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Partnership and Service Operation Systems in Improving the Performance of Samsat Service Operations in West Java

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ABSTRACT: The government has regulated the pattern of identification and registration of motor vehicle ownership administration and the pattern of imposition of taxes, including compulsory donations of traffic accident funds through the One Roof Motor Vehicle Administration System, abbreviated as SAMSAT. The performance of service operations at the SAMSAT office in West Java Province has not reached the optimal stage. This is allegedly related to the implementation of service operations and partnership systems. Therefore, this study aims to examine the effect of partnerships and service operating systems on the operational performance of SAMSAT services in West Java. The research method used in this study is survey research. The unit of analysis is the SAMSAT office in West Java Province with an observation unit that is an apparatus from the SAMSAT office in West Java Province spread over 27 districts / cities. Based on a small population size, a census of the entire population is carried out. Causality analysis is used to determine the causal relationship between variables, using PLS. The results of the study show that partnerships and service operating systems have a significant effect on operating performance. System operating performance has a more dominant influence than partnerships in increasing SAMSAT operating performance. The results of this study have implications for the SAMSAT apparatus in West Java Province that efforts to develop operational performance of SAMSAT services can be done by prioritizing the development of service operating systems and supported by the development of closer partnerships with related parties.

Keywords: partnership, service operating system, operating performance.

INTRODUCTION

The government has regulated the pattern of identification and registration of administration of motor vehicle ownership and the pattern of imposition of taxes, including compulsory donations of traffic accident funds through the One Roof Motor Vehicle Administration System, abbreviated as SAMSAT (Persada, 2011; Sakawati et al., 2017). This system was created with the aim of providing motorized vehicle registration and identification services, payment of taxes on motorized vehicles, traffic and road transport accidental donations carried out in an integrated

and coordinated manner in a fast, accurate, transparent, accountable and informative manner with reference to the Presidential Regulation RI Number 5 of 2015 (Kadir et al., 2019).

Based on the duties and authorities of the relevant agencies related to SAMSAT, the service for Registration and Identification of Motor Vehicles and Non-Tax State Revenues (PNBP) related to the administration fees of Vehicle Registration Numbers and / or Motor Vehicle Number (TNKB) is carried out by the Regional Police conducted by the local Resort Police, while the services of Motorized Vehicle Tax (PKB) and Motorized Vehicle Transfer Fees (BBNKB) are carried out by the West Java Provincial Government Revenue Service (P3DW) Branch, and Road Traffic Accident Funds Collection Raya (SWDKLLJ). All patterns of payment of funds related to the amount of: PKB and / or BBNKB, PNBP, SWDKLLJ and STNK and TNKB administration fees on Polri's authority are carried out through the Bank (PT bank bjb) as the cashier. The various types of services are held in a one-stop administrative system in an integrated Joint Office area called the SAMSAT Office, apparently its presence is in the Regency / City area in West Java. The Regional Revenue Agency of West Java Province through the Branch Office of Revenue Service (P3DW) of West Java Province develops services that are easy, fast, and appropriate to the needs of the community of service users (Susanti & Ery Setiawan, 2019).

The diversity of SAMSAT services has been developed by the West Java Provincial Revenue Agency through the West Java Provincial Revenue Service (P3DW) Branch to provide services that are easy, fast, and appropriate to the needs of the service user community. Of course to measure the expectations of the community users of services for services requires research on the performance of SAMSAT operations whose output is used as input to improve the quality of SAMSAT services (Herawati & Hidayat, 2022).

Based on survey data to 488 respondents about taxpayer satisfaction with the taxpayer service process at SAMSAT offices which was recorded in the Density Regulations and Planning Discussion, Bapenda Jabar (2018) it was found that most respondents (54.51%), 266 out of 488 respondents expressed satisfaction for customer service at the SAMSAT Office. While related to the cost aspect, most of the respondents (51.95%) expressed satisfaction with the tax and insurance payment items. Regarding delivery, which in this case concerns how services are delivered, it can be seen that for aspects of Registration and identification, Motor Vehicle Registration (New / Physical Change), Mutation Vehicle Registration, Special Motor Vehicle Registration, Special STNK Registration, Document Submission, most respondents expressed satisfaction.

