The Power of Service Quality Influence on Community Satisfaction: Is Community Satisfaction Influenced By Service Quality?

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KEYWORDS	ABSTRACT
service quality, community satisfaction, samsat, motor vehicle tax, taxpayer	The One-Stop Manunggal Administration System known as SAMSAT is committed to providing quality services to all people who are taxpayers through mobile Samsat. Because the service process at the Main Samsat takes time so that it has an impact on taxpayer compliance. This study aims to determine the influence of the quality of Samsat Mobile services on the satisfaction of the people of Cirebon City. Through the use of quantitative methods and primary data, data collection was carried out through the distribution of questionnaires using simple random sampling techniques. The results of the analysis of the T test showed that the quality of service had a significant effect on community satisfaction, with a significance value of $0.000 < 0.05$, then there was rejection and acceptance which showed that the quality of the Mobile Samsat service had an effect on community satisfaction. The results of the determination coefficient test showed that the quality of service had an influence of 73%, while the remaining 27% was influenced by other variables that were not studied in this study. H_0 H_a

Introduction

In Indonesia, it is found that currently there are two forms of taxes used: regional taxes and central taxes. Among them is the Motor Vehicle Tax, which as referred to in Article 1 Number 12 of Law No. 28 of 2009 is classified as a regional tax. Ownership or control of a motor vehicle is subject to tax. At the Samsat (One-Stop Manunggal Administration System) office, there are four government agencies of the Regional Revenue Agency, the National Police of the Republic of Indonesia, PT (Persero) Asuransi Loss-Jasa Raharja, and banking institutions, which are the places where PKB payments are made. One of the regional taxes that greatly increases regional revenue is this tax as well (Fariska & Andini, 2023).

Taxpayers who have an obligation to pay taxes often complain about the length of service at the main Samsat office. This is because the main Samsat does not only serve two-wheeled vehicles and empa-wheeled vehicles. This situation has led to an increase in

waiting times at the parent Samsat, which ultimately makes some taxpayers choose to be reluctant to pay their vehicle taxes on time (Budiman, 2022).

To optimize, the Samsat office established a Mobile Samsat, a mobile support unit, in accordance with the Presidential Regulation of the Republic of Indonesia No. 22 of 2015 to improve the quality of motor vehicle tax services, namely Article 22 paragraph 1. Samsat Roving is implemented as an optimization effort that has a positive impact on public awareness when paying taxes. This is important because vehicle taxes are one of the significant sources of state revenue (Zaelani & Nurhayati, 2023).

Samsat Roving was introduced with the aim of optimizing Provincial Original Revenue (PAD). Where the proceeds of Motor Vehicle Tax and Motor Vehicle Name Return Duty are divided in accordance with the provisions of West Java Governor Regulation No. 52 of 2017 concerning guidelines for the distribution of regional tax revenue sharing funds to district/city local governments, article 5 which contains "The proceeds of PKB and BBNKB revenues are distributed to district/city local governments by 30%" and article 6 which contains "The proceeds of PKB revenues are at least 10%, including those distributed to the district/city local governments. allocated for road construction and/or maintenance as well as increasing capital and transportation facilities in the district/city area". Therefore, Samsat Cirebon City is committed to providing the best service so that the public feels confident when completing vehicle administration. Since the Mobile Samsat was implemented, there has been a significant increase in vehicle tax payments by the public (Agustin & Trihastuti, 2023).

Community response and participation are crucial factors in the sustainability of Mobile Samsat in various regions. The active involvement of the community in the vehicle administration process and the fulfillment of related obligations has a major impact on the sustainability of the Mobile Samsat program in the region, as highlighted in the (Veransa, 2021).

From the description that has been explained above, that the suspicion about the quality of service will have an impact on community satisfaction. Therefore, the purpose of this study is to find out more about how community satisfaction is affected by the quality of Cirebon City mobile samsat services.

Literature Review
Quality of Service

Tjiptono (2014) explained that service quality is synonymous with the desired level of excellence and efforts to control this level of excellence in order to meet customer desires. There are five service quality indicators mentioned:

1) Reliability: The company's ability to provide services in line with what is promised, reliable, accurate, and consistent.
2) Responsiveness: The ability to provide services to Consumers receives timely assistance, and issues are quickly considered and resolved.
3) Assurance: Evaluation of the ability and courtesy of employees and the trust they exude.
4) Empathy: Sharing sincere and individual attention to consumers, in an effort to know their intentions.
5) Tangibles: An assessment of the appearance of services and equipment used to distribute services to consumers.

The results of research from those who examined the relationship between service quality and community satisfaction showed that, "because high-quality services can increase community satisfaction, there is a relationship between the two. Hubaillah

provides modifications to the measurement indicators of service variables as follows: 1) Speed, 2) Friendliness, 3) Comfort, 4) Performance Effectiveness". (Muhtar et al., 2023)

In addition, researching the same thing, this study has the result that "the guarantee factor is the property that has the greatest influence on community satisfaction in handling the demands of population administration. This is due to the community's desire for fast document completion and security guarantees in handling population administration". (Sonani & Yulia, 2021)

Community Satisfaction

According to Kotler as quoted in Nashar (2022), satisfaction refers to a person's positive or negative feelings that arise when equating the performance they feel with their expected expectations. If they have not met their expectations, then consumers will feel dissatisfied. On the contrary, when aligned with expectations, consumers will feel satisfied. From this definition it states that satisfaction is a subjective evaluation of a product compared to the expectations that a person has.

From this perspective, community satisfaction can be explained as the level of satisfaction felt by the community after they compare the services they get with the expectations they have. The quality of service felt or received by the community is the parent indicator in determining the level of customer satisfaction. The level of satisfaction increases along with the quality of service provided by customers. Two important indicators to measure public satisfaction as consumers are *Perceived Performance* and Expectation.

The results of the research from the researcher's search results on how community happiness is affected by service quality show that community satisfaction is assessed from the services or services provided in accordance with the expectations and expectations of the community. If the service or service is appropriate, the community will feel satisfied (Ritonga & Siregar, 2024).

In addition, researching the same thing in this study has the result that "community satisfaction is the main factor that must be considered by public service providers, because public satisfaction will determine the success of the government in providing public services". (Riyadin, 2019)

Nursahidin (2013) explained in his research that "the attitude of the community served by employees is influenced by the quality of service they provide".

Previous studies have explored the relationship between service quality and community satisfaction, emphasizing that higher service quality leads to increased community satisfaction. For instance, Sonani and Yulia (2021) found that the guarantee factor in public administration services significantly affects satisfaction, highlighting the community's demand for fast and secure services. Similarly, Muhtar et al. (2023) demonstrated a positive correlation between the quality of mobile Samsat services and public satisfaction, noting that responsiveness and reliability are crucial components. However, these studies often focus on broader aspects of public service without specifically analyzing how mobile Samsat services address the unique challenges faced by taxpayers in terms of accessibility and efficiency.

The increasing demand for efficient and reliable public services highlights the urgency of examining the factors that influence community satisfaction. Mobile Samsat services play a critical role in addressing the inefficiencies of traditional Samsat offices, particularly in reducing waiting times and improving accessibility for taxpayers. However, despite its potential, the effectiveness of mobile Samsat services in enhancing community satisfaction remains underexplored. Understanding this relationship is

essential for optimizing service delivery and ensuring higher compliance among taxpayers, which directly impacts regional revenue.

While previous studies have established a general link between service quality and satisfaction, limited research has specifically investigated the influence of mobile Samsat services on community satisfaction in a localized context, such as Cirebon City. Moreover, most studies do not quantify the degree to which service quality factors contribute to satisfaction, nor do they explore other potential variables affecting community satisfaction. This gap necessitates a focused study to provide empirical evidence on the role of mobile Samsat services in enhancing public satisfaction.

This study contributes a novel perspective by analyzing the direct and measurable impact of mobile Samsat service quality on community satisfaction in Cirebon City. Unlike earlier research, this study quantifies the influence of service quality, identifying the specific contribution of factors such as reliability, responsiveness, and assurance. It also incorporates regional revenue data to highlight the tangible benefits of improved public services, providing a unique intersection between public administration and economic outcomes.

The objective of this study is to assess the extent to which mobile Samsat service quality affects community satisfaction in Cirebon City. By identifying key service quality factors, the study aims to provide actionable recommendations for improving service delivery. The findings will benefit public service administrators by highlighting areas for improvement, policymakers by showcasing the economic implications of enhanced public satisfaction, and taxpayers by advocating for better and more accessible services.

The implications of this research extend to both theoretical and practical domains. Theoretically, it enriches the understanding of how specific service quality dimensions influence public satisfaction within the context of mobile Samsat services. Practically, the study provides a foundation for designing targeted strategies to improve public services, such as training programs for staff to enhance reliability and responsiveness. Additionally, the findings underscore the importance of mobile Samsat services in increasing tax compliance, contributing to regional revenue growth and supporting broader economic development initiatives.

Research Methods

The method used in this study uses primary data and quantitative methodology. To obtain the extensive data required for this study, questionnaires were distributed as part of a data collection strategy. Taxpayers who make transactions at the Cirebon City Mobile Samsat became the research sample. The sampling method used is the Simple Random Sampling method, which means that every individual in the population gets the same opportunity to be selected as a sample member, as explained by (Sugiyono, 2018).

In this study, the sample results were obtained from the data of the Cirebon City Regional Revenue Management Center which accessed the Mobile Samsat as many as 318 people, using the Slovin formula using a significance level of 1%, the number of samples that were successfully obtained was 76 people. Then a questionnaire was distributed using a likert scale through GForm where the Mobile Samsat operates (Ghozali, 2015).

After obtaining the data, it was continued by analyzing the questionnaire data by testing validity and reliability. Validity tests are used to find out the extent to which a measuring tool or questionnaire measures what is to be tested. The data of the questionnaire results is considered valid if the calculated r value is greater than the table

r value. In contrast, reliability tests are used to demonstrate the stability and consistency of the scores obtained from the measuring instrument. If the Cronbach Alpha score is higher than 0.60, the questionnaire data is considered consistent (Sugiono, 2018). Using the SPSS 22 application, a T test, a determination coefficient test, and a simple linear regression test were carried out to determine the relationship between variables. Based on the information provided earlier, the researcher developed a hypothesis, namely:

H_0: The quality of mobile samsat services has no effect on the satisfaction of the people of Cirebon city

H_a: The quality of mobile samsat services affects the satisfaction of the people of Cirebon city

Results and Discussions

The results of the research conducted using a questionnaire on 76 respondents with 9 questions of the variable of service quality obtained a total score of 2,694 and 5 questions of the variable of community satisfaction which obtained a total score of 1,518 If depicted in the form of a continuum using a likert scale of 1-5, it can be described as follows:
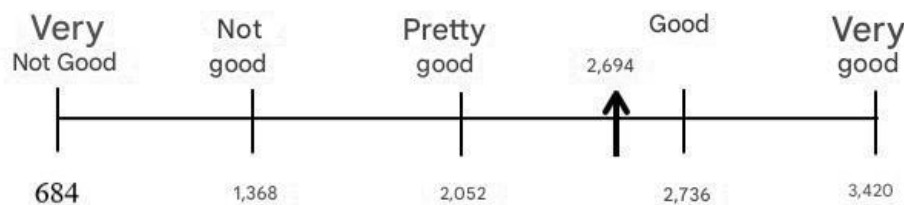

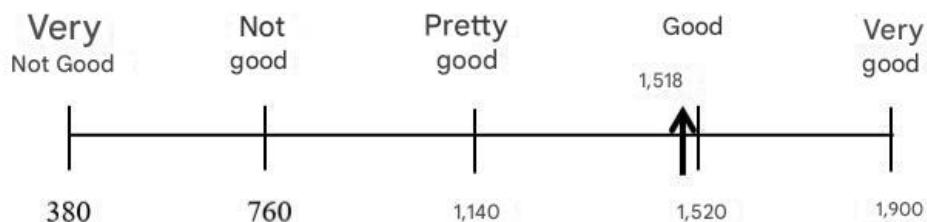**Figure 1. Service Quality Continuity Level**

Figure 2. Continuous Level of Community Satisfaction

Based on this continuum, it can be seen that the quality of mobile samsat services in the Cirebon city area is categorized as good, this proves that the services at the mobile samsat have mostly met the expectations of taxpayers with a success percentage of 78.7%. Meanwhile, community satisfaction is categorized as good, it is in line with the city's mobile tax office, the quality of service is very good in Cirebon with a success percentage of 79.8%.

Discussion

Using statistical techniques and the application of SPSS 22, the data was researched to find out how the service quality variable (X) affects community satisfaction (Y). This entails performing ANOVA, T test, simple linear regression, validity test, and determination coefficient reliability.

The validity test was carried out based on a questionnaire regarding service quality and community satisfaction, which resulted in an average Pearson Correlation value of 0.792, exceeding the r-table value of 0.2257 (n=76, $\alpha = 5\%$), so that the data can be called valid.

In addition, the reliability test shows that if the Cronbach's Alpha value of a questionnaire is greater than 0.60, it can be said to be reliable/consistent in the measurements made.

By using the Simple Linear Regression test, it can be known the influence of one independent variable on the dependent variable.

