013) conducted on Garuda Indonesia airline customers in Solo concluded that tangible variable of service quality has a significant influence on customer satisfaction. While research of Sigit and Oktafani (2014) conducted on a futsal field service users Bandung concluded that tangible variable has a significant and positive effect on futsal field customer satisfaction. Wusko (2014) conducted a study on the quality of hospital services in RSUD Bangil, Pasuruan with the conclusion of the service quality factors have a significant influence and the most dominant to customers satisfaction which is the patient. Previous studies that support the service quality positively affects customer satisfaction is the research of Aryani and Rosinta (2010), Setyani (2010), Sari (2013), Amanullah (2012), and Harlan and Magnadi (2014). While the research

of Adi (2008) and Yudhy and Suhendra (2012) explains that there is no influence between service quality to customer satisfaction.

Based on the description above, the problems will be discussed in this study are: (1) Does the service procedures affect the customer satisfaction of DJKN of West Kalimantan? (2) Does the service time affect the customer satisfaction of DJKN of West Kalimantan? (3) Does the service cost affect the customer satisfaction of DJKN of West Kalimantan? (4) Does the staff who provide services affect the customer satisfaction of DJKN of West Kalimantan? (5) Does the condition of the office/facility affect the customer satisfaction of DJKN of West Kalimantan? (6) Does the service procedures, the time of service, cost of service, staff who provide services, and the condition of the office/facility simultaneously affect the customer satisfaction of DJKN of West Kalimantan? While the purpose of this study is to see, and assess the extent to which government agencies DJKN Kalbar can consistently maintain the performance that it provides from the customer perspective. Moreover, it also aims to examine and analyze the effect of tangible service quality: procedures, service time, service cost, staff who provide services, and the condition of the office or facility of services to public sector performance with hypothesis test using multiple regression analysis.

2. Literature Review and Hypotheses Development

Kotler, Keller, Manceau, and Hémonnet-Goujot (2015) defines services as actions that can be offered by one party to another that is essentially intangible (non-physical) and not resulting ownership of something. Meanwhile, according to Stanton (in Sunyoto, 2013) describes the services are activities that can be identified, that is not palpable, which is planned for the fulfillment of the customer satisfaction.

The quality of service is seen as one of the components that need to be realized by the company because it has the influence to bring in new and existing customers can reduce the chances for another enterprising move. Tjiptono (2008) defines service quality as the expected level of excellence and control over it to meet customer desires.

Based on these definitions, the quality of service can also be interpreted as an attempt that was made to meet the needs and/or desires of consumers precisely and match consumer expectations. As for the five dimensions of service quality, are (1) tangible (physical evidence), including physical facilities, equipment, employees, and means of communication; (2) reliability, the ability to provide the services promised to immediately accurate and satisfactory. This means the company provide appropriate services; (3) responsiveness, namely the desire and willingness of our employees to help customers and provide service with a responsive and as good as possible; (4) assurance (guarantee), which includes knowledge, competence, courtesy, and trustworthiness owned by the employees, free from risk, physical harm, or doubts; and (5) empathy, which includes ease in relationships, effective communication, personal attention, and understanding the needs of individual customers.

DJKN satisfaction surveys based on the Decree of the Minister of Finance of the Republic Indonesia Number: 1329/KMK.01/2015 about Public Satisfaction Survey Guidelines of the Implementation of Public Service within the Ministry of Finance explained that the service user satisfaction indicators are determined by the requirements, procedures, service time, cost/tariffs, product specifications types of service, executive competence, executive behavior, notice of service, and the handling of complaints, suggestions, and feedback.

In the Decree of the Minister of Finance of the Republic Indonesia Number: 1329/KMK.01/2015 explained that the procedure is a standardized procedure of services for providers and recipients of services, including complaints. The procedure contains phases of activities to do or go through the system and the process of implementation. Service procedure includes the provision of information to obtain services, access to information to obtain services, service procedures defined by DJKN, and appropriateness of services provided by the established procedure. Satisfaction by Zeithaml (2009) is a response to the requirements of customers (in Sigit and Oktafani, 2014). The smaller the complaints of service users showed higher levels of user satisfaction services. Research Handayani (2013) resulted in a variable of tangible service quality has a significant influence on customer satisfaction. Research Aryani and Rosinta (2010), Setyani (2010), Sari

(2013), Amanullah (2012), and Harlan and Magnadi (2014) also explains that service quality has a positive influence on customer satisfaction. Based on these explanations, the hypothesis built is; H1: Service procedure affect the satisfaction of service users.

