

**THE INFLUENCE OF EMPLOYEE COMPETENCE, WORK ETHIC, AND  
WORK DISCIPLINE ON PUBLIC SERVICE QUALITY (TAXPAYER  
PERCEPTION STUDY AT THE SEMARANG I UPPD SAMSAT OFFICE)****Muhammad Irfan Ar Rahman<sup>1</sup>****Universitas Stikubank, Semarang, Indonesia****[muhammadirfanarrahman@mhs.unisbank.ac.id](mailto:muhammadirfanarrahman@mhs.unisbank.ac.id)****Batara Daniel Bagana<sup>2</sup>****Universitas Stikubank, Semarang, Indonesia****[batara@edu.unisbank.ac.id](mailto:batara@edu.unisbank.ac.id)****Abstract**

Public service delivery reflects the performance of the bureaucracy, which in turn influences public trust in the government. However, it is still perceived as suboptimal. This study focuses on evaluating the influence of three key aspects namely, human resource competence, ethical principles in the workplace, and employee discipline, on the quality of public services within the UPPD Samsat Semarang 1 office. A quantitative approach was employed using a survey method, with purposive sampling applied to select 100 taxpayers as respondents. The collected data were analyzed using multiple linear regression techniques. The results indicate that all independent variables exhibit a significant and positive correlation with public service quality. Among these, employee discipline emerged as the most influential factor in enhancing service quality. These findings align with Weber's theory of bureaucracy and underscore the critical importance of effective human resource management in the public sector. This study contributes to the ongoing efforts to improve public service delivery by emphasizing professionalism, efficiency, and humanistic values in the administration of motor vehicle tax services. It also serves as a reference for future policy development aimed at enhancing the quality of public services.

**Keywords:** Competence, Work Ethics, Discipline, Public Service Quality



## INTRODUCTION

The fulfillment of citizens' fundamental rights by the state is manifested through the delivery of public services. Both national and local government institutions bear a crucial obligation to ensure that such services are equitable, of high quality, and readily accessible to all individuals, irrespective of their background or status. Public services are also a crucial indicator in assessing bureaucratic performance and reflect public trust in the government (Aisyah et al., 2022). In this regard, the success of public services is heavily influenced by two main parties: the government, which holds the function of providing public services, and the public, who serve as consumers of those services. Effectiveness and efficiency of services are increasingly demanded in the modern era, particularly in the context of a bureaucracy that is being directed towards more open and responsive governance (Hanasi et al., 2024).

Nevertheless, the delivery of public services in Indonesia remains less than satisfactory. A prevailing issue is the lack of clarity and consistency in service procedures, which often results in diminished levels of public satisfaction. Many citizens ultimately choose to use service bureaus or even brokers rather than handle their administrative needs themselves because they are considered faster and more practical, even though they are more expensive (Dwiyanto, 2015:39). Based on data from The Global Economy, a global assessment of the quality of public services ranked Indonesia 82nd out of 176 countries, indicating significant challenges in this sector. This position indicates that Indonesia still faces major challenges such as uneven infrastructure, slow service processes, lack of transparency and discrimination in service delivery (Immaculata Yovita Adventy et al., 2024).

Managing local revenue, particularly from motor vehicle tax, is one of the main functions carried out by the Regional Revenue Agency (Bapenda) in its capacity as a regional government institution. In its implementation, Bapenda has established Regional Revenue Implementation Units (UPPD) in various districts/cities, which play a role in managing and providing motor vehicle tax administration services through an integrated system called SAMSAT (One-Stop Integrated Administration System). According to Amhas (2018), the system was established through a joint effort between the Indonesian National Police, PT Jasa Raharja, and the Provincial Revenue Office (Bapenda) via the UPPD. Its primary objective is to enhance the efficiency of administrative procedures by promoting principles of transparency, coordination, speed, and accountability. The main functions of SAMSAT services include official motor vehicle data collection,



receipt of vehicle tax payments by owners and payment of SWDKLLJ as regulated in Presidential Regulation No. 5 of 2015.

