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## The Influence of Competence and Work Facilities Through Service Quality on Public Satisfaction at the Kuala Tungkal Primary Tax Service Office, West Tanjung Jabung Regency

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**Abstract:** This study aims to describe the competence, work facilities, quality of public services and public satisfaction at the Kuala Tungkal Pratama Tax Service Office, West Tanjung Jabung Regency and to determine and analyze the influence of competence and work facilities through service quality on public satisfaction at the Kuala Tungkal Pratama Tax Service Office, West Tanjung Jabung Regency. This type of research uses descriptive verification research. This study uses the PLS analysis method. Based on the results of the descriptive analysis, it explains that the competence (X1) at the Kuala Tungkal Pratama Tax Service Office obtained a total score of 3,754 with an average score of 417, which is included in the high category. The work facilities variable (X2) obtained a total score of 5,401 with an average score of 415 and is included in the good category. Furthermore, the quality of public services (Y) obtained a total score of 4,969 with an average of 414 and is in the good category. Meanwhile, the level of public satisfaction (Z) obtained a total score of 4,955 with an average of 413 and is included in the high category. The results of this study also indicate that employee competence and work facilities have a positive and significant influence on improving the quality of public services, which in turn impacts public satisfaction. Furthermore, competence and work facilities also directly positively influence public satisfaction, so that improvements in both aspects will encourage the realization of more satisfactory services. The quality of public services itself has been proven to be a significant factor in increasing public satisfaction, while also acting as a mediating variable that strengthens the relationship between competence and work facilities and public satisfaction.

**Keywords:** Competence, Work Facilities, Public Service Quality, Public Satisfaction.

## INTRODUCTION

Public service is a concrete manifestation of the government's function in meeting the needs of the community. Good service must be implemented effectively, efficiently, and responsively to satisfy the public as service recipients (Moenir, 2016). In this context, the quality of public service plays a strategic role because it reflects the performance of state

officials and influences the level of public trust in government institutions (Aria & Atik, 2018). The principles of ideal public service include transparency, accountability, and public participation, which in practice often still face various challenges.

One factor that determines the quality of public services is employee competence. Employees with high competence will be able to provide fast, friendly, and targeted services. Wibowo (2016) emphasized that competence can increase work competitiveness among employees, thereby impacting the quality of public services. Similarly, Sedarmayanti (2015) stated that competence is an important requirement for employees to obtain career development. Thoha (2015) also added that competence is one of the main criteria for an employee, especially when carrying out leadership roles in public services.

In addition to competence, work facilities also play a significant role in service quality. Adequate facilities can facilitate employee task execution and enhance work comfort. Martoyo (2017) emphasized that work facilities play a direct role in the smooth running of daily work. This is reinforced by Moenir (2016), who stated that facilities are directly related to smooth work execution. Robbins and Judge (2017) also emphasized that the availability of good work facilities not only improves employee performance but also has implications for improving the quality of public services.

In the context of tax services, service quality has a significant impact on taxpayer satisfaction and compliance. Hardiansyah (2016) explains that public satisfaction is the primary goal of service delivery, as it encourages greater compliance in fulfilling their obligations. When taxpayers are satisfied with the services provided, compliance in reporting and paying taxes increases, while reducing tax avoidance and evasion. Therefore, quality public services not only benefit the public but also contribute to increased state revenue.

Based on the above description, it is clear that employee competence and work facilities are important factors closely related to the quality of public services. Ultimately, good service quality will determine the level of public satisfaction, including in the context of tax services at the Kuala Tungkal Pratama Tax Service Office, West Tanjung Jabung Regency. Therefore, this study was conducted to examine in more depth the relationship between competence, work facilities, service quality, and public satisfaction with tax services.

## **METHODS**

This research uses a quantitative approach with a descriptive verification method. This method was chosen because it is suitable for analyzing data obtained from respondents and simultaneously testing established hypotheses. According to Sugiyono (2023), verification research aims to prove the validity of hypotheses formulated based on theory and previous research through statistical analysis. Meanwhile, the quantitative approach was used because this research is based on the philosophy of positivism, where data is collected in numerical form and processed using statistical analysis techniques to obtain objective results.