In general, the assessment of taxpayers on SAMSAT services shows that most respondents expressed satisfaction with the services provided, which was supported by the acquisition of questionnaires distributed to SAMSAT employees. So that from both sides most showed satisfaction with SAMSAT services. However, there is still a gap between the perception of employees and the perception of taxpayers, where there are taxpayers who tend to be satisfied, even feel dissatisfied with some of the services provided. Based on the dimensions of service, there are two dimensions which are still considered to be lacking, especially the intangible aspect.

The above conditions indicate that the performance of service operations at the SAMSAT office in West Java Province has not reached the optimal stage. Appropriate performance measurement should be obtained from the results of the implementation of operations and business, which is indicated by quality, cost, delivery, flexibility and innovation (Carlborg et al., 2014; Schroeder, 1993; Utami, 2009). Operational performance includes the level of productivity, product error rates, guarantee or warranty costs, quality costs and the delivery of products to consumers on time (Samson & Terziovski, 1999; Terziovski et al., 1997; Utami, 2009; Witell et al., 2016).

The conditions conveyed, allegedly caused by the existence of problems relating to aspects of the implementation of service operating systems. Integrated quality management and competitiveness have a positive and significant influence on operational performance (Renreng et al., 2016).
On the other hand, there are problems in the aspects of partnership developed by SAMSAT. The results of previous studies indicate that partnerships are able to play a role in improving organizational performance. Operational regulations produced by various types of partnerships produce outputs that have an impact on management (Hardy & Koontz, 2009). It is important for practitioners and policy makers to understand the rules of the institution in terms of interactions in partnership collaboration to produce effective management performance (Karabulut, 2015; Rita, 2010). Based on the description above, this study aims to examine the effect of partnerships and service operating systems on SAMSAT performance in West Java.

Understanding partnerships in (Asher, 2003) is a relationship between organizations (sometimes including competitors) to achieve a goal that cannot be achieved by the organization itself (Ang et al., 2003; Yoo et al., 2002). The importance of partnerships delivered by (Hitt et al., 2015) cooperative strategy is a strategy in which companies collaborate with one or more companies with the aim of expanding their operations (Adams & Hess, 2010). In the opinion of (Cravens & Piercy, 2013), partnership is an effort to collaborate with stakeholders, where strategic alliances are used by many companies that compete throughout the world. Partnerships include vertical relationships that consist of relationships with suppliers and customers (customers) and horizontal relationships that consist of lateral and internal partnerships.
Based on the literature review, the partnership dimension in this study refers to the concept developed by (Cravens & Piercy, 2013) given the wide range of partnerships carried out, so that the partnership in this study includes horizontal partnerships namely with internal and lateral parties, and vertically with the agency related and community.

Services are "every action or activity that can be offered by a party to another party, basically intangible and does not result in any ownership. Production of services can be related to physical products or not. " (Kotler & Keller, 2016). Operating systems design service packages and delivery systems that consist of marketing, finance, and human resources (Haksever et al., 2000)
Operations Management is a scientific discipline that is applied in various manufacturing and service companies. The introduction of operations management needs to be done properly before discussing other problems in operations management (Ariani, 2014). Operations management techniques are applied throughout the world in all production businesses, both in offices, warehouses, restaurants, shopping centers, and factories. Every company that produces goods or services must carry out operations management. Operations management is a

functional area in management such as marketing management, financial management, and human resource management. Service operations management has a narrower understanding of operations management. Operations management implies the science of operations management that is applied in factories and in service companies. While, service operations management only specifically discuss the application of operations management to service companies. An understanding of service operations management needs to be emphasized, given that services have different characteristics from goods.