SAMSAT services play a vital role in supporting the smooth administration of taxes, which directly impact the public, especially motor vehicle taxpayers. Service quality is crucial because it directly impacts public satisfaction when handling administrative matters such as vehicle registration (STNK) and vehicle registration (BPKB). As taxpayers, the public naturally expects fast, efficient, procedurally correct, friendly, and transparent service (Nurdiyanti, 2023). However, the reality on the ground often does not align with these expectations, indicating the need to evaluate the factors influencing service quality.

In reality, public complaints about the public service provided by the SAMSAT (Special Tax Office) continue to arise. A Kompas.com report (2025) indicates that long queues and long waiting times are the primary complaints among taxpayers. This situation creates inconvenience, especially for those with limited time. Many ultimately resort to using brokers, who are perceived as faster, even though they are unofficial. Furthermore, a report from Aktual.com (2017) mentions complaints about unfriendly staff and slow service processes. Similar complaints were also received through the LaporGub channel (2024), where taxpayers expressed dissatisfaction with the quality of communication between staff at the front desk. This indicates that public services at SAMSAT still do not fully meet public expectations.

Problems in public services are not only related to systems or infrastructure, but also to human resources (HR). One important indicator of HR is employee competence. Competence is a prerequisite for employees to provide quality services. Wibowo (2007:110) characterizes competence as the integrated ability of an individual, involving a combination of knowledge, practical skills, and appropriate attitudes, which collectively enable the person to perform duties or professional functions with efficiency and effectiveness. Competent employees are able to understand procedures well, provide information clearly, and complete work responsibly (Irawan et al., 2023).

Several previous studies have demonstrated that employee competency and expertise play a role in increasing the effectiveness of public services. Research by Rahmawati & Badrudin (2023) found that employee competency significantly impacts public service quality. In other words, when employee competency and expertise improve, the public perceives better service quality. However, Safitri's (2020) study found a different finding, stating that employee



competency had no significant impact on service quality. This discrepancy indicates a research gap worthy of further exploration in the context of public services.

Besides competence, work ethics is also a crucial aspect of public service. Work ethics reflect the professional behavior and attitude of employees in serving the public. Kumorotomo (2013) states that ethics is the moral foundation of individual actions, which serves as a benchmark in public service. Employees who adhere to moral principles such as honesty, responsibility, and neutrality tend to foster public trust. Budiman et al. (2022) emphasize that consistent implementation of work ethics will strengthen the positive image of government institutions in the public eye.

Research on work ethics in public services has also yielded mixed results. Widianita (2023) found that the implementation of good work ethics significantly contributes to improving service quality. The public feels more satisfied when served by officers. In addition to technical skills, these individuals must also demonstrate high morality and ethics. However, in contrast to these results, Ibrahim & Udin (2016) stated that the implementation of employee work ethics does not significantly impact the quality of public services. This discrepancy in results provides a strong reason to re-examine the role of work ethics in the context of service delivery in specific agencies.

Work discipline is also a crucial variable influencing the quality of public services. Rivai (2017) explains that work discipline reflects an employee's readiness and commitment to comply with work regulations and demonstrate responsibility for their duties. If work discipline is carried out consistently and correctly, it will form positive habits that are inherent in a person, so that it can support the achievement of optimal work goals (Sugiarto *et.al.*, 2019). Disciplined employees tend to be more punctual, productive, and focused on carrying out their work without the need for close supervision. Indriani et al. (2023) add that good discipline will create work efficiency and positively impact service user satisfaction.

Studies examining the correlation between disciplined work behavior and service quality outcomes have yielded varying results. However, Rahmawati (2024) found that employee work discipline exerts a positive and statistically significant influence on the quality of services provided, indicating that higher levels of discipline among staff contribute to increased satisfaction among taxpayers. However, Marwiasri (2013) found that work discipline had no significant impact. This inconsistency in results suggests a gap for further



research, particularly in the context of public services at regional tax agencies such as the Taxpayer Administration System (SAMSAT).