The types of data used in this study are primary and secondary data. Primary data was obtained directly from respondents through questionnaires, while secondary data was obtained from various relevant literature, reports, and official documents, including data from the Kuala Tungkal Pratama Tax Service Office. Good data must meet the requirements of accuracy, relevance, and up-to-dateness to support the analysis process (Sudirman, Osrita, & Zahari, 2020).

The population in this study was all taxpayers registered at the Kuala Tungkal Pratama Tax Service Office in West Tanjung Jabung Regency, totaling 170,890 individuals. Sampling was conducted using the Slovin formula with a 10% precision level, resulting in 100 respondents as the research sample. According to Umar (2002), the use of the Slovin formula is appropriate for determining a representative sample size when the population size is known with certainty.

Data analysis in this study was conducted in two stages: descriptive analysis and verification analysis. Descriptive analysis was used to describe data regarding competency, work facilities, public service quality, and public satisfaction as they exist. According to Sugiyono (2016), descriptive analysis aims to describe phenomena without overgeneralizing. Next, verification analysis was conducted to test the established hypotheses using the Partial Least Squares (PLS) method. PLS was chosen because it is able to test the relationship between latent variables simultaneously, even though the research data has a relatively small sample size. Ghozali and Latan (2015) explain that PLS is an appropriate analysis technique for use in research with complex models, non-normal data, and limited sample sizes.

## RESULT AND DISCUSSION

### Respondent Characteristics

Respondents in this study were taxpayers in West Tanjung Jabung Regency who were randomly selected as many as 100 people whose function was to fill out a questionnaire about Competence, work facilities, quality of public services and public satisfaction at the Kuala Tungkal Pratama Tax Service Office, West Tanjung Jabung Regency. To find out the characteristics of taxpayer respondents registered at the Kuala Tungkal Pratama Tax Service Office, West Tanjung Jabung Regency based on age, gender, and education can be seen as follows.

**Table 1. Respondent Characteristics**

No	Respondent Characteristics	Frequency	Percentage (%)
<b>Gender</b>			
1	Man	62	62
2	Woman	38	38
<b>Age Group (Years)</b>			
1	21 – 30	7	7
2	31 – 40	39	39
3	41 – 50	43	43
4	51 – 58	11	11
<b>Education</b>			
1	High School	18	18
2	Diploma	8	8
3	Bachelor's Degree	68	68
4	Master's Degree	6	6

Source: Primary Data Processing, 2025

### Description of Research Variables

Based on the survey conducted, the description of the variables observed in the study is summarized in the following table.

**Table 2. Description of Research Variables**

No	Variable	Item	Average score	Score	Information
1	Competence	9	417	3.754	Tall
2	Work Facilities	13	415	5.401	Good
3	Quality of Public Services	12	414	4.969	Good
4	Public Satisfaction	12	413	4.955	Tall

Source: Questionnaire Processing Results, 2025

### Verification/Quantitative Analysis

Partial Least Squares (PLS) analysis is a statistical method often used to analyze complex relationships between variables, particularly in structural models (SEM). PLS is suitable for situations where data do not fully meet the classic SEM assumptions, such as

small sample sizes or non-normal data distributions. In PLS, the analysis is conducted through two main stages: the measurement model and the structural model. The results of this study can be seen below:

### a. Convergent Validity Testing

Convergent validity testing is a type of validity used to evaluate the extent to which an instrument or measurement tool accurately measures the same construct. In the context of statistics and data analysis, particularly in latent variable-based models such as Partial Least Squares (PLS), convergent validity is essential to ensure that the indicators or items used in the model truly reflect the same construct. The convergent validity results in this study can be seen in the following figure.

