

BUILDING CITIZEN TRUST THROUGH CUSTOMER-ORIENTED PUBLIC SERVICES: A CASE STUDY OF THE NORTH MAKASSAR SAMSAT OFFICE, INDONESIA

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Abstract

This study investigates how customer-oriented service systems improve public satisfaction in the North Makassar Region II Samsat Office. Adopting the COSES (Customer-Oriented Service Enhancement System) model by Chen et al. (2004), the research assesses five dimensions: customer identification, customer needs survey, service system design, service delivery, and service recovery. Through a qualitative descriptive approach, data were collected via interviews, observations, and document analysis. Findings indicate that while the Samsat office performs well in delivering services, challenges remain in infrastructure adequacy, employee discipline, and limited digital integration. The study contributes to understanding how public agencies in developing countries can embed private-sector customer orientation principles to achieve better governance and citizen satisfaction.

Keywords: Customer-based service, COSES model, public service quality, Samsat Makassar, governance innovation.

INTRODUCTION

Public services in Indonesia are currently facing major challenges due to the increasing demands of citizens for services that are more efficient, transparent, and responsive to their needs. In an era of rapid development and growing public awareness of citizens' rights, the government is expected to provide services that are not only fast and accessible but also high in quality and satisfaction. However, in reality, many government institutions have not yet met these expectations, as they remain trapped in classical bureaucratic problems such as slow processes, complicated procedures, and low levels of professionalism among public officials. One of the institutions that has drawn public attention is the Samsat Office, a public agency that plays a crucial role in vehicle administration and tax collection—both of which are major sources of Regional Original Revenue (PAD). Samsat serves as one of the most visible faces of public service, directly interacting with citizens on a daily basis. Therefore, the quality of service provided by Samsat significantly influences the public's perception of the government.

In Makassar City, particularly at the Regional Technical Implementation Unit (UPTP) Samsat North Makassar Region II, several service-related issues continue to emerge. Citizens often complain about long queues, inefficient procedures, lack of punctuality, and insufficient supporting facilities such as waiting areas and parking spaces. Moreover, the competence and work ethics of some employees still need to be improved to ensure that services are delivered in a professional and courteous manner. These issues indicate that the existing service system has not yet been fully oriented toward customers or citizens as service recipients. To address these challenges, this study aims to analyze the implementation of a customer-oriented service system at the UPTP Samsat North Makassar Region II Office, using the Customer-Oriented Service Enhancement System (COSES) approach developed by Chen and colleagues. This model emphasizes the importance of customer orientation in every aspect of public service through five main components: customer identification, customer needs survey, service system design, service delivery, and service recovery. The application of the COSES model is expected to help public institutions like Samsat create more responsive, effective, and efficient services, thereby improving citizen satisfaction and strengthening public trust in government bureaucracy.

Based on this context, the study focuses on the main research question: How is the customer-oriented service system implemented at the UPTP Samsat North Makassar Region II Office, and how does it impact the quality of public service? The objective of this research is to analyze and describe in detail how the customer-oriented service system is applied and to assess the extent to which the COSES model influences service quality and customer satisfaction at the Samsat North Makassar Region II Office. This study is expected to provide two major contributions. From an academic perspective, it enriches the study of public service and service quality management, particularly within public sector institutions in Southeast Asia. Its empirical findings expand understanding of how customer-oriented service models can be applied within Indonesia's government bureaucracy. From a practical perspective, the study serves as a valuable input for local governments, related

agencies, and Samsat administrators to improve public service systems, increase bureaucratic efficiency, and build a work culture that is more responsive to public needs. Thus, the findings of this research are expected to contribute meaningfully to the development of better, more transparent, and equitable public services in Indonesia, especially within the Samsat North Makassar Region II Office.

THEORETICAL FRAMEWORK

Concept of Public Service Quality

Public service quality is a central issue in governance and public administration because it reflects the ability of the state to fulfill its fundamental duty of serving its citizens. In the context of a welfare state, the government's primary obligation is to ensure that public services are delivered effectively, fairly, and transparently to improve citizens' welfare (Sinambela, 2014). Service quality in the public sector involves not only the fulfillment of administrative obligations but also the creation of satisfaction, trust, and accountability among service users.

According to Tjiptono (2017), the concept of service excellence emphasizes that service quality is determined by the alignment between citizens' expectations and the performance delivered by service providers. In other words, high-quality public service is one that can consistently meet or exceed public expectations in aspects such as responsiveness, reliability, and fairness. Therefore, public service quality becomes a benchmark for assessing bureaucratic performance and citizens' satisfaction with government institutions.