Based on various empirical issues, differences in previous research results, and the importance of internal factors such as competence, work ethic, and work discipline in creating quality public services, the objective of this research is to investigate how three specific factors influence the enhancement of public service quality. The study is conducted at the Semarang I UPPD SAMSAT Office, with taxpayers participating as the main source of data. Beyond contributing to academic discourse by broadening the body of knowledge, the study also aims to offer practical recommendations to strengthen the effectiveness of public service delivery at the regional government level. The novelty of this study lies in the location context and the integration of the three variables studied simultaneously, as well as the approach of taxpayer perceptions as direct users of the service.

## **LITERATURE REVIEW**

### **Max Weber's Theory of Rational Bureaucracy**

Max Weber argued that in the context of modern society, the most efficient form of organization is a rationally run bureaucracy. Weber emphasized the importance of a rationally structured and impersonal work system, where all processes, division of tasks, and relationships between employees are based on clear legal regulations and not on personal relationships, ethnicity, or seniority (Weber, 1978).

Within a rational bureaucratic framework, employee competence is highly emphasized. Weber (1978) stated that a modern bureaucracy must be staffed by professionals appointed based on technical ability, not subjective considerations. Furthermore, work ethics and discipline are essential pillars in maintaining the sustainability of the bureaucratic system. Every employee is required to consistently comply with applicable procedures, maintain integrity, and act professionally in carrying out public service duties (Weber, 1978).

### **Service Quality**

Service quality, as discussed by Zeithaml et al. (1990), can be evaluated through the comparison between customers' anticipated standards and their actual perceptions of the service's distinctiveness or excellence. Service quality is not solely assessed from the service provider's perspective, but rather by how customers experience and perceive the service. If the service meets or exceeds expectations, it is considered high quality. Conversely, if it does not meet expectations, it is considered low quality.



According to Zeithaml et al. (1990), SERVQUAL is an approach designed to evaluate the difference between what customers expect and their perceived service experience, with assessments focusing on five main aspects:

- a. Tangibles: The appearance of staff and the comfort of service facilities.
- b. Reliability: Consistency of service and timeliness of service.
- c. Responsiveness: The staff's promptness in responding to customer needs.
- d. Assurance: The confidence and sense of security provided by staff.
- e. Empathy: The staff's ability to understand and address individual customer needs.

### **Employee Competence**

The successful completion of a particular task is shaped by the combined influence of an individual's knowledge base, technical skills, and professional conduct (Edison et al., 2018). In the public sector, competence is the primary benchmark for achieving excellent service. It's not just about theoretical knowledge, but also the ability to apply it effectively and professionally in real-world work situations.

Edison et al. (2018) identified three main dimensions of employee competency:

- a. Knowledge: Understanding of tasks and mastery of the work area.
- b. Skills: The ability to solve problems and use work tools.
- c. Attitude: Responsibility and professionalism in the workplace.

### **Work Ethic**

Work ethics refers to the moral principles that shape an individual's attitudes and behavior in fulfilling their professional obligations or responsibilities. Sihotang (2020:15) states that work ethics reflect discipline, honesty, responsibility, and a commitment to moral values in carrying out work duties. A good work ethic will foster a healthy, professional, and integrity-based work culture

Sihotang (2020:224–236) details the four main dimensions of work ethics as follows:

- a. Acting Fairly: Providing equal treatment and making decisions based on rules.
- b. Being Honest: Providing factual information and transparency in communication.
- c. Being Responsible: Completing work according to responsibilities and being accountable.



- d. Having Integrity: Consistency between words and actions and adherence to the code of ethics.

### **Work Discipline**

Rivai and Sagala (2010) explain that work discipline is a manifestation of an individual's commitment to carrying out obligations in accordance with organizational rules and prevailing social values. Discipline demonstrates an employee's internal drive to work systematically and professionally without relying on direct supervision. This level of discipline also influences how the public perceives the quality of the service they receive.

According to Rivai and Sagala (2010), work discipline can be measured through the following dimensions:

- a. Attendance and Punctuality: Attending work according to working hours and being on time.
- b. Time Efficiency: Focusing on work and not leaving work without permission.
- c. Job Responsibility: Completing tasks correctly and adhering to established procedures.

