

ABSTRAK

RAFLI ADE SETIANOR, NPM : 20.22.546, Judul **“KUALITAS PELAYANAN PADA KANTOR SISTEM ADMINISTRASI MANUNGGAL SATU ATAP (SAMSAT) TAMIANG LAYANG KABUPATEN BARITO TIMUR”**. Di bawah bimbingan **Bapak Dr. Jumaidi, S.Sos, M.AP.,CIQnR** sebagai pembimbing I, dan **Bapak Akhmad Berkatillah, S Sos., MA,** sebagai pembimbing II.

Kualitas pelayanan publik merupakan aspek penting dalam mewujudkan tata kelola pemerintahan yang baik. Pada Kantor SAMSAT Tamiang Layang Kabupaten Barito Timur, kualitas pelayanan kurang baik Hal ini terlihat dari masih kurangnya informasi yang diperoleh masyarakat mengenai prosedur pelayanan, waktu pelayanan yang tidak selalu sesuai dengan Standar Operasional Prosedur (SOP), serta sarana dan prasarana yang belum memadai sehingga memengaruhi kenyamanan dan kepuasan wajib pajak. Kondisi tersebut menunjukkan adanya kesenjangan antara harapan masyarakat dengan pelayanan yang diberikan. Berdasarkan hal tersebut, penelitian ini bertujuan untuk mengetahui kualitas pelayanan pada Kantor SAMSAT Tamiang Layang, menganalisis faktor-faktor yang mempengaruhi kualitas pelayanan, serta mengidentifikasi upaya yang dapat dilakukan untuk meningkatkan kualitas pelayanan publik di instansi tersebut.

Penelitian ini menggunakan pendekatan kualitatif dengan tipe deskriptif. Informan ditentukan dengan teknik *purposive sampling* berjumlah 13 orang. Teknik pengumpulan data dilakukan melalui wawancara, observasi, dan dokumentasi. Setelah data terkumpul, analisis dilakukan dengan teknik reduksi data, penyajian data, dan penarikan kesimpulan verifikasi menggunakan uji kredibilitas data: perpanjangan pengamatan, meningkatkan ketekunan, triangulasi data, *member check*.

Hasil penelitian menunjukkan bahwa kualitas pelayanan pada Kantor SAMSAT Tamiang Layang kurang baik. Pada dimensi *tangibles* kurang baik, fasilitas ruang tunggu, area parkir, dan kenyamanan sarana pelayanan masih kurang memadai. Pada dimensi *reliability* kurang baik, *responsiveness* cukup baik, waktu pelayanan sering tidak sesuai standar, terutama pada jam-jam sibuk. Pada dimensi *assurance* kurang baik, petugas cukup kompeten dan memberikan rasa aman kepada wajib pajak, namun informasi mengenai prosedur dan biaya belum sepenuhnya tersampaikan dengan baik. Pada dimensi *empathy* baik, petugas cukup ramah, tetapi perhatian terhadap kebutuhan wajib pajak masih perlu ditingkatkan. Faktor pendukung sikap pelayanan petugas yang ramah di Kantor SAMSAT Tamiang Layang Kabupaten Barito Timur Baik, telah memberikan rasa nyaman bagi masyarakat serta memudahkan mereka dalam memahami prosedur pelayanan. Faktor penghambat kualitas pelayanan meliputi, adanya gangguan teknis dan kendala administratif yang menyebabkan proses pelayanan menjadi lebih lambat, keterbatasan sarana dan prasarana pelayanan serta kurang optimalnya sosialisasi prosedur pelayanan kepada masyarakat.

disarankan agar Kantor SAMSAT Tamiang Layang melakukan perbaikan dan peningkatan kualitas pelayanan secara berkelanjutan, khususnya melalui penataan dan peningkatan sarana dan prasarana pelayanan, peningkatan kejelasan serta penyebaran informasi prosedur kepada masyarakat, optimalisasi jumlah dan kinerja petugas pada jam pelayanan ramai, serta pemeliharaan sistem dan fasilitas pendukung pelayanan guna meminimalkan gangguan teknis dan administratif.

ABSTRACT

RAFLI ADE SETIANOR, NPM : 20.22.546, Title: **“QUALITY OF SERVICE AT OFFICE SISTEM ADMINISTRASI MANUNGGAL SATU ATAP (SAMSAT) TAMIANG LAYANG BARITO TIMUR REGENCY”** Under the supervision of **Mr. Dr. Jumaidi, S.Sos, M.AP.,CIQnR** as Supervisor I and **Mr. Akhmad Berkatillah, S Sos., M.A**, as Supervisor II.

Public service quality is an important aspect in realizing good governance. At the SAMSAT Office of Tamiang Layang, the quality of service is considered unsatisfactory. This condition is reflected in the lack of public access to information regarding service procedures, service processing times that are not consistently aligned with established standards, as well as inadequate facilities and infrastructure, which affect the comfort and satisfaction of taxpayers. These conditions indicate a gap between public expectations and the services provided. Based on this background, this study aims to examine the quality of service at the SAMSAT Office of Tamiang Layang, analyze the factors influencing service quality, and identify efforts that can be undertaken to improve public service quality at the institution.

This study employed a qualitative approach with a descriptive research design. Informants were selected using purposive sampling, totaling 13 individuals. Data were collected through interviews, observations, and documentation. After data collection, analysis was conducted through data reduction, data presentation, and conclusion drawing, supported by credibility testing through prolonged engagement, increased persistence, data triangulation, and member checking.

The results of the study indicate that the quality of services at the SAMSAT Tamiang Layang Office is unsatisfactory. In the *tangibles* dimension, service quality is poor, as the waiting room facilities, parking area, and overall comfort of service facilities remain inadequate. In the reliability dimension, service quality is also poor, while *responsiveness* is considered fairly good; however, service times often do not comply with established standards, particularly during peak hours. In the *assurance* dimension, service quality is inadequate; although officers are sufficiently competent and provide a sense of security to taxpayers, information regarding procedures and fees has not been fully communicated effectively. In the *empathy* dimension, service quality is good; officers are generally friendly, but greater attention to taxpayers' needs is still required. Supporting factors include the friendly service attitude of officers at the SAMSAT Tamiang Layang Office, East Barito Regency, which provides comfort to the public and facilitates their understanding of service procedures. In contrast, inhibiting factors affecting service quality include technical disruptions and administrative constraints that slow down service processes, limited service facilities and infrastructure, and suboptimal dissemination of service procedure information to the public.

It is therefore recommended that the SAMSAT Tamiang Layang Office undertake continuous improvements and enhancements to service quality, particularly through the arrangement and upgrading of service facilities and infrastructure, improving the clarity and dissemination of procedural information to the public and maintaining service systems and supporting facilities in order to minimize technical and administrative disruptions.