



SIMPOSIUM ILMIAH AKUNTANSI 5

ANALYSIS OF DETERMINANTS AFFECTING THE QUALITY OF PUBLIC SERVICES

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ABSTRACT

Quality public services are a characteristic of good governance, where the performance of public servants greatly affects the quality of people's lives. Therefore, building a reliable public service management system is the duty of local governments to improve the welfare of their citizens. Improving the quality of public services is one of the reasons why the government decentralizes the authority of public service providers to the regions at the Medan sub-district office. Accountability, Transparency, Public Participation, Internal Supervision, Employee Ability, Work Facilities and Work Motivation have a positive and significant effect on the Quality of Public Services of Medan Helvetia District. In addition to Accountability and Transparency in improving public services, supervision is needed in activities carried out by the government, especially in providing services to the community. For this reason, the Helvetia Medan District Office in order to provide good quality service to the community, and increase supervision of employees, especially in the quality of public services because there are still employees who commit irregularities to provide excellent service to the community, supervision must be improved, especially in public services

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INTRODUCTION

Public services by the state apparatus today still encounter many weaknesses so that they cannot meet the quality expected by the community. This is marked by the existence of various public complaints submitted through the mass media, so that it can cause an unfavorable image of the state apparatus. Given that the main function of the government is to serve the community, the government needs to continue to strive to improve the quality of service. Various policies have been issued by the government in order to improve the quality of public services. With the delegation of authority to provide public services to the regions, it is hoped that public services will be more responsive or responsive to the dynamics of society in their regions. The implementation of government bureaucratic duties in administrative services cannot be separated from the contribution of bureaucratic behavior which directly determines the form of administrative services implemented by the Government.

These activities contain elements of attention and willingness and readiness from government employees in facing social changes and community dynamics as the target of their services, public satisfaction in public services will be fulfilled if what is given by government office employees is in accordance with what they have expected so far. As complained by the community, the first impression of almost every citizen who comes to deal with the city government office is their meeting with uniformed employees who are less friendly, less informative, slow in providing services, money and less professional (Rasyid, 2019). The high level of complaints submitted by the service user community against bureaucracy shows that on the one hand the quality of bureaucratic service products is still felt to be unable to meet the expectations of the service user community, on the other hand

there has been a growing awareness of the service user community to fulfill their rights as consumers to obtain the best quality services.

In the implementation of public services carried out by the Medan Helvetia Sub-District sub-district office apparatus in the management of E-KTP, both recording and e-KTP replacement certificates, there are several things that have not gone as expected. This can be seen from the many complaints and complaints from the people of Medan Helvetia District, including as the implementation of public services carried out by government officials in various service sectors, especially those concerning the fulfillment of civil rights and basic needs of the community, the performance is still not as expected. Based on pre-observations conducted in mid-January 2023 at the Medan Helvetia Sub-District Sub-district Office, the author found problems related to public services. The problem related to public services is about the period of service, for example when the community records and takes care of a certificate of replacement of e-KTP. The community said that the process of making a replacement e-KTP certificate did not provide certainty when preparing the e-KTP replacement certificate.

The second problem is about the absence of officers at the service counter. Medan Helvetia sub-district has four public service counters, but there are only two employees from the government department who serve at the four service counters so officers have to divide their duties. The absence of this officer causes service users to have to wait and even the service is carried out by other employees. Next regarding the absence of a clerk at the guest book desk. Researchers have come several times to the Medan Helvetia sub-district, there is a table to write a guest book but the author did not find the officer guarding the table. Meanwhile, in addition to maintaining the guest book, officers have the duty to notify the flow or process of service user needs. The third problem is regarding the friendliness of employees in the Medan City Government to service users who come.

This unfriendliness can be seen when employees who do not give smiles to service users, officers who chat with other officers who talk about problems that are not related to the services provided so that people who are receiving services are not served properly. In addition, there is an employee response that is not responsive to the community who want to do services and do not understand about service procedures. Unresponsiveness greatly disturbs the quality of service felt by people who come and want to get good service. The next problem, regarding the facilities that are still lacking, such as the *filing cabinet* that functions to store files and makes it easier for employees to find files but found that the files stored in the filing cabinet are not neatly arranged and no rules are found in storage, so that when employees need these files / data employees have difficulty finding the files that will be needed. Good facilities and infrastructure are needed so that people feel more satisfied with the services provided.

This can be seen, among others, from the opinion of the community regarding complaints or complaints from the community encountered, such as regarding convoluted service procedures and work mechanisms, not transparent, less informative, less accommodating, less consistent, limited facilities, facilities and service infrastructure, so as not to guarantee certainty (law, time and cost) and there are still many illegal levy practices and actions that indicate irregularities and KKN (Interviews of Several Community People in Medan Helvetia District). Based on several problems raised in the observation, the purpose of the researcher is to find out what indicators affect the quality of public services at the Medan Helvetia Sub-District Office.

LITERATURE REVIEW

The use of agency theory has been widely used in both the private and public sectors. According to Halim (2014), the concept of agency is a relationship or contract between *principal* and *Agent*. The principal hires the agent to act in accordance with the principal's interests, but *principal* and agents have different preferences and goals. By *agency theory* It can be described that people's relations with the government or agencies can be said to be agency relations, namely relationships that arise because of contracts set by the people (*principal*) who uses government (*agent*) to provide services that are in the interest of the people. The people require the government to account for the management of resources entrusted to public agencies through periodic activity reporting mechanisms. It aims to monitor the behavior of the government as well as align the goals of the people and the government.

Agency theory has been practiced in the public sector, especially the central and local governments. Public sector organizations aim to provide maximum service to the community for the resources used to meet the lives of many people. The government cannot manage and allocate resources alone, so the government gives authority to parties to manage resources (Edvandini et al, 2014). The relationship between agency theory and this research is that the Medan Helvetia Subdistrict Subdistrict Office is one of the public agencies that acts as an agent that must set certain strategies in order to provide the best service for the principal, namely the public. In achieving community satisfaction as a principal, one way that can be done by the government or agents is to issue and improve the quality of public services with the principle of good government performance to maintain a good name and can make satisfactory public services for the community, especially the people of Medan Helvetia District.

RESEARCH METHODS

Quantitative research is a knowledge research process based on data in the form of numbers that are useful for analyzing the problem under study in accordance with facts, using the analysis process, using hypotheses, and using objective measures and using quantitative data. The type of research used is field research (Field Research) with quantitative methods. Quantitative research is research that emphasizes more on aspects of objective measurement of social phenomena (Ahmadi, 2016). Quantitative asositive research is research that analyzes data by describing or presenting a detailed explanation of the situation in the present time. With the sample method using the solvin formula which amounted to 100 samples consisting of 60 employees of the Medan Helvetia Sub-district Office and 40 communities in Medan Helvetia District.

DISCUSSION

1. Research Results

The quality of Public Services at the Medan Helvetia Sub-district Office is influenced by several variables with the following regression equation:

$$Y = 3.310 + 0.379 \text{ Accountability} + 0.311 \text{ Transparency} + 0.184 \text{ Political Participation} + 0.162 \text{ Internal Control} + 0.111 \text{ Employee Ability} + 0.016 \text{ Work Facilities} + 0.495 \text{ Work Motivation}.$$

The quality of public services in this study there are 7 variables that influence it at the Medan Helvetia Sub-district Office. Then an independent hypothesis test was carried out whether 7 variables affect the quality of public services. The following partial hypothesis test table is as follows.

Table 1.1 Partial Test (Test t)

Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	3,310	,980		,376
	Akuntabilitas	,379	,062	,353	,001
	Transparansi	,311	,062	,316	,000
	Partisipasi	,184	,049	,231	,000
	Pengawasan	,162	,059	,169	,007
	Kemampuan	,111	,059	,126	,002
	Fasilitas	,016	,057	,015	,786
	Motivasi	,495	,061	,622	,000

^a. Dependent Variable: KualitasPlayananPublik

Source : data processed, 2023

Based on table 1 significant values and the calculation table that Accountability, Transparency, Public Participation, Internal Supervision, Employee Ability Work Motivation have a partial effect on the Quality of Public Services at the Medan Helvetia Sub-district Office. Meanwhile, Work Facilities do not have a partial effect on the Quality of Public Services at the

Medan Helvetia Sub-district Office. Furthermore, simultaneous tests were carried out on the quality of public services as follows.

Table 2 Simultaneous Test (F test)

ANOVA ^b						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	788,047	7	112,578	103,870	,000 ^a
	Residual	99,713	92	1,084		
	Total	887,760	99			

a. Predictors: (Constant), Motivasi, Fasilitas, Akuntabilitas, Transparansi, Pengawasan, Partisipasi, Kemampuan

b. Dependent Variable: KualitasPlayananPublik

Source : Data processed, 2023

Based on table 2 significant values and simultaneous tables that Accountability, Transparency, Public Participation, Internal Supervision, Employee Ability Work Motivation Work Facilities simultaneously affect the Quality of Public Services at the Medan Helvetia Sub-district Office. Furthermore, a coefficient of determination test was carried out to see what percentage of the influence of independent variables on the quality of public services. The following results of the coefficient of determination test table are:

Table 3 Test Coefficient of Determination (R²)

Model Summary ^{a1}										
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	,942 ^a	,888	,879	1,04108	,888	103,870	7	92	,000	2,104

a. Predictors: (Constant), Motivasi, Fasilitas, Akuntabilitas, Transparansi, Pengawasan, Partisipasi, Kemampuan

b. Dependent Variable: KualitasPlayananPublik

Source : Data processed, 2023

Based on the results of the determination test, it is known that the R Square value of 0.888 which means that 88.8% of the variation in the magnitude of Public Service Quality can be explained by variations in Accountability, Transparency, Public Participation, Internal Control, Employee Ability, Work Facilities and Work Motivation. While the remaining 11.2% was influenced by other factors that were not studied in this study.

2. Discussion

Accountability is accountable in accordance with the provisions of laws and regulations. Accountability is an important aspect of public service. However, in Indonesia this accountability process is not directed to the community as the real holder of sovereignty but is addressed to superiors or leaders of government organizations. Accountability has a significant effect on the Quality of Public Services at the Medan Helvetia Sub-district Office. The existence of a positive influence shows that between Accountability and the Quality of Public Services is unidirectional. This means that if Accountability is higher, the Quality of Public Services will also be higher. This shows that with increased accountability, transparency will increase, and vice versa. Through transparency, mutual trust will be created between the government and the public because the public is given the opportunity to know the policies that will or have been taken by the government. Public trust in the government is an important capital for the running of the government. The level of trust will generate support for the government in carrying out its programs. This is in accordance with what was stated by the United Nations Development Program, the relationship between accountability and transparency is without transparency there will be no accountability, without accountability transparency will be meaningless, transparency is a condition for the implementation of the principle of accountability, although

normatively this principle is related in parallel. Transparency and accountability are conceptually interconnected. Accountability is closely related to instruments for control activities, especially in terms of achieving results in public services and conveying them transparently to the community because accountability relates to accountability to the community through access to information and openness. This causes the current orientation of public service accountability is still vague and tends to be vulnerable to abuse.

Transparency is the disclosure of information that is easily understood by the community, the publication of village budget details, the existence of periodic reports on budget management to the community, or in other words transparency is a very important tool to bridge the needs of the community about their curiosity about the running of their own local government to provide information needed by the community As well as accountability, Transparency also has a close relationship with performance without openness, government performance cannot run optimally. This is emphasized in Khoiriyah and Rahayu's (2021) research that transparency is one of the most important supporting factors in improving government performance. Transparency is applied not only to provide access to information related to government performance, but openness in financial management must also be considered.

Agency theory shows that between the government (*agent*) and the community (*principal*) has a relationship to performance. As stated by Damayanti and Hermanto (2018) through this transparency, the public (*principal*) is given the opportunity to know all work plans, both activities and policies that have been taken by the government (*agent*). Transparency is one of the principles for achieving good village governance. When the government is unable to be open in providing information both financial management and performance reports to the community, how can the performance of a good village government organization be achieved. This is also supported in showing that transparency is proof of the government's seriousness in running a clean, honest and irregular-free government.

Public Participation affects the Quality of Public Services at the Medan Helvetia Sub-district Office It is undeniable that the view of the implementation of development programs requires factors that support the implementation of a quality, timely, and targeted activity program by activating effective supporting factors in the form of community participation. Bintoro Tjokromidjojo stated community participation as: a) involvement in determining the direction, strategy and development policies carried out by the government; b) involvement in shouldering burdens and responsibilities in the form of contributions in mobilizing development financing, harmonious productive activities, social supervision of the course of development, etc.; c) involvement in equitable reaping the results and benefits of development. In this regard, community participation can be said to be the involvement of the community in general in the development process. Where the community can play a role in a process of sustainable development. Then Soetomo said that community participation is a role where there is development to lead to improving the standard of living of the community. Therefore, community participation in the rural environment is a manifestation of the community's role in supporting social change through mutual relationships between the community and the village. This means that there is dependence between the community and the village in an effort to improve or progress both the community and the village universally. In Law Number 25 of 2004 concerning the National Development Planning System, explanation of Article 2 paragraph (4) letter d), community participation is defined as the participation of the community to accommodate their interests in the process of preparing development plans. Cohen and Uphoff describe the forms of participation which are divided into four forms, namely: (1) participation in decision making, (2) participation in implementation, (3) participation in benefits, and (4) participation in evaluation. Four aspects are indications of building participation, namely: 1) information or other access, 2) initiative (voice) and citizen appreciation (input), 3) decision-making mechanisms, and 4) control/supervision (Fathurrahman, 2013). Participation has an important role, for society. Participation is a medium for voicing preferences and influencing decision-making. Marschall suggests that *the purpose of citizen participation is as much to communicate preferences and influence policymaking as to assist in the implementation of the public good and to contribute to its preservation and continuation.*

Supervision is a process of activities carried out for a prolonged period to understand, observe, and assess each implementation of certain activities so as to prevent or correct errors or deviations that occur. Not only accountability and transparency have a relationship for the success of a village government's performance, but supervision is also needed. Supervision is the most important element in the government management process and has a very strategic role for the realization of government performance. The achievement of good government performance will also not be separated from supervision, this is because the work process will be more effective if supervised in anticipation of deviant actions. Therefore, we can conclude that the existence of supervision is indeed related to government performance. If connected with agency theory, supervision can be said as a step that can help and even encourage a job to run well so that in the end it shows good performance results as well. Affirming that the involvement of the community (*principal*) in monitoring government performance (*agent*) also cannot be underestimated, this is because the community is both an object and a subject for the success of village government performance. Without supervision, government performance will not be free from deviations, and the supervision of government performance will definitely avoid deviations. For this reason, community involvement is needed in monitoring government performance.

The performance of public organizations can not only be seen from the internal measures developed by public organizations or governments. Performance should preferably be judged by external measures such as norms that develop in society. Pamsimas is one of the most numerous public organizations and has a major role in providing clean water to the community. As a public organization that has a considerable role in managing and providing clean water, it always positions itself as a driving force in the community optimally, namely in addition to the role of contributing must also pay attention to its social role, namely to provide good services in meeting the needs of clean water for the community. The service is manifested in the form of public-oriented performance.

Its performance can be identified through sharing performance indicators which can be a benchmark for success in providing clean water to the community. In the results of the study, it can be found that one of the factors that can affect service improvement is the performance of Pamsimas managers. Manager performance that is carried out optimally can improve service well. Service as a process of needs through the direct activity of others, is a concept that is always current in various institutional aspects. Not only in business organizations, but has developed more broadly in the order of government organizations.

Work facilities are also a factor that affects the performance of an employee. Work discipline is a form of service to employees in supporting work. The provision of complete work facilities is also used as one of the drivers to work. An agency must have a variety of complete work facilities such as office warehouses, computers, tables, chairs, cabinets and other supporting facilities such as official vehicles. Good work facilities will improve good archive management as well. Work facilities are supporting facilities in the company's physical activities, and are used in the company's normal activities, have a relatively permanent period of usefulness and provide benefits for the future. Work facilities are very important for agencies, because they can support employee performance, such as in completing work.

Motivation is a driving force that can create a person's work passion, so that they want to work together effectively and integrated with the goal of achieving satisfaction. The existence of motivation when carrying out government performance is very necessary, motivation has a relationship relationship, where motivation has an influence on employee performance because it is considered a spirit in a person when working. An employee who has motivation will definitely perform high, but when motivation decreases it will certainly affect the performance of employees later. In relation to contingency theory, leaders are required to better understand what their subordinates really want so that the resulting performance is achieved. which explains that the high and low achievement of an organization or group when working is largely influenced by the motivation from a leader to his subordinates.

CONCLUSION

Based on the results of the study, the factors that affect the quality of public services at the Medan Helvetia sub-district office are Accountability, Transparency, Public Participation, Internal Supervision, Employee Ability, Work Motivation affects the Quality of Public Services at the Medan Helvetia Sub-district Office. Meanwhile, Work Facilities do not affect the Quality of Public Services at the Medan Helvetia Sub-district Office. The suggestion to the Medan Helvetia District Office is that accountability can be improved by always paying attention to the needs and interests of the community served in setting policies and implementing services. Public participation is very important in the quality of public services, so in that case the need for policies to involve the public in the public service process is complaints and aspirations through the National Public Service Complaint Management System. In order to provide good quality service to the community, the Medan Helvetia Subdistrict Office should be advised to increase supervision of employees, especially in the quality of public services because there are still employees who commit irregularities to provide excellent service to the community, supervision must be improved, especially in public services.

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