

The Effect of Service Speed, Employee Integrity, and Employee Empathy on Service User Satisfaction at the Customs and Excise Supervision and Service Office (KPPBC) Middle Type Tanjung Perak Customs

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Abstract: This study aims to (1) determine whether the speed of customs services, employee integrity, and employee empathy simultaneously have a significant effect on service user satisfaction at the Tanjung Perak Customs Middle Type KPPBC; (2) find out which of the speed of customs service, employee integrity, and employee empathy partially have a dominant influence on service user satisfaction at the Tanjung Perak Medium Customs Type KPPBC. The research method used is the survey method. The primary data source in this study was in the form of questionnaire data on service users at the Customs and Excise Service Office of the Tanjung Perak Medium Type Customs. Methods of data collection through field research methods (Field Research Method), namely questionnaires and literature studies. The results of this study indicate that (1) simultaneously the independent variables consisting of Service Speed, Integrity and Empathy have a significant effect on service user satisfaction in the supervisory office and Tanjung Perak Customs and Excise Services Surabaya is acceptable; (2) partially the dominant influence on service user satisfaction is the Service Speed variable.

Abstrak: Penelitian ini bertujuan untuk (1) mengetahui apakah kecepatan pelayanan kepabeanan, integritas pegawai, dan empati pegawai berpengaruh secara simultan berpengaruh signifikan terhadap kepuasan pengguna jasa di KPPBC Tipe Madya Pabean Tanjung Perak; (2) mengetahui manakah diantara kecepatan pelayanan kepabeanan, integritas pegawai, dan empati pegawai yang secara parsial berpengaruh dominan terhadap kepuasan pengguna jasa di KPPBC Tipe Madya Pabean Tanjung Perak. Metode penelitian yang digunakan adalah Metode Survey. Sumber data primer dalam penelitian ini berupa data kuesioner pada pengguna jasa di Kantor Pengawasan Dan Pelayanan Bea Dan Cukai Tipe Madya Pabean Tanjung Perak. Metode pengumpulan data melalui metode penelitian Lapangan (*Field Research Method*) yaitu kuesioner dan studi literatur. Hasil penelitian ini menunjukkan bahwa (1) secara serempak variable bebas yang terdiri dari Kecepatan Pelayanan, Integritas dan Empati berpengaruh signifikan terhadap kepuasan pengguna jasa di kantor pengawasan dan pelayanan bea dan cukai tanjung perak Surabaya adalah dapat diterima; (2) secara parsial yang berpengaruh dominan terhadap kepuasan pengguna jasa adalah variable Kecepatan Pelayanan.



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INTRODUCTION

International trade greatly affects the economic growth of a country. In international trade the seller is usually called the exporter and the buyer is called the importer. Indonesia as a G-20 member country plays an active role

and participates in international trade. Information technology that is developing so rapidly affects the increasingly swift flow of international trade (Dewi, 2019). High export and import activities demand smoothness and speed so that a high-cost economy does not

occur which causes the price of goods to become more expensive because logistics costs are not cheap (Ernawati, 2023).

The Directorate General of Customs and Excise (DJBC) as a government agency tasked with carrying out the formulation and implementation of policies in the field of supervision, law enforcement, services, and optimizing state revenue in the customs sector is required to minimize the occurrence of high economic costs related to export and import activities (Meisyelha, 2020).

In realizing its role, DJBC carried out a bureaucratic reform process to be able to prepare itself to welcome a better DGCE. Bureaucratic reform within the customs body itself is aimed at eradicating illegal trade, creating service practices that are free of extortion and corruption, and increasing customer satisfaction. Customer satisfaction itself can be defined as a measure of the relationship between customer expectations and company products or services as long as customers use the company's products or services (Salim, 2019).

The reform aimed to increase customer satisfaction, which first emerged as a result of the many problems and complaints from users of customs services. The biggest problem is the high-cost economy experienced by service users because there is no legal certainty, time, and costs in customs activities (Rahmat, 2021). Second, because service users have contributed to State revenues in the form of Import Duty for import activities and Export Duty for export activities, which are not small in number, customs and excise officials must provide the best service to increase customer satisfaction in return for a real contribution. they are related to state revenue (Mughtar, 2021).