### **RESEARCH METHOD**

This research employs a quantitative approach through a survey design to assess how employee competence, adherence to professional ethics, and discipline influence the perceived quality of public services among taxpayers at UPPD Samsat Semarang 1. The objects of the study were taxpayers related to motor vehicles and had received services from the relevant agency, with the following criteria: at least twice receiving services in the past year, aged  $\geq 20$  years, minimum education of high school/vocational school, and not being Samsat employees. To ensure adequate reliability, the researchers rounded the sample size to 100 participants after estimating it as 97 using the Lemeshow formula, which is appropriate for studies with an unknown population size. The data collection was conducted through two methods: offline distribution of questionnaires to individuals waiting at the STNK/TNKB collection counter, and online dissemination via a QR code linked to a Google Form. These activities were scheduled during the official service hours, from 08:00 to 15:00. The research instrument was a questionnaire using a Likert scale (Sugiyono, 2016) with five levels of answer choices from "Strongly Agree" to "Strongly Disagree".



Operational definitions of the variables were developed based on relevant theories, including the SERVQUAL model (Zeithaml et al., 1990) to measure service quality, as well as theories from Edison et al. (2018), Sihotang (2020), and Rivai & Sagala (2010) to measure employee competency, work ethic, and work discipline. In this study, data analysis was conducted in several stages, beginning with the use of descriptive statistics to present a concise profile of the respondents. To ensure the measurement instrument was both accurate and dependable, evaluations of validity and reliability were carried out, as suggested by Ghozali (2018). The research employed multiple regression analysis to analyze how the independent variables influenced the dependent variable. An F-test was utilized to verify the overall feasibility of the regression model, while the t-test assessed the significance of each independent variable individually. Additionally, the Adjusted R<sup>2</sup> statistic provided insight into how well the model could account for variations in the dependent outcome (Ghozali, 2018).

## **RESULTS AND DISCUSSION**

Instrument quality testing is a crucial step in ensuring that the measurement tools in this study are capable of accurately and consistently measuring the constructs. Validity testing is conducted to ensure that each statement in the research instrument accurately represents the concept being studied, while reliability testing aims to measure the instrument's internal consistency. Both tests are necessary to ensure the data obtained is reliable and suitable for further analysis.

### **Validity Testing**

Validity testing aims to ensure that each question in the questionnaire accurately measures the intended construct. According to Ghozali (2018), validity can be tested through factor analysis using two main criteria: a Kaiser-Meyer-Olkin (KMO) value of  $\geq 0.50$  indicates sample adequacy, and a factor loading of  $\geq 0.40$  indicates that the item is relevant and contributes strongly to the measured variable. Items that meet both criteria are deemed valid and worthy of further analysis. The results of the validity test are presented as follows:

### **Results of the Validity Test of Employee Competency Variables**

The following section outlines the results of the validity analysis conducted on the employee competency variable:



**Table 1.**  
**Validity Test of Employee Competency Variables**

Variable	Indicator	KMO Value ≥ 0,5	Loading Factor ≥ 0,4	Information
Employee Competence (X1)	X1.1	0,828	0,865	Valid
	X1.2		0,871	Valid
	X1.3		0,875	Valid
	X1.4		0,898	Valid
	X1.5		0,892	Valid
	X1.6		0,899	Valid

Source: Processed primary data, 2025

The table presents the outcomes of the validity assessment for all questionnaire items. The Kaiser-Meyer-Olkin (KMO) measure yields a value of 0.828, which exceeds the minimum threshold of 0.50, signifying adequate sampling adequacy. Furthermore, each indicator demonstrates a loading factor of ≥ 0.40, suggesting that every item significantly contributes to explaining the construct of employee competency. Consequently, the indicators can be deemed valid and appropriate for use as measurement instruments.

