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# **The Role of Service Excellence Training for Government Employees to Improve Customer Satisfaction: Public Service Implementation in Tax Service Office in Jakarta**

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**Abstract.** Improving the quality of public services is an effort to improve the quality and innovation of public services at each government agency on a regular basis according to the needs and expectations of the community. In addition, improving the quality of public services is carried out to build public trust in public service providers in order to increase public satisfaction. This research is aimed at answering the question how service excellence is implemented in the work of employees in the daily tax office, what complaints are perceived by the public regarding services they received, and how service excellence training should be provided to civil servants to improve customer satisfaction. This study proves that service excellence training for tax service office employees is very important to improve service quality so as to provide customer satisfaction.

**Keywords.** Customer satisfaction, service excellence, training

## **1. Introduction**

Reliable human resources of the state civil apparatus are a valuable investment for a bureaucratic organisation. The current bureaucracy demands that its apparatus must be able to behave like the people want, namely providing public services that are easy, cheap and fast, timely, and straightforward [1]. The government, which has the function of providing services to the community, must emphasise things, namely prioritizing the interests of the community, facilitating community affairs, shortening the process of implementing community affairs and providing satisfaction to the community. According to Law No. 25 of 2009<sup>1</sup>, public service is an activity or series in order to fulfil the need for services in accordance with statutory regulations for every citizen and resident for goods, services and / or administrative services provided by public administrators.

To achieve prime public service, qualified government officials are demanded in providing various services needed by the community, either in the form of regulations or other services such as in the service sector. Apparatus services will be prime if employees are given adequate compensation, education and training, as well as the availability of office facilities and infrastructure. In other words, if employees receive adequate incentives, employees are often

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<sup>1</sup> Undang Undang No 25 Tahun 2009, Republik Indonesia

included in education and training in accordance with their respective fields of work, and the availability of adequate office infrastructure, it is very possible that the performance of personnel services will increase. After the performance or work performance of employees increase, it will have an impact on optimal service to the community [2].

One government agency that also has many officers to serve the public is the Tax Service Office (KPP). KPP is a work unit of the Directorate General of Taxes (DGT) that carries out all tax services to the public. As a DGT agency, KPP is directly related to the taxpayer. Every day tens or even hundreds of people come to KPP with various needs. For the smoothness of the services provided, of course, staff who are reliable and can serve well are needed. But unfortunately, until now there are still many complaints from the public regarding the services provided by the tax service office. One way to improve the quality of service to customers is by providing service excellence training to staff. Education and training is the process of organizing teaching and learning in order to improve the capabilities of civil servants. According to [3] training is a planned process to modify attitude, knowledge, skills, and behaviour through learning experience to achieve effective performance in activity or range of activities. For this reason, this study is aimed at answering the following questions: (1) how service excellence is implemented in the daily work of tax service office employees, (2) what complaints are perceived by the public regarding services at the tax service office, and (3) how is service excellence training should be given to employees at the tax service office. This study makes a major contribution to improving service quality so that customer satisfaction will be achieved, not only for the tax service office, but also for other government institutions.

## **2. Review of Literature**

### *2.1 Service Excellence*

The notion of service excellence relates to services performed by company employees in an effort to provide satisfaction and foster customer (consumer) trust. Serving customers well will make customers feel special. Paying attention to customer needs will also make customers happy. According to [4] excellent service is concern for customers by providing the best service to facilitate the fulfilment of their needs and fulfil their satisfaction, so that they are always loyal to the organisation or company. Service excellence is related to services carried out by the company in an effort to provide a sense of satisfaction and foster trust in the customer (consumer), while the customer feels that he is given good and proper attention to it [5].

Simply put, excellent service is a service that is best in meeting customer expectations and needs. In other words, excellent service is a service that meets quality standards. Service that meets quality standards is a service in accordance with the expectations and satisfaction of customers / society [6], [7].

[8] stated that service quality includes the following dimensions: (a). Timeliness of service is related to waiting time and process, (b). The quality of service is related to the accuracy or tightness of service, (c). Service quality is related to politeness and friendliness of business people, (d). Service quality relates to responsibility for handling customer complaints, (e). Service quality is related to the number of officers serving and other supporting facilities, (f). The quality of service is related to the location, the space where the service is, the parking space, the availability of information, and other instructions / guidelines, (g). Service quality is related to environmental conditions, cleanliness, waiting room, music facilities, air conditioning, communication tools, and others [7].