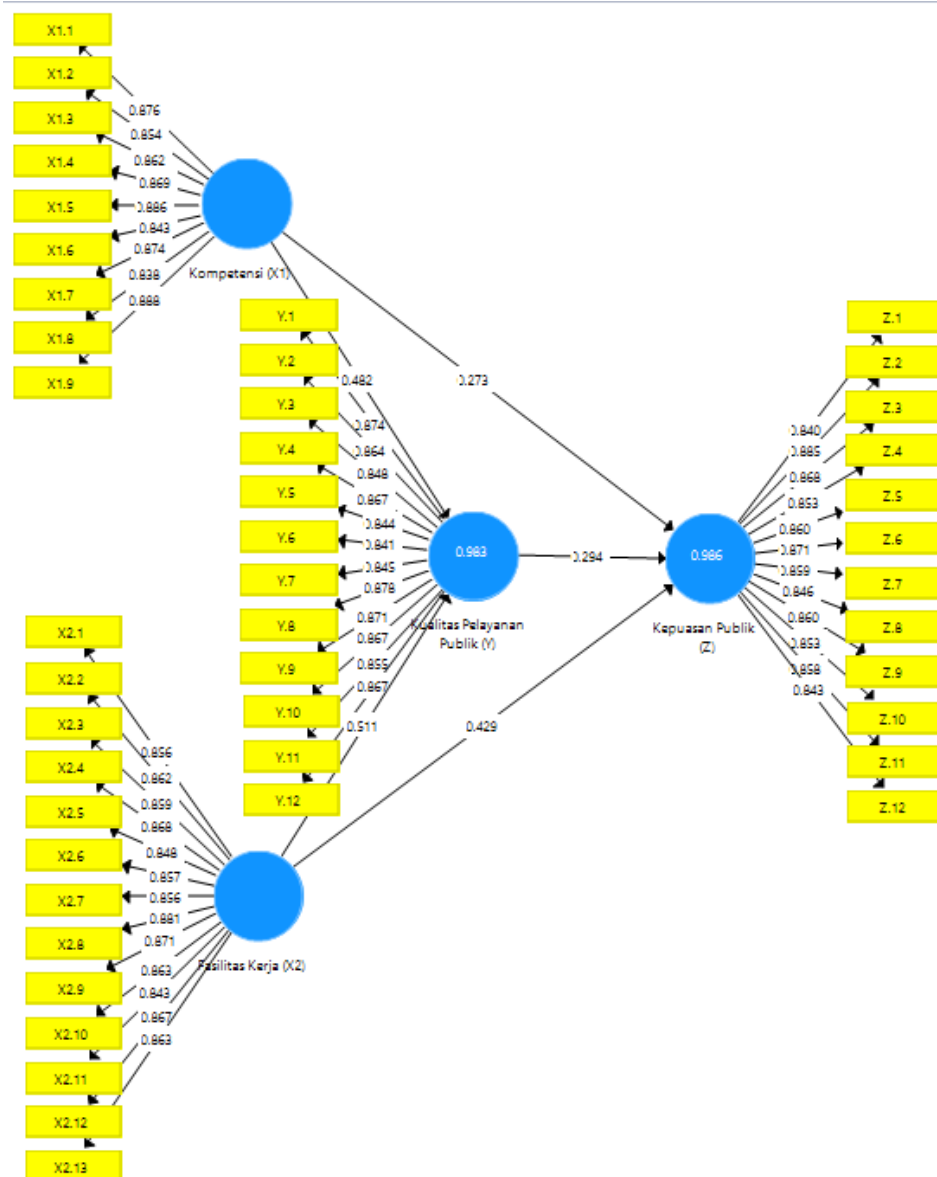


Figure 1. Full Outer Model

Based on the outer loading results displayed in Figure 1 above, it can be concluded that all indicators for each research variable, namely competence (X1), work facilities (X2), public service quality (Y), and public satisfaction (Z), show figures above 0.80. This indicates that all indicators have a very good level of convergent validity, because they have