**Results of the Validity Test of the Work Ethics Variable**

Regarding the work ethics variable, the validity assessment is determined by ensuring that the KMO value meets or exceeds 0.5 and that each item's loading factor is at least 0.4, as presented below:

**Table 2.**  
**Validity Test of Work Ethics Variables**

Variable	Indicator	KMO Value ≥ 0,5	Loading Factor ≥ 0,4	Information
Work Ethics (X2)	X2.1	0,905	0,846	Valid
	X2.2		0,898	Valid
	X2.3		0,843	Valid
	X2.4		0,860	Valid
	X2.5		0,857	Valid
	X2.6		0,806	Valid
	X2.7		0,832	Valid
	X2.8		0,885	Valid

Source: Processed primary data, 2025



The results presented in the table indicate the outcomes of the validity assessment for all questionnaire items. The Kaiser-Meyer-Olkin (KMO) measure yielded a value of 0.905, which exceeds the minimum threshold of 0.50, confirming that the sample size is adequate for analysis. Furthermore, each indicator item demonstrates a loading factor of  $\geq 0.40$ , signifying a strong contribution to explaining the construct of work ethic. Based on these findings, it can be inferred that all statement items are valid and suitable for use as instruments in measuring the intended variable.

**Results of the Validity Test of the Work Discipline Variable**

In the work discipline variable, the validity test can be seen with a KMO value  $\geq 0.5$  and Loading Factor  $\geq 0.4$  as follows:

**Table 3.**  
**Validity Test of Work Discipline Variables**

Variable	Indicator	KMO Value $\geq 0,5$	Loading Factor $\geq 0,4$	Information
Disiplin Kerja (X3)	X3.1	0,852	0,797	Valid
	X3.2		0,837	Valid
	X3.3		0,892	Valid
	X3.4		0,666	Valid
	X3.5		0,854	Valid
	X3.6		0,867	Valid

Source: Processed primary data, 2025

The table shows the results of the validity test conducted on all statement items in the questionnaire. It can be concluded that the Kaiser-Meyer-Olkin (KMO) value of  $0.852 \geq 0.50$  indicates that the sample coverage is met. The loading factor value for each indicator item is  $\geq 0.40$ , indicating that each statement has a strong contribution in explaining the work discipline variable. Therefore, it can be concluded that the statements from each indicator are valid and can be used as a measuring tool.

**Results of the Validity Test of Public Service Quality Variables**

Assessment of the validity of public service quality indicators can be explained through the following data:



**Table 4.**  
**Validity Test of Public Service Quality Variables**

Variable	Indicator	KMO Value ≥ 0,5	Loading Factor ≥ 0,4	Information
Quality of Public Services (Y)	Y1.1	0,865	0,774	Valid
	Y1.2		0,834	Valid
	Y1.3		0,886	Valid
	Y1.4		0,854	Valid
	Y1.5		0,875	Valid
	Y1.6		0,850	Valid
	Y1.7		0,850	Valid
	Y1.8		0,685	Valid
	Y1.9		0,757	Valid
	Y1.10		0,862	Valid

Source: Processed primary data, 2025

The results presented in the table demonstrate the validity assessment of all questionnaire items. The Kaiser-Meyer-Olkin (KMO) measure was found to be 0.865, which exceeds the minimum threshold of 0.50, thereby confirming that the sample adequacy requirement has been satisfied. The loading factor value for each indicator item is  $\geq 0.40$ , indicating that each statement has a strong contribution in explaining the public service quality variable. Thus, the results indicate that each indicator statement demonstrates validity and is appropriate for use as a measurement instrument.

**Reliability Test**

Reliability testing aims to ensure that each statement in a research instrument is reliable and consistent in data collection. One method used is the Cronbach's Alpha value. Ghozali (2018) indicates that a variable can be regarded as reliable if it yields a Cronbach's Alpha score greater than 0.70, indicating a high level of consistency in respondents' responses and the instrument's suitability for further analysis. The subsequent section outlines the findings of the reliability measurement:



### 1. Reliability Test of Employee Competency Variables

The table below displays the results of the reliability assessment for the employee competency variable, evaluated based on the minimum Cronbach’s alpha threshold of 0.7:

**Table 5.**  
**Reliability Test of Employee Competency Variables**

Variable	Cronbach Alpha	Standard	Information
Employee Competence	0,943	0,7	Reliabel

Source: Processed primary data, 2025

As presented in Table 5, the reliability assessment conducted using the Cronbach’s Alpha method indicates that the employee competency variable yielded a value of 0.943. This result surpasses the commonly accepted threshold of 0.70, thereby demonstrating high internal consistency. This means that all 6 items in the employee competency variable were declared reliable and can be used.