ANOVA\u1d43

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	580,867	1	580,867	199,851	,000\u1d47
Residual	215,081	74	2,906		
Total	795,947	75			

a. Dependent Variable: Kepuasan

b. Predictors: (Constant), Kualitas

Figure 3. Table of Results of Simple Linear Regression Test

According to Sahid Suharjo (2017), the basis for decision-making includes two things, namely matching the significance value with a chance of 0.05. A significance value of > 0.05 indicates that variable X has not affected Y, while a value of < 0.05 indicates that variable X affects Y. The results of the basic linear regression test show that $0.000 < 0.05$ are the level of significance. Thus, the variable of community satisfaction (Y) is influenced by the variable of service quality (X).

For tests in statistics, it is carried out T test with results:

Coefficients\u1d43

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	1,942	1,290		1,505	,137
Kualitas	,509	,036	,854	14,137	,000

a. Dependent Variable: Kepuasan

Figure 4. T Test Result Table

The T-test value is calculated through a bootstrapping procedure to determine the significance level of the hypothesis test. Regression results are often evaluated at a confidence level of 95% or a significance level of 5% ($\alpha = 0.05$). According to Ghozali (2015), the statistical test t has two interpretation criteria. When the significance value of the t-test > 0.05, showing that the alternative hypothesis () was rejected and the null hypothesis () was accepted, this showed that there was no evidence of any influence on either the independent or dependent variables. On the other hand, it was rejected and accepted if the significance level of the t-test was less than 0.05, showing that there was an impact between independent and dependent variables. $H_a H_0 H_0 \ H_a$

At the significance level of $0.000 < 0.05$, the results of the T test in this study showed that the service quality variable had a significant effect on customer satisfaction, so it was rejected and accepted. $H_0 H_a$

To find out how much factors related to service quality affect community satisfaction, it is carried out determination coefficiency test, with the results :

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Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,854ᵃ	,730	,726	1,705

a. Predictors: (Constant), Kualitas

Figure 5. Table of Coefficient of Determination Test Results

(Gozali, 2015) stated that the purpose of the determination coefficient test was to evaluate the extent to which the model was able to describe how much impact the R-Squared number had on how independent factors affected the dependent variable as a whole. The determination coefficient indicates how much the contribution of independent variables to the regression model is able to describe the variation of its bound variables. The R-Square (R2) value in the Summary of Model table shows the coefficient of determination, which ranges between 0 and 1. When an independent variable distributes almost all of the data when the value is close to the desired to estimate the dependent variable, while the value is closer to 0 then the variable has the ability to explain information at a low level.

Based on the table above, the value of the determination coefficient (R-Square) in the service caliber variable is 0.730, this shows that all independent variables simultaneously have an impact, which is 73% while the remaining 27% are affected by other factors that are not studied in this study.

The Effect of the Quality of Mobile Samsat Services on Community Satisfaction in Cirebon City

The results of the study show that the level of satisfaction of the Cirebon community is influenced by the quality of services provided by Samsat Mobile. The findings of the basic linear regression test which shows that the service quality variable has a significance value of 0.000 or less than 0.05 are the evidence. rejected and accepted can be concluded using a hypothesis test also called a t-test. This study confirms the impact of service quality, as reported by Maramis et al. (2018) positively on consumer desires.$H_0 H_a$

The magnitude of the influence on the community satisfaction component related to service quality accounted for 73% of the total, and the remaining 27% was influenced by other variables that have not been tested by the author.

The results of this study are in line with the data that has become the subject of research because after the Mobile Samsat was enforced, people who were previously reluctant to pay taxes, those who lived far from the Samsat office or faced long queues at the main office, now find it easier to pay taxes through the nearest Mobile Samsat service. Revenue from Samsat Mobile increased from Rp.36,079,583,700 in 2022 to Rp.53,389,360,200 in 2023, showing an increase of 48% of taxpayers who paid through Samsat Mobile (Samsat Office Data in 2022 & 2023). Thus, Samsat Roving has proven to be effective in helping the government increase revenue from the tax sector, especially the Motor Vehicle Tax.

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Conclusion

The results of the study show that the quality of Samsat Mobile services has an impact of 73% on community satisfaction in Cirebon City, which means that there are still 27% of community satisfaction affected by other variables that have not been studied. This is aimed at the revenue of Mobile Samsat increasing from 2022 to 2023 by 48%, namely from Rp.36,079,583,700 to Rp.53,389,360,200 (Samsat Office Data in 2022 & 2023). Thus, the quality of Samsat Mobile services has been proven to have an effect on community satisfaction with the results of the hypothesis test being rejected and accepted. By improving the quality of service, it can help the government increase tax sector revenue, especially Motor Vehicle Tax.$H_0 H_a$

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