## 2.2 *Customer Satisfaction*

The definition of customer satisfaction according to [9] is: Feelings of pleasure or disappointment that arise after comparing the performance (results) of the product thought against the expected performance (or results). From this definition it can be said that if the product performance is not in accordance with the expectations of hotel guests and if the expectations set are too low, then the hotel guest will feel dissatisfied and end up disappointed, if the performance is in accordance with the expectations, the hotel guests will be satisfied, but if the product performance exceeding expectations, hotel guests will feel happy and very satisfied. Meanwhile, the definition of customer satisfaction formulated by Richard Oliver [10] is:

"Satisfaction is a customer response to meeting their needs. This means an assessment that a form of privilege of a good or service or the good / service itself provides a level of comfort associated with meeting a need, including meeting needs below expectations or meeting needs that exceed customer expectations. "

According to [11] customer satisfaction is defined as customer response to the mismatch between the level of importance before and the actual performance that is felt after usage. One of the factors that affect customer satisfaction is customer perception of service quality. Customer satisfaction is strongly influenced by service quality, value, price and other factors that are personal and temporary situations [11].

[12] in [13] defines customer satisfaction or dissatisfaction is the customer response to the evaluation of discrepancies or perceived disconfirmation between previous expectations (other work norms) and the actual performance of the product that is felt after its use. Dimensions of good service quality will improve the quality of a company in the eyes of consumers. If the quality provided is in accordance with the wishes and expectations of consumers, this will increase the level of customer satisfaction with a product used.

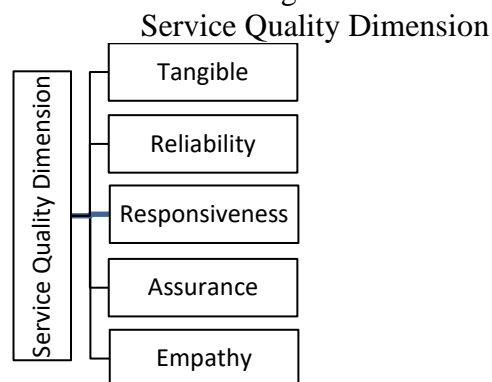
According to [14] in [1] the dimensions of service quality are used to evaluate service quality as follows:

- 1) **Tangible.** Tangible is a factor that affects customer satisfaction from a visual perspective (related to the physical environment), includes physical facilities, equipment, employees and means of communication. A good tangible will affect customer perceptions. At the same time, this tangible aspect is also one of the sources that influence customer expectations.
- 2) **Reliability.** The ability to be relied on in demonstrating the promised services responsibly and accurately to its customers. Reliability means that the company keeps what was promised, both regarding delivery, problem solving and prices. The ability to provide the promised service immediately, accurately and satisfactorily. Reliability includes two main aspects, namely consistency of performance and trustworthiness (dependability). This means the company is able to deliver its services correctly from the start (right from the first time), fulfil its promises accurately and reliably (for example, deliver services according to agreed promises), deliver data (record) accurately, and send accurate invoices.
- 3) **Responsiveness.** Awareness or desire to act quickly to help guests and provide services on time. Responsiveness is the willingness and readiness of employees to help customers and deliver services quickly. Some examples include: punctuality of service, respond to customer's complaints, and fast service delivery. This dimension emphasises the attention and speed of time in relation to customer requests, questions,

complaints and problems that occur. The desire of employees to help consumers and provide responsive, fast and satisfying service.

- 4) Assurance, namely the behaviour of employees is able to foster customer trust in the company and the company can create a sense of security for its customers. Assurance also means that employees are always polite and have the knowledge and skills needed to handle any customer question or problem. This dimension may be an important part of service where customers feel safe and secure. Customers will be served by employees who have the ability and good knowledge of the products or services sold by the manufacturer, includes knowledge, skills, courtesy and trustworthiness of employees, free from harm, risk and doubt.
- 5) Empathy. Empathy means that the company understands the problems of its customers and acts in the interests of the customers, as well as giving personal attention to customers and having comfortable operating hours. Empathy also means the ability to understand customer wants and pay attention to emotions or feelings of customers as well as the availability of attention including the ease of making relationships, good communication and personal attention and understanding consumer needs.

Figure 1



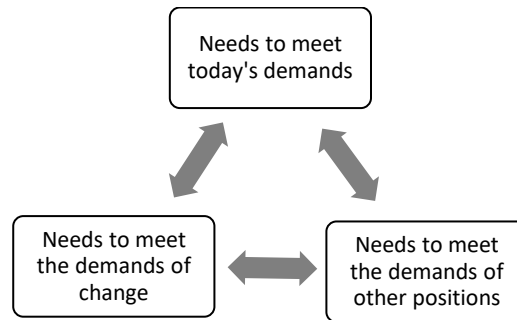
Source: Parasuraman in Dwiyanto (2005:148)

### 2.3 Training

According to [15], training is a process that systematically changes employee behaviour to achieve organisational goals. Training is related to the skills and abilities of employees to carry out their current jobs and to help employees to be successful in carrying out their jobs.