The service operating system in this study is measured by constructing the dimensions of the design system for the service delivery system and the service delivery system
In measuring the performance of service operations, Appropriate performance measurement should be obtained from the results of the implementation of operations and business, which is indicated by quality, cost, delivery, flexibility and innovation (Schroeder, 1993; Utami, 2009). Operational performance includes the level of productivity, product error rates, guarantee or warranty costs, quality costs and the delivery of products to consumers on time (Samson & Terziovski, 1999; Terziovski et al., 1997; Utami, 2009).

Operational performance measures based on; (1) quality of production; (2) production costs; (3) submission to the operations section; (4) Flexibility of the production system which is a combination of the operating series produced by production activities, and (5) design quality (Renreng et al., 2016). Operational performance is related to the quantitative stage of an organization's output process, reliability, speed of delivery and service quality (Arikan et al., 2015; Denhardt & Denhardt, 2015; Dziallas & Blind, 2019). Based on the description, and adjusted to the unit of analysis of this study, the operational performance of SAMSAT services in the study was measured by the dimensions of service reliability, service speed, rates, and service quality.

Research related to partnerships shows the influence on service operations performance. Operational regulations produced by various types of partnerships produced outputs that impacted watershed management (Hardy & Koontz, 2009). It is important for practitioners and policy makers to understand the rules of the institution in terms of interactions in partnership collaboration to produce effective management performance. So it can be concluded that partnerships can affect operating performance.
Corporate governance, integrated quality management and competitiveness have a positive and significant influence on operational performance (Renreng et al., 2016). Competitiveness is an intermediary variable that explains the influence of corporate governance and integrated quality management on operational performance. So it can be concluded that the service operating system can affect the performance of service operations.
Based on the findings of the study, the following hypotheses were proposed:
H: partnerships and service operating systems affect the operating performance of SAMSAT services.

METHOD

The research method used in this study is survey research. Survey research is a field research conducted on sample members of a population using a questionnaire as a tool for collecting basic data (Sekaran, 2017). In this survey research a causal approach is used, where the survey results with this causal approach will be analyzed using path analysis. In carrying out this research, the influence of one variable on another variable was analyzed. The variables studied consisted of three variables, namely: (1) partnership, (2) service operating system, and (3) service operating performance, of the three variables, service operating performance was used as the dependent variable, while partnership variables and service operating systems used as an independent variable.

The data collected in this study are primary data obtained directly from the results of empirical research conducted where the respondents were SAMSAT offices in West Java Province.

A population is a set (or collection) of elements possessing one or more attributes of interest (Anderson et al., 1981). Population is the total number of units of analysis whose characteristics will be suspected (Singarimbun, 2007). The population in this study was the SAMSAT office in West Java Province. The unit of analysis is the SAMSAT office in West Java Province with an observation unit that is an official from the SAMSAT office in West Java Province spread over 27 districts / cities. Based on a small population size, a census of the entire population will be carried out.

Causality analysis is used to determine the causal relationship between variables, using PLS. The PLS model is defined to consist of two linear equations called the structural model (Inner model) and measurement (Outer model). The structural model represents the relationship between latent variables that cannot be measured directly, while the measurement model shows the relationship between latent variables and a group of manifest variables that can be measured directly.

RESULTS AND DISCUSSION

Goodness of Fit

Goodness of Fit Model (GoF) that show the difference between the values of the observations result and the values predicted by the model. Goodness of fit on PLS is done through inner model and outer model. Analysis of structural model (inner model) shows the relationships between latent variables. Analysis of measurement model (outer model) shows the relation between manifest variables (indicators) on each latent variable.

a. Analysis of structural model (inner model)

Inner model is evaluated by the value of R square on endogenous constructs and Q square (Prediction relevance) or known as Stone-Geisser's. The value of Q square obtained 0.02 (minor), 0.15 (medium) and 0.35 (large), and only used for the endogenous construct with reflective indicator. Refer to (Chin, 1998), the value of R square amounted to 0.67 (strong), 0.33 (medium) and 0.19 (weak).

