

# The Role of Organizational Culture in Improving Public Services Study of the One-Stop Administration Office Salak Pakpak Bharat Regency

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## Abstract

*The challenge of the role of organizational culture in improving public services for Samsat Salak, Pakpak Bharat Regency, North Sumatra Province. Seen from the number of taxpayers who deliberately disobey and awareness of taxpayers. This study aims to explain the role of organizational culture, supporting factors and service approaches in Samsat Salak, Pakpak Bharat Regency. This study uses a descriptive qualitative approach using a phenomenological paradigm, the research location is the Salak Samsat Office, Pakpak Bharat Regency, North Sumatra Province. The results showed that the role of community leaders was very influential and kinship in obedience to paying vehicle taxes. The service approach was not maximized due to limited human resources in the implementing section, mobile Samsat facilities were not available. This causes people to pay taxes on holidays such as Lebaran and New Year. Despite being fined. The number plate replacement service is not effective, the process must be in Medan so that it can raise suspicion and seem less serious about the government in maintaining public services*

## Keywords:

role of culture; support; service factors



## I. Introduction

The cultural challenge in a very complex organization is changing the culture of public services which is in conflict with the regulations that have been set in the organization. Organizational culture will determine the success of an organization, regardless of the shape and purpose of the organization. Public services are also considered to affect work relationships and atmosphere in a better direction, and are able to influence work results and better satisfaction.

The implementation of public services by procuring online technology has actually been carried out by the Pakpak Bharat Regency government. The innovation was carried out by Samsat Salak, Pakpak Bharat Regency with online payments. Samsat, online is expected to help people who want to pay motor vehicle taxes or other services at Samsat Salak, Pakpak Bharat Regency. This system allows service users to pay motor vehicle taxes from anywhere, including between sub-districts as long as they are within the territory of Pakpak Bharat Regency. However, the form of service carried out by the Salak Samsat in Pakpak Bharat Regency is not yet accurate, it still relies on information with a local cultural approach from the stalls where community members gather and approaches from local community leaders.

The concept of willingness to pay tax (willingness to pay tax) is defined as a value that is willing to be contributed by someone (which is determined by regulation) used to finance general expenses. The willingness to pay taxes at the Samsat Salak Office in Pakpak Bharat Regency is influenced by several factors, namely, service to taxpayers, tax law enforcement, and tax rates, delays and ultimately fines. Awareness of paying taxes Awareness of taxpayers in paying tax obligations will increase if there is a positive perception of taxes in society. Increasing public knowledge of taxation through both formal and non-formal tax education will have a positive impact on taxpayer awareness to pay taxes. Characteristics of taxpayers as reflected by cultural, social,

One indicator that can be seen from this phenomenon is the function of public services, which are widely known for their bureaucratic nature and receive many complaints from the public because they have not paid attention to the interests of the user community. Public services are convoluted and have a lot of bureaucracy that must be passed and are long, so they often become obstacles in bridging the needs of public services and apparatus who lack sympathy, even serving the community in terms of time and which should give satisfaction to the community by prioritizing the interests and services of the community.

Intensive and continuous tax socialization and counseling will be able to increase taxpayers' understanding of the obligation to pay taxes as a form of national cooperation, even though the self-assessment tax collection system has been implemented. However, in practice it is difficult to run as expected or even abused. This can be seen from the number of taxpayers who deliberately disobey, the awareness of taxpayers is still low or a combination of both, thus making taxpayers reluctant to carry out their tax obligations. This low compliance and awareness of taxpayers can be seen from the very small number of those who have a Taxpayer Identification Number (NPWP) and those who report their Annual Tax Return (SPT).

The role of organizational culture is very influential in shaping and giving meaning to UPT officers to behave and act, which is revealed to the community as a community character by approaching community groups as a form of socialization and application. The role of public service officers is a system of shared meaning, where the elements include personal (HR), psychological patterns of social relations; values and morals, which are then formulated into a certain concept as a reference in carrying out a form of performance in public service in Pakpak Bharat Regency, North Sumatra Province.

## **II. Review of Literature**

### **2.1. Role**

Role theory is a theory used in sociology, psychology and anthropology which is a combination of various theories, orientations and disciplines. Role theory talks about the term "role" which is commonly used in the world of theater, where an actor in the theater must play a certain character and in his position as a character he is expected to behave in a certain way. The position of an actor in theater is analogous to one's position in society, and both have the same position. (Wirawan Sarwono 2015, 215)

Role is defined as the characterization that is carried out by an actor in a drama stage, which in the social context of the role is defined as a function that is performed by a person when occupying a position in the social structure. The role of an actor is a boundary designed by other actors, who happen to be both in the same performance/role performance (Suhardono 1994, 3)

From the explanation above, it can be concluded that role theory is a theory that talks about the position and behavior of a person who is expected from him not to stand alone, but always in relation to the presence of other people who are related to the person or actor. Actors become aware of the social structure it occupies, therefore an actor tries to always appear "qualified" and perceived by other actors as "not deviating" from the expectation system that exists in society. (Suhardono 1994, 4)

## **2.2. Organizational Culture**

Organizational culture is a pattern that has been embedded in its habits both individually and in community groups and forms a culture, according to (Ghasemi 2013; 120) is the structure of customs, traditions, customs, norms and ethics that are passed down and used among employees in the organization. Many successes can be achieved by a target to be achieved because it is supported by a distinctive and strong culture embedded in its operational activities.

Organizational culture is a pattern of organizational beliefs and values that are understood, inspired and practiced by the organization so that the pattern gives its own meaning and becomes the basis for the rules of behavior in the organization. Thus it can be concluded that organizational culture is a pattern of beliefs and organizational values that are believed and inspired by all its members in doing work as the right way to understand, think, and feel about related problems, so that it will become a value or rule in the community in the organization.

Organizational culture is a set of assumptions or systems of beliefs, values, and norms developed in organizations that serve as guidelines for behavior for its members to overcome the problem of external and internal adaptation. Organizational culture is a pattern of beliefs and organizational values that are believed and imbued by all members in doing work as an appropriate way to understand, think, and feel about related problems, so that it will become a value or rule within the organization. This will encourage members of the organization to work harder and create work motivation. (Mangkunegara in Arif, 2019)

## **2.3. Public Service Concept**

Public service conceptually comes from two words, namely "service" and "public". In the Big Indonesian Dictionary (KBBI) according to (Zain 2001, 781-782) the meaning of service is the thing, method, or result of the work of serving. While serving is serving (people) with food or drink, providing for people's needs, agreeing, receiving and using. