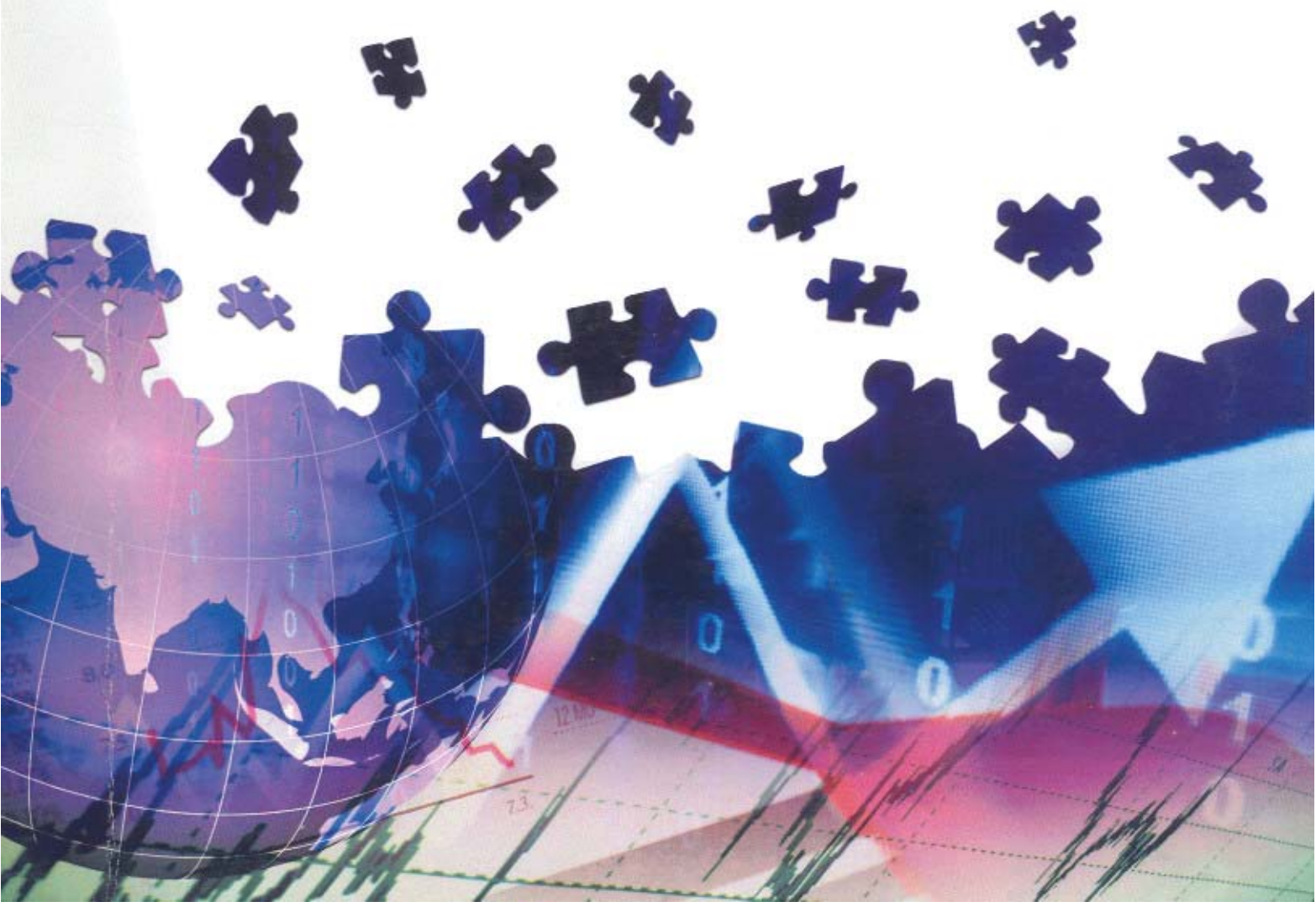


PROCEEDING  
THE 8<sup>TH</sup> INTERNATIONAL ANNUAL SYMPOSIUM ON MANAGEMENT

# REDEFINING THE CORPORATE GOVERNANCE IN THE NEW ASIAN FINANCIAL LANDSCAPE

Universitas Surabaya, March 19<sup>th</sup> 2011



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Universitas Surabaya, March 19<sup>th</sup>, 2011



Department of Management  
Faculty of Business and Economics  
Universitas Surabaya

Member of:



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**REDEFINING THE CORPORATE GOVERNANCE IN THE NEW ASIAN FINANCIAL LANDSCAPE**

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## FOREWORD

This Proceeding is a compilation of papers submitted for **The 8<sup>th</sup> International Annual Symposium on Management** conducted by the Department of Management, Faculty of Business and Economics, Universitas Surabaya. This year's theme of the symposium is **Redefining the Corporate Governance in the New Asian Financial Landscape**.

In this opportunity, we would like to share our grateful to the institution (national and abroad) who send their lecturer or researcher to our symposium.

This symposium is to provide a sharing forum for researchers, academics, and practitioners engaged in basic and applied research in the area of corporate finance and investment especially corporate governance. Accordingly, the symposium is also opened for topics from other areas of expertise that are linked to or relevant with corporate governance issues.

Finally, we hope that this compilation of papers, ranging from a conceptual work to an empirical research can enrich our perspective in corporate governance theory and practices.



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## **DESCRIPTIVE STUDY OF PUBLIC SERVICES QUALITY IN SURABAYA**

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### *Abstract*

Currently, the service becomes a very important factor, not least in the services sector, government or public service. The government has made various efforts for better public services to be from time to time as stipulated by Regulation of the Minister for Administrative and Reform. To determine whether the implementation of public sector services are in accordance with community expectations, the study aims to determine how the image of public service at three government agencies in Surabaya. The results showed that the public service in three government agencies in Surabaya good and satisfactory society.

Keywords: service, service quality, public service, public service quality

### **1. Introduction**

Service is an important aspect in our lives. The importance of services to make service improvements both in the private sector and government services become a necessity. Government services (public services) also began to do various improvements. Public services has been slow and bureaucratic image that began to be addressed.

Improvement of government services conducted throughout Indonesia, including in East Java. East Java Provincial Government through the public service units of the assessment team has conducted an evaluation and assessment of the 43 units of public service offices at the district / city or province. Of the 43 public service offices will be taken 15 of the next assessment will be done again to compete in national competitions (<http://lintasjatim.com>).

The competition was held to motivate in order to develop and improve the quality of public services. Performance of public service units that have been assessed and showed the best performance, should be given an award by giving stimulus or motivation, morale improvement, and innovation services, and conduct assessments to determine an objective picture of performance and service units.

In this assessment there are four criteria that need to be considered in accordance with the decision of Minister of State for Administrative Reform (MENPAN) No. 7 / 2010 concerning the guidelines penilaian performance of public service units. The four criteria or assessment instruments are: vision and mission and motto of service, systems and procedures, Human Resources (HR) and facilities and infrastructure. The winner in this assessment will be taken to national level competition (<http://lintasjatim.com>).

East Java provincial government's commitment to fix the public services already seen the results in various districts in East Java. However, in serving the public who take care of permits,



the Government of Surabaya City government has lagged far behind other cities or districts in East Java. This is due to licensing matters has not been integrated into a single door. It is very contradictory to the status he assumed, namely as the capital of the province (East Java Kompas, June 23, 2006).

By the anniversary of Surabaya, the Deputy Mayor at the time, Arief Afandi, had promised big plans City Government (City Government) to improve public service performance. One of them increase the amount of service in the Service Unit, from only 8 to 49 types of services. In addition there will be a binder in the form of public service standards and installation of information technology networks. Location services will be deployed at five points: Surabaya Central, North Surabaya, Surabaya South, West Surabaya, East and Surabaya (East Java Kompas, June 23, 2006, <http://www.yidp.or.id>).

Era characterized by global environmental change and the emergence of many private competitors, requires local governments to do public service repositioning towards the paradigm of market or customer oriented. One indicator that can be used as a measure that has changed the paradigm of public service is the courage of local governments to conduct an evaluation of himself and to satisfaction of the community being served. This is among others to conduct research or studies on the performance of public services in their environment.

Research on community satisfaction with public services in general are still rarely performed by local governments, so that the dose to determine the extent to which the effectiveness of various public services, especially seen from the satisfaction of the user community is also still unknown. In modern society, service quality or excellent service (service excellence) is desirable. These services affect and change the direction of public management related to public services (government personnel in community service.) Public management related to quality public services or excellent service (service excellence management), is an effort to improve performance continuously (continuous performance improvement) at each operating level functional areas of an organization by utilizing the resources available ([www.encycity.com](http://www.encycity.com)).

Public services is becoming increasingly transparent. Communities can make complaints about a perceived lack of satisfactory service. The government has facilitated this by the KPP. KPP has a locus in 38 regencies / cities in East Java, both the Public Service Provider Institution in Regency / Municipality or Public Service Provider Agency which is the Vertical Institutions and Agencies in the Province District (<http://kpp.jatimprov.go.id>).

By categorizing a complaint under the agency reported, will be seen the public desire for public service disputes dare complain to the KPP. The following is a description of the complaint categories of public service based on the agency reported. The number of complaints under the agency reported. Table 1 shows the number of complaints under the agency reported.

**Table 1. Number of Complaints Reported By The Institution**

Number	Places Reported	Frequency
1	Surabaya	148
2	Sidoarjo	31
3	Malang	25
4	Kabupaten Nganjuk	22
5	Mojokerto Kabupaten	21
6	Kediri Kabupaten	13
7	Tulungagung	12
8	Madiun	11
9	Jombang	10

10	Gresik	7
11	Pasuruan	7
12	Jember	5
13	Jawa Timur	4
14	Bangkalan	3
15	Banyuwangi	3
16	Blitar	3
17	Probolinggo	3
18	Situbondo	3
19	Batu	2
20	Ngawi	2
21	Tuban	2
22	Bojonegoro	1
23	Bondowoso	2
24	Lumajang	1
25	Magetan	1

Source: Complaints Into KPP

According to the agency reported, most reports made to agencies located in the city of Surabaya. This shows enthusiastic people to complain of public service disputes is still dominated by people in the city of Surabaya. This is probably caused by the presence of KPP's office in Surabaya so they are easier to report on their dispute. However, complaints that come from outside the city of Surabaya has also begun to enter the office of KPP. This is because socialization has been done by the Tax Office and Government of East Java Province.

The condition that occurs in public service in various regions in East Java, shows that public service in local government in East Java require various improvements. This is because like other countries around the world (both developed and developing countries), Indonesia's local government performance is measured primarily through the provision of basic services. Which includes basic services are education, health, water supply, sanitation, waste management and the creation of a conducive investment climate. Despite efforts to improve the service represents a concrete manifestation in governance (corporate governance) is good for promoting human development, local governments have struggled to overcome many challenges and limitations (<http://www.dotstoc.com>).

Measuring the success of service delivery is determined by the level of satisfaction with the service recipient. Satisfaction is achieved when the recipient of service recipient to obtain medical services as expected. Therefore, in relation to the level of community satisfaction, MENPAN Decision No. 63 of 2004 mandates that each service provider periodically conduct surveys of community satisfaction index (Ratminto and Winarsih, 2005: 28).

In connection with the performance evaluation of public service penyelenggaraan, MENPAN Decree No. 63 of 2004 states that the head of public service shall periodically conduct an evaluation of the performance of service delivery in a sustainable environment and the results are periodically reported to the highest levels of public service providers. Organizers of public service whose performance is assessed both need to be given the award to provide motivation for further improving the service. While public service providers whose performance is considered not as expected by the community, need to continue to make efforts to promote. In evaluating the performance of public services must use a clear and measurable indicators based on existing regulations (Ratminto and Winarsih, 2005: 28).

Government commitment in all areas in Indonesia, not least in Surabaya to conduct an evaluation of public services in the region will determine people's satisfaction with public services received. This study will describe how the idea of public service at three government agencies namely the tax office in Surabaya, SAMSAT office, and kelurahan (office village) / kecamatan (subdistrict).

## **2. Literature Review**

### **2.1 Concept of Services and Public Services**

Results of activities in a company one of them is service. In everyday life or in our work, services are always needed. At the moment we are using the services means that we are running a process. This is consistent with the definition of services that are disclosed by Kotler (2000) in Tjiptono (2005:16) states that the service is any act or acts that may be offered by one party to another party that is essentially intangible (not a physical shape) and not generate ownership of something.

Consumers are involved in a service process. To that end, companies must adapt its services to the needs and desires of consumers. Gronroos (1990:27) in Ratminto and Winarsih (2005:2) states that service is an activity or series of activities that are invisible (intangible) that occur as a result of interaction between consumers and employees or other matters that provided by the service provider company that is intended to solve the problems consumer / customer.

Various definitions of these services showed that services have many unique characteristics. Characteristics of services according to Tjiptono (2005: 18) are: (1) Intangibility: differences between services and goods, (2) Inseparability: goods are usually produced, then sold, then consumed, (3) variability / heterogeneity / inconsistency: service is highly variable because is a non-standardized output; (4) Perishability: service is not durable and can not be stored, and (5) Lack of ownership: a basic distinction between services and goods.

Services companies conduct a series of processes that produce output in the form of service. One type of service is known as public service. Any rules relating to public services provided for in Decree of the Minister of State Apparatus Empowerment (KEPMENPAN). Public service is all service activities performed by public service providers as an effort to fulfill the needs of service recipients, as well as in implementation of the provisions of legislation (Ratminto and Winarsih, 2005).

Public services provided by the agency called the Public Service Unit. Public Service Unit is a unit / office services at government agencies, including state-owned companies and BHMN, which directly or indirectly provide services to recipients of services. At these institutions, which provide service that is called the Giver of Public Service employees of government agencies that carry out the duties and functions of public service in accordance with legislation. While those who receive public service called the Public Service Recipients which people, communities, institutions of government agencies and businesses, who receive services from the apparatus of public service providers.

Buying services tantamount to exchange some money with something that is intangible. Therefore the main focus in the framework of services is the quality of service perceived by consumers who have received from business entities that provide services.

### **2.2 Service Quality**

Tjiptono (2005: 260) states that service quality is the level of excellence (excellence) is expected to and control over these advantages to meet customer desires.

DeMoranvillea, and Bienstock (2003) stated that service quality is measured to assess the performance of the service, diagnosing service problems, manage service delivery, and as a basis for award employees and the company (Parasuraman, 1995; Zemke & Schaaf, 1989). All of this activity assumes that changes in service quality scores are the result of actual changes in customer perception of service quality.

The definition is in accordance with the opinion of Parasuraman, et al. (1985) in Mueller, et al. (2003) which defines service quality as "an overall evaluation That results from comparing a firm's performance with the customer's general expectations of the industry Should perform. If service expectations are not met, service failure occurs. " Another definition of service quality according to Blumberg (1991:24), "Service quality is very strongly affected by customer perception of reality", based on the understanding it can be concluded that service quality is strongly influenced by customer perceptions of reality. If the customer perception of service meet or exceed customer needs, then customers will continue to make purchases on such business entity, and if the quality of services provided can not meet customer desires, then it can lead to the disappearance of the customer as a buyer and a failure to get the customers with consistent.

Salvador-Ferrer (2003) states that the most widely used instruments for analyzing the service quality is SERVQUAL scale (Parasuraman et al., 1988), which consists of 5 dimensions: "(a) the reliability, consistency in rendering the service reliably and Promised carefully, (b) responsiveness, Disposition of the staff to help users and Provide Them with quick service, (c) assurance, knowledge, attention and skills shown by the employees That inspire credibility and trust, (d) empathy, an effort to understand the perspective of the user through individual attention, and (e) tangibles, appearance of the physical facilities, equipment, personnel and communications materials."

### 2.3 Quality of Public Services

With the enactment of Law no. 22 of 1999 on Regional Government and Law no. 25 of 1999 on Financial Balance between Local Government and Central Government, it will be more and more service activities that must be handled by the Region. Thus the authorities in the area required to be able to understand and practice the science of services management (Ratminto and Winarsih, 2005: 13).

Applicability of the Law No. 32 and 33 in 2004 resulted in the interaction between local authorities and communities become more intense. This is coupled with the increasingly strong demand for democratization and recognition of human rights would give birth to strong demand for quality service management (Ratminto and Winarsih, 2005: 13).

MENPAN Decree No. 63 of 2004 to distinguish the type of service that is: (a) The administrative services: Services that produce various forms of official documents required by the public, such as the status of citizenship, certificate of competency, ownership or control of certain goods and so forth. These documents include identity cards (KTP), Marriage Certificate, Birth Certificate, Certificate Kemaian, Books Owner (BPKB), Driving License (SIM), Certificate of Vehicle Number (vehicle registration), Building Permit (IMB ), Passport, Certificate of Ownership of Land Tenure, and so forth, (b) Groups of goods services: Services that result in various forms / types of items used by the public, such as telephone network, electricity supply, clean water, and so forth, and (c ) Group services: Services that produce various forms of services needed by the public, such as education, health care, organization of transport, mail and so forth.

Ilhaamie (2010) stated that service quality is an important dimension of organizational performance in the public sector as the output of public service organizations (Arawati, Baker and Kandampully, 2007). In Indonesia, the quality of public services is measured through the index of

people's satisfaction in accordance with KEPMENPAN, which consists of 14 elements, namely (Ratminto and Winarsih, 2005): (1) The procedure of service, namely ease of stages of service provided to citizens in terms of simplicity of the service flow; (2) Requirements for services, namely technical and administrative requirements necessary to obtain services in accordance with the type of service; (3) Clarity of service officers, namely the existence and the certainty of officers who provide service (name, position and authority and responsibility); (4) Discipline service officers, namely sincerity officers in providing services primarily to the consistency of working time according to applicable regulations; (5) The responsibility of service officers, namely clarity of authority and responsibility of officials in the administration and settlement services; (6) The ability of frontline employees, ie the level of expertise and skills owned by officers in providing / finish services to the public; (7) The speed of service, namely service time targets to be completed within the time allowed by the service provider unit; (8) Fairness receiving services, namely the implementation of service by not distinguishing group / community status served; (9) Courtesy and friendliness of staff, the attitude and behavior of officers in providing services to society as a polite and friendly as well as mutual respect and respect; (10) Fairness cost of services, namely affordability of the community about the cost determined by the service unit; (11) Certain service costs, namely the adjustment of the fees paid by a predetermined cost; (12) Assurance service schedule, namely the implementation of service time, in accordance with the provisions that have been established; (13) Leisure environment, namely the condition of facilities and infrastructure services A clean, neat and orderly so as to provide comfort to the recipient of service; and (14) Security services, namely ensuring environmental safety level units or facilities that service providers are used, so that people feel comfortable to get service to risks resulting from implementation service.

To build a good public service for the community, a very important role publik officials. Alhumami (2003) in Saleh (2004) suggests some moral qualities which must be owned by a public official: (1) Trusworthiness (trust), (2) Honesty (honesty), (3) Integrity (integrity), (4) Loyalty (loyalty), (5) Responsibility (responsibility), (6) Justice (justice) and (7) Citizenship. If these moral qualities possessed by a public official, it will create community satisfaction with public services.

### **3. Methodology**

This research is descriptive research that aims to get a picture of the quality of public services at the three government agencies in Surabaya are tax office, SAMSAT office, and kelurahan/kecamatan office. Selection of three public service institutions is based on preliminary research that examines the public service institution of the most widely used by the community and the process is done by the community. It is intended that the respondent is more objective in assessing the quality of public services that have been exploited. The quality of public services' referred to the minister for Administrative Decision and the State Apparatus (KEPMENPAN) No. 63 of 2003.

The target population is people of Surabaya who never use public services and have experienced the process of public service. Society is undergoing a process of the service last a minimum of 1 year and at least junior secondary education because the education level of the respondents considered to have the ability to understand the questionnaire are given, and is domiciled in Surabaya in order to facilitate the research. The number of respondents who were taken to conduct this study was of 600 respondents.



#### 4. Result And Analysis

Data collection was done by distributing more than 200 questionnaires to the respondents in accordance with the characteristics of the population in each of the research object, the kelurahan/kecamatan office, the Tax Office, and Office SAMSAT. From the questionnaires that have been distributed the questionnaire to selected 200 eligible to be processed for each public service office. Table 2 through Table 6 shows the number of respondents based on their credentials are; domicile, age, past education, employment and income every month.

**Table 2. Number of Respondents Based on Domicile in Surabaya**

No	Areas in Surabaya	Kelurahan/Kecamatan Office		Tax Office		Samsat Office	
		Number	Pecentage	Number	Pecentage	Number	Pecentage
1	West Sby	39	19.5	43	21.5	39	19.5
2	East Sby	42	21	61	30.5	42	21
3	South Sby	37	18.5	32	16	36	18
4	North Sby	39	19.5	41	20.5	41	20.5
5	Sby Center	43	21.5	23	11.5	42	21
	Total	200	100	200	100	200	100

Based on the domicile in Surabaya, the number of respondents almost evenly in all areas of Surabaya, both of West Surabaya, East Surabaya, South Surabaya, North Surabaya and Surabaya Center.

**Table 3. Number of Respondents by Age**

No	Age	Kelurahan/Kecamatan Office		Tax Office		Samsat Office	
		Number	Pecentage	Number	Number	Pecentage	Number
1	< 25 year	49	24.5	49	24.5	47	23.5
2	25-< 35 year	93	46.5	101	50.5	99	49.5
3	35-< 45 year	50	25	42	21	44	22
4	≥45 year	8	4	8	4	10	5
	Total	200	100	200	100	200	100

Based on age, respondents in any office of public service shows most are aged between 25 years to less than 35 years. And at least 45 years old or older.

**Table 4. Number of Respondents by Education Level**

No	Education	Kelurahan/Kecamatan Office		Tax Office		Samsat Office	
		Number	Pecentage	Number	Number	Pecentage	Number
1	SMP	7	3.5	3	1.5	5	2.5
2	SMA	70	35	62	31	78	39
3	Diploma	43	21.5	28	14	36	18
4	Bachelor (S1)	78	39	100	50	74	37
5	Master (S2)	2	1	5	2.5	7	3.5
6	Doctoral (S3)	0	0	2	1	0	0
	Total	200	100	200	100	200	100

Based on the latest education of respondents, at the kelurahan/kecamatan office, respondents most educated scholar of 78 respondents (39%), and the tax office is also the most educated respondents graduate of a total of 100 respondents (50%). Meanwhile in the office SAMSAT, respondents most recent high school educated as much as 78 respondents (39%). Highest level of education of Doctor (S3) is only in the tax office number 2 respondents.

**Table 5. Number of Respondents Based on Work**

No	Work	Kelurahan/Kecamatan Office		Tax Office		Samsat Office	
		Number	Pcentage	Number	Number	Pcentage	Number
1	Public Servant	11	5.5	25	12.5	16	8
2	Private Employees	85	42.5	85	42.5	99	49.5
3	Entrepreneur	52	26	38	19	31	15.5
4	Professional	1	0.5	4	2	7	3.5
5	Housewife	14	7	18	9	19	9.5
6	Student	32	16	27	13.5	25	12.5
7	Other	5	2.5	3	1.5	3	1.5
	Total	200	100	200	100	200	100

Works of respondents in each public service offices are at most private employees, where the kelurahan/kecamatan office and tax office the same number of 85 respondents (42.5%), whereas SAMSAT office by 99 respondents (49.5%).

**Table 6. Number of Respondents Based on Income per Month**

No	Income (Million)	Kelurahan/Kecamatan Office		Tax Office		Samsat Office	
		Number	Pcentage	Number	Number	Pcentage	Number
1	<Rp. 1 Million	60	30	53	26.5	54	27
2	\$ 1 Million - <USD 3 Million	114	57	112	56	118	59
3	USD \$ 3 Million - <USD 5 million	19	9.5	28	14	17	8.5
4	> USD 5 Million	7	3.5	7	3.5	11	5.5
	Total	200	100	200	100	200	100

Income of respondents each month at most between USD 1,000,000 - <USD \$ 3,000,000. This can be seen on all public service offices, where the kelurahan/kecamatan office of 114 respondents (57%), the Tax Office were 112 respondents (56%) and in the office SAMSAT 118 respondents (59%).

**Table 7. Respondents Perception of Quality of Public Services in Surabaya**

No	Quality Dimensions of Public Service	Kelurahan/Kecamatan Office		Tax Office		Samsat Office		Average
		Average	Standard Deviation	Average	Standard Deviation	Average	Standard Deviation	
1	Service Procedures	5.35	1.27	5.38	1.62	5.63	1.27	5.43
2	Terms of Service	5.09	1.38	4.95	1.79	5.50	1.42	5.16
3	Clarity Service Officers	4.95	1.60	5.38	1.56	5.35	1.6	5.22
4	Disciplinary Service Officers	4.46	1.58	4.69	1.43	4.74	1.72	4.62
5	Responsibility for Service Officers	4.56	1.60	4.74	1.36	4.77	1.84	4.68
6	Ability Service Officers	4.49	1.52	4.64	1.39	4.58	1.89	4.56
7	Speed Service	4.36	1.63	3.94	1.49	4.61	1.90	4.28
8	Getting Justice Services	4.91	1.41	5.56	1.26	5.41	1.53	5.27
9	Courtesy and Friendliness Officer	4.81	1.54	5.17	1.54	5.39	1.60	5.11
10	Service Fee Fairness	5.43	1.34	5.33	1.58	5.54	1.57	5.41
11	Service Cost Certainty	4.62	1.60	5.30	1.60	5.64	1.59	5.17
12	Schedule assurance services	4.80	1.51	5.16	1.41	5.22	1.70	5.05
13	Comfortable environment	5.03	1.57	5.88	1.40	5.26	1.68	5.39
14	Security Services	5.68	1.15	6.21	1.02	5.60	1.42	5.82
	Total	4.89	1.48	5.17	1.46	5.23	1.62	5.08

Table 7 shows that the quality of public services in Surabaya perceived as relatively positive that is equal to 5.08. When viewed from any public service office observed, perceived SAMSAT highest office than the kelurahan/kecamatan office and tax office, that is equal to 5.33. Lowest perception of being in kelurahan/kecamatan office that is equal to 4.86. Greatest standard deviation is in the dimension of the service time while the smallest standard deviation is in the security dimension.

This shows that government efforts to make various improvements across various sectors of public service began to show results. Public services in previous years responded negatively because they are slow, uncertain costs, employees are not competent, and many brokers, gradually began to get a positive response. Many changes in the public service sector such as the number of points of service even in public places such as shopping or traveling car, the officer who is more friendly, more transparent procedures, simple, and quick, and various other changes really help the community. The existence of deficiencies in service are still being felt, but in general the public service in Surabaya, the better.

The quality of public services is measured through 14 dimensions, indicating the highest perception for the kelurahan/kecamatan office on safety and security dimension of 5.66, while the Tax Office on the security dimension of service for 6:21, but the perception SAMSAT highest office on the certainty dimension of 5.64 service fee. This is because the cost to get service in the Office of SAMSAT been clearly written on every transaction evidence, in contrast with the kelurahan/kecamatan office and tax office. From the value of standard deviation, the greatest value in the dimension of the smallest in terms of service and security dimensions of service.

Every public service offices have their respective advantages. However, in general, public service perceived by the community safe. While excellence in SAMSAT office is on the service cost certainty, because people can easily and surely know the fees to be paid. This is certainly in accordance with directions KEPMENPAN that public services must have the clarity of the cost.

Perception lowest for kelurahan/kecamatan office is in the dimension of speed and service with a value of 4.30 on the Tax Office on the dimensions of the service time with a value of 3.94. This is because sometimes the officials who must give approval was not in the office, so must wait the time uncertain. At the lowest perception SAMSAT office located on dimensional capability of the service with a value of 4.58 which has a slightly different dimension of service that has velocity perception value of 4.61. Judging from the value of standard deviation, can be obtained information that the standard deviation of the largest in service speed and the smallest dimension in the dimension of the service procedure. This shows that the speed of service to the third dimension of public service offices still have a relatively lower valuation compared to other dimensions.

Perception is still low in public services, especially related to human resources. Officers who are often not in place to make the service to be slow, although the standard of service should be provided quickly. In addition, the competence of human resources in the office of public services should be improved, although a competent resources already started terasadi various public service offices.

However his condition at this time, every public service should have service standards and published as a guarantee of certainty for the recipients of services. Standard service is a standardized measure of public service that must be obeyed by the giver and the recipient or service.

**Table 8. Cross Tabulation of Average value of each dimension of the identity of Respondents (Domicile, Age, Education) at the Kelurahan/Kecamatan Office**

Quality Dimensions of Public Service Procedures	Domicile					Age (year)				Education					
	SB	ST	SS	SU	SP	<25	25 - <35	35 - <45	>45	SMP	SMA	D3	S1	S2	S3
Terms of Service	4.91	5.92	4.57	5.67	5.70	4.58	5.60	5.64	6.06	6.64	4.93	5.06	5.83	5.83	
Clarity Service Officers	4.62	5.64	4.19	5.31	5.70	4.37	5.43	5.28	5.13	5.00	4.90	4.77	5.50	5.50	
Disciplinary Service Officers	4.55	5.79	4.55	4.50	5.37	4.33	5.38	4.98	4.25	4.14	4.78	4.84	5.27	5.27	
Responsibility for Service Officers	4.23	5.26	3.84	3.87	5.12	3.92	4.70	4.54	5.38	5.29	4.31	4.28	4.67	4.67	
Ability Service Officers	4.29	5.33	4.30	3.85	5.03	4.07	4.89	4.46	5.00	4.93	4.45	4.47	4.71	4.71	
Speed Service	4.38	5.19	4.17	3.59	5.12	4.08	4.78	4.32	5.25	5.00	4.43	4.35	4.60	4.60	
Getting Justice Services	4.14	4.99	4.18	3.32	5.15	4.23	4.55	4.12	5.00	5.00	4.26	4.26	4.47	4.47	
Courtesy and Friendliness Officer	4.72	5.45	4.19	4.95	5.25	4.39	5.25	4.92	4.75	5.86	4.53	4.72	5.31	5.31	
Service Fee Fairness	4.60	5.39	4.70	4.19	5.17	4.19	5.21	4.68	5.25	5.00	4.49	4.78	5.12	5.12	
Service Cost Certainty	5.33	5.79	4.95	5.51	5.58	4.67	5.67	5.74	5.75	5.29	5.09	5.19	5.90	5.90	
Certainty Schedule Service	4.37	5.11	4.11	4.09	5.42	4.23	4.89	4.57	4.88	5.57	4.54	4.49	4.71	4.71	
Comfortable environment	4.46	5.36	4.51	4.18	5.47	4.41	5.00	4.86	5.00	5.29	4.69	4.40	5.10	5.10	
Security Services	4.56	5.63	4.99	4.62	5.36	4.44	5.29	5.18	5.25	5.00	4.83	4.81	5.35	5.35	
Quality Dimensions of Public Service	5.44	6.02	5.53	5.78	5.64	5.32	5.81	5.75	6.13	5.43	5.53	5.44	5.97	5.97	
Total	4.62	5.49	4.48	4.53	5.18	4.37	5.17	4.93	5.22	5.24	4.70	4.70	5018	6.13	

Table 8 shows that respondents from the Central Surabaya has the highest perception on dimensions of service procedures and terms of service, while another in Surabaya on the security dimension of service. Judging from the age category, all respondents gave the highest perception of safety and security dimensions. Meanwhile, seen from the last educational level category, respondents were educated past high school, diploma, and Bachelor (S1), Master (S2) gave the highest rating on the security dimensions of the service, to the highest education level junior on the dimensions of service procedures, and the highest education level Doctoral (S3) on the dimensions of clarity and fairness of service personnel service costs.



**Table 9. Cross Tabulation of Average value of each dimension of the identity of Respondents (Work and Income) in the Office of Kelurahan/Kecamatan**

Quality Dimensions of Public Service	Work						Income				
	Public Servant	Private Employees	Entrepreneur	Professional	Housewife	Student	Other	< 1 mil	1 mil- < 3 mil	3 mil – < 5 mil	> 5 mil
Service Procedures	5.95	5.32	5.35	6.00	5.61	5.11	6.40	5.08	5.50	5.08	6.71
Terms of Service	5.36	5.08	5.27	6.00	5.29	4.81	5.00	4.88	5.34	4.68	4.71
Clarity Service Officers	5.14	5.09	4.92	7.00	5.29	4.48	5.10	4.83	5.20	4.03	5.14
Disciplinary Service Officers	5.00	4.39	4.56	7.00	4.79	4.22	5.00	4.47	4.64	3.84	4.14
Responsibility for Service Officers	4.82	4.56	4.69	6.50	4.61	4.27	5.00	4.48	4.80	3.61	4.64
Ability Service Officers	4.82	4.35	4.75	7.00	4.071	4.31	4.60	4.58	4.63	3.68	4.43
Speed Service	4.36	4.19	4.50	7.00	4.61	4.48	4.60	4.58	4.43	3.50	4.43
Getting Justice Services	5.27	4.95	5.02	6.00	4.86	4.63	5.00	4.60	5.16	4.53	5.29
Courtesy and Friendliness Officer	4.95	4.94	4.78	6.50	5.25	4.31	5.10	4.68	5.02	4.11	5.07
Service Fee Fairness	6.18	5.39	5.50	7.00	5.86	5.03	5.40	5.20	5.52	5.79	5.43
Service Cost Certainty	4.86	4.73	4.44	6.50	4.89	4.47	5.00	4.52	4.86	3.82	4.64
Schedule assurance services	5.45	4.76	4.69	6.00	5.36	4.59	5.40	4.77	4.88	4.47	5.29
Comfortable environment	5.64	5.18	4.97	6.67	5.38	4.43	5.20	4.77	5.16	5.14	5.38
Security Services	6.05	5.19	5.54	6.50	5.71	5.17	5.80	5.42	5.78	6.13	5.36
Total	5.28	4.92	4.93	6.55	5.16	4.59	5.19	4.77	5.06	4.46	5.05

Based on Table 9, the Civil Service job categories of respondents, Entrepreneurs, and Students gave the highest rating on the security dimension of service. Respondents to the work of Private Employees, Housewife Professional and gave the highest rating on the dimensions of service cost reasonableness. While viewed from the income category, only respondents with incomes of more than USD 5,000,000 which gave the highest rating on the dimensions of service procedures, while in other categories of income level gives the highest rating on the security dimension of service.

**Table 10. Cross Tabulation of Average value of each dimension of the identity of Respondents (Domicile, Age, Education) on the Tax Office**

Quality Dimensions of Public Service	Domicile				Age				Education						
	West Sby	East Sby	South Sby	North Sby	Sby Centre	< 25	25 - < 35	35 - < 45	> 45	SMP	SMA	D3	S1	S2	S3
Service Procedures	5.81	5.81	3.91	5.68	4.85	4.41	5.58	5.74	6.69	3.00	4.91	5.55	5.66	5.70	5.50
Terms of Service	5.16	5.33	3.94	5.68	4.78	4.49	5.18	5.38	5.88	2.67	4.68	5.32	5.34	4.80	5.50
Clarity Service Officers	5.59	5.43	4.67	5.40	5.11	4.57	5.43	5.68	6.25	3.33	5.14	5.32	5.47	5.10	5.50
Disciplinary Service Officers	4.98	4.95	4.44	5.02	4.65	4.02	5.12	5.14	5.13	3.33	4.66	5.04	4.96	5.20	4.50
Responsibility for Service Officers	5.02	5.07	4.33	4.89	4.80	4.16	5.08	5.12	5.25	3.00	4.60	5.14	5.01	5.20	4.50
Ability Service Officers	4.84	4.95	4.03	4.71	5.00	4.02	4.92	5.14	4.63	4.00	4.47	5.00	4.82	5.40	4.50
Speed Service	4.65	4.20	3.08	4.12	4.37	3.89	4.23	4.20	3.69	3.33	3.94	4.30	4.21	4.20	3.50
Getting Justice Services	5.63	5.85	4.81	5.68	5.26	4.63	5.86	5.60	6.63	4.00	5.13	5.82	5.72	6.20	5.50
Courtesy and Friendliness Officer	5.53	5.73	4.41	5.17	4.91	4.58	5.45	5.63	5.31	4.50	4.82	5.48	5.53	5.40	4.00
Service Fee Fairness	5.53	6.02	4.59	5.56	4.91	4.12	5.91	5.76	6.50	2.67	4.87	5.75	5.83	5.60	5.50
Service Cost Certainty	5.64	5.83	4.50	5.13	5.00	4.13	5.73	5.57	6.56	3.33	4.67	5.70	5.70	5.60	5.50
Schedule assurance services	5.60	5.61	4.69	5.15	5.48	4.43	5.71	5.52	5.50	4.33	4.98	5.50	5.60	5.00	4.50
Comfortable environment	6.25	6.23	5.24	5.80	5.59	5.04	6.18	6.14	6.75	5.56	5.29	6.31	6.22	5.60	6.00
Security Services	6.29	6.30	5.77	6.30	5.63	5.51	6.31	6.31	6.88	5.00	5.81	6.29	6.36	5.80	6.00
Total	5.55	5.57	4.50	5.33	5.05	4.43	5.48	5.50	5.83	3.72	4.86	5.47	5.46	5.34	5.04

Table 10 indicates the highest rating of respondents by region of domicile in Surabaya is apada service security dimension. At the age category of respondents, the highest rating is also on the security dimension of service. While the educational level category, the highest rating of respondents of different education levels is the last high school, Bachelor (S1) and Doctoral (S3) gave the highest rating on the security dimension of service, the last education junior, Diploma, and Doctoral (S3) on the dimensions of environmental comfort , while the highest education level of Master (S2) on the dimensions of justice service. For educational level Doctoral (S3), the highest rating in two dimensions, namely environmental comfort and security services.

**Table 11. Cross Tabulation of Average value of each dimension of the identity of Respondents (Work and Income) on the Tax Office**

Quality Dimensions of Public Service	Pekerjaan						Penghasilan				
	Public Servant	Private Employees	Entrepreneur	Professional	Housewife	Student	Other	< 1 mil	1 mil- < 3 mil	3 mil - < 5 mil	> 5 mil
Service Procedures	6,10	5,33	5,66	5,75	5,75	4,28	3,83	4,73	5,70	5,11	6,00
Terms of Service	5,68	4,93	5,24	5,75	5,67	4,48	3,33	4,60	5,41	4,64	5,14
Clarity Service Officers	5,58	5,14	5,62	6,00	5,92	4,69	4,67	5,00	5,43	5,21	5,86
Disciplinary Service Officers	5,20	4,78	5,00	5,50	5,56	4,07	4,33	4,55	5,13	4,39	4,71
Responsibility for Service Officers	5,26	4,78	5,11	5,63	5,31	4,20	3,67	4,58	5,14	4,38	4,86
Ability Service Officers	5,28	4,49	5,08	5,25	5,22	4,11	4,67	4,60	4,90	4,32	4,71
Speed Service	4,56	4,00	4,08	4,50	4,17	3,96	5,00	4,09	4,30	3,52	3,86
Getting Justice Services	6,04	5,55	5,79	6,25	6,06	4,26	5,00	4,81	5,83	5,61	6,00
Courtesy and Friendliness Officer	5,72	5,12	5,47	6,00	5,69	4,61	5,33	4,98	5,45	5,11	5,14
Service Fee Fairness	5,96	5,46	5,68	5,75	6,11	4,26	5,33	4,83	5,87	5,04	5,57
Service Cost Certainty	5,88	5,25	5,64	5,50	6,03	4,22	5,00	4,82	5,67	4,86	5,86
Schedule assurance services	5,80	5,15	5,74	5,25	6,17	4,41	6,00	5,17	5,57	4,89	5,00
Comfortable environment	6,16	5,87	6,26	5,25	6,52	5,00	6,33	5,55	6,09	5,89	6,00
Security Services	6,28	6,20	6,41	6,00	6,61	5,15	6,00	5,72	6,20	6,64	6,29
Total	5,68	5,15	5,48	5,60	5,77	4,41	4,89	4,86	5,48	4,97	5,36

On the job categories of respondents, the highest rating for civil servants, private employees, self-employed, housewives, and students are on the security dimension of services, while professional jobs give the highest rating on the dimensions of justice service. Dimensions of perceived environmental comfort highest by other jobs. Table 11 also shows the highest valuation based on earnings of respondents, it appears that for all kategoripenghasilan respondents gave the highest rating in the dimension of the Security Service.

**Table 12. Cross Tabulation of Average value of each dimension of the identity of Respondents (Domicile, Age, Education) at the Office SAMSAT**

Quality Dimensions of Public Service	Domicile					Age			Education					
	West Sby	East Sby	South Sby	North Sby	Sby Centre	<25	25 - <35	35 - <45	SMP	SMA	D3	S1	S2	S3
Service Procedures	4,78	6,48	5,07	5,77	6,05	5,37	5,68	5,83	6,05	6,80	5,72	5,15	5,72	6,07
Terms of Service	4,46	6,38	5,06	5,66	5,93	5,38	5,49	5,59	6,20	6,00	5,51	5,31	5,53	6,43
Clarity Service Officers	4,68	6,43	4,69	5,34	5,60	5,23	5,55	5,31	4,65	3,60	5,53	5,25	5,38	5,57
Disciplinary Service Officers	4,10	5,98	3,58	4,80	5,24	4,45	4,98	4,68	4,90	5,00	4,85	4,81	4,73	4,43
Responsibility for Service Officers	4,12	5,80	4,14	4,77	5,01	4,89	4,85	4,63	4,55	4,80	4,92	4,69	4,78	4,07
Ability Service Officers	3,72	5,76	4,03	4,66	4,71	4,48	4,63	4,70	4,60	4,80	4,78	4,31	4,68	3,43
Speed Service	3,87	5,68	4,01	4,55	4,92	4,55	4,57	4,88	4,65	4,20	4,76	4,33	4,72	4,21
Getting Justice Services	5,28	6,31	4,69	5,29	5,45	4,91	5,63	5,59	5,20	5,00	5,38	5,31	5,57	5,43
Courtesy and Friendliness Officer	4,92	6,43	4,74	5,09	5,76	5,15	5,55	5,27	6,00	5,60	5,56	5,18	5,33	5,71
Service Fee Fairness	4,64	6,29	5,03	5,66	6,10	5,89	5,35	5,55	6,30	5,00	5,74	5,06	5,58	6,57
Service Cost Certainty	4,74	6,57	5,60	5,23	6,05	5,68	5,58	5,65	6,35	6,20	5,92	5,38	5,38	6,71
Schedule assurance services	4,49	5,95	4,89	5,22	5,55	5,02	5,32	5,14	5,90	6,20	5,36	5,17	5,01	6,00
Comfortable environment	4,77	6,50	4,60	5,15	5,29	5,06	5,35	5,23	6,00	6,20	5,19	5,26	5,33	5,48
Security Services	5,27	6,54	4,92	5,83	5,46	5,63	5,61	5,52	6,25	6,80	5,53	5,38	5,76	5,71
Total	4,56	6,22	4,65	5,22	5,51	5,21	5,30	5,25	5,54	5,44	5,34	5,04	5,25	5,42

Table 12 shows respondents rating SAMSAT Office, it appears that respondents in Surabaya area West gave the highest rating on the dimensions of justice get the service, respondents in Surabaya, East and Southern assess the dimensions of cost certainty is the most positive service and the respondents in Surabaya area north of the opinion, the security dimension of service

most positive, while respondents in Surabaya area Centre provides the highest rating on the dimensions of service cost reasonableness.

Based on age category, respondents younger than 25 years argued the fairness dimension is the most positive service charge, respondents aged between 25 years up to less than 45 years gave the highest rating on the dimensions of service procedures. But respondents over the age of 45 years believes that the dimensions of the most positive certainty of cost service.

In the last category of education level, respondents SMP provides the highest rating on the dimensions of service procedures, the last junior high education level, Diploma, Bachelor (S1), the highest rating on the security dimension of service, while the last high school education level, Diploma, Masters (S2), the highest rating on the dimensions Service cost certainty. Highest education level junior and Diploma highest rating there on two different dimensions.

**Table 13. Cross Tabulation of Average value of each dimension of the identity of Respondents (Work and Income) in the Office SAMSAT**

Quality Dimensions of Public Service	Work							Income			
	Public Servant	Private Employees	Entrepreneur	Professional	Housewife	Student	Other	< 1 mil	1 mil- < 3 mil	3 mil - < 5 mil	> 5 mil
Service Procedures	5,91	5,57	5,60	6,07	5,89	5,60	6,00	5,34	5,68	6,12	6,27
Terms of Service	5,69	5,49	5,13	6,43	6,26	5,36	4,33	5,24	5,57	6,00	5,73
Clarity Service Officers	5,59	5,46	5,08	5,57	5,53	5,26	4,17	5,04	5,53	5,53	5,18
Disciplinary Service Officers	4,94	4,73	4,87	4,43	5,26	4,56	4,67	4,61	4,82	5,29	4,45
Responsibility for Service Officers	4,53	4,81	4,92	4,07	5,24	4,68	4,33	4,56	4,86	5,35	4,32
Ability Service Officers	4,38	4,59	5,07	3,43	4,95	4,40	4,33	4,23	4,69	5,47	4,27
Speed Service	4,78	4,56	4,89	4,21	5,11	4,34	4,33	4,16	4,74	5,35	4,77
Getting Justice Services	5,75	5,45	5,23	5,43	5,84	5,20	4,33	4,94	5,58	5,76	5,73
Courtesy and Friendliness Officer	5,69	5,37	5,32	5,71	5,95	5,12	4,67	5,14	5,47	5,68	5,77
Service Fee Fairness	5,94	5,53	4,68	6,57	6,11	6,04	4,67	5,31	5,56	6,29	5,82
Service Cost Certainty	5,88	5,69	5,03	6,71	6,24	5,54	4,67	5,46	5,70	5,71	6,00
Schedule assurance services	5,31	5,23	4,97	6,00	5,63	5,12	4,67	5,00	5,31	5,29	5,55
Comfortable environment	5,52	5,46	4,85	5,48	5,82	4,65	4,56	5,02	5,31	6,02	5,24
Security Services	5,81	5,68	5,27	5,71	5,92	5,50	5,67	5,67	5,54	6,00	5,82
Total	5,41	5,26	5,06	5,42	5,70	5,10	4,67	4,98	5,31	5,71	5,35

Table 13 shows respondents rating SAMSAT Office on job category and income. The work of civil servants and students gave the highest rating on the dimensions of cost reasonableness of services, employment and professional employees of private opinion certainty dimension is the most positive service costs, while self-employed jobs and other work-dimensional procedure to choose the most positive service. Work housewife gave the most positive rating in the dimension of the terms of service.

Income respondents less than Rp 1,000,000 to provide the highest rating on the security dimension of service, earning between Rp 1,000,000 to Rp 3,000,000 in less than cost certainty dimension of service, while earning between Rp 3,000,000 to less than Rp



5,000. 000 on the fairness dimension of service fees and earn more than Rp 5,000,000 believes that the most positive dimension of service procedures.

## 5. Conclusion

1. Overall, people Subaya perceive that the quality of public services in the kelurahan/kecamatan office, SAMSAT offices and tax offices is relatively good, with the highest score on SAMSAT office.
2. Service in the office of Kelurahan/Kecamatan indicate that the dimensions are perceived as relatively better than other dimensions, namely: security services, the clarity of the service, and fairness of service charges.
3. Service on the tax office showed that the dimensions are perceived as relatively better than other dimensions, namely: environmental comfort, justice get the service, and security services.
4. Service on SAMSAT office showed that the perceived dimensions, much better than the other dimensions, namely: security services, assurance services fees, process service, service requirements, and reasonableness of the cost of service.

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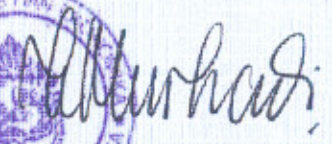
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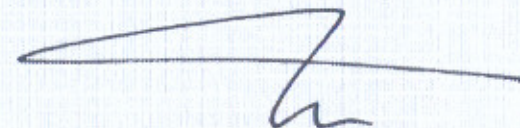
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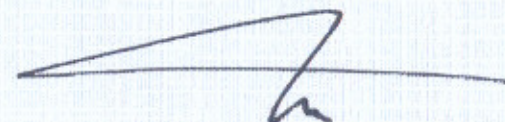
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Head of Management Department



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