[15] also said that training will be successful if the process is implemented according to their needs. Basically, the need is to meet the lack of knowledge, improve skills, or attitudes with varying degrees of each. Training needs can be classified into: 1. The need to meet current demands. This need can usually be identified from the employee's performance that is not in accordance with the standard of work required in that position. 2. The need to meet the demands of other positions. At any hierarchical level in a company, job rotation is often carried out. There are various reasons, some say to overcome boredom, some say to form a generalist person. 3. The need to meet the demands of change. Changes both internal (changes in systems, organisational structure) and external (changes in technology, changes in the company's business orientation) often require additional new knowledge. Although at this time there is no problem between the ability of the person and the demands of his position, in order to deal with the changes above, training can be anticipated.

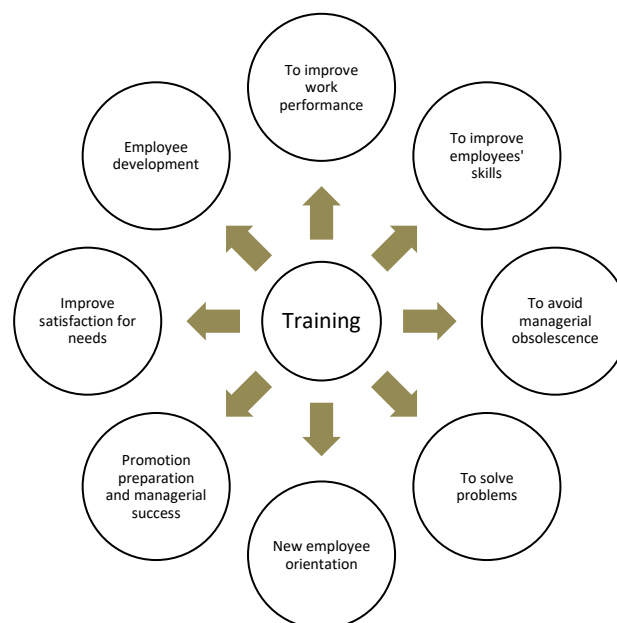
Figure 2  
Training Needs



Source: Rivai (2005: 233)

According to [16] in [17], training is every effort to improve the performance of the responsibility, or a job that is related to the job. [18] in [19] suggested eight main objectives of the training program, among others: (a). Improve performance, (b). Improve employee skills, (c). Avoiding managerial obsolescence, (d). Solve problems, (e). New employee orientation, (f). Promotion preparation and managerial success. (g). Improve satisfaction for needs, (h). For employee development, it is necessary to first explain what the target of the training. In the training, there are several main targets to be achieved.

Figure 3  
Main Purpose of Training



Source: Carrel in Salinding (2011:15)

[20] in [21] suggests five training principles as follows: a. Participation, meaning that in the implementation of training the participants must participate actively because with participation the participants will master and know the various materials provided faster. b. Repetition, meaning that it is always done repeatedly because with these repetitions the participants will be

faster to fulfil and remember what has been given. c. Relevance, meaning that they must be related to each other, for example the training participants must first be given a general explanation of a job before they learn the specifics of the job. d. Transference, meaning that the training program must be adjusted to the needs that will be faced in the actual job. e. Feedback, meaning that every training program implemented always requires feedback, namely to measure the extent of the success of the training program.

### **3. Method**

This is a qualitative study. [22] explain in more detail about the qualitative research approach. First, ontologically qualitative research is characterized by the fact that the researcher constructs the reality he sees. In qualitative research ideas, each person is involved in the research, as a participant or subject together constructing reality. Second, epistemologically, qualitative research is based on values and judgment values, not facts. In their general view of the field, they claim that the value of the researcher guides and forms research conclusions because the researcher constructs the reality of the research. Third, qualitative research is empirical and scientific like quantitative research, although the philosophical foundations of qualitative research both ontologically and epistemologically are guided by subjective judgment of values [22].

This qualitative research uses a case study approach. As is the case with other research objectives in general, basically researchers who use the case study research method aim to understand the object under study. However, different from other research, case study research has the specific aim of explaining and understanding the object under its special research as a "case". In this regard, [23] stated that the purpose of using case study research is not just to explain what the object under study is like, but to explain how the case existed and why it happened. Meanwhile, [24] stated that case study research aims to reveal the peculiarities or uniqueness of the characteristics contained in the cases studied. The case itself is the cause of case study research, therefore, the main objective and focus of case study research is cases that are the object of research.

In this study the semi-structured interview was applied. Researchers chose this interview technique because using this method allows the researcher and the subject to have a dialogue and the questions that have been arranged can be modified according to the subject's response [25]. The researcher was conducting semi-structured interviews, while recording the conversation using an audiotape, then transcribing it [26]. Researchers interviewed 10 civil servants who work in the tax service office located in East Jakarta. Researchers also interviewed 10 taxpayers at the aforementioned location to find out how they responded to the services provided by the staff. This interview is intended to answer the following questions: (1) (1) how service excellence is implemented in the daily work of tax service office employees, (2) what complaints are perceived by the public regarding services at the tax service office, and (3) how is service excellence training should be given to employees at the tax service office.