### Reliability Test of Work Ethics Variables

The reliability test results for the work ethics variable, based on the minimum Cronbach's alpha threshold of 0.7, are displayed in the table below:

**Table 6.**  
**Reliability Test of Work Ethic Variables**

Variabel	Cronbach Alpha	Standard	Information
Work Ethics	0,945	0,7	Reliabel

Source: Processed primary data, 2025

According to the reliability test results presented in the table, which utilized the Cronbach's Alpha method, the employee competency variable achieved a Cronbach's Alpha score of 0.943. This value surpasses the commonly accepted threshold of 0.70, indicating that all eight items within the work ethics variable demonstrate strong internal consistency and are therefore considered reliable for further analysis.



### **Reliability Test of Work Discipline Variables**

The reliability analysis for the work discipline variable, assessed using Cronbach's alpha coefficient with a minimum acceptable threshold of 0.7, is summarized in the table below:

**Table 7.**  
**Reliability Test of Work Discipline Variables**

Variabel	Cronbach Alpha	Standard	Information
Work Discipline	0,893	0,7	Reliabel

Source: Processed primary data, 2025

According to the reliability analysis presented in Table 7, the employee competency variable obtained a Cronbach's Alpha coefficient of 0.943, which surpasses the acceptable threshold of 0.70. This indicates that the six items associated with the work discipline variable demonstrate a high level of internal consistency and are therefore considered reliable for use in the study.

### **Reliability Test of Public Service Quality Variables**

To determine the level of internal consistency of the public service quality variable and assess the instrument's internal consistency, a reliability analysis was performed using a threshold Cronbach's Alpha value of 0.7 as the benchmark for acceptability. The outcomes of this analysis are summarized in the following table:

**Table 8.**  
**Reliability Test of Public Service Quality Variables**

Variabel	Cronbach Alpha	Standard	Information
Quality of Public Services	0,944	0,7	Reliabel

Source: Processed primary data, 2025

According to the results of the reliability analysis using the Cronbach's Alpha method, the employee competency variable obtained a value of 0.943. This score surpasses the acceptable threshold of 0.70, indicating that all ten questionnaire items are statistically reliable and suitable for further analysis.

### **Model Feasibility Test**



**Coefficient of Determination (R<sup>2</sup>) Test**

To evaluate how effectively a regression model captures the variation in the dependent variable, the Adjusted R<sup>2</sup> statistic is employed. This metric, as described by Ghozali (2018:95), ranges between 0 and 1. A value approaching 1 suggests that the independent variables in the model account for a larger share of the variation observed in the dependent variable. The forthcoming section outlines the results derived from the calculation of the coefficient of determination:

**Table 9.**  
**Test of the Coefficient of Determination (R<sup>2</sup>)**

Independent Variables	Dependent Variable	Adjusted R Square
Employee Competence	Quality of Public Services	0,904
Work Ethic		
Work Discipline		

Source: Processed primary data, 2025

Based on the processed data, it can be inferred that 90.4% of the variance in the quality of public services is explained by the contribution of three primary determinants, as reflected in the adjusted R-squared value of 0.904: apparatus competence, professional ethics, and discipline level. The unexplained variance of 9.6% may be influenced by variables not examined in this study, such as the availability of supporting infrastructure, the complexity of bureaucratic procedures, the timeliness of service delivery, and inherent qualities of organizational leadership. These factors have not been analyzed in this study, but have the potential to be used as objects of study in further research.

**F Statistical Test (F Test)**

Ghozali (2018) explains that the Goodness of Fit technique is employed to assess how accurately the estimated regression model captures the patterns of association among variables based on empirical sample observations. This test's primary purpose is to ensure the model's statistical reliability in estimating actual values. The results of this test are obtained through analysis using the F statistic (F Test), which are presented as follows:

**Table 10.**  
**Results of the F Statistical Test (F Test)**

Independent Variables	Dependent Variable	F Test



		F	Sig
Employee Competence	Quality of Public Services	311.148	0,000
Work Ethic			
Work Discipline			

Source: Processed primary data, 2025

As presented in Table 10, the F-test produced a significance value of 0.000, which is substantially lower than the standard significance level of 0.05. This outcome suggests that the variables employee competency, adherence to ethical work principles, and employee discipline collectively have a statistically significant effect on public service quality. Therefore, the model is considered valid and appropriate for application in this research.