Public services are not merely technical routines but are a manifestation of the social contract between the state and its citizens. The government, through its institutions such as Samsat, must act as a professional service provider that guarantees efficiency, transparency, and accountability. These elements are essential for building public trust and legitimacy, particularly in Indonesia, where bureaucratic performance remains a key factor in public perception of governance.

Customer Orientation in Public Administration

The paradigm of public administration has undergone a significant transformation from traditional bureaucratic models to customer-oriented management. This shift is rooted in the understanding that citizens are not passive recipients of government services but active "customers" whose satisfaction and feedback should shape the way public institutions operate. The era of rigid and hierarchical bureaucracy is gradually being replaced by a more flexible, participatory, and service-driven approach, often associated with the principles of New Public Management (NPM).

In Indonesia, this shift implies that government agencies must adopt practices that prioritize efficiency, innovation, and responsiveness to public needs. A customer-oriented approach in public service requires the government to identify citizens' expectations, improve service design, and build systems that encourage continuous feedback. By doing so, public institutions can move beyond mere administrative compliance toward delivering meaningful and value-driven services.

Comparative experiences from countries like Taiwan and South Korea demonstrate the success of digitalized and customer-centered service systems. Taiwan's government implemented a Customer-Oriented Service Enhancement System (COSES) model that integrates customer feedback and continuous improvement into bureaucratic processes, while South Korea has transformed its public administration through e-government innovations, enabling fast, transparent, and accessible public services. These examples show that when governments prioritize citizens as customers, service satisfaction and institutional accountability both increase.

The COSES Model

The Customer-Oriented Service Enhancement System (COSES) model, developed by Chen et al. (2004), provides a comprehensive framework for understanding and implementing customer-focused services within public organizations. This model integrates organizational culture, system design, and management strategies to create a holistic service system that prioritizes citizens' needs. The COSES framework consists of five core components:

Customer Identification, which emphasizes recognizing both internal and external customers. Internal customers refer to employees within the organization whose knowledge and competence affect service outcomes, while external customers are citizens who directly receive the services.

Customer Needs Survey, which involves gathering detailed information about citizens' expectations and satisfaction levels through surveys and feedback mechanisms.

Service System Design, focusing on developing integrated operational systems, adequate infrastructure, standard operating procedures (SOPs), electronic services (E-service), and incentive systems for employees.

Service Delivery, referring to the actual implementation of services through effective communication, teamwork, and responsiveness in addressing citizens' needs.

Service Recovery, which ensures that mechanisms for complaints, feedback, and corrective actions are available to restore citizen trust when service failures occur.

The relevance of the COSES model in public organizations lies in its ability to combine innovation, accountability, and continuous improvement. By embedding feedback loops and customer-oriented thinking into bureaucratic operations, public institutions like the North Makassar II Samsat Office can enhance their service quality, reduce inefficiencies, and strengthen citizen satisfaction. The application of the COSES model in this study thus serves as both a theoretical and practical foundation for improving the quality of public service

delivery in Indonesia's administrative context

METHODOLOGY

This study employs a qualitative descriptive approach aimed at providing an in-depth understanding of how the customer-oriented service system is implemented at the Samsat North Makassar Region II Office. The qualitative descriptive method is appropriate because it allows the researcher to capture real experiences, behaviors, and perceptions of both employees and citizens regarding the quality and process of public service delivery.

The research was conducted at the Unit Pelaksana Teknis Pusat (UPTP) Samsat Wilayah Makassar II Utara, which serves as one of the main offices responsible for vehicle tax administration and collection in Makassar. This location was chosen because it represents a strategic public service institution that interacts directly with a large number of citizens and plays a significant role in generating regional revenue through vehicle tax payments. Data were collected from two main sources, namely primary and secondary data. The primary data were obtained through in-depth interviews with key informants, including Samsat employees and service users (taxpayers). Interviews were conducted face-to-face to explore their experiences, perceptions, and evaluations of the service system. The secondary data were gathered from official documents such as internal reports, service guidelines, standard operating procedures (SOPs), satisfaction surveys, and performance evaluations relevant to the Samsat North Makassar Region II Office.

The research involved several key participants who were selected purposively based on their relevance to the research focus. They consisted of the Head of the Samsat Unit, service officers from various divisions (registration, payment, and customer service), and taxpayers as citizens receiving services. This combination of participants enabled the researcher to understand the phenomenon from multiple perspectives—both from within the organization and from the public as service recipients.

