

Analysis of Satisfaction of Work Units in Service State Budget and Budget System (SPAN) in the Covid-19 Pandemic Period at the State Vocational Service Office (KPPN) Tebing Tinggi City

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ABSTRACT

Pandemic Corona Virues Diseases 19 (Covid-19) currently disrupts almost most aspects of life in the world, including in government services. This has resulted in institutions making many changes in service in order to be able to move their customers and change them online. The State Treasury and Budget System (SPAN) is a system that has been implemented for several years in online financial services. Although the Covid-19 online pandemic system has also been implemented, it also affects the services provided, so it needs analysis of customer satisfaction in its use. This study aims to analyze aspects of customer satisfaction in SPAN services at KPPN Tebing Tinggi during the pandemic period. This research uses survey method with descriptive approach. The sample of this study were employees in the work unit in the Tebing Tinggi KPPN working area, which amounted to 62 respondents. Data analysis uses the Customer Satisfaction Index (CSI) method to determine the level of customer satisfaction and the Importance Performance Analysis (IPA) method to identify the level of importance of each service attribute as well as the priority of improvements that must be carried out by the KPPN. Based on the results of the study note the level of customer satisfaction with SPAN services based on CSI is 83.94%. Based on the IPA method there are two aspects of SPAN services that must be improved, namely payment and acceptance. Based on aspects of payment quality of service that must be improved is reliability, while the aspect of acceptance of service quality that must be improved is Responsiveness and Tangibility. The KPPN should set the Operational Standards Procedures back to adjust to the development of existing services in particular, adjustments to problems that cannot be intervened such as the Covid-19 pandemic.

KEYWORDS: Customer Satisfaction, Importance Performance Analysis, SPAN

INTRODUCTION

The Covid-19 pandemic is a big problem for the whole world today, because all aspects of life have changed because of the outbreak of this virus. So that most public services are very electronic. Public services should not have much impact, because most public services already use e-government as the system. E-government system is essentially a process of utilizing communication and information technology as a tool to help the running of government systems and public services that are more effective and efficient (Sosiawan, 2008).

E-government can be interpreted as the application of information and communication technology to serve citizens, including business people better, faster and cheaper, accompanied by using business principles, namely efficient and effectiveness oriented to the satisfaction of citizens and other parties (Monga, 2008 in Mulyono 2011).

The rapid development of technology has a great influence on people's lifestyles. In this era, technology is very easy to spread so rapidly in the community, especially information technology, where people can easily access anything whenever and wherever they are. In addition, technological

developments also affect the public service system in Indonesia.

The application of information technology to the public service system in Indonesia will make it easier for users of the public service itself to carry out administrative activities on the public service. According to (Rahmayanty, 2010), public services are all service activities carried out by public service providers as an effort to meet the needs of service recipients and the implementation of statutory provisions. Technological developments applied to government systems have led to a term called e-government.

Utilization of Information Technology is the main key in the implementation of this system, so that the entire process of planning the State budget can be synchronized, accessed and evaluated in this application. According to Anwar (2009) that the use of Information Technology (IT) at SPAN can provide administrative support services, as well as to assist decision making.

The launch of SPAN aims to realize financial governance that is oriented towards transparency and accountability. Where

How to cite this paper: Jus Samuel Sihotang "Analysis of Satisfaction of Work Units in Service State Budget and Budget System (SPAN) in the Covid-19 Pandemic Period at the State Vocational Service Office (KPPN) Tebing Tinggi City" Published in International Journal of Trend in Scientific Research and Development (ijtsrd), ISSN: 2456-6470, Volume-4 | Issue-5, August 2020, pp.711-714, URL: www.ijtsrd.com/papers/ijtsrd32935.pdf



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the SPAN application can help simplify the flow of activities related to Funds Disbursement procedures become clearer, easier and faster. According to Kimchheang, (2016) the Government of Indonesia gained recognition from the international community about the successful implementation of SPAN and its impact on overall public financial reforms, so that SPAN was also oriented to a global scale, especially during the current Covid-19 pandemic.

To be recognized globally, the application of SPAN must be really well strengthened at all levels of its implementation. Based on the Ministry of Finance Regulation SPAN piloting is carried out to implement SPAN operation using SPAN resources, business processes, infrastructure and technology in designated designated units. to ensure that SPAN can be fully implemented / operated.

Specifically, the change to SPAN is to replace the processes that have been carried out manually and turn into system automation. Then SPAN also uses a single database that was previously independent of both the central level and vertical units. Therefore, these changes require improvements in the business processes carried out and changes in the mindset of the parties involved, both for the internal KPPN and from the Satker.

Therefore, these changes will certainly change the customer's perception of the KPPN as the implementing unit. The intended perception is customer satisfaction. Each SPAN implementing unit must be responsible for the implementation of SPAN in their respective regions and analyze KPPN customer satisfaction.

Customer satisfaction is the customer's response to whether or not the needs are met. Customer satisfaction can occur because of quality service (Oliver, in Barnes, 2003). Customer satisfaction is also interpreted as a feeling of service during or after receiving service by comparing it between the expectations and the reality of the service received (Kottler, 2004; Nasution, 2004).

One way to measure customer satisfaction is to measure service quality. According to LAN (2009) quality service can be done by taking into account the criteria of simplicity, reliability, service officer responsibilities, friendliness, openness, communication between officers and customers, credibility, clarity and certainty, security, understanding what is expected of customers, physical reality, efficient and economical (LAN 2009).

The existence of the Covid-19 pandemic that changes almost all sectors will certainly affect public services, including SPAN. Therefore it is necessary to analyze in depth related to the quality of SPAN services during the Covid-19 pandemic.

RESEARCH METHODS

This research uses a descriptive approach. Descriptive approach used to measure service quality with importance-performance analysis and measure customer satisfaction with the Customer Satisfaction Index (CSI) at Tebing Tinggi KPPN.

The study population is all staff who are responsible for managing the management of State level planning and budgets at work units at both the central and regional levels.

The size of the study sample was determined using the Slovin formula according to Sugiyono (2011), so the size of the study sample was 62 people. The data collection method uses a questionnaire filled directly by online work units through internet media.

The Importance and Performance Analysis (IPA) approach is an easy technique to measure the attributes of importance and satisfaction that are useful for developing effective marketing programs.

The Customer Satisfaction Index is a method used to determine the level of overall customer satisfaction by looking at the level of importance of product and service attributes.

DISCUSSION AND RESULT

Customer Satisfaction Index (CSI)

Based on the results of the study, a description of the customer satisfaction index is known based on aspects of the SPAN utilization process

Table Indicator of Customer Satisfaction Index

H	MIS	WF	WS	P	MSS
1	4,97	2,00	8,51	1	4,26
2	5,00	2,01	8,47	2	4,21
3	4,98	2,00	8,11	3	4,05
4	4,98	2,00	8,34	4	4,16
5	4,97	2,00	8,09	5	4,05
6	4,97	2,00	7,86	6	3,94
7	4,95	1,99	8,00	7	4,02
8	5,00	2,01	8,76	8	4,35
9	4,95	1,99	8,61	9	4,32
10	4,97	2,00	8,28	10	4,15
11	4,97	2,00	8,54	11	4,27
12	4,98	2,00	8,73	12	4,35
13	4,98	2,00	8,24	13	4,11
14	5,00	2,01	8,43	14	4,19
15	4,98	2,00	8,70	15	4,34
16	4,98	2,00	7,99	16	3,98
17	4,89	1,97	8,27	17	4,21
18	5,00	2,01	8,79	18	4,37
19	4,98	2,00	8,57	19	4,27
20	4,95	1,99	7,97	20	4,00
21	4,98	2,00	8,37	21	4,18
22	4,98	2,00	8,15	22	4,06
23	4,98	2,00	8,05	23	4,02
24	4,98	2,00	7,79	24	3,89
25	4,94	1,98	7,84	25	3,95
26	4,98	2,00	7,79	26	3,89
27	4,98	2,00	8,28	27	4,13
28	4,94	1,98	8,16	28	4,11
29	4,98	2,00	8,92	29	4,45
30	4,98	2,00	8,86	30	4,42
31	5,00	2,01	8,76	31	4,35
32	4,98	2,00	8,41	32	4,19
33	4,94	1,98	8,36	33	4,21
34	4,98	2,00	8,50	34	4,24
35	4,98	2,00	8,44	35	4,21
36	5,00	2,01	8,34	36	4,15
37	4,98	2,00	8,41	37	4,19
38	4,94	1,98	9,09	38	4,58
39	5,00	2,01	8,92	39	4,44

40	5,00	2,01	8,89	40	4,42
41	4,94	1,98	8,45	41	4,26
42	4,98	2,00	8,41	42	4,19
43	4,95	1,99	7,90	43	3,97
44	5,00	2,01	8,04	44	4,00
45	4,98	2,00	8,18	45	4,08
46	4,98	2,00	8,50	46	4,24
47	4,98	2,00	8,60	47	4,29
48	4,92	1,98	8,04	48	4,06
49	4,94	1,98	9,09	49	4,58
50	4,95	1,99	8,93	50	4,48
	248,65				209,85

H: Hope
 MIS: Mean Important Score
 MSS: Mean Satisfaction Score
 WS: Weight Score
 P: Performance

Based on the description above, it is known that the highest satisfaction attribute is in 2 aspects with a weight score of 9.09, which is the assurance aspect of the revenue process and the empathy aspect of the cash management process.

Based on the recapitulation results above, the customer satisfaction index (CSI) of the work unit is to calculate the Total Weight (WT) by adding up the entire Weight Score (WS) so that the total WT is 419.70. Then the Customer Satisfaction Index can be determined by dividing the WT by the number of scales used, which is 5.

The customer satisfaction index (CSI) produced is 83.94%. This means that the level of satisfaction of the high Tebing KPPN work unit is 83.84%. This means that customer satisfaction is classified as very satisfied because it is above 80%.

Importance Performance Analysis (IPA)

The average value of these perceptions and expectations is used to analyze the data in the Cartesian diagram on all aspects of SPAN utilization, while the SPAN aspects examined include,

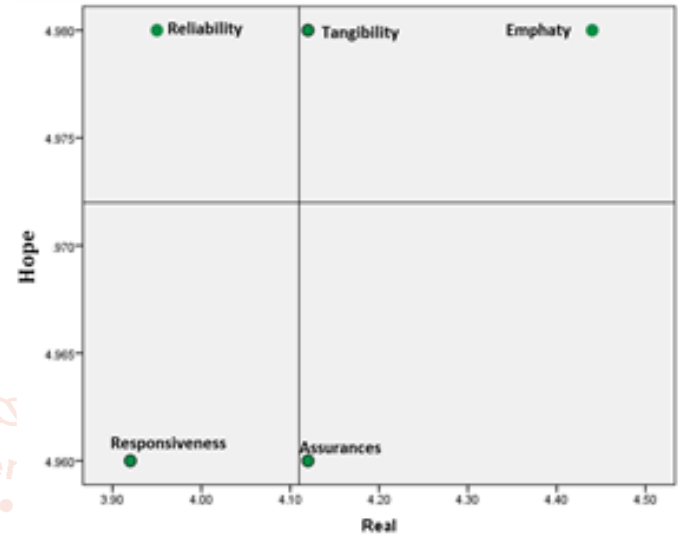
1. Budget Planning Aspects
2. Commitment Management Aspects
3. Payment Aspects
4. Acceptance Aspects
5. Cash management aspects

Based on the perceptions and expectations obtained in the previous table, the mapping results based on SPAN aspects can be seen in the following figure,



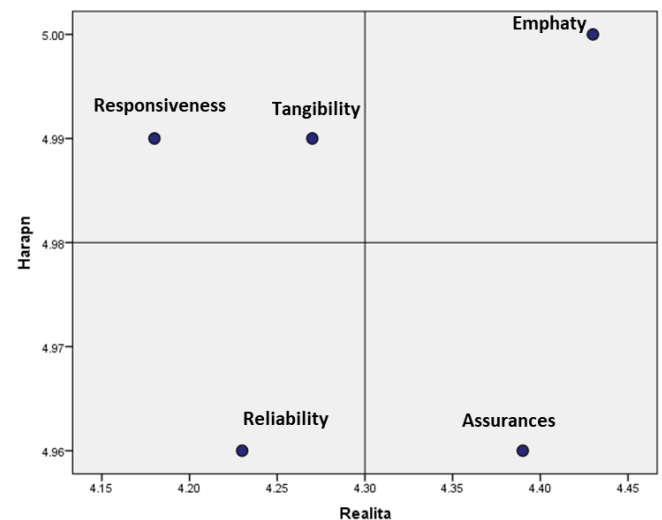
Based on the picture above, it can be concluded that the aspect of great concern is the aspect which is in quadrant II, namely the aspect of payment and acceptance. The results show that during the Covid-19 pandemic, the quality of service that must be improved is the payment and receipt aspects of the Tebing Tinggi KPPN work unit.

Based on this, the analysis of service quality that must be improved in the payment aspect can be seen in the mapping based on the following quadrant,



Based on the picture above, it can be determined that the aspect which is of great concern to the payment aspect is that which is in quadrant II, namely the reliability provided by KPPN to customers. The results show that during the Covid-19 pandemic period the quality of service that must be improved is in the aspect of special payment that is reliability or reliability. According to Tjiptono (2012) that the company's ability to deliver the promised service accurately from the first time, for example a company might choose a consultant based solely on reputation. If the KPPN is able to provide what the satker wants, the satker will be satisfied. However, if KPPN is unable to realize what the Satker expects, then a positive response will not be obtained in full.

The next aspect of SPAN services that needs to be improved is the acceptance aspect. The aspects or indicators that need to be improved in this aspect can be seen in the mapping based on the following quadrants,



Based on the picture above, it can be determined that the aspects that are of great concern to the aspect of acceptance are those in quadrant II, namely Responsiveness and Tangibility given by KPPN to customers. The results show that during the Covid-19 pandemic period the quality of service that must be improved is in the aspect of special payment is the second quality of service.

According to Tjiptono (2012) that responsiveness is concerned with the willingness and ability of service providers to help customers and respond to their requests immediately. A policy to help and provide fast and responsive services to customers, by delivering clear information. Let consumers wait for negative perceptions of service quality.

Besides that is the Tangibility aspect, According to Tjiptono, (2012: 175) with regard to the physical appearance of service facilities, equipment / equipment, human resources, and corporate communication materials. The ability of a company to show its existence to external parties. The appearance and capability of the company's physical facilities and infrastructure that can be relied on by the condition of the surrounding environment is clear evidence of the services provided by the service provider. This includes physical facilities (eg buildings, warehouses, etc.), equipment and equipment used (technology), and the appearance of employees

CONCLUSION

The level of customer satisfaction with SPAN services based on CSI is 83.94%. Based on the IPA method there are two aspects of SPAN services that must be improved, namely payment and acceptance. Based on aspects of payment quality of service that must be improved is reliability, while the aspect of acceptance of service quality that must be improved is Responsiveness and Tangibility. KPPN should arrange the Operational Standards Procedures again to adjust to the development of existing services in particular, adjustments to problems that cannot be intervened such as the Covid-19 pandemic.

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