Table 1 Test of Outer and Inner Model

Variable	R Square	Cronbachs Alpha	Composite Reliability	Q square
Operating Performance	0.939	0,720	0,828	0,553
Partnership	-	0,886	0,908	0,599
Service Operating System	-	0,824	0,873	0,536

Source: SmartPLS 2.0

R square on the Operating Performance as endogenous variables are in the strong criteria (> 0.67 = strong), and Q square values are in the large criteria, so it can be concluded that the research model is supported by the empirical condition or model is fit.

b. Analysis of measurement model (outer model)

Validity and reliability test is used to measure the latent variables and the indicators in measuring the dimension that is constructed. Cronbachs Alpha's value is used to measure the reliability of dimension in measuring variables. The value of Cronbachs Alpha bigger than 0.70 (Nunnaly, 1994), indicates that the dimensions and indicators is reliable in measuring variables. Composite reliability and Cronbachs Alpha > 0.70, show that all of variables in the model estimated fulfill the criteria of discriminant validity. Then, it can be concluded that all of variables has a good reliability. Table 1 shows values of Cronbachs Alpha > 0.7 and Composite Reliability > 0.7, so it can be concluded that all variables have reliable dimensions and indicators.

Table 2 Loading Factor of Latent Variable-Dimension-Indicator

Variable-Dimension	Indicator-Dimension	λ	SE(l)	t-value	p value
PARTNERSHIP -	PARTNERSHIP -> internal	0,958	0,019	51,365	0,000
	KM1 <- internal	0,655	0,213	3,071	0,002
	KM2 <- internal	0,791	0,115	6,888	0,000
	KM3 <- internal	0,822	0,100	8,185	0,000
	PARTNERSHIP -> relevant agencies	0,931	0,033	28,596	0,000
	KM4 <- relevant agencies	0,732	0,162	4,517	0,000
	KM5 <- relevant agencies	0,722	0,168	4,293	0,000
	KM6 <- relevant agencies	0,758	0,111	6,844	0,000
	PARTNERSHIP -> user community	0,866	0,073	11,887	0,000
	KM7 <- user community	0,871	0,122	7,149	0,000
	KM8 <- user community	0,697	0,310	2,250	0,025
	PARTNERSHIP -> lateral	0,902	0,054	16,594	0,000
	KM9 <- lateral	0,792	0,103	7,653	0,000
	KM10 <- lateral	0,822	0,156	5,257	0,000
SERVICE	SERVICE OPERATING	0,912	0,050	18,319	0,000

OPERATING SYSTEM	SYSTEM -> service delivery system 1				
	SO1 <- service delivery system	0,833	0,223	3,734	0,000
	SO2 <- service delivery system	0,640	0,194	3,307	0,001
	SO3 <- service delivery system	0,795	0,193	4,118	0,000
	SERVICE OPERATING SYSTEM -> service delivery system 2	0,942	0,020	47,472	0,000
	SO4 <- service delivery system	0,805	0,065	12,438	0,000
	SO5 <- service delivery system	0,796	0,107	7,471	0,000
	SO6 <- service delivery system	0,869	0,049	17,751	0,000
OPERATING PERFORMANCE	KO1 <- OPERATING PERFORMANCE	0,872	0,146	5,967	0,000
	KO2 <- OPERATING PERFORMANCE	0,728	0,105	6,942	0,000
	KO3 <- OPERATING PERFORMANCE	0,544	0,177	3,074	0,002
	KO4 <- OPERATING PERFORMANCE	0,790	0,081	9,744	0,000

Outer model for each dimension on indicators shows at Table 2. This research model cause the loading factor obtained be able to explain the relationship between latent variables-dimensions and dimensions-indicators.

The result of outer model of dimensions by its indicators show that the indicators are valid which t -value > 2.00 (t table at $\alpha = 0.05$) and p value < 0.05 . The result of measurement model of latent variables on their dimensions shows to what extent the validity of dimensions in measuring latent variables.