Thus, the problem points related to increasing customer satisfaction in the DGCE institutional body, especially the Customs and Excise Supervision and Service Office (KPPBC) where the office is an office that serves customs activities carried out by service users are derived from service systems and procedures, as well as employee factors. or service personnel.

Systems and procedures related to the speed of service are the main things that must be improved to stimulate service user satisfaction because from this factor aspects of

legal certainty, time and service costs can be determined. The main indicator of success related to improving the system and speed of service procedures is the customs clearance time, which is the time it takes from sending customs documents to goods leaving the customs area (Sellang, 2022).

Apart from customs clearance which is synonymous with timeliness of service, other indicators related to the success of service speed are the ease of service procedures (simplification), the speed of employees in serving (responsiveness), as well as the clarity and certainty of service procedures (transparency) (Apriyani, 2022).

Based on the background above, the formulation of the problems in this study include; (1) does the speed of customs service, employee integrity, and employee empathy simultaneously have a significant effect on service user satisfaction at the Tanjung Perak Customs Middle Type KPPBC? (2) which of the customs service speed, employee integrity, and employee empathy partially have a dominant effect on service user satisfaction at the Tanjung Perak Medium Customs Type KPPBC?

METHODS

The research method used is the survey method. According to Nazir (Hafiz, 2019), the survey method is an investigative method that is held to obtain facts from existing phenomena and seek factual information. The purpose of the survey is to present data from research objects and to interpret and analyze them systematically.

Primary data in this study were obtained directly from the research object by using a questionnaire/questionnaire on service users at the Customs and Excise Supervision and Service Office of the Tanjung Perak Middle Type Customs. While secondary data is obtained by researchers through research results, books, articles, and various publications as well as related agencies that are relevant to the issues raised. The data needed in this study were collected through field research methods, namely questionnaires and literature studies.

Activities in data analysis in this study are grouping data, tabulating data, presenting data, performing calculations to answer the problem formulation, and performing

calculations for the hypotheses that have been proposed.

RESULTS

Description of Research Results

1. Characteristics of Respondent Identity Based on Age

Table 1.1 Respondent Identity Based on Age

Age	Frequency	Percent
< 25 tahun	10	16,0
26-35 tahun	44	74,0
36-45 tahun	6	10,0
Total	60	100,0

Source: Respondent Primary Data processed (2019)

Based on Table 1.1 above, the majority of respondents who were examined were service users under the age of 25, namely 10 people (16.0%), then consumers aged 26-35 years, namely 44 people (74%), and consumers aged 36 -45 years, namely as many as 6 people (10%). Based on this, it can be identified that service users who frequently visit the Tanjung Perak Customs and Excise Office are service users under 25 years of age.

2. Characteristics of Respondents' Identity Based on Gender

Table 1.2 Respondent Identity Based on Gender

Gender	Frequency	Percent
Male	54	90,0
Female	6	10,0
Total	60	100,0

Source: Respondent Primary Data processed (2019)

Based on Table 1.2 above, the majority of respondents studied were 54 men (90.0%) and 6 female respondents (10.0%). Based on this, it can be identified that the majority of service users who visit the Tanjung Perak Customs and Excise Office are men.

Research Instrument Test Results

In this study, questionnaires were distributed to 60 service user respondents at the Tanjung Perak Customs and Excise Office so that primary data were obtained, the data obtained needed to be tested with several tests. The test results are as follows:

1. Validity Test Results

The validity test is carried out to test how accurately a test performs its size

function or it is often stated that the validity test is carried out to test the ability of a measuring instrument to measure what it is supposed to measure. The validity test was carried out using the Product Moment correlation coefficient method with a significance level of 0.05. Each statement item is said to be valid if $r_{count} > r_{table}$. The validity test was carried out using the SPSS for Windows version 25 software with the following results:

Table 2.1 Validity Test Results

Variables/ Indicators	r count	r table	Testers	Ket.	
Service Speed (X1)	X1.1	0.942	0.2542	$r_{count} > r_{table}$	Valid
	X1.2	0.803	0.2542	$r_{count} > r_{table}$	Valid
	X1.3	0.723	0.2542	$r_{count} > r_{table}$	Valid
	X1.4	0.942	0.2542	$r_{count} > r_{table}$	Valid
Integrity (X2)	X2.1	0.869	0.2542	$r_{count} > r_{table}$	Valid
	X2.2	0.900	0.2542	$r_{count} > r_{table}$	Valid
	X2.3	0.699	0.2542	$r_{count} > r_{table}$	Valid
	X2.4	0.900	0.2542	$r_{count} > r_{table}$	Valid
Empathy (X3)	X3.1	0.674	0.2542	$r_{count} > r_{table}$	Valid
	X3.2	0.934	0.2542	$r_{count} > r_{table}$	Valid
	X3.3	0.727	0.2542	$r_{count} > r_{table}$	Valid
	X3.4	0.934	0.2542	$r_{count} > r_{table}$	Valid

Service User Satisfaction (Y)	Y1	0.818	0.2542	$r_{count} > r_{table}$	Valid
	Y2	0.782	0.2542	$r_{count} > r_{table}$	Valid
	Y3	0.888	0.2542	$r_{count} > r_{table}$	Valid

Source: SPSS Data Validity Test

Based on the display of data validity testing shown in the table above, it can be seen that each indicator used in this study has met the validity requirements or can be said to be valid. The correlation of each statement item has an r-count value greater than r-table, so that based on the validity test it shows that all

statement items are declared valid and can be used as research instruments. The r-table value is obtained from $df = N-2$ with a 2-way test at a significance level of 0.05, which is 0.2542.

2. Reliability Test Results

Reliability testing is used to obtain consistent measurements if measurements are repeated. the reliability criterion is said to be reliable if Cronbach's α coefficient is > 0.60 . The reliability test calculations were carried out using the SPSS for Windows version 25 software with the following results:

Table 2.2 Reliability Test Results

No	Variable	α Cronbach	Criteria	Ket.
1.	Service Speed (X1)	0.872	0,60	Reliable
2.	Integrity (X2)	0.855	0,60	Reliable
3.	Empathy (X3)	0.840	0,60	Reliable
4.	Service User Satisfaction (Y)	0.769	0,60	Reliable

Source: SPSS Reliability Test Data

Based on Table 2.2 it is known that the value of Cronbach's Alpha from the variable speed of service (X1), integrity (X2), empathy (X3), and service user satisfaction (Y) is greater than 0.6 so it can be concluded that the data is reliable, which means that the questionnaire can be used in research.

3. Multiple Linear Regression Analysis

Regression analysis is used to determine the extent to which the influence of the independent variables on the dependent variable. Based on the regression analysis using SPSS, the following results are obtained:

Table 2.3 Multiple Linear Regression Test Results

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.014	.058		-.241	.810
	X1	.545	.057	.560	9.575	.000
	X2	.420	.059	.416	7.172	.000
	X3	.038	.016	.039	2.352	.022

Source: SPSS Data Multiple Linear Regression Test (2019)

Multiple linear regression can be used as a measuring tool in forecasting methods regarding the magnitude of changes in the dependent variable caused by the magnitude of changes in the independent variables. After doing the calculations, the multiple linear regression function produces a mathematical function with the following numbers:

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Ket.:

- a : Constant
- X₁ : Service Speed
- β_1 : Coefficient of variable regression direction X₁
- X₂ : Integrity
- β_2 : Coefficient of variable regression direction X₂
- X₃ : Emphaty
- β_3 : Coefficient of variable regression direction X₃
- Y : Service User Satisfaction
- e : Standart Error

Based on the table, the regression equation model is as follows:

$$Y = -0,014 + 0,545 X_1 + 0,420 X_2 + 0,038 X_3 + e$$

From the results of multiple linear regression testing, there is an equation that shows that if the regression coefficients of the three independent variables ($\beta_1, \beta_2, \beta_3$) are positive (+) this means that if the variables of service speed, integrity, and empathy are met, service user satisfaction will increase. , and conversely, if the sign is negative (-) this means that if the variables of service speed, integrity, and empathy are not fulfilled it will

result in service user satisfaction decreasing. From this equation, it can be explained that:

If the variable values consisting of service speed, integrity, and empathy have a zero value, then the service user satisfaction variable will remain at -0.014, because the constant value shows a negative value, which means service user satisfaction will decrease if the values of all variables are zero.