Multiple Regression Analysis

Multiple linear regression serves as an analytical method to examine the correlation and impact of several independent variables on one dependent variable. This statistical approach facilitates both the prediction of the dependent variable and the assessment of the effect of each independent variable, whether collectively or individually (Ghozali, 2018). The following section outlines the findings derived from the regression analysis:

Table 11.

Multiple Regression Analysis

Independent Variables	Dependent Variable	Standardized Coefficients Beta	t	Sig
Employee Competence	Quality of Public Services	0,187	2,157	0,033
Work Ethic		0,349	4,683	0,000
Work Discipline		0,451	5,724	0,000

Source: Processed primary data, 2025

Referring to the results of the multiple regression analysis presented in the previous table, the resulting regression equation can be formulated as follows:

KPP = 0,187 KP + 0,349 EK + 0,451 DK

This equation provides an overview of how much each independent variable contributes to the quality of public services, with the following explanation:

1. The employee competency variable (X1) has an effect of 0.187 on the quality of public services (Y). This means that every one-unit increase in employee



- competency will lead to a 0.187-point increase in service quality, assuming other variables remain constant.
2. The work ethic variable (X2) has an effect of 0.349 on the quality of public services. This indicates that a one-unit increase in work ethic will improve the quality of public services by 0.349 points.
  3. Meanwhile, the work discipline variable (X3) provides the most dominant contribution with a coefficient value of 0.451. Thus, a one-unit increase in work discipline can improve the quality of public services by 0.451.

**Hypothesis Testing (t-Test)**

Hypothesis testing in regression analysis aims to partially identify the influence of each independent variable on the dependent variable (Ghozali, 2018). The analysis technique used is the t-test, which is performed by comparing the significance value of each variable with a predetermined significance threshold. Further explanation of the t-test results is presented in the following section:

**Table 12.**  
**Hypothesis Test Results (t-Test)**

Independent Variables	Dependent Variable	Standardized Coefficients Beta	t	Sig
Employee Competence	Quality of Public Services	0,187	2,157	0,033
Work Ethic		0,349	4,683	0,000
Work Discipline		0,451	5,724	0,000

Source: Processed primary data, 2025

The results of the hypothesis analysis using the t-test, as shown in Table 12, show that the employee competency variable has a significance level of 0.033, lower than the tolerance limit of 0.05. This indicates that employee competency has a partial positive effect on improving the quality of public services, as indicated by the beta coefficient value of 0.187. Therefore, the first hypothesis is accepted.

Furthermore, work ethic also has a significant and directional impact on service quality. This is evidenced by a significance value of 0.000 with a beta coefficient of 0.349, supporting the validity of the second hypothesis. Among the three independent variables, work discipline demonstrates the most dominant contribution to public service quality, indicated by a significance value of 0.000 and the highest beta coefficient of 0.451. This finding confirms that work discipline has a positive and partially significant effect. Overall, competency,



work ethic, and work discipline were shown to have a partial positive contribution to the quality of public services in this study.

### **Synthesis of the Main Discussion**

#### **The Influence of Employee Competence on the Quality of Public Services**

This study shows that Public Service Quality (Y) is significantly and positively influenced by Employee Competence (X1). This is indicated by a significance value of 0.033, which is lower than the threshold of 0.05 and a standard beta coefficient value of 0.18. Based on these findings, it can be concluded that the first hypothesis, namely the influence of employee competence on public service quality, is proven valid and accepted.

These findings indicate that improving the skills and professionalism of employees at the Semarang 1 Samsat UPPD plays a significant role in enhancing the public's positive perception of the services provided, particularly among taxpayers. This competency encompasses the ability to understand service flows, technical skills in operating technological systems and professionalism in dealing with the public. Mastery of these technological systems requires employees to be responsive, digitally skilled and able to provide explanations to taxpayers who are still unfamiliar with technology. The results of this study reinforce the view that competence is not only about administrative knowledge but also skills in dealing with increasingly digital and rapid changes in public services. This view aligns with Edison et al.'s (2018:5) opinion, which states that competence can be understood as a combination of knowledge, skills and attitudes that significantly influence an individual's success in carrying out their duties.