met the minimum outer loading criteria of 0.70 (Hair et al., 2019). For the competence variable (X1), the outer loading value ranges from 0.838 to 0.888, indicating that each indicator is able to represent the competency variable strongly. Similarly, the work facilities variable (X2) has an outer loading value between 0.843 and 0.881, indicating high consistency and representation of the indicators towards the work facilities construct. For the public service quality variable (Y), the outer loading value is in the range of 0.841 to 0.878, confirming that the indicators used are able to adequately explain the variable. Meanwhile, the public satisfaction variable (Z) showed an outer loading value between 0.840 and 0.885, which also met the criteria for excellent convergent validity. Thus, all indicators in this study can be declared valid and suitable for further testing of the structural model, as each indicator has a strong relationship with the construct it measures.

## b. Inner Model Evaluation

Testing and evaluation of the inner model is carried out for the hypothesis on the influence of exogenous variables on endogenous variables by comparing the results of the p value of the path coefficient with a significance level of  $\alpha = 0.05$ . The test can be said to be very significant if the p value is smaller than or equal to 0.05 ( $p \text{ value} \leq 0.05$ ) or using the t table value of 1.96 with the criteria for rejecting and accepting the hypothesis, namely if the t-statistic  $>$  t count then the hypothesis is rejected, and if the t-statistic  $<$  t count then the hypothesis is accepted.

### 1) R-Square

In assessing a model with PLS, we begin by looking at the R-square for each dependent latent variable (Hair et al., 2017). Table 3 shows the results of the R-square estimation using SmartPLS 3:

Table 3. R Square Results	
Variable	R Square
Quality of Public Services (Y)	0,994
Public Satisfaction (Z)	0,997

Source: Data Processing with PLS, 2025

Table 3 shows the results for the R-square value of public service quality of 98.3 percent, and public satisfaction of 98.6 percent. This indicates the influence of Competence and work facilities on the quality of public services is categorized as strong. Then the influence of Competence and work facilities on public satisfaction is categorized as strong. This high R-square value indicates that the influence of Competence and work facilities on the quality of public services and public satisfaction is in the very strong category. So it can be concluded that both independent variables have a significant and dominant contribution in improving the quality of public services and public satisfaction.

### 2) Q Square

Wiyono (2011), A model is considered to have relevant predictive value if the Q square value is greater than 0 ( $> 0$ ). The predictive-relevance value is obtained using the following formula. The predictive-relevance value is obtained using the formula:

$$Q^2 = 1 - (1 - R1^2)(1 - R2^2)$$

$$Q^2 = 1 - (1 - 0,983^2)(1 - 0,986^2)$$

$$Q^2 = 1 - (1 - 0,966)(1 - 0,972)$$

$$Q^2 = 1 - (0,034)(0,028)$$

$$Q^2 = 1 - 0,001$$

$$Q^2 = 0,999$$

The result of the Q square calculation in this study is 0.999, meaning that the model in this study is suitable for explaining endogenous variables because the value of  $0.999 > 0$ .

### 3) Structural Model Testing

In SEM PLS analysis, the structural value of the model in this study can be seen from the direct effects value, also known as the path coefficient. Next, path coefficients between constructs are measured to determine the significance and strength of the relationship and also to test the hypothesis.

**Table 4. Path Coefficients**

	Path Coefficient
Competence (X1) -> Quality of public services (Y)	0.482
Work facilities (X2) -> Quality of public services (Y)	0.511
Competence (X1) -> Public satisfaction (Z)	0.273
Work facilities (X2) -> Public satisfaction (Z)	0.429
Quality of public services (Y) -> Public satisfaction (Z)	0.294
Competence (X1) -> Quality of public services (Y) -> Public satisfaction (Z)	0.142
Work facilities (X2) -> Quality of public services (Y) -> Public satisfaction (Z)	0.150