The data analysis was carried out using the thematic interpretation method based on the COSES (Customer-Oriented Service Enhancement System) framework. This analytical process followed the interactive model of Miles and Huberman (1992), which includes three main stages: data reduction, data display, and conclusion drawing/verification. Data reduction was conducted by selecting and organizing relevant information; data display involved summarizing key findings in descriptive narratives; and conclusion drawing was carried out by interpreting the patterns and meanings that emerged in relation to the five components of the COSES model—Customer Identification, Customer Needs Survey, Service System Design, Service Delivery, and Service Recovery.

To ensure the validity and reliability of the findings, this study employed triangulation across both methods and data sources. Method triangulation was achieved by combining interviews, observations, and document analysis, while source triangulation involved comparing information obtained from different participants (officials, staff, and citizens). This validation process strengthened the credibility of the research results and ensured that the interpretations accurately reflected the real conditions of service implementation at the Samsat North Makassar Region II Office.

Overall, this methodological design allows the study to produce a comprehensive and evidence-based analysis of how customer-oriented service principles are applied in the Samsat institution and how they affect service quality and citizen satisfaction in the public sector context.

RESULTS AND DISCUSSION

Customer Identification

Based on the findings at the Samsat North Makassar Region II Office, customers are categorized into two main groups: internal customers, namely employees who work within the organization, and external customers, namely citizens or taxpayers who receive services directly. Internal customers play a crucial role in determining the quality of services because their competence, discipline, and professionalism directly affect public satisfaction. Most employees demonstrate a good understanding of their duties and the procedures for vehicle tax administration. Regular coordination meetings are also held to align performance targets with institutional goals.

However, one key weakness lies in the limited participation of employees in continuous training and capacity-building programs. Many staff members have not yet received adequate refresher training related to the implementation of customer-oriented service principles or the use of digital systems. This condition indicates that the process of internal capacity enhancement has not been institutionalized, resulting in inconsistent service performance across divisions. These findings suggest that while the internal structure of the Samsat office functions effectively in supporting administrative coordination, employee development remains a critical aspect that needs further attention. A sustainable service improvement framework should ensure that all staff members are continuously equipped with updated knowledge and digital skills to deliver high-quality public service.

Customer Needs Survey

The results show that the Samsat office has begun implementing feedback collection mechanisms to identify and respond to citizens' needs. Feedback is obtained through short customer satisfaction surveys, suggestion boxes, and occasional interviews with service users. Most citizens emphasize three main aspects that determine satisfaction: quick processing times, transparency of information, and staff friendliness during the service

process.

Although these initiatives are positive, the system for processing and analyzing feedback remains limited. The survey results are not consistently compiled into reports that inform service improvement strategies. As a result, the feedback loop between citizens and management is still weak, and many suggestions from the public have not yet been translated into concrete changes in service procedures or facilities. This finding highlights that citizen participation in evaluating public services is already acknowledged by the institution, but its integration into policy and management decisions remains underdeveloped. For a truly customer-oriented system, it is essential to transform feedback mechanisms from symbolic participation into a systematic process of policy learning and improvement.

Service System Design

The service system design at the Samsat North Makassar Region II Office is structured around clear Standard Operating Procedures (SOPs) that define each stage of vehicle tax administration—from registration, payment verification, and documentation to tax receipt issuance. The coordination between the Police, Regional Revenue Agency (Bapenda), and PT Jasa Raharja is formalized through a one-stop integrated service system that aims to simplify administrative processes for taxpayers.

In terms of strengths, the office demonstrates a consistent workflow and clear division of responsibilities across units. However, weaknesses remain in the integration of digital technology. The adoption of e-service systems, such as online registration or digital queue management, is still minimal. Many services still rely on manual procedures, leading to slower processing times and potential data inaccuracies. Moreover, the physical environment—including waiting rooms, parking areas, and seating facilities—still requires improvement to support comfort and accessibility for the public.

Overall, the design of the Samsat service system shows a solid organizational foundation but lacks sufficient technological integration. The modernization of administrative procedures through digital transformation would not only improve efficiency but also strengthen transparency and citizen convenience.

Service Delivery

The delivery of services at the Samsat North Makassar Region II Office is supported by cross-sector coordination among the Police, Bapenda, and Jasa Raharja, which together ensure that the vehicle registration, tax, and insurance processes are aligned. Employees generally display professionalism and courtesy in serving citizens, and the cooperation among agencies has contributed to smoother workflows.