The service speed coefficient value (X1) is 0.545 indicating that the service speed variable (X1) has a positive effect on service user satisfaction. If there is an increase in the service speed variable (X1) by 1 (one) unit, it will have an impact on increasing service user satisfaction (Y) by 0.531 (0.545-0.014) assuming the other variables are (fixed).

The integrity coefficient (X2) value of 0.420 indicates that the integrity variable (X2) has a positive effect on service user satisfaction. If there is an increase in the Integrity variable (X2) by 1 (one) unit, it will have an impact on increasing service user satisfaction (Y) by 0.406 (0.420-0.014) assuming the other variables are (fixed).

The value of the empathy coefficient (X3) is 0.038 indicating that the empathy variable (X3) has a positive effect on service user satisfaction. If there is an increase in the Empathy variable (X3) by 1 (one) unit, it will have an impact on increasing service user satisfaction (Y) by 0.024 (0.038-0.014) assuming the other variables are (fixed).

4. Hypothesis Testing Results

a) F Test Results (Simultaneous)

Tabel 2.4.1 F Test Results

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	22,983	3	7,661	2044,618	,000
	Residual	,210	56	,004		
	Total	23,193	59			

a. Dependent Variable: Y

b. Predictors: (Constant), X3, X2, X1

Sumber : Data SPSS Hasil Uji F

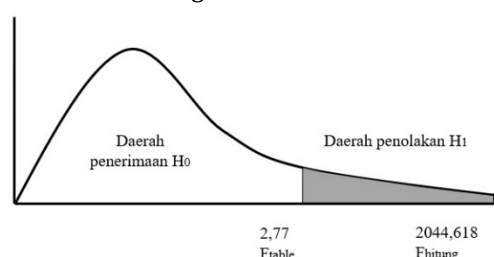
The F test aims to prove the results of the hypothesis that the independent variables namely Service Speed (X1), Integrity (X2), and Empathy (X3) simultaneously have a significant effect on Service User Satisfaction (Y). From the results of the calculations shown

in Table 2.4.1, it is known that the Fcount is 2044.618. The formulation of the hypothesis for the F test in this study is as follows:

Establishing a Test Hypothesis. $H_0: \beta_1 = \beta_2 = \beta_3 = 0$; Service Speed (X1), Integrity (X2) and Empathy (X3) simultaneously have no significant effect on Service User Satisfaction (Y). $H_1 : \beta_1 \neq \beta_2 \neq \beta_3 \neq 0$; Food Quality (X1), Cafe Atmosphere (X2) and Location (X3) simultaneously have a significant effect on Service User Satisfaction (Y).

Set Ftable. In this study, a research error rate of 0.05 was used with degrees of freedom (df) = (k-1);(n-k) so that Ftable with $\alpha = 0.05$ and df = 3 ; 56 is 2.77.

Describing the F Test Curve



F Test Curve Image

Establishing Reject Or Accept Hypothesis Curves. In the F test, if $F_{count} > F_{table}$, then H_0 is rejected, H_1 is accepted, which means that the independent variable has a significant influence on the dependent variable. The significance level is 0.05, so if the significance value is less than 0.05, it means that H_0 is rejected, H_1 is accepted.

Conclusion. Based on the results of the F test in table 2.4.1 it is known that the Fcount value is $2044.618 > F_{table} 2.77$ so that H_0 is rejected and H_1 is accepted, meaning that all independent variables namely Speed of Service (X1), Integrity (X2) and Empathy (X3) simultaneously has a significant effect on the Service User Satisfaction variable (Y).

b) t Test Results (Partial)

This test is to see the significance of the regression coefficients of each independent research variable consisting of Service Speed (X1), Integrity (X2), and Empathy (X3) for the dependent variable, namely Service User Satisfaction (Y).