Source: Data Processing with PLS, 2025

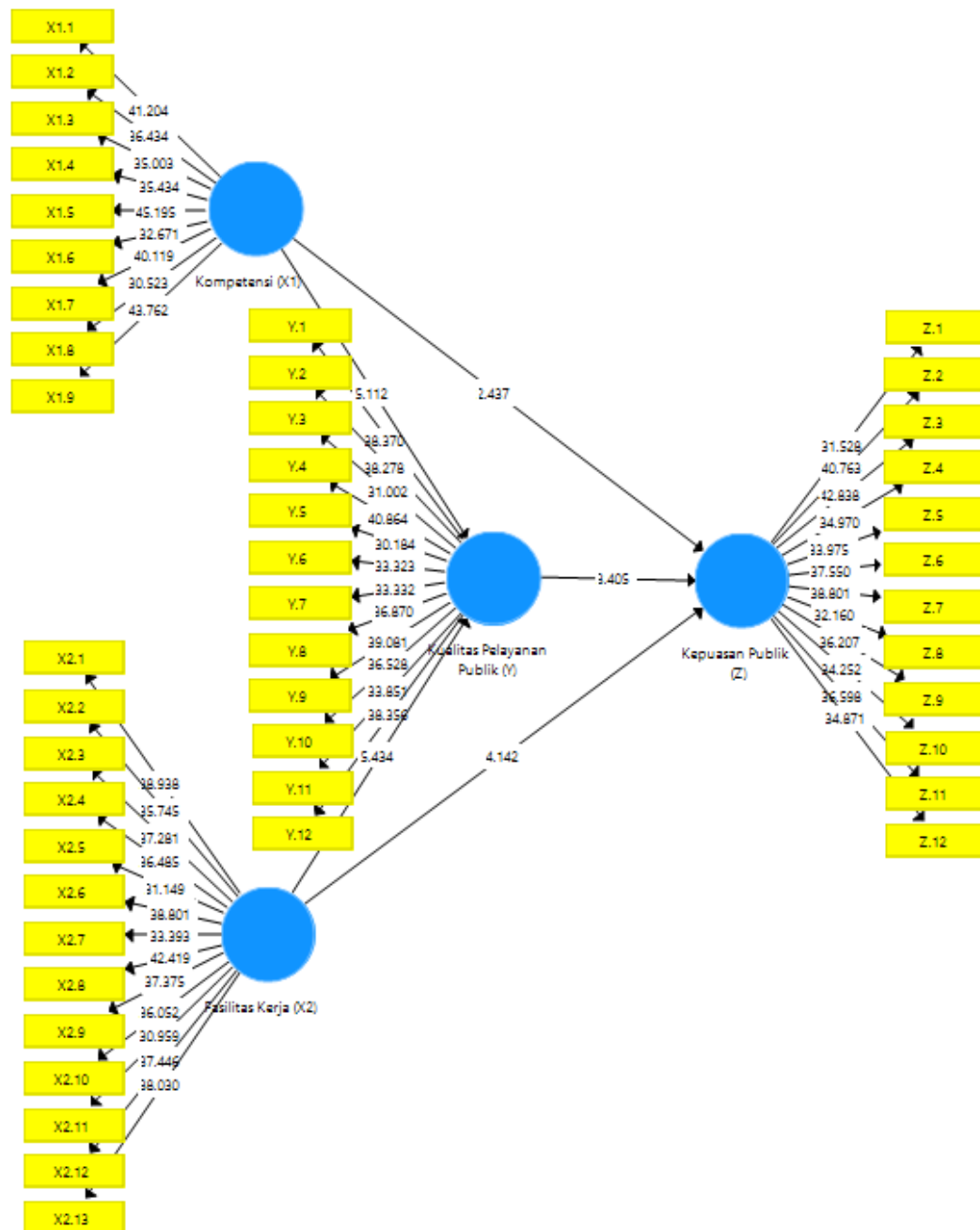
Based on the results of the patch coefficient analysis in Table 4 above, the following conclusions can be drawn:

- The direct effect of competence on public service quality is 0.482, meaning that if competence increases by one unit, public service quality can increase by 0.482. This effect is positive.
- The direct effect of work facilities on public service quality is 0.511, meaning that if work facilities increase by one unit, public service quality can increase by 0.511. This effect is positive.
- The direct effect of competence on public satisfaction is 0.273, meaning that if competence increases by one unit, public satisfaction can increase by 0.273. This effect is positive.
- The direct effect of work facilities on public satisfaction is 0.429, meaning that if work facilities increase by one unit, public satisfaction can increase by 0.429. This effect is positive.
- The direct effect of public service quality on public satisfaction is 0.294, meaning that if public service quality increases by one unit, public satisfaction can increase by 0.294. This effect is positive.
- The indirect effect of competence on public satisfaction through public service quality is 0.142, meaning that if competence increases by one unit, public satisfaction can increase indirectly through public service quality by 0.142. This effect is positive.
- The indirect effect of work facilities on public satisfaction through public service quality is 0.150, meaning that if work facilities increase by one unit, public satisfaction can increase indirectly through public service quality by 0.150. This effect is positive.

### c. Hypothesis Testing

Hypothesis testing is a statistical process used to determine whether sample data provide sufficient evidence to reject an initial hypothesis about a population. The goal is to make a decision about the truth of a statement or claim based on the collected data. The results of this study include testing the direct and indirect effects of the hypothesis.





**Figure 2. Bootstrapping output on SmartPLS 3.0**

Apart from being seen in the image above, the results of hypothesis testing using the bootstrapping method can also be seen in the following table.

**Table 5. Hypothesis Testing of Direct and Indirect Effects**

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P Values
Competence (X1) -> Quality of public services (Y)	0.482	0.478	0.094	5.112	0.000
Work facilities (X2) -> Quality of public services (Y)	0.511	0.516	0.094	5.434	0.000
Competence (X1) -> Public satisfaction (Z)	0.273	0.286	0.112	2.437	0.015

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P Values
Work facilities (X2) -> Public satisfaction (Z)	0.429	0.417	0.104	4.142	0.000
Quality of public services (Y) -> Public satisfaction (Z)	0.294	0.294	0.086	3.405	0.001
Competence (X1) -> Quality of public services (Y) -> Public satisfaction (Z)	0.142	0.141	0.052	2.700	0.007
Work facilities (X2) -> Quality of public services (Y) -> Public satisfaction (Z)	0.150	0.151	0.051	2.924	0.004

Source: Data Processing with PLS, 2025

In theory, the hypothesis of the influence of exogenous variables on endogenous variables is carried out by comparing the results of the p value of the path coefficient with a significance level of  $\alpha = 0.05$ . The test can be said to be very significant if the p value is smaller or equal to 0.05 ( $p \text{ value} \leq 0.05$ ) or using the t table value of 1.96 with the criteria for rejecting and accepting the hypothesis, namely if the t-statistic  $> t$  count then the hypothesis is rejected, and if the t-statistic  $< t$  count then the hypothesis is accepted (Hair et.al., 2017).

Based on the results of the bootstrapping hypothesis testing, as shown in Table 5 above, all exogenous variables exhibit a T-statistic value  $> 1.96$  and a P-value  $< 5\%$  (0.05). Based on these results, it can be concluded that all hypotheses are accepted. This means that competency and work facilities significantly influence public satisfaction, both directly and indirectly through the quality of public services.

## Discussion

The results of the study indicate that the Competence variable has a positive and significant effect on the quality of public services. This finding aligns with research by Mardiana et al. (2021) and Lianasari & Ahmadi (2022), which found that Competence has a positive and significant effect on the quality of public services.

The research results also show that work facilities have a positive and significant impact on the quality of public services. This finding aligns with findings by Jufrizen (2021) and Thomas et al. (2018), who found that work facilities significantly influence the quality of public services.