Despite these strengths, several problems persist that hinder optimal service delivery. Long queues, unclear signage, and limited information boards often cause confusion among service users. The infrastructure—such as the availability of seating, air ventilation, and digital information displays—is still inadequate, reducing citizens' comfort and satisfaction. While employees have shown commitment to improving service quality, these structural limitations affect the overall perception of service excellence among taxpayers.

These findings illustrate that inter-agency collaboration has succeeded in maintaining operational effectiveness, yet service accessibility and facility quality remain constraints that need strategic attention. Addressing these infrastructural gaps would greatly enhance citizens' experiences and perceptions of service excellence at the Samsat office.

Service Recovery

In terms of service recovery, the Samsat office already provides complaint handling channels, both manual (via forms and complaint desks) and online through social media and email. Citizens can submit complaints regarding delays, procedural misunderstandings, or unsatisfactory staff behavior. However, the follow-up process remains inconsistent. Some complaints are addressed promptly, while others receive delayed or no response due to the absence of a centralized monitoring system.

The lack of a comprehensive monitoring and evaluation mechanism weakens the effectiveness of service recovery efforts. There is no systematic record or public reporting of how complaints are resolved, which reduces accountability and limits opportunities for continuous improvement. Strengthening the service recovery process through periodic evaluations, transparent complaint databases, and responsive communication channels would enhance public trust and ensure that service failures are properly addressed.

From these observations, it can be concluded that the service recovery mechanism at Samsat Makassar II still functions reactively rather than proactively. A more systematic, data-driven approach to complaint management would not only improve citizen satisfaction but also provide valuable insights for institutional learning and innovation.

DISCUSSION

The implementation of the Customer-Oriented Service Enhancement System (COSES) model at the Samsat North Makassar Region II Office demonstrates a significant shift in how public services are delivered and perceived. The integration of the COSES framework has improved the overall responsiveness and accountability of the institution. By emphasizing customer identification, needs assessment, structured service design, and complaint recovery mechanisms, the Samsat office has moved closer to realizing a service culture centered on citizen satisfaction and public trust.

A key finding of this study is that employees play a central role in shaping public perception and trust toward

government services. The quality of interaction between staff and citizens—particularly through empathy, courtesy, and professionalism—emerges as one of the strongest determinants of service satisfaction. Employees who understand the importance of their role as both service providers and representatives of the government contribute to the credibility of the institution. However, maintaining this standard requires consistent investment in training and capacity development so that all staff members can adapt to changing service demands and citizen expectations.

This transformation aligns with the broader global movement toward the New Public Service (NPS) paradigm, which redefines the role of government from a hierarchical authority to a facilitator that works with citizens rather than merely for them. In this model, citizens are seen not as passive recipients but as co-producers of public value, participating in shaping and improving public service delivery. The Samsat office's attempt to collect feedback through surveys and suggestion boxes reflects an initial step toward participatory governance, where citizens' voices directly influence service improvements.

Despite these positive developments, several gaps remain that hinder the full realization of a customer-oriented service system. The most prominent challenges are the limited adoption of digital technology and insufficient human resource development. The reliance on manual processes for registration, data entry, and complaint management reduces operational efficiency and transparency. Moreover, the lack of continuous professional training limits the ability of employees to deliver innovative, technology-driven services. Without adequate investment in both digital infrastructure and human capital, the transformation toward a fully customer-centric Samsat system will remain partial.

In summary, while the adoption of the COSES model has successfully enhanced responsiveness, coordination, and accountability at the Samsat North Makassar Region II Office, sustaining these achievements requires ongoing innovation and institutional commitment. Integrating digitalization, strengthening employee competencies, and fostering a deeper culture of citizen participation are essential steps toward realizing a modern, transparent, and trustworthy public service system that truly embodies the principles of the New Public Service.

Policy Implications

The findings of this study highlight several crucial policy directions that can strengthen the implementation of a customer-oriented service system at the Samsat North Makassar Region II Office and other similar public institutions. These implications are intended to enhance both institutional performance and citizen satisfaction by integrating technology, improving human resources, and institutionalizing a culture of service excellence.

First, the development of a One-Stop E-Samsat Portal is essential to modernize and simplify the delivery of public services. This integrated digital platform should connect key service components such as tax payment, vehicle registration and licensing, and citizen feedback mechanisms. Through a single access point, citizens can complete transactions, monitor the status of their applications, and submit complaints or suggestions in real time. The adoption of such a digital system would not only reduce waiting times and procedural inefficiencies but also increase transparency and public trust in government operations.

