

# The Influence of Organizational Culture and Human Resources to Onwards Customer Satisfaction of Kantor Pelayanan Perbendaharaan Negara (KPPN) Sibolga

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**Abstract:** Kantor Pelayanan Perbendaharaan Negara (KPPN) is the initial gate of services from the finance ministry in Indonesia. To realize good public services, the KPPN is the spearhead of service to customers at the regional level. Therefore customer satisfaction is very dependent on the quality of service at KPPN. This study aims to analyze the influence of organizational culture and human resources on customer satisfaction in service at KPPN Sibolga City. This study used an online survey method with an explanatory approach. The population of this study is the employees or staff in the work unit in the Sibolga KPPN area, the sample of this study was 56 respondents determined using the Slovin formula. Data analysis uses multiple linear regression test. The results showed that organizational culture  $p = 0.001$  ( $p < 0.05$ ), and human resources  $p = 0,002$  ( $p < 0.05$ ) affect customer satisfaction in KPPN Sibolga City. Organization Culture is the most influential factor on customer satisfaction in KPPN Sibolga. KPPN must maintain the organizational culture that has been built so far for customers by applying standard operating procedures that are evaluated regularly, so that the culture that is built becomes a system that can be developed and duplicated in other places.

**Keywords:** Customer Satisfaction, Organizational Culture, Human Resources.

## I. INTRODUCTION

Kantor Pelayanan dan Perbendaharaan Negara (KPPN) (KPPN) is a vertical agency of the Directorate General (Ditjen) of the Treasury that has power from the State General Treasurer (BUN) to carry out some of the functions of the BUN's Authority. KPPN's direct stakeholders are work units (Satker) which are organizational units of State Ministries / Institutions or regional government organizational units that carry out the activities of the State Ministries / Institutions and have the authority and responsibility for budget utilization. Then with regard to duties in the field of administration of State revenues, apart from the Satker, the KPPN also deals directly with state banks and post offices as partners.

As a government agency, KPPN is responsible for providing public services that satisfy all consumers of its services. Moreover, the current organizational mindset is directed at increasing customer satisfaction, so that customer satisfaction is something that must be achieved by public services.

Customer satisfaction is an important thing for organizations / institutions or companies providing services / goods, satisfaction is a feeling of satisfaction, pleasure and relief for someone because of consuming a product or service to get a service (Aaker, 2013). To achieve customer satisfaction, various efforts need to be improved by institutions, especially public services that already have a definite measure of public satisfaction.

One of the efforts to increase satisfaction is to build good service quality, Siregar's research (2009) proves that organizational culture influences service quality (Study of STNK services in offices with Samsat Pematang Siantar), organizational culture has a significant relationship with service quality. True and empirical.

Apart from culture, the quality of human resources is quite important in maintaining the quality of service that leads to customer satisfaction. Gunadi's research (2015) proves that there is a positive influence between competence and work culture on partner satisfaction through service quality. Then service quality as a mediating variable has a significant positive effect on community satisfaction.

## II. LITERATURE REVIEW

### *Customer satisfaction*

Satisfaction is the level of a person's feelings after comparing the perceived performance (results) with his expectations. The level of satisfaction is a function of the difference between perceived performance and expectations (Sedarmayanti, 2013: 264). Measuring the level of customer satisfaction is necessary for the continuity of the company.

The issue of service quality and customer service satisfaction is relatively more difficult than the measurement of physical products or goods. Marketing experts define customer satisfaction as quoted by Fandy Tjiptono (2007: 24) is: a). Customer satisfaction or dissatisfaction is the customer's response to the perceived disconfirmation between previous expectations (or other work norms) and the actual performance of the product that is felt after its use. b). Defines as an emotional response to an evaluation of the experience of

consuming a product or service. c). Customer satisfaction is a post-purchase evaluation where the chosen alternatives are at least the same or exceed customer expectations, while dissatisfaction arises when the results (outcomes) do not meet expectations. d). Satisfaction is the level of a person's feelings after comparing the performance (result) he feels compared to his expectations.

#### *Organizational culture*

Organizational culture is also referred to as corporate culture, according to Sutrisno (2011), organizational culture can be defined as a system of values, beliefs, assumptions, or norms that have long been valid, agreed upon and followed by members of an organization as code of conduct and solving organizational problems. Sutrisno said that in organizational culture there is a socialization of values and internalization within the machete of the members animating each person in the organization.