The service time is the length of time necessary to complete the whole process of service of each type of service. Service time includes clarity of information regarding the time; for completion of service, the standard time set for completion of the service, timeliness for completion of service with a standard predetermined time, and the existing operational service hours of the office. The shorter the time the higher the level of service user satisfaction services. Research of Sigit and Oktafani (2014) concluded that tangible variable has significant positive effect on customer satisfaction futsal field service users. Research Aryani and Rosinta (2010), Setyani (2010), Sari (2013), Amanullah (2012), and Harlan and Magnadi (2014) also explains that service quality has a positive effect on customer satisfaction. Based on these explanations, the hypothesis built is; H2: The service time affect on the service user satisfaction.

The service cost is the cost charged to the recipient in the care and services or receive services from providers as determined by the provisions of the legislation, including the application of the "no charge" or "cost Rp 0.00" for each type of service provided. Service cost includes: clarity of information regarding costs of the service, the number of fees that have been set, and the suitability of fees paid to the cost has been determined. There is no charge increasingly higher level of service user satisfaction. Research Handayani (2013) resulted in tangible variable service quality has a significant influence on customer satisfaction. Research Aryani and Rosinta (2010), Setyani (2010), Sari (2013), Amanullah (2012), and Harlan and Magnadi (2014) also explains that service quality has a positive influence on customer satisfaction. Based on these explanations, the hypothesis built is; H3: service cost affect the satisfaction of service users.

The office staff who provide services seen from the competence, behavior, and appearance on the service users they serve. The Decree of the Minister of Finance of the Republic Indonesia Number: 1329/KMK.01/2015 explained that the executive competence is the ability to be possessed by the executor in giving service includes knowledge, expertise, skills and experience. While executing the behavior is executing attitude in providing services such as being honest, sincere, don't do despicable things, the good suspect, serving with user satisfaction oriented, and developing innovation and creativity. The office staff who provide services include the ability and skills of office staff in providing service, attitude, and behavior of office staff in providing services, and the appearance of the office staff when providing services. The results of Wardayati study (2006) showed that the competency has a significant impact on the quality of the inspection results so that it can also increase the service user satisfaction assurance. This means that the service user satisfaction can be achieved if the office staff have a good competence. More of the office staff have high competence the service user satisfaction will increase. Meanwhile, according to Colgate and Danaher (in Handayani, 2013) describes the service quality of employees to customers have an asymmetric effect on customer satisfaction, which resulted in poor service to greater customer satisfaction rather than good categorized of service. Research of Aryani and Rosinta (2010), Setyani (2010), Sari (2013), Amanullah (2012), and Harlan and Magnadi (2014) also explains that service quality has a positive influence on customer satisfaction. Based on these explanations, the hypothesis built is; H4: Office staff who provide services affect the service users satisfaction.

Office condition or service facility is a commitment of service to the service users so that they can move to a peaceful, secure, and the results are satisfactory. Office condition or service facility includes location, comfort, and cleanliness of offices, facilities and infrastructure in offices, and safety of the office environmental. Expected with the better office conditions can increase service user satisfaction. Research of Wusko (2014) concluded that service quality factors have a significant influence and the most dominant to the service users satisfaction. Research of Aryani and Rosinta (2010), Setyani (2010), Sari (2013), Amanullah (2012), and Harlan and Magnadi (2014) also explains that service quality has a positive influence on customer satisfaction. Based on these explanations, the hypothesis built is; H5: Office condition/service facilities affect the satisfaction of service users.