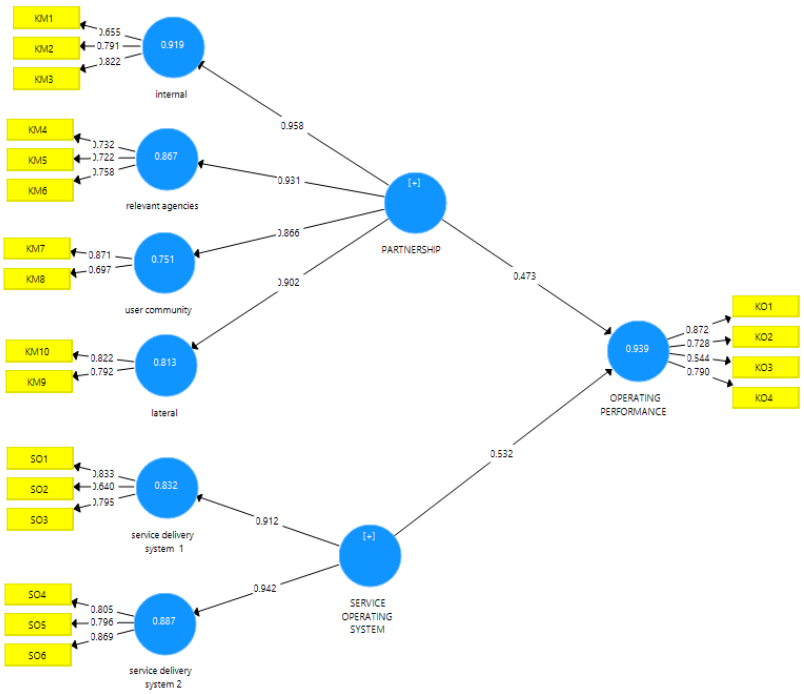

Figure 1 Complete Path Diagram of Research Model

Based on the research framework, then obtained a structural model:

Y = 0.473X1 + 0.532X2 + □1

X1 = Partnership

X2 = Service Operating System

Y = Operating Performance

ζ1 =Residual

Below is the result of hypothesis testing both simultaneous and partially.

Table 3 Simultaneous Testing of Hypothesis

Hypothesis	R^2	F	Conclusion
Partnership and Service Operating System -> Operating Performance	0.939	439.200*	Hypothesis accepted

* significant at □ =0.05 (F table =3.159)

By the degree of confidence of 95% (□ =0.05), simultaneously there is the influence of Partnership and Service Operating System to Operating Performance amounted to 93.9%, while the rest of 6.1% is affected by other factor did not examined.

Table 4 Partial Testing of Hypothesis

Hypothesis	γ	SE(γ)	t	P value	R^2	Conclusion
Partnership -> Operating Performance	0,473	0,183	2,585	0,010	0.440	H1 accepted
Service Operating System -> Operating Performance	0,532	0,179	2,972	0,003	0.499	H1 accepted

* significant at □ =0.05 (t table =2.01)

The Table 4 shows that partially, Partnership and Service Operating System influential significantly to Operating Performance, which is Service Operating System has a greater influence (R2=49.9%).

Based on the results of hypothesis testing, can be described a research finding as follow :