Work facilities significantly impact the quality of employee public service because the availability of adequate facilities and infrastructure directly supports the smooth running of work processes and services. Well-functioning equipment such as computers, laptops, printers, and scanners enable employees to process data and documents quickly and reduce the potential for errors. A stable internet connection and modern information system devices facilitate employees in accessing information, recording work, and providing services within the specified time estimates. Supporting facilities such as comfortable desks and chairs, air-conditioned rooms, and clean and well-organized waiting areas create a conducive work environment for both employees and the public they serve. This comfort positively impacts the consistency of service, the friendliness of employees, and the ability to provide clear explanations of procedures to taxpayers.

Furthermore, well-equipped work facilities enhance the effectiveness of communication and coordination between employees and the public. For example, clear and easy-to-read information boards help taxpayers understand service procedures and fees without confusion. Neatly used filing cabinets ensure the safe storage of documents, allowing services to be provided quickly and accurately when needed. The availability of public facilities such as clean restrooms, easily accessible places of worship, and adequate canteens



also provide added comfort for the public, especially those waiting for services. This fosters a positive perception of the agency's professionalism and increases public satisfaction with the public services provided.

The positive influence of work facilities on the quality of public services is also reflected in the agency's ability to provide inclusive and responsive services. Special facilities for the elderly and people with disabilities, well-organized service spaces, and emergency health facilities demonstrate that public services address the needs of all groups. With adequate facilities, employees can focus on their primary tasks without being distracted by technical obstacles or lack of resources. This minimizes waiting times, expedites administrative processing, and ensures that services meet standards. Ultimately, optimal work facilities support increased speed, accuracy, and convenience of public services, thus maintaining service quality in the good to excellent category.

Other results also indicate a positive and significant influence of competence on public satisfaction. These results align with research conducted by (Kadir, 2021), (Dewi & Muhsin, 2019), and (Lufitasari et al., 2023), which states that competence has a positive and significant influence on public satisfaction. Competence has a positive and significant influence on public satisfaction because employees' ability to understand, master, and carry out their duties professionally is the key to creating quality service. Employees who demonstrate high levels of honesty, initiative in helping colleagues, and politeness towards all parties are able to create a friendly and comfortable service atmosphere for the public. Mastery of knowledge related to their field of work and problem-solving skills ensures that every public request or issue can be handled quickly and appropriately. This competence makes the public feel that the service they receive is appropriate to their needs, is not confusing, and is carried out transparently. This encourages the creation of public trust and satisfaction with the agency.

Furthermore, competent employees are able to clearly identify tasks and responsibilities, ensuring effective and efficient service delivery. Their ability to find appropriate solutions when faced with obstacles is an added value, making the public feel supported and appreciated. Employees with additional knowledge to support their work can also provide more comprehensive and relevant information to the public. This ensures that the public not only receives services according to procedures but also receives comprehensive explanations regarding their rights, obligations, and the legal basis for each service provided. This professional service minimizes errors, expedites processes, and fosters a positive perception of service quality.

The results of the study indicate that the relationship between work facilities and public satisfaction has a positive and significant effect. This finding aligns with research conducted by Romi et al. (2024), Melda Melda et al. (2025), and Sinaga & Nurfita (2025), which states that work facilities significantly influence public satisfaction. Work facilities have a positive and significant effect on public satisfaction because the availability of adequate facilities and infrastructure facilitates employees in providing fast, accurate, and comfortable services. Well-functioning devices such as computers, laptops, printers, and scanners help expedite administrative processes so that the public does not have to wait long. A smooth internet connection and a modern information system enable employees to process data and provide information in real time, which increases public trust in the agency's performance. Supporting facilities such as comfortable tables and chairs, air-conditioned rooms, and clean waiting rooms create a conducive service atmosphere, so that the public feels valued and well-served. All of these comforts contribute to the public's positive perception of the services received.

Further research also showed that public service quality has a positive and significant effect on public satisfaction. This finding aligns with research conducted by Romi et al.

(2024), Melda Melda et al. (2025), Juharni & Bahri (2025), Dewi & Muhsin (2019), and Lufitasari et al. (2023), which found that public service quality has a positive and significant effect on public satisfaction.