[27] states that a case study requires extensive verification through triangulation and member checks. Stake suggests information triangulation that is, looking for concentrations of information that relate directly to "data conditions" in developing a case study. Triangulation helps the researcher to check the validity of the data through checking and comparing the data. Furthermore Stake "offers" a triangulation of [28] which distinguishes four kinds of triangulation as a checking technique that utilizes the use of data sources, researchers, theory and methodology.

#### 4. Results

Based on the results of interviews with employees at the tax service office in East Jakarta, the data is summarised as follows:

1.	80% of employees have already understood about service excellence, but still experience difficulties in its implementation. The difficulties experienced include :
	(a) difficulty in keeping promises to taxpayers in solving the problem because it often involves other divisions
	(b) When there are senior taxpayers who come and ask to be taught how to use the application digitally, officers still have difficulty in communicating and explaining the stages in simple language.
	(c) Almost every day there are taxpayers who complain. Many of them spoke in high tones so that the officers had difficulty controlling their emotions.
	(d) Taxpayers often ask for information that is not yet known by officers, so they often have to ask their superiors or work partners.
	(e) Training related to service excellence is rarely conducted, more training is related to tax payment techniques and procedures, so that the teaching instructors are invited from internal employees.
	(f) Every time a training is held, there is never any feedback, so it is not clear whether the employees have benefited from the training or not.
	(g) Employees hope that the institution can provide training as needed by employees.
	(h) Employees expect the institution to provide special training related to service excellence. Institutions can collaborate with professional training institutions so they can gain new knowledge regarding services to taxpayers and how to solve problems.

Meanwhile, the results of interviews with 10 taxpayers are summarised as follows:

1.	KPP employees are still less professional in serving taxpayers. This can be seen from:
	(a) The appearance of the officers. At certain hours, especially during the day, many officers are passing by in the office or in front of the office wearing sandals. This reflects that officers at the tax service office are less professional.
	(b) There are still many officers who are impatient in answering questions from visitors who come, especially in treating senior visitors who generally do not understand technology or digital applications.
	(c) Officers are less responsive in solving problems faced by taxpayers.
	(d) Officers at the tax service office are less friendly, so they do not give a pleasant impression to visitors who come.
	(e) Many officers do not understand the problem, so they often have to ask their partners or superiors. If you do this too often, it will certainly give a poor impression to visitors.
2.	In terms of facilities, the tax service office is still inadequate, especially in terms of toilet conditions.

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|----|---|
| 3. | The tax service office is also not friendly to persons with disabilities because there is no special counter for persons with disabilities, so they have to stand in public queues. |
|----|---|

## 5. Discussion

From the results of interviews conducted with employees of the Tax Service Office in East Jakarta, data was obtained that 80% of employees have already understood Service Excellence, but still experience difficulties in its implementation, namely in terms of service accuracy, difficulties in communicating and providing explanations about digital applications to senior tax payers. Also in terms of controlling emotions if a customer complains. Training is also very rarely carried out, if any, it is more about technicalities and procedures, whereas what employees currently need is service excellence. Thus, it is known that the training held is not entirely in accordance with the needs of employees [15]. In addition, the training that is carried out also never has any feedback, so it is not known how the results are, whether the employees understand the material being taught or not [20] in [21].

From interviews with taxpayers, data shows that many customers are still not satisfied with the services provided by the Tax Service Office. The officers are less friendly to customers so that customers feel less cared for or feel that they are not valued [5]. Customers also perceive officers as not empathetic, especially to customers with disabilities and senior customers.

"I have to wait based on the queue number for public customers, even though security had seen me sitting in a wheelchair. When I asked if there was a special counter for people with disabilities, the staff answered 'no' and when I asked if a person with a disability like me could be prioritized considering the physical condition that made it impossible to sit or stand too long, the staff still have to ask his superior about it. This shows that the tax office is not friendly to people with disabilities. "

Many staff are also less responsive and reliable in helping problems faced by customers. Officers always promise to inform when there is information, but many customers are left waiting without news so they have to come back to the office without any confirmation [14] Parasuraman in [1]. Customer satisfaction is strongly influenced by service quality [11]. We cannot expect our customers to be satisfied without striving to provide excellent service.

## 6. Conclusion

From the analysis that has been done, it can be concluded that the customer service applied in the tax service office still has to be improved so that it can become an excellent service. To create excellent service, training is needed for every employee. The training that is carried out must be in accordance with the needs of employees and should be given feedback in order to see the benefits of training for employees and the institution. For further research, the researcher suggests that study related to Service Excellence training for civil servants should be carried out with a different approach.

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