Second, the Samsat institution needs to implement a comprehensive employee incentive and training program that directly links performance with rewards and capacity building. Employees who demonstrate professionalism, responsiveness, and innovation in service delivery should receive recognition and tangible incentives, while continuous training programs should focus on digital literacy, customer relations, and ethical service standards. This approach will enhance motivation, competence, and accountability among staff members—ensuring that every employee contributes positively to the institution's customer-oriented goals.

Third, it is necessary to establish a regular customer satisfaction monitoring system equipped with real-time dashboards. This system should gather, analyze, and visualize feedback data to identify service gaps and areas requiring improvement. By using data-driven evaluation, management can make timely policy adjustments and performance interventions. The use of interactive dashboards also ensures transparency and enables leaders to track progress on service indicators continuously.

Finally, the Samsat office should institutionalize service culture values such as responsiveness, empathy, and integrity as the foundation of its organizational ethos. These values must be embedded not only in employee behavior but also in internal policies, standard operating procedures, and performance evaluations. A strong service-oriented culture will ensure that every level of the organization—from management to frontline employees—shares a common commitment to delivering quality, fair, and citizen-centered services.

In conclusion, these policy implications provide a practical roadmap for strengthening the transformation of Samsat Makassar II Utara toward a modern, transparent, and accountable public service institution. By integrating digital innovation, developing human capital, and nurturing a service-driven culture, Samsat can effectively fulfill its role as a model of responsive governance and citizen-focused public administration in Indonesia.

CONCLUSION

The results of this study confirm that the customer-based service approach plays a crucial role in improving both citizen satisfaction and public trust toward government institutions. When public services are designed and delivered with a strong orientation toward customer needs emphasizing responsiveness, transparency, and

accountability—citizens develop a greater sense of confidence in the integrity and reliability of government functions. In the context of public administration, this approach not only enhances service quality but also strengthens the relationship between the state and society through more participatory and inclusive governance. The implementation of this approach at the Samsat North Makassar Region II Office demonstrates meaningful progress toward achieving these ideals. The institution has succeeded in applying several key aspects of the Customer-Oriented Service Enhancement System (COSES) model, including customer identification, service standardization through clear procedures, and mechanisms for feedback and complaints. These practices have contributed to smoother coordination between agencies such as the Police, the Regional Revenue Agency (Bapenda), and PT Jasa Raharja, resulting in more efficient service delivery. However, challenges remain, particularly regarding system integration, digital transformation, and consistent human resource development. The limited use of e-service platforms and insufficient investment in staff training hinder the office from fully realizing a modern, customer-centered service system.

Overall, the research validates the COSES model as a practical and effective framework for public service reform in Indonesia. Its five key components—Customer Identification, Customer Needs Survey, Service System Design, Service Delivery, and Service Recovery—provide a comprehensive structure for building responsive, accountable, and innovative public institutions. When properly implemented, this model can serve as a blueprint for improving service quality across various government sectors, aligning Indonesia's bureaucratic practices with international standards of customer-oriented governance.

In conclusion, strengthening digital integration, enhancing employee competence, and embedding a culture of empathy and integrity within the bureaucracy are essential steps toward realizing the full potential of the COSES model. By doing so, public institutions like Samsat Makassar II can become exemplars of modern, transparent, and citizen-centered governance that truly upholds the values of public trust and service excellence.

Recommendations for Future Research

Based on the findings and conclusions of this study, several recommendations are proposed for future research to deepen the understanding and application of customer-oriented public service systems within Indonesia's bureaucratic context.

First, future studies should conduct comparative research among Samsat offices across different provinces to identify variations in service quality, organizational performance, and citizen satisfaction. By comparing implementation practices in diverse administrative and socio-cultural environments, researchers can uncover best practices and structural challenges that influence the effectiveness of customer-oriented models. Such comparative analyses will also provide broader insights into how regional governance structures and resource availability affect service innovation in Indonesia's public sector.

Second, subsequent research should adopt a quantitative approach to evaluate the impact of the COSES model on key indicators such as service efficiency, accountability, and public trust. Employing measurable variables and statistical analyses will strengthen the empirical foundation of the model's effectiveness and allow policymakers to assess its scalability across government institutions. Quantitative data can also provide clearer evidence of how specific elements—such as service delivery or recovery—directly contribute to improvements in citizen satisfaction and institutional credibility.

Third, future studies should explore the integration of AI-driven feedback systems within e-government platforms. As technology continues to reshape the landscape of public administration, artificial intelligence offers significant potential for automating feedback analysis, identifying service bottlenecks, and predicting citizen needs. Incorporating AI tools in public service systems like E-Samsat would not only enhance responsiveness but also support data-driven decision-making and continuous service improvement.

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