The results of this study align with studies conducted by Zain et al. (2022), Pradana et al. (2022), Irawan et al. (2023), Naim and Asfar (2024) and Hasanah and Apriani (2024), which showed that employee competence has a positive influence on the quality of public services. This similarity in findings strengthens the relevance of this research to various previous studies.

#### **The Influence of Work Ethics on the Quality of Public Services**

Based on data analysis, it was revealed that the work ethic variable (X2) has a positive and significant relationship with the quality of public services (Y), indicated by a significance value of 0.000 ( $\leq 0.05$ ) and a standardized beta coefficient of 0.349. This finding confirms the validity of the second hypothesis, namely that work ethic contributes to improving the quality of public services.

This finding implies that improving work ethic at the Semarang I Samsat UPPD Office has a positive impact on taxpayers' perceptions of the quality of services provided. Work ethic can be seen in how employees treat each taxpayer



fairly and without distinction of social status. Employees with integrity will continue to serve patiently even when waiting in long lines and will not give special treatment to certain parties, demonstrating a responsible and professional attitude in dealing with public complaints. This aligns with Sihotang's (2020:15) opinion that work ethic is an attitude and behavior based on high moral values and reflects employee integrity and commitment.

The findings of this study align with those of Alisiya & Fikriyah (2022) and Harmen et al. (2024), which found that work ethic positively influences the quality of public services. This strengthens the evidence that this study is relevant to previous research.

### **The Influence of Work Discipline on the Quality of Public Services**

The research findings indicate that the work discipline variable (X3) has a significant and positive contribution to improving the quality of public services (Y). This is reflected in the significance value of 0.000, which is well below the tolerance limit of 0.05 and the standard beta coefficient value of 0.451. Thus, it can be concluded that work discipline plays a significant role in determining the quality of public services, so that the third hypothesis can be proven and accepted empirically.

This reflects the effective implementation of work discipline at the Semarang 1 Samsat UPPD Office, creating a more organized and orderly service, resulting in taxpayers feeling more valued and receiving effective and efficient service. Work discipline is evident in employee readiness at the start of service hours, such as the readiness of officers to open the counter to avoid long morning queues and the discipline of employees in following work procedures, which results in a faster service process with fewer errors. Work discipline is a tangible aspect that taxpayers, as service users, can directly observe and experience. This reinforces the view of Rivai & Sagala (2010:825), who stated that work discipline reflects an individual's ability to comply with regulations and be responsible for their work. Discipline not only reflects compliance with organizational rules but also reflects an employee's commitment to providing optimal service.

The findings of this study align with those of Sabani & Rahadian (2021), Zain et al. (2022), and Rahmawati & Sungkono (2024), who found that work discipline positively impacts the quality of public services. This strengthens the evidence that this study is relevant to previous research.

### **CONCLUSION**

Based on the research objective to examine the influence of employee competence, work ethics, and work discipline on the quality of public services at



the Semarang 1 Samsat UPPD Office, the findings show that these three variables positively contribute to taxpayers' perceptions of the services received. Employee competence is the basis for understanding tasks and providing services professionally, work ethics is a reflection of integrity that builds public trust and work discipline ensures the smoothness and regularity of the service process. These three complement each other and together are able to create more responsive and satisfying public services, thus indicating that the human resource aspect is a key factor in realizing the quality of service expected by the public.

As a follow-up to this research, it is recommended that public service agencies, particularly the Semarang 1 Samsat UPPD Office, continue to strengthen employee competencies through routine training and technology-based work system updates. Work ethic values also need to be included in performance evaluations and periodic internal coaching. Furthermore, discipline must be built into a work culture through a fair reward and punishment system. For further research, it is recommended to expand the research object to other regions and consider other variables such as service digitalization, leadership, and organizational culture, with a mixed methods approach to obtain a more holistic picture of the determinants of public service quality.

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