Table 2.4.2 t Test Results

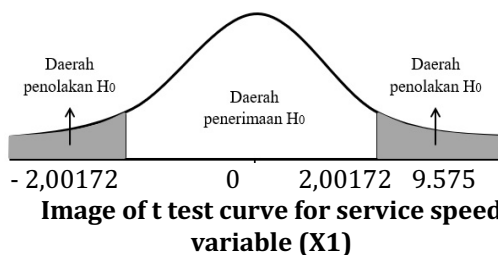
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,014	,058		-,241	,810
	X1	,545	,057	,560	9,575	,000
	X2	,420	,059	,416	7,172	,000
	X3	,038	,016	,039	2,352	,022

a. Dependent Variable: Y
Source: SPSS Data Test Results t

1) T Test Results for Service Speed Variables (X1)

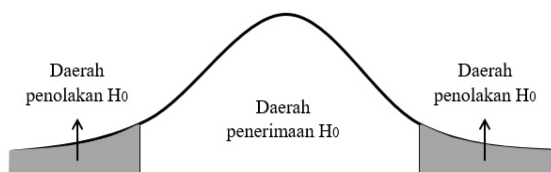
As shown in Table 2.4.2 above, the regression coefficient for food quality (X1) has a Tcount of 9.575 with a significance of 0.000. This condition when described is as follows:



Based on the picture above, it can be seen more clearly that Tcount > Ttable (9.575 > 2.00172) is supported by a significant number of 0.001 < 0.05, then Ho is rejected, H1 is accepted. In other words, it can be concluded that the Service Speed variable (X1) has a significant effect on Service User Satisfaction variable (Y).

2) T Test Results for Integrity Variables (X2)

As shown in table 2.4.2, the integrity regression coefficient (X2) has a Tcount of 7.172 with a significance of 0.000. This condition when described is as follows:

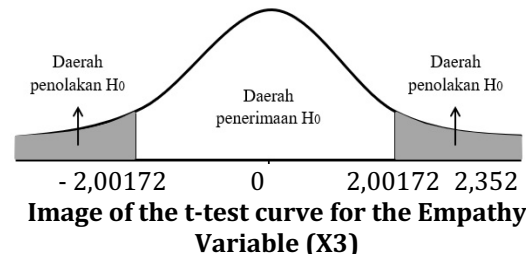


- 2,00172 0 2,00172 7,172
Image of the t-test curve for the integrity variable (X2)

Based on the picture above, it can be seen more clearly that Tcount > Ttable (7.172 > 2.00172) is supported by a significant number of 0.000 < 0.05, then Ho is rejected, H1 is accepted. In other words, it can be concluded that the Integrity variable (X2) has a significant effect on the Service User Satisfaction variable (Y).

3) T Test Results for Empathy Variables (X3)

As shown in table 2.4.2, the Empathy regression coefficient (X3) has a Tcount of 2.352 with a significance of 0.022. This condition when described is as follows:



Based on the picture above, it can be seen more clearly that Ttable > Tcount (2.352 > 2.00172) is supported by a significant number of 0.220 < 0.05, then Ho is rejected, H1 is accepted. In other words, it can be concluded that the Empathy variable (X3) has a significant effect on the Service User Satisfaction variable (Y).

5. Correlation Coefficient Analysis Results (R)

Table 2.5 Correlation Calculation Results Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.995	.991	.990	.061

a. Predictors: (Constant), X3, X2, X1
Source: Correlation SPSS data

In order to be able to provide an interpretation of the size of the correlation coefficient, according to Sugiyono (Saputri, 2021) there are several guidelines for providing an interpretation of the correlation coefficient including:

Table 2.5.1 Correlation Coefficient

Coefficient Intervals	Relationship Level
0,00 – 0,199	very low
0,20 – 0,399	low
0,40 – 0,599	medium
0,60 – 0,799	strong
0,80 – 1,000	Very strong

Source: Albert Kurniawan, 2014

From the results of calculating the correlation number (R) obtained is 0.995. This figure implies that the relationship between the independent variables consisting of Speed of Service (X1), Integrity (X2) and Empathy (X3) with Service User Satisfaction (Y) is in a very strong position, because it is in the interval 0.80 - 1.000.

6. Results of Analysis of the Coefficient of Determination (R²)

The coefficient of determination expresses the total percentage of variation of the dependent variable namely Service User Satisfaction (Y) which is explained by the independent variables namely Speed of Service (X1), Integrity (X2) and Empathy (X3) in the model. The value (R²) ranges from 0 to 1, if (R²) is close to 1 this indicates that the variation in the dependent variable can be explained by the independent variables. Conversely (R²) is close to 0, then the variation of the dependent variable cannot be explained by the independent variable.