According to Sutrisno (2011: 27), some of the benefits of organizational culture are as follows:

1. Limiting the roles that differentiate one organization from another. Every organization has a different role, so it is necessary to have strong cultural roots in the systems and activities that exist within the organization. University of North Sumatra
2. Create a sense of belonging as an identity for members of the organization. With a strong organizational culture, organizational members will feel they have an identity which is a hallmark of the organization.
3. Prioritizing common goals rather than prioritizing individual interests.
4. Maintain organizational stability. The unity of organizational components which are bonded by the same cultural understanding will make organizational conditions relatively stable

#### *Human Resources*

According to Veithzal Rivai (2004) Human resource is someone who is ready, willing and able to contribute to the achievement of organizational goals. In addition, human resources are one of the input elements which together with other elements such as capital, materials, machines and methods / technology are transformed into a management process into output in the form of goods or services in an effort to achieve company goals.

According to Anggraini (2012), Human Resources (HR) distinguishes between the meaning of macro and micro. The definition of HR in macro terms is all human beings as residents or citizens of a country or within certain territorial boundaries who have entered the age of the workforce, both those who have entered the age of the workforce, both those who have or have obtained jobs. In addition, human resources at a macro level also means that the population is in a productive age, although due to various reasons and problems

there are still those who are not productive because they have not entered employment opportunities in the community.

### III. RESEARCH METHODS

This study used a survey approach with an explanatory research design. The explanation design is used to analyze the influence of the independent variables on the dependent variable. The research population is human resources in work units at the central and regional levels, totaling 65 work units. The sample size of this study was determined using the Slovin formula according to Sugiyono (2011), so the sample in this study amounted to 56 respondents.

This study consisted of 2 independent variables, namely organizational culture and human resources, and the dependent variable, namely customer satisfaction. The data collection method used a questionnaire that was filled in directly by the respondent online through the internet media. Data analysis using multiple linear regression test.

### IV. DISCUSSION

#### *Respondent Characteristics*

The following are the characteristics of respondents based on gender, age, education, length of business, income level and number of employees owned by the respondent. The characteristics of the respondents can be seen in the following table,

Category	Frequency	Percentage
<b>Satker</b>		
1. Center Office	8	14,3
2. Local Office	48	85,7
<b>Total</b>	<b>56</b>	<b>100,0</b>
<b>Education</b>		
1. SMA	9	16,1
2. Diploma	16	28,6
3. Bachelor	26	46,4
4. Master	5	8,9
<b>Total</b>	<b>56</b>	<b>100,0</b>
<b>Length of work year</b>		
1. Under 1 year	4	7,1
2. 2 – 5 year	19	33,9
3. 6 – 10 year	12	21,4
4. > 10 year	21	37,5
<b>Total</b>	<b>56</b>	<b>100,0</b>

#### *Classic assumption test*

The classical assumption test is a statistical requirement that must be met in multiple linear regression analysis. The classic

assumption tests that are often used are multicollinearity test, heteroscedasticity test, normality test, autocorrelation test and linearity test. There are no definite rules about which test sequence must be met. Here is a classic assumption test.

*Normality Test*

Based on the research results it can be seen the normality of the data in the following table

Table 2 . Normality test with One-Sample Kolmogorov-Smirnov Test

		Value
N		56
Normal Parameters <sup>a,b</sup>	Mean	32.41
	Std. Deviation	3.201
Most Extreme Differences	Absolute	.101
	Positive	.081
	Negative	-.101
Test Statistic		.101
Asymp. Sig. (2-tailed)		.200

The application of the Kolmogorov Smirnov test is that if the significance is below 0.05, it means that the data to be tested has a significant difference with standard normal data; it means that the data is not normal. If the significance is above 0.05, it means that there is no significant difference between the data to be tested and the standard normal data. It means that the data we test is normal, right? It is not different from standard normal. The results showed that the significance value of the data above was 0.200, which means that the p value was > 0.05, this indicates that the data above were classified as normal data.

*Multikolinierity Test*

The multicollinearity test is used to determine whether or not there are deviations from the classic multicollinearity assumption, namely the linear relationship between independent variables in the regression model. The prerequisite that must be met in the regression model is the absence of multicollinearity. There are several test methods that can be used, including 1) by looking at the inflation factor (VIF) value in the regression model

Table 3. Multikolinierity Test

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
1 Organization Cultural	.128	7.838
Human Resource	.128	7.838

Testing the presence or absence of multicollinearity symptoms is done by looking at the VIF (Variance Inflation Factor) and Tolerance values. If the VIF value is below 10.00 and the Tolerance value is more than 0.100, it can be concluded that

the regression model does not have a multicollinearity problem. The results showed that the Tolerance value was > 0.10 and the VIF value < 10, based on the results of this analysis, it could be concluded that the data above had no deviation, meaning that there was no linear relationship between variables, so it could be continued at a further test level.

*Heteroskedasticity Test*

The Heteroscedasticity test is a test that assesses whether there is an inequality of variance from the residuals for all observations in the linear regression model. This test is one of the classic assumption tests that must be performed on linear regression. If the assumption of heteroscedasticity is not met, the regression model is declared invalid as a forecasting tool. Based on the analysis it can be seen in the following table,

Table 4. Heteroskedacity Test with Glesjer test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	-2.094E-15	2.610		.000	1.000
	Organizational Culture	.000	.222	.000	.000	1.000
	Human Resource	.000	.196	.000	.000	1.000

Based on the table above, it can be seen that the significance value of the heteroscedasticity test results is above 0.005, it can be concluded that the data above can be concluded that there is no heteroscedasticity problem in the regression model.

*Linierity Test*

Linearity test aims to determine whether two variables have a linear or not significant relationship. This test is usually used as a prerequisite for correlation or linear regression analysis. The test uses the Test for Linearity at a significance level of 0.05. Two variables are said to have a linear relationship if the significance (Linearity) is less than 0.05.

Table 5. Linearity Test Results Between Organizational Culture and Customer Satisfaction

			Sum of Squares	df	Mean Square	F	Sig.
Satisfaction * Organizational Cultural	Between Groups	(Combined)	1312.798	11	119.345	26.333	.000
		Linearity	1284.738	1	1284.738	283.469	.000
		Deviation from Linearity	28.060	10	2.806	.619	.789
	Within Groups	199.417	44	4.532			
	Total	1512.214	55				

Based on the table above, it can be concluded that the overall correlation between the variables above is classified as linear, so it can be continued at the next test stage.

Table 6. Linearity Test Results Between Human Resources and Customer Satisfaction

			Sum of Squares	df	Mean Square	F	Sig.
Satisfaction * Human Resource	Between Groups	(Combined)	1324.902	13	101.916	22.852	.000
		Linearity	1275.504	1	1275.504	286.000	.000
		Deviation from Linearity	49.399	12	4.117	.923	.533
	Within Groups		187.312	42	4.460		
	Total		1512.214	55			

Based on the table above, it can be concluded that the overall correlation between the variables above is classified as linear, so that it can be continued at the next test stage.

*Hypothesis testing*

Hypothesis testing uses multiple linear regressions with 2 independent variables and one dependent variable. Following are the results of the hypothesis test which was tested based on multiple linear regression test

*Descriptive statistics*

The following is the descriptive statistic of the results of the analysis test, which can be seen simply in the following table

Table 7. Descriptive Statistical

	Mean	Std. Deviation	N
Satisfaction	40.18	5.244	56
Organizational Culture	32.41	3.201	56
Human Resource	32.45	3.623	56

The results show that the average performance variable is 40.18 with a standard deviation of 5.244. Then for the Organizational Culture variable the average value reaches 32.41 with a standard deviation of 3.201. The average value of revolving Human Resources reached 32.45 with a standard deviation of 3.623.

*Correlation between Variables*

Before the linear regression test is carried out, the correlation between the dependent and dependent variables will be determined first. In detail can be seen in the following table,

Table 8. Correlation Between Variables

		Satisfaction	Satisfaction	Satisfaction
Pearson Correlation	Satisfaction	1.000	.922	.918
	Organizational Culture	.922	1.000	.934
	Human Resource	.918	.934	1.000
Sig. (1-	Satisfaction	.	.000	.000

tailed)	Organizational Culture	.000	.	.000
	Human Resource	.000	.000	.
N	Satisfaction	56	56	56
	Organizational Culture	56	56	56
	Human Resource	56	56	56

The results above indicate that the correlation between organizational culture variables and customer satisfaction is 0,000, and the correlation between human resource variables and customer satisfaction is 0,000. This shows that Ho <0.005, meaning that the two independent variables, namely the characteristics of entrepreneurship and revolving fund lending, are significantly related to the entrepreneurial performance variable.

*The Power of Variable Determinants*

The determinant strength of the variable is the result of the test which shows the strength of the influence of the independent variable on the dependent variable, in detail can be seen in the following table,

Table 9. Determinant Coefecient

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.936	.875	.871	1.885

a. Predictors: (Constant), Human Resource , Organizational Culture

b. Dependent Variable: Satisfaction

Based on the table above, it is known that the variable has a correlation with the customer satisfaction variable with an R value of 0.936. Based on this output, the coefficient of determination (R<sup>2</sup>) in model 1 is 0.875, which means that the influence of entrepreneurial characteristics variables on entrepreneurial performance is 87.5%.