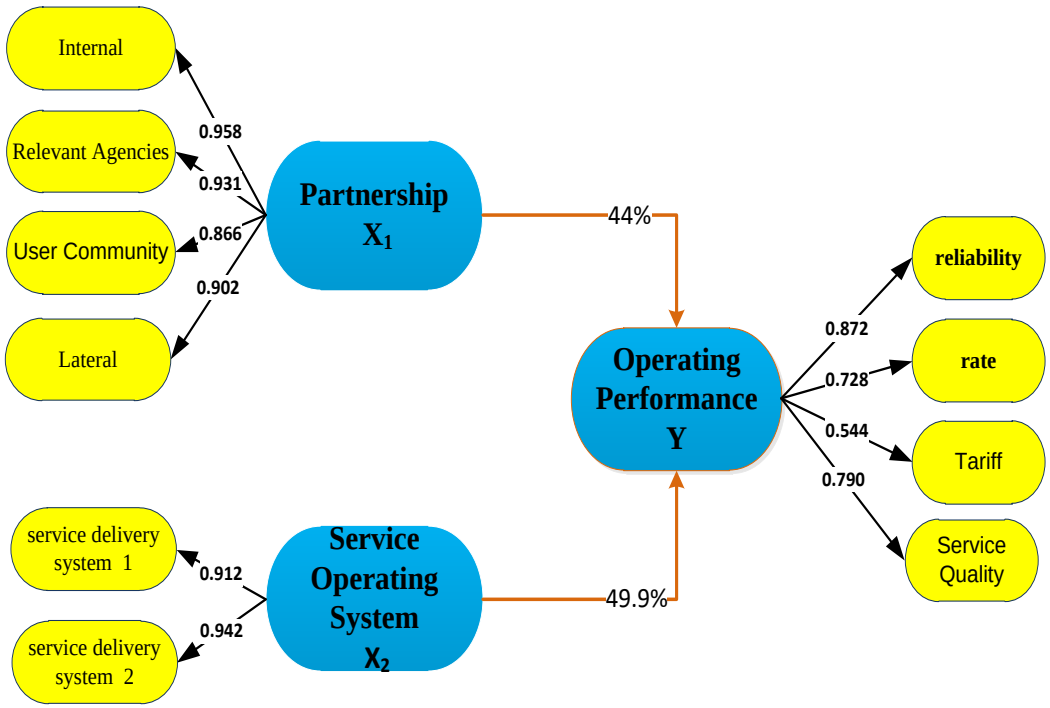

Figure 2 Research Finding

Figure 2 shows the findings of the study that the two variables namely partnership and service operating system have a significant effect on operating performance, thus supporting the hypothesis. System operating performance shows a more dominant influence than partnerships in increasing SAMSAT operating performance.

The service operating system is constructed by two dimensions, namely the delivery system design package and the Service Delivery System. Service Delivery System has a more dominant coefficient of influence than the delivery system service package design system. So the improvement in the service operating system rests on the development of a Service Delivery System that is related to the completeness of service providers, process reliability, and equipment completeness. While the design of the delivery system service package system is related to the determination of benefits or benefits that can be felt by the community, Determination of where, when, and how these benefits are available to the community, and Determination of physical equipment, facilities, processes and personnel.

Partnership variables are built by four dimensions, namely: Internal Partnership, Partnership with Related Agencies, Partnerships with user communities, Lateral partnerships. From these four dimensions, internal partnerships have a more dominant coefficient, followed by partnerships with relevant agencies, laterals, and user communities. Based on the results of these tests, it can be said that the increase in the performance of Samsat services through partnerships is predominantly influenced by the extent of the implementation of internal partnerships in delivering services to the user community. Internal partnerships are seen in collaboration

between employees, collaboration between organizational units, and cooperation between superiors and subordinates.

Thus, the results of this study show support for the results of (Renreng et al., 2016) who found that corporate governance, integrated quality management and competitiveness had a positive and significant influence on operational performance. The findings of this study also support the findings of (Hardy & Koontz, 2009) who found that operational regulations produced by various types of partnerships produced outputs that impacted watershed management. It is important for practitioners and policy makers to understand the rules of the institution in terms of interactions in partnership collaboration to produce effective management performance.

CONCLUSION

The results of the study show support for the hypothesis that partnerships and service operating systems have a significant effect on operating performance. System operating performance has a more dominant influence than partnerships in increasing SAMSAT operating performance.

The results of this study have implications for the SAMSAT official in West Java Province that efforts to develop operational performance of SAMSAT services can be done by prioritizing the development of service operating systems and supported by the development of closer partnerships with related parties.

Based on this, a suggestion was given to the SAMSAT official in West Java Province regarding the need to develop a service operating system built by prioritizing the Service Delivery System aspects related to service provider completeness, process reliability, and equipment completeness. While the design of the delivery system service package system is related to the determination of benefits or benefits that can be felt by the community, Determination of where, when, and how these benefits are available to the community, and Determination of physical equipment, facilities, processes and personnel. Furthermore, to support efforts to improve service operation performance, it is recommended to develop partnerships, especially internal partnerships by increasing the pattern of cooperation between employees, cooperation between organizational units, and cooperation between superiors and subordinates, which is more effective..

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