Based on table 2.5 above, it is known that the R Square value is 0.991 (99.1%) which indicates that the multiple linear regression equation model in this study states that Service Speed (X1), Integrity (X2) and Empathy (X3), have an influence on Satisfaction Service Users (Y) of (99.1%). While the remaining 0.9% is explained by other factors or other variables outside the model studied.

DISCUSSION

Based on the results of the above data analysis calculations, this study obtained the following results:

The Variable Speed of Service (X1), Integrity (X2) and Empathy (X3) at the Tanjung Perak Customs and Excise Office can

be said to be one of the driving forces of Service User Satisfaction (Y). Without the ideal variable Speed of Service (X1), Integrity (X2) and Empathy (X3), Service User Satisfaction (Y) will never be created.

Based on the research results, the correlation number (R) obtained is 0.995. This figure implies that the relationship between the independent variables consisting of Service Speed (X1), Integrity (X2) and Empathy (X3) with the dependent variable Service User Satisfaction (Y) is proven to be in a very strong position, because it is in the interval 0.80 – 1.000.

Furthermore, this study states that the coefficient of determination (R²) is 0.991 (99.1%), this implies that changes in the value of the independent variables, namely Speed of Service (X1), Integrity (X2) and Empathy (X3) are able affect the magnitude of the dependent variable, namely Service User Satisfaction (Y) of 99.1% and the remaining 0.9% of Service User Satisfaction can be influenced by other variables outside this study.

The variables of Speed of Service (X1), Integrity (X2) and Empathy (X3) are very important to be considered by the Tanjung Perak Customs and Excise Office because they have a significant effect on Service User Satisfaction. This is evidenced by the results of the study which showed that the F-count value was 2044.618 greater than the F-table of 2.77 with a significant 0.000 less than alpha 0.05, which means that overall the variables Service Speed (X1), Integrity (X2) and Empathy (X3) has a significant relationship to the dependent variable, namely Service User Satisfaction.

1. Effect of Service Speed (X1) on Service User Satisfaction (Y)

The results showed that Service Speed (X1) partially had a dominant effect on Service User Satisfaction (Y) with a t-count value of 9.575 greater than t-table of 2.00172 with a significance level less than 0.05. that means if the speed of service is good, then service user satisfaction will be good too.

2. Influence of Integrity (X2) on Service User Satisfaction (Y)

The results of the study show that integrity (X2) has a significant effect on service user satisfaction (Y). This is evidenced by the t-count value of 7.172 which is greater than the t-table of 2.00172 with a significance level of less than 0.05. This explains that if If

the integrity of customs and excise employees is good, then service user satisfaction will be good too.

3. The Effect of Empathy (X3) on Service User Satisfaction (Y)

The results showed that the Empathy variable (X3) had a significant effect on Service User Satisfaction (Y) with a t-count value of 2.352 greater than the t-table of 2.00172 with a significance level of less than 0.05. This explains that when empathy is customs and excise officials are good, then service user satisfaction will increase.

CONCLUSION

Based on the results of the research and hypothesis testing that have been described simultaneously or partially, then below the researcher can draw the following conclusions:

1. From the results of testing the first hypothesis, it is found that simultaneously the independent variables consisting of Service Speed, Integrity and Empathy have a significant effect on service user satisfaction in the supervisory office and customs and excise services in Tanjung Perak Surabaya, this can be seen from the R Squared value of 0.991 or 99.1% with Fcount of 2044.618 which means it is greater than Ftable of 2.77, so the first hypothesis put forward by the author is acceptable.
2. Based on the results of testing the second hypothesis proposed, it can be seen that the regression coefficient of Service Speed (b1) is 0.545 with a tcount of 9.575, Integrity (b2) of 0.420 with a tcount of 7.172, and Empathy (b3) of 0.038 with a tcount of 2.352, with Thus partially the dominant influence on service user satisfaction is the Service Speed variable, this can be seen from the value of the regression coefficient of service speed (b1) of 0.545 with a tcount of 9.575.

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