



# Analysis of service quality dimensions competitive advantage at the samsat office of palangka raya city

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## ABSTRACT

Services to the community play a very vital role in community development, and SAMSAT as a form of public service, including SAMSAT Palangka Raya City, has an important role in providing services to taxpayers. This research proposes the hypothesis that Quality of Service to the Public has the potential to increase SAMSAT's competitive advantage. The research method used is quantitative by applying SEM PLS analysis techniques. The research results show that the quality of service to the public has a significant influence on the competitive advantage of SAMSAT Palangka Raya City. Data analysis yielded a very low P value (0.000), indicating a high level of statistical significance. These findings strengthen the argument that improving the quality of public services in SAMSAT can be considered a crucial strategy to maintain and improve competitive position in the market.

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## 1. INTRODUCTION

Regional income is all regional rights that are recognized as adding to the value of net assets in the relevant fiscal year period. Furthermore, it is explained that Regional Revenue is all revenue that goes through the regional general cash account, which adds to fund equity, is a regional right in one budget year and does not need to be paid back by the region. Regional income is grouped into Original Regional Income (PAD), Balancing Funds, and Other Legitimate Regional Income.

In Article 1 number 20 of Law Number 1 of 2022 concerning Financial Relations Between the Central and Regional Governments it is written that Original Regional Income or abbreviated as PAD is Original Regional Income, hereinafter abbreviated to PAD is Regional income obtained from regional taxes, regional levies, management results. separated regional assets, and other legitimate regional original income in accordance with statutory regulations. Furthermore, Article 21 states that: Regional Tax, hereinafter referred to as Tax, is a mandatory contribution to the Region that is owed by an individual or entity that is coercive based on the Law, without receiving direct compensation and is used for Regional needs for the greatest prosperity of the people. . Where Article 4 paragraph (1) states that there are 7 types of Regional Taxes managed by the provincial government, namely: Motor Vehicle Tax; Motor Vehicle Title Transfer Fee; Heavy Equipment Tax; Motor Vehicle Fuel Tax; Surface Water Tax; Cigarette Tax; and MBLB Tax Opportunities.

Motor Vehicle Tax is a source of income with tax revenues making the highest contribution to the APBD of Central Kalimantan Province. One of the agencies that handles motor vehicle tax

payments in Central Kalimantan Province is the Regional Revenue Service Technical Implementation Unit (UPTPPD) One-Stop Single Administration System (UPT SAMSAT) Palangka Raya.

SAMSAT, or One-Stop Single Administration System, is a form of public service that makes it easy to manage motor vehicle taxes. This service functions as an integrated administrative center that provides various information and procedures related to motor vehicle taxation (Hartanti et al., 2020). SAMSAT is not only responsible for collecting taxes, but also provides important information to vehicle owners regarding various related aspects, including tax extension procedures, changing number plates, vehicle transfers, and so on.

The existence of SAMSAT makes it easy for the public to take care of their motor vehicle tax obligations without having to visit various relevant agencies separately (Winasari, 2020). Through the integration of various services, SAMSAT enables vehicle owners to access information and carry out transactions efficiently. These services also often provide digital platforms that make it easier for vehicle owners to track tax status, download forms, and even make tax payments online.

In 2023, data on the number of motorized vehicles in Central Kalimantan Province with potential motor vehicle tax revenue is 1,642,493 units with potential motor vehicle tax revenue of IDR 826,836,104,615, which is then classified based on plate color consisting of yellow plate vehicles totaling 12,978 units with potential motor vehicle tax revenue of IDR. 27,299,754,439.00, then for red plate vehicles totaling 36,561 units with potential motor vehicle tax revenue of IDR 20,517,823,125.00 then for white/black plate vehicles totaling 1,592,954 units with potential motor vehicle tax revenue of IDR. 779.018.527.051.

Seeing the large number of motor vehicle taxpayers, the Palangka Raya Samsat should provide good public services in order to increase taxpayer satisfaction and compliance in paying taxes voluntarily. Factors that can increase taxpayer compliance include taxpayer awareness, moral obligations, service quality, and tax sanctions.

Based on observations made by researchers, the Palangka Raya Samsat Office shows that there are still several problems such as; the queue calling machine is not functioning, the waiting room is still inadequate, especially to accommodate the number of taxpayers during peak hours, the completion time for vehicle tax payment services is quite long and the lack of information provided regarding the amount of payments that must be paid by taxpayers.

## 2. RESEARCH METHOD

### Previous Research

For the research, the researcher collected previous research which discusses the relationship between good public service and competitive advantage from various sources, both online and offline, which the researcher describes as follows: First, research conducted by Musnaini, 2011 in his research entitled Analysis of Consumer Service Quality Regarding the Competitive Advantage of Land Transportation Services at PT. Kereta Api Indonesia (Persero) Argo Class, this research using multiple linear regression analysis found that customer service has a significant impact and is positively related to competitive advantage where the higher the quality of customer service, the higher the competitive ability of PT Kereta Api Indonesia (Persero). ).

Second, research conducted by Mastarida, 2023 in his research entitled Service Experience on Competitive Advantage: Literature Review. This research utilizes existing literature together with a literature review approach to find that the service experience obtained by consumers from good public services can increase the company's competitiveness.

Third, research conducted by Herman, 2018 in his research entitled Strategy to Increase Competitive Advantage Through Service Quality at PT Putra Usaha Mandiri Batam City. Research on the service quality of PT Putra Usaha Mandiri Batam City was carried out using a quantitative approach using multiple linear regression analysis to produce the conclusion that the quality of service to the community or public services can increase competitive advantage.

Fourth, research conducted by Pratiwi, 2020 in her research entitled The Influence of Service Quality, Price, Product Quality, and Store Atmosphere Regarding Competitive Advantage in the Presto

Chilli Hijo Chicken Restaurant Business in Stabat City, this research using quantitative research methods shows that service quality has a positive relationship with competitive advantage but is not significant.

### **SERVQUAL Service Quality Theory**

The SERVQUAL service quality theory, formulated by Parasuraman, Zeithaml, and Berry, presents a comprehensive and structured approach to measuring and evaluating service quality in the context of customer experience. (Irawan & Sitanggang, 2020). Appearing in the early 1980s, this theory became a fundamental analytical tool in service management and developing strategies to increase customer satisfaction. SERVQUAL's five main dimensions, namely reliability, responsiveness, assurance, empathy, and fairness, form a holistic framework.

Based on Nugraha et al. (2023), reliability refers to an organization's ability to provide services that are consistent, reliable, and in accordance with the promises made to customers. Responsiveness assesses the extent to which an organization is able and willing to respond to customer needs quickly and efficiently. The assurance dimension includes customer trust and confidence in the competence of staff in providing high quality services (Wibowo & Muflihah, 2022). Furthermore, empathy describes the organization's level of attention and concern for customer needs and problems, indicating an effort to understand the customer's perspective (Renaldi & Mulyati, 2022). Finally, the fairness dimension highlights the physical and visual aspects of the service, such as cleanliness, comfort and environmental aesthetics (Anjayati, 2021).

Implementing SERVQUAL helps organizations identify gaps between customer expectations and perceptions of service, enabling the design of appropriate improvement strategies. SERVQUAL analysis is not only an evaluation tool, but also the foundation for improvement initiatives that have a positive impact on customer satisfaction, loyalty and competitive advantage. Thus, SERVQUAL theory becomes an important pillar in modern service management, facilitating continuous improvement in providing a satisfying customer experience.

### **Porter's Theory of Competitive Advantage**

Porter's Theory of Competitive Advantage, formulated by leading business strategist, Michael Porter, summarizes an in-depth analytical framework for understanding and managing the competitiveness of an organization in a dynamic and often competitive business environment (Saraswati et al., 2020). This theory, known as Porter's Five Forces Model, highlights five main factors that shape the dynamics of industrial competition (Indrayani, 2023).

First of all, threats from existing competitors encourage organizations to create competitive advantages through product or service differentiation strategies. Second, the threat of substitute products or services forces organizations to continuously innovate to maintain relevance and superiority in the marketplace. Third, the bargaining power of buyers emphasizes the importance of understanding customer needs and creating sufficient value to retain and attract customers. Fourth, the bargaining power of suppliers requires organizations to manage supply relationships carefully, minimizing risks and increasing efficiency. Finally, the threat of new products or services drives organizations to develop barriers to entry, create economies of scale, or build strong brands to protect their market share.

Porter also describes the concept of the value chain, where organizations identify and understand the critical activities that create added value in their business processes (Ginting et al., 2022). This deep understanding of value enables organizations to differentiate and efficiencies in every step of the value chain, increasing competitive advantage. Then quote Susanti & Asmarawati (2022), by applying Porter's theory of Competitive Advantage, organizations can develop strategies that focus on understanding and responding proactively to the forces shaping their business environment. This includes not only price competitiveness, but also an emphasis on innovation, superior customer service, and efficient value chain management. Thus, this theory provides a deep conceptual foundation for organizations to understand and manage their competitiveness, create added value, and achieve sustainable competitive advantage.

### **Quality of Public Services**

Public service quality is a concept that covers the extent to which government institutions provide efficient, effective and responsive services to the public. (Hidayah, 2020) This covers various aspects, including fairness, reliability, accountability and public participation. Public service quality does not only refer to the provision of services in accordance with standards, but also involves positive interactions, transparency, and the ability to respond to various community needs and expectations.

Government agencies that are committed to the quality of public services often prioritize innovation in administrative processes, adopt the latest technology, and focus on increasing the ease of public access to information and services (Marande, 2020). Quoting Akay et al. (2021), in addition, feedback mechanisms and community participation are considered important to ensure that the policies and services provided meet the real needs of various levels of society. The quality of public services, therefore, is not only a measure of government administrative success, but is also a key element in building public trust, improving welfare, and strengthening the foundations of democracy.

### **Competitive advantage**

Competitive advantage is a condition where an organization or company has advantages or added value that differentiate it from its competitors in the market (Halisa, 2020a). The theory of competitive advantage, developed by Michael Porter, identifies various factors that can give an organization a stronger and more sustainable position in industrial competition. Competitive advantage can be gained through two main approaches: low cost or product/service differentiation. First, low cost involves efforts to produce products or services at lower production costs than competitors. This allows companies to offer more competitive prices or increase profit margins. Second, differentiation involves creating a product or service that is unique and considered of high value by customers. By having this unique advantage, companies can build customer loyalty and charge premium prices.

Based on Wijaya & Fitriah (2022), competitive advantage theory also includes the concept of the value chain, in which organizations identify and understand the critical activities that create added value in their business processes. Through a deep understanding of the value chain, organizations can create and strengthen competitive advantages by increasing efficiency, innovation and differentiation. Competitive advantage is not only about winning current competition, but also about creating a strategic position that allows sustainable growth and adaptation to market changes (Ernawati et al., 2022). In an era of globalization and rapid market dynamics, organizations that successfully understand, manage and strengthen their competitive advantages have a greater chance of achieving long-term success.

### **Research Approach**

This research is research that uses quantitative methods or approaches. According to (Sutisna, 2020), a quantitative method or approach is a research method that utilizes numbers and is processed statistically to assess or research social phenomena that occur in society in various fields of scientific discipline. This approach tends to be deductive, where a hypothesis is proposed before data collection, and analysis is carried out to test or support the hypothesis.

### **Data Analysis Techniques**

To analyze the data obtained, researchers used SEM PLS or Structural Equation Modeling Partial Least Square analysis techniques. SEM PLS is a statistical analysis technique used to test and measure complex relationships between variables in a conceptual model. PLS-SEM was developed as a flexible alternative, especially in the case of relatively small samples or complex models (Syahza & Riau, 2021).

PLS-SEM focuses on establishing cause-and-effect relationships between latent variables and their observational measurements. This allows researchers to investigate the extent to which one construct influences other constructs. PLS-SEM not only takes into account direct relationships between variables, but also measures and takes into account mediation and moderation effects.

**Respondent**

Respondents in this research are individuals or communities who actively use SAMSAT services in Palangka Raya City and are taxpayers. In the context of this research, respondents are those who interact directly with the services provided by SAMSAT, whether in the process of paying taxes, extending the validity period of STNK (Vehicle Registration Certificate), or other administrative procedures. Involving people who use SAMSAT as respondents can provide valuable insight into their perceptions, needs and experiences of the quality of services provided by this agency.

**3. RESULTS AND DISCUSSIONS**

**Validity test**

In testing the validity of the instrument, the researcher found that there was one indicator that was invalid based on the validity calculation as can be seen in Table 1, regarding the validity test because it has a value outer loading equals 0.700. So, based on this test, 1 indicator was excluded from the research, namely regarding "Community Participation in Providing Service Improvement Suggestions" which had to be removed from the calculation because it was classified as invalid. Meanwhile, on to value Average Variance Extract (AVE) it was found that both variables, both the independent variable (X / Public Service Quality) and the dependent variable (Y / Competitive Advantage) had an AVE value above 0.500.

Table 1. Validity Test Results

Variable	Indicator	Outer Loadings	AVE	Valid
Quality of Public Services	1,1	0,749	0,598	Valid
	1,2	0,7		Invalid
	1,3	0,819		Valid
	1,4	0,841		Valid
	1,5	0,741		Valid
	1,6	0,78		Valid
Competitive advantage	2,1	0,722	0,578	Valid
	2,2	0,754		Valid
	2,3	0,794		Valid
	2,4	0,805		Valid
	2,5	0,716		Valid
	2,6	0,767		Valid

So after indicator 1.2 was removed because it had an invalid value, the Validity Test Results table was obtained as follows.

Table 2. Validity Test Results After Indicator 1.2. issued

Variable	Indicator	Outer Loadings	AVE	Valid
Quality of Public Services	1,1	0,759	0,646	Valid
	1,3	0,858		Valid
	1,4	0,842		Valid
	1,5	0,749		Valid
	1,6	0,805		Valid
	2,1	0,726		Valid
Competitive advantage	2,2	0,755	0,578	Valid
	2,3	0,796		Valid
	2,4	0,802		Valid
	2,5	0,72		Valid
	2,6	0,761		Valid

**Research Reliability Test**

Based on the test results using the SEM PLS method utilizing the SmartPLS application, it was found that each variable was reliable because it complied with the reliability test requirements, namely the value Composite Reliability is above 0.700 and the Cronbach Alpha value has a minimum value of 0.7. Data from the test results carried out by researchers can be seen in Table 3, regarding the results of the reliability test.

Table 3. Reliability Test Results

Variable	Composite Reliability	Conbranch Alpha
Quality of Public Services	0,891	0,854
Competitive advantage	0,901	0,862

**Inner Model**

Inner model in this study describes a causal relationship or in other terms a casual relationship that is measured in this study. Based on processing carried out using SmartPLS, Inner Model in this research can be seen as shown in Figure 1, regarding Model Structural

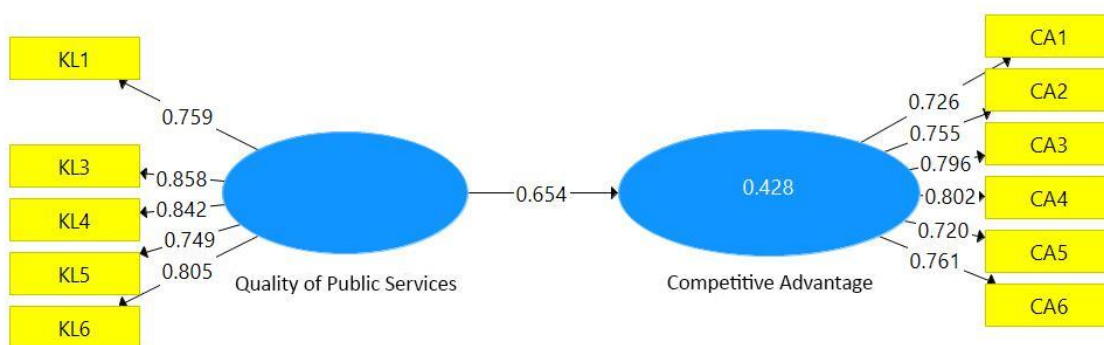


Figure 1. Model Structural

**Uji R Square**

The R-Square test is a test that functions to determine the ability of variable less than 0.67 is said to be moderate and if it is 0.19 to less than 0.33 it can be said to be weak.

Based on calculations carried out by the researcher, the researcher found that the X variable used by the researcher, namely Public Service Quality, had a figure of 0.428 which was classified as moderate. These calculations can be interpreted to mean that variable

Table 4. R Square Test Results

Variable	R Square Value	Adjusted R Square Value
Competitive advantage	0,428	0,422

**Hypothesis testing**

In a careful analysis process, it was found that the very low P value, namely 0.000, illustrates that the relationship between public service quality and competitive advantage in SAMSAT Palangka Raya City has a very statistically significant impact. A P number close to zero reflects a high level of significance, strengthening the belief that the quality of public services has a substantial role in shaping competitive advantage in the SAMSAT environment. The results of the hypothesis test carried out by the researcher can be seen in Table 5.

Table 5. Test Bootstrapping

Variable	Original Sample (o)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( o/STDEV )	P Values
Quality of Public Services -> Competitive Advantege	0,654	0,661	0,068	9,600	0,000

**Discussion**

In this research, the results of data analysis show significant findings related to the relationship between Public Service Quality and Competitive Advantage in SAMSAT Palangka Raya City. It was found that Public Service Quality has a significant influence on Competitive Advantage, with a very low P value (0.000), indicating a high level of statistical significance. These results

strengthen the argument that improving the quality of public services in SAMSAT can be a crucial strategy to maintain and improve their competitive position in the market.

Furthermore, in measuring the success of SAMSAT, the public considers the SAMSAT Capability Indicator in Responding to Tax Management as the most important indicator. This opinion emerged as a reflection of the importance of efficiency and speed in administrative processes, especially those related to taxes. The public's view that prioritizes SAMSAT's responsiveness in tax matters as the main criterion emphasizes the need for special attention to the efficiency and speed of services related to tax administration.

However, it needs to be acknowledged that the Public Service Variable is only able to explain 42.8% of the phenomena that influence the SAMSAT Competitive Advantage of Palangka Raya City. This shows that there are other factors outside the public service variable that also contribute to competitive advantage.

Apart from the Quality of Public Services, the Competitive Advantage of a business entity is also greatly influenced by a number of other factors which are multidimensional and complex. One of the main factors that can be a differentiator and driver of excellence is innovation. In this context, innovation does not only refer to the products or services offered, but also includes innovation in business processes, management and strategic approaches (Febrian et al., 2023). Companies that are able to continue to innovate in all aspects of their operations will be more likely to maintain and increase their competitive advantage.

Marketing strategy also plays a central role in establishing Competitive Advantage (Fadli, 2021). The ability to understand the market, build a strong brand, and communicate effectively with customers can create a significant competitive advantage. A deep understanding of customer needs and preferences can lead to the development of products or services that better meet market demand. It is also important to consider external factors such as economic conditions and government regulations. Changes in the economic climate can affect consumer purchasing power and overall market dynamics (Tyoso & Haryanti, 2020). Meanwhile, a deep understanding of regulatory changes can help companies anticipate and adapt proactively, which in turn can maintain competitive advantage.

#### 4. CONCLUSION

The conclusion of this research shows that Public Service Quality has a significant influence on Competitive Advantage in SAMSAT Palangka Raya City. A low value of the P-value (0.000) indicates a high level of statistical significance, strengthening the argument that improving the quality of public services can be a crucial strategy for maintaining and improving competitive position in the market. In addition, in measuring the success of SAMSAT, responsiveness to tax administration is considered the most important indicator by the public, showing the importance of efficiency and speed in tax administration. However, it needs to be acknowledged that the Public Service Variable only explains 42.8% of the factors influencing Competitive Advantage, indicating the contribution of other factors. Competitive Advantage is not only influenced by the Quality of Public Services, but also by complex factors such as innovation, effective marketing strategies, good human resource management, and a deep understanding of external factors such as economic conditions and government regulations. Therefore, companies need to develop holistic and multidimensional strategies to maintain and increase their Competitive Advantage.

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