The quality of public services significantly impacts public satisfaction because services provided with high standards are able to meet or even exceed public expectations. Fast, accurate, and friendly service creates a professional impression while building public trust in the agency. Clean and comfortable waiting rooms, modern information systems, and administrative processes completed within estimated timeframes make the public feel that their time and needs are valued. Accurate data recording and rapid responses to complaints also increase public confidence that the services provided are safe, transparent, and reliable. All of these aspects create a positive service experience, directly increasing public satisfaction levels.

Competence has a positive and significant impact on public satisfaction through the quality of public services because high employee skills are the foundation for creating fast, accurate, and professional services. Employees who possess good knowledge, skills, and work attitudes are able to clearly understand procedures and their duties, thus being able to provide services according to public needs. Employees' honesty, initiative, and politeness encourage positive interactions with the public, while the ability to identify problems and find appropriate solutions ensures the service process runs smoothly. When these competencies are implemented, the quality of public services improves because employees can work more effectively, maintain service consistency, and avoid errors that could harm the public. This increase in quality is what ultimately fosters public satisfaction with the agency.

Furthermore, competent employees are able to optimize the use of available facilities and information systems to expedite and simplify service delivery. They can clearly explain procedures, provide relevant solutions, and tailor their approach to the characteristics and needs of each community they serve. This enhances the public's perception that the public services they receive are transparent, accurate, and responsive to complaints and requests for information. With such quality service, the public feels valued and treated fairly, which strengthens their satisfaction. Employee competence also ensures consistent service across diverse situations, giving the public confidence that the quality standards they receive each time they access services will remain high.

Work facilities have a positive and significant impact on public satisfaction through the quality of public services because adequate facilities and infrastructure are the main support for the smooth performance of employee duties in providing fast, accurate, and comfortable services. Work equipment such as computers, printers, scanners, internet connections, and modern information systems enable administrative processes and data recording to run smoothly without technical obstacles. Supporting facilities such as comfortable tables and chairs, air-conditioned waiting rooms, clean toilets, and neatly arranged service rooms create a conducive service atmosphere, so that the public feels valued and comfortable during the service process. With the support of these facilities, the quality of public services improves because employees can work more effectively, reduce waiting times, and maintain the accuracy of service results, which ultimately affects public satisfaction.

Furthermore, adequate work facilities facilitate employees in meeting responsive, accurate, and inclusive public service standards. Clear information boards, neatly arranged filing cabinets, prayer rooms, a canteen, and even health facilities make services more welcoming and community-oriented. The availability of special facilities for the elderly and people with disabilities also demonstrates a commitment to non-discriminatory service, so the public feels that all levels of society have equal opportunities to access services. The quality of public services also improves because these facilities help employees provide clear

information, respond to complaints quickly, and ensure that every process runs according to procedure. This quality improvement has a direct impact on public satisfaction because they experience efficient, transparent services that prioritize user comfort.

## CONCLUSION

This study concludes that employee competency and work facilities influence the quality of public services, which in turn impacts public satisfaction at the Kuala Tungkal Primary Tax Service Office. Improving employee competency through training and education can encourage more professional service delivery, although the implementation of training remains suboptimal. Work facilities also play a significant role, with limited and damaged facilities hampering service effectiveness. While service quality continues to improve year after year, internal improvements are evident, weaknesses remain in the facilities and infrastructure, which are perceived as low by the public. Overall, the combination of employee competency and adequate work facilities can improve service quality and drive higher public satisfaction.

This study has several limitations. First, the sample size was relatively limited, at 100 respondents, so the results cannot be fully generalized to the entire taxpayer population. Second, this study used only a questionnaire as a data collection instrument, so it did not delve deeper into qualitative aspects such as interviews or direct observation that could provide a more detailed picture. Third, the variables studied only covered competency, work facilities, service quality, and public satisfaction, while other factors such as work motivation, organizational culture, and regulatory policies can also influence public satisfaction. Therefore, further research is recommended to use mixed methods (quantitative and qualitative), expand the sample size, and add other variables for more comprehensive results.

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