*Annova test*

This test is conducted to see the effect of the independent variable on the dependent variable simultaneously

Anova Test

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1323.904	2	661.952	186.307	.000 <sup>b</sup>
	Residual	188.310	53	3.553		
	Total	1512.214	55			

a. Dependent Variable: Satisfaction

b. Predictors: (Constant), Human Resource, Organizational Culture

Based on the table above, it can be concluded that there is a real (significant) influence on the variable Organizational Culture (X1) and Human Resources (X2) simultaneously on Customer Satisfaction (Y). Based on the output in the second mode, it can be seen that F count = 186.307 with a

significance level of 0.000 <0.005, so regression can be used to predict customer satisfaction.

*Correlation coefficient*

To measure the level of influence can be seen in the following table,

Dependent Variable: Satisfaction

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	7.574	2.610		2.902	.005
1TOTBUD	.820	.222	.501	3.691	.001
TOTSDM	.652	.196	.451	3.320	.002

Dependent Variable: Satisfaction

Based on the table above, it is known that column B in the constant is (a) = 3.397. Organizational Culture (b1) = 0.501 and borrowing Human Resources (b2) = 0.451. Based on the data above, it can be said that the constant is 7.574, the regression coefficient (X1) is 0.820 and the regression coefficient (X2) is 0.652.

It can be concluded that with a t value of 3.691 and a significance level of 0.001 <0.005 there is a significant effect and with a t value of 3.320 with a significance level of 0.02 <0.005 there is also a significant influence between organizational culture variables and human resources on customer satisfaction. This variable of organizational culture is the variable that most influences customer satisfaction

The regression equation is as follows:

$$Y' = a + b1X1 + b2X2$$

$$Y' = 7,574 + (0.820) X1 + 0.652X2$$

Information:

Y' = Customer Satisfaction

a = constant

b1, b2 = regression coefficient

X1 = Organizational Culture

X2 = Human Resources

This study shows that organizational culture variables affect customer satisfaction. This is in line with Karimah's (2016) research which analyzes that Organizational Culture Influences Customer Satisfaction through Responsive Behavior (Study at PT Garuda Indonesia Surabaya Branch Office). Likewise, the research of Siwu Research (2016) proves that organizational culture affects customer satisfaction provided by PT. Astra International Tbk.

According to Daft (2010, 336), culture is a set of values, norms, guidelines for beliefs and understandings that are held by organizational members and taught to new members as a

way to think, feel, and behave. The organizational culture that is formed at the research location is good in the respondents' view.

The values applied to KPPN Sibolga have lasted a long time and have been felt by customers. Most of the respondents were employees who had worked at the satker for more than 10 years, so they were very familiar with the characteristics of the staff at the Tebing Tinggi KPPN, even if there were new ones, they were usually involved before managing the financial system at their respective satker. The length of employment of respondents affects the quality of the work relationship, so that the inherent organizational culture can be felt by the respondent, because it has become a value and is used to a positive organizational culture that is also attached to the services received by respondents, and already feels part of the KPPN is also supported by quality the interaction that is built is also good.

The quality of interaction is the quality of the organization in providing the information needed by consumers clearly and precisely. According to Lemke et al., (2011) that the quality of interaction is the basis for customers to be satisfied and become loyal to the institution. Therefore, the quality of the interaction that is built makes customers more loyal to the KPPN, and this quality is built on from the long-established organizational culture.

The results showed that the human resource variable had an effect on customer satisfaction in services at KPPN Sibolga. Human Resources at the KPPN are classified as good according to the perspective of the satker and affect the satisfaction of the satker with the services provided. This is not in line with Amhas, Muhammad. (2018) which proves that the quality of human resources has no effect on customer satisfaction at the Makassar One-Stop One-Stop Administration System (Samsat) Office. The quality of human resources at KPPN Sibolga is classified as good in terms of customers, and has an effect on satisfaction. The quality of human resources that is good is part of the standardization applied to the Ministry of Finance, so that the standard operating procedures that are owned are sufficient to satisfy customers.

V. CONCLUSIONS AND RECOMMENDATIONS

Organizational culture has an effect on customer satisfaction with a t value of 3.691 and a significance level of 0.001 <0.005. Human Resources have a significant effect on customer satisfaction with the t value of 3.320 with a significance level of 0.02 <0.005. Based on these two variables, the organizational culture variable is the variable that most influences customer satisfaction.

KPPN must maintain the organizational culture that has been built so far for customers by applying standard operating procedures that are evaluated regularly, so that the culture that is built becomes a system that can be developed and duplicated in other places.

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