Research of Handayani (2013) resulted in the variable of tangible service quality has a significant influence on customer satisfaction. Research of Sigit and Oktafani (2014) concluded tangible variable have significant positive effect on customer satisfaction of futsal field service users. Research of Wusko (2014) concluded that service quality factors have a significant influence and the most dominant to service user satisfaction is the patient. Research of Aryani and Rosinta (2010), Setyani (2010), Sari (2013), Amanullah (2012), and Harlan and Magnadi (2014) also explains that service quality has a positive influence on customer satisfaction. Based on these explanations, the hypothesis constructed is; H6: Service procedure, service time, service cost, office staff who provide services and office condition/ facilities effect on service user satisfaction. This research framework is shown in Figure 1 below.

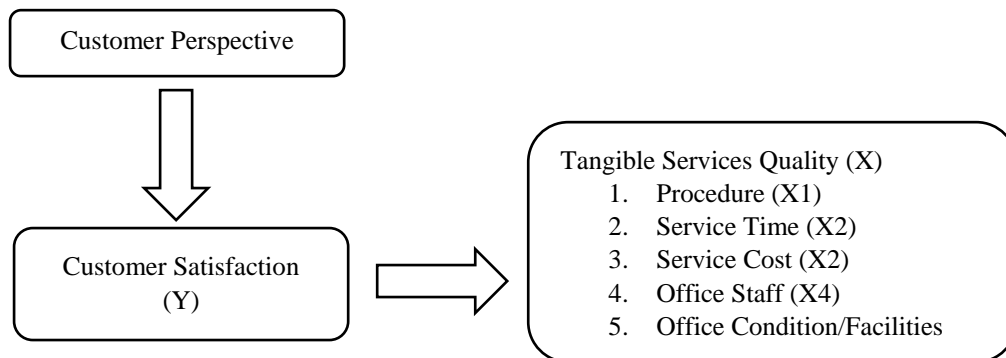


Figure 1: Framework

3. Methods

3.1. Research Design

The study consists of one dependent variable is the level of service user satisfaction and 5 independent variables such as procedures, service time, service cost, office staff who provide services, and the condition of the office/facility. The scale of measurement variables using a Likert scale point 5 with the following classifications: score 1 is for Very Poor (VB), score 2 is for Less Good (LG), score 3 is for Pretty Good (PG), score 4 is for Good (G) and score 5 is for Very Good (VG). Likert scale as a selection of answers to each statement as a simple but generates high-reliability scale (Bernard, 2000; Baker, 1997).

3.2. Types and Sources of Data

The type of data in this study is primary data obtained from respondents directly with the distribution of a questionnaire to the service users DJKN Regional Office of West Kalimantan. Researchers collected primary data used to answer research questions.

3.3. Population and Sample

The population in this study were all respondents or service users in all units under the DJKN Regional Office of West Kalimantan. The sample used is purposive sampling with criteria units that often get service or conducting the State Assets and Auction Service Office (KPKNL) or the DJKN Regional Office of West Kalimantan service users by 58 votes of the total population of about 700 users.

3.4. Data Analysis Methods

Data analysis technique, first with data quality test, validity test, and reliability test. In the validity test of using Pearson Correlation, an instrument is said to be valid if the instrument is able to measure what should be measured according to the specific situation and goals. In the reliability test using Cronbach's Alpha, reliable instruments are instruments that are consistent in measuring the same symptoms. The concept of reliability can be understood through the basic idea of the concept that is consistency. In other words, the reliability of measurement results shows relatively consistent when measured several times.

This research using descriptive statistical techniques, the classic assumption test, and hypothesis test. Descriptive statistics were used to determine the profile of the research data and the relationship between the variables used. To describe the condition of respondents regarding gender, education, type of service required, the level of service satisfaction, and a description of the character of the study variables using the frequency distribution table shows the average, median, and standard deviation range. Having declared valid and reliable, then performed classical assumption.

Classic assumption test used is normality test, multicollinearity, and heteroscedasticity test. Normality test is done using the Kolmogorov-Smirnov test. Multicollinearity test performed using Variance Inflation Factor (VIF). The heteroscedasticity test detected with Glejser SPSS. To test the hypothesis, partial and simultaneously test with simple and multiple regression analysis. The form of systematic multiple regression analysis as follows:

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + e$$

Y = the service level of user satisfaction

X₅ = condition of the office / facility

X₁ = service procedures

a = constant

X₂ = service time

β = coefficient of regression

X₃ = service cost

e = error

X₄ = office staff

The criteria used in the hypothesis testing are (α) of 0.05 or to test whether the hypothesis proposed in this study is accepted or rejected is done by testing the value of F. To test each independent variable partially on the quality of the results of the examination conducted by examining the value of t with a two-tailed test at a significance level (α) of 0.05 (5%) or confidence level of 95%.

4. Results

4.1. Descriptive Statistics

In descriptive statistics through SPSS software with research variables include: service procedures, service time, service cost, the office staff that provide services, the condition of the office/facility, and the service level of user satisfaction obtained the results of Skewness values on these variables with a range of -0.128 to 0.386 (close to zero), so it can be concluded that the data are normally distributed.

4.2. Normality Data Test

Based on the normality data test using the Kolmogorov-Smirnov, the data has a normal distribution with a value of 1,348 through the Kolmogorov-Smirnov test at the significance level of 0.053. If the Kolmogorov-Smirnov significant value higher than 0.05 can be stated that the data has a normal distribution.

4.3. Validity Data Test

Based on the validity data test by Pearson Correlation SPSS, as we can see in Table 3, that the significance of all the variables is smaller than ($<$) 0.05 and there is an asterisk on all Pearson correlation, then there is a correlation on the analyzed variables. So, it can be said that based on SPSS Pearson Correlation test, all the data is valid.

Table 3. Validity Data Test Results

		Y	X1	X2	X3	X4	X5
Y	Pearson Correlation	1	.741**	.818**	.708**	.650**	.661**
	Sig. (2-tailed)		.000	.000	.000	.000	.000
	N	58	58	58	58	58	58
X1	Pearson Correlation	.741**	1	.810**	.739**	.714**	.593**
	Sig. (2-tailed)	.000		.000	.000	.000	.000
	N	58	58	58	58	58	58
X2	Pearson Correlation	.818**	.810**	1	.734**	.671**	.631**
	Sig. (2-tailed)	.000	.000		.000	.000	.000
	N	58	58	58	58	58	58
X3	Pearson Correlation	.708**	.739**	.734**	1	.614**	.425**
	Sig. (2-tailed)	.000	.000	.000		.000	.001
	N	58	58	58	58	58	58
X4	Pearson Correlation	.650**	.714**	.671**	.614**	1	.670**
	Sig. (2-tailed)	.000	.000	.000	.000		.000
	N	58	58	58	58	58	58
X5	Pearson Correlation	.661**	.593**	.631**	.425**	.670**	1
	Sig. (2-tailed)	.000	.000	.000	.001	.000	
	N	58	58	58	58	58	58
Sources: Primary data processed (SPSS, 2015)							

4.4. Reliability Data Test

Based on data reliability through a reliability test with Cronbach's Alpha analysis obtained the result of Alpha value of 0.925 greater than ($>$) rtable of 0.254, it can be said that all the data are reliable.

4.5. Multicollinearity Test

Multicollinearity shown by calculating the value of Tolerance and VIF. Tolerance value of all the variables is greater than 0.10 and VIF of all variables is less than 10. It can be concluded that no Multicollinearity. Multicollinearity test results can be seen in Table 5.

Table 5: Multicollinearity Test with Tolerance and VIF

Model	Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	
	B	Std. Error	Beta	Tolerance	VIF
(Constant)	-.369	.399			
X1	.091	.170	.074	.263	3.796
X2	.443	.142	.433	.266	3.754

	X3	.232	.117	.230	.377	2.656
	X4	.001	.129	.001	.378	2.644
	X5	.256	.109	.246	.469	2.132

Sources: Primary data processed (SPSS, 2015)

4.6. Heteroscedasticity Test

Based on the test Glejser heteroscedasticity with SPSS, we can see that the value of the significance of all variables is greater than 0.05. It can be concluded that the regression model did not happen heteroscedasticity. In other words, there is a residual common variant from one observation to another observation. Table 6 is the result of the heteroscedasticity test with Glejser SPSS.

Table 6: Test heteroscedasticity with Glejser SPSS

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
	(Constant)	.182	.206		.879	.383
	X1	.055	.088	.163	.630	.531
	X2	.015	.073	.053	.205	.838
	X3	.062	.061	.221	1.020	.312
	X4	-.072	.067	-.232	-1.073	.288
	X5	-.042	.056	-.146	-.754	.454

Sources: Primary data processed (SPSS, 2015)

4.7. Hypothesis Test

Based on the results of hypothesis testing with SPSS as shown in Table 7, the regression model can be written in the form of the regression equation as follows:

$$Y_i = -0.369 + 0.091X_{1i} + 0.443X_{2i} + 0.232X_{3i} + 0.001X_{4i} + 0.256X_{5i} + e_i$$

Table 7: Partial Hypothesis Test

Model		Unstandardized Coefficients		Standardized Coefficients	t hitung	Sig.	t table = 0,200665; $\alpha = 0,05$
		B	Std. Error	Beta			
1	(Constant)	-.369	.399		-.926	.359	
	Procedure	.091	.170	.074	.535	.595	No significant effect
	Time	.443	.142	.433	3.127	.003	Significant
	Cost	.232	.117	.230	1.975	.054	No significant effect
	Staff who provide services	.001	.129	.001	.008	.993	No significant effect
	Office condition/facility	.256	.109	.246	2.359	.022	Significant

Sources: Primary data processed (SPSS, 2015)

Table 8 describes the results of the ANOVA test or F test, obtained F count with a significant level of 0.000. Since the probability of 0.000 smaller than 0.05, then the results of the regression model showed that there is influence of service procedures, service time, service cost, the office staff who provide services, and the office

condition/facilities to the satisfaction of service users. To see the effect of each independent variable partially to the satisfaction of service users views of the significant value of the t-test. If the significance of t-count is smaller than 0.05, it can be stated that these variables affect the service user satisfaction. Based on the results of hypothesis test, service procedures variable obtained result of 0.595, service time variable obtained result of 0,003, the service cost variable obtained result of 0,054, office staff variable obtained result of 0.993, and the variable of office condition/facilities obtained result of 0.022. So the only variable of service time and conditions stated significant office while variable of service procedures, service cost, and the office staff who provide services otherwise insignificant. So the hypothesis is built on all the variables of this research is H2 and H5 accepted and H0 rejected, and H1, H3, and H4 is rejected while H0 is accepted.

Table 8: Simultaneous Hypothesis Test

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	13.646	5	2.729	28.827	.000 ^b
	Residual	4.923	52	.095		
	Total	18.569	57			

Sources: Primary data processed (SPSS, 2015)

5. Discussion

Based on the results of hypothesis test showed that the variables of service time and the condition of the office partially have significant effect on service user satisfaction.

5.1. Effect of Service Procedure to Users Satisfaction

The procedure is something definite and written in the rules and regulations. like it or not, the procedure must be adhered to by service users as well as office staff who provide services. The results showed that the service procedure does not have a significant impact on the services according to user satisfaction research Adi (2008) and Yudhy and Suhendra (2012), which proves that there is no influence between service quality to customer satisfaction. This means that the service user satisfaction can not be achieved from any service procedures, but needed socialization to service users on service procedures that will improve the performance of the DJKN Regional Office of West Kalimantan.

5.2. Effect of Service Time to Users Satisfaction

Good service is timely. But that does not mean that the service must be performed in a timely manner. Services can be completed even before the stipulated time, of course it would be better (the faster, the better). So when service becomes a factor that affects the satisfaction level of the service users, because they do not like to wait too long for services provided.

Results from this study show variable service time has a significant influence on satisfaction of service users is directly proportional to the research conducted by Aryani and Rosinta (2010), Setyani (2010), Sari (2013), Amanullah (2012), Harlan and Magnadi (2014), and Sigit and Oktafani (2014) which agreed and states that service quality positively affects customer satisfaction.

5.3. Effect of Services Cost to Users Satisfaction

The results showed that the service cost does not have a significant impact on the services according to user satisfaction research Adi (2008) and Yudhy and Suhendra (2012), which proves that there is no influence between service quality to customer satisfaction. It is very possible, especially in the public sector

organizations are non-profit oriented. On the type of organization, if there is financing a service is set up within the regulations set out formally. Even most of the services are free of charge. This is why the service cost factors did not significantly affect the satisfaction of service users.

5.4. Effect of The Office Staff Who Provide Services to User Satisfaction

The results showed that the office staff who provide services do not have a significant impact on the services according to user satisfaction research by Adi (2008) and Yudhy and Suhendra (2012), which proves that there is no influence between service quality to customer satisfaction. This means that the service user satisfaction can not be achieved from the office staff who provide services but required the development of employee competencies through education and training that will improve the performance of the DJKN Regional Office of West Kalimantan.

The staff that served no significant effect on service user satisfaction. All the staff at the DJKN Regional Office of West Kalimantan equivalent competent and competitive. Thus, in providing services, between one and the other staff, provide the best service with heart. The Ministry of Finance including DJKN has the concept of a work culture that is applied in everyday work. Therefore, the staff who provide services no longer be a problem, because all the staff is able to provide the best service. So the staff that serves no significant effect on service user satisfaction.

5.5. Effect of Office Condition/Services Facilities to User Satisfaction

The results of this study showed that variables office conditions have a significant influence on service users satisfaction is directly proportional to the research conducted by Aryani and Rosinta (2010), Setyani (2010), Sari (2013), Amanullah (2012), Harlan and Magnadi (2014), and Sigit and Oktafani (2014) which agreed and states that service quality positively affects customer satisfaction. Each service users want the comfort and safety in each service obtained. Office conditions that comfortable and safe as well as complete office facilities and adequate, would make it like at home and the service users are satisfied with the services provided. For the office condition/facilities has a significant impact on service user satisfaction.

5.6. Effect of Service Procedure, Service Time, Service Cost, The Office Staff Who Provide Services and Office Condition / Facility to the Service User Satisfaction

The results of this study showed that variables of service procedures, service time, service cost, the office staff who provide services, and the office condition/facilities simultaneously affect the service users satisfaction. The condition of the office has a significant influence on satisfaction for 73.5% of service users, while 26.5% are influenced by other factors outside the research model include condition of economics, political factors, and the country's security. This study is in line with the opinion of Aryani and Rosinta (2010), Setyani (2010), Sari (2013), Amanullah (2012), Harlan and Magnadi (2014), Sigit and Oktafani (2014), Handayani (2013), and Wusko (2014) which agreed and states that service quality positively affects customer satisfaction.

6. Conclusion, Limitations and Research Implications

6.1. Conclusion

Based on the results of research above, then can be summarized as follows: (1) Service procedure has no significant effect on the satisfaction of service users, so even though high level of service procedures, has no effect on the increase in the satisfaction of service users; (2) Service time has a significant effect on satisfaction of service users, so if DJKN able to keep service time better, the satisfaction of service users will increase; (3)

Services cost has no significant effect on the satisfaction of users services, so even though the better the service cost, has no effect on the increase in the satisfaction of service users; (4) The office staff that serves has no significant effect on satisfaction of service users, so even though the better the office staff who provide services, has no effect on the increase in the satisfaction of service users, (5) Office conditions/service facilities have a significant effect on the satisfaction of service users, so if DJKN able to maintain the condition of the office/service facilities, the satisfaction of service users will increase.

6.2. Limitations

The results of this study have limitations that should be considered in this study, among other things:

1. Limitations in terms of data collection, especially in the control of the respondent, submitted suggestions for future researchers should conduct research using the direct interview method to collect research data in order to reduce their associated weaknesses validity interval.
2. The study was only done in one place, namely the DJKN Regional Office of West Kalimantan, so the results may not generalize another region, then put forward suggestions for expanding the research object to the other regional office of DJKN.

6.3. Research Implications

The implication of this study is the DJKN Regional Office of West Kalimantan to improve their performance requires improvement in some aspects related to the customer's perspective are: socialization to service users on the procedures, time and cost of existing services, development of employee competence through education and training, and maintain state offices to be comfortable and safe, and conduct a complete and adequate facilities. All of these enhancements are expected to improve the service users satisfaction which can encourage the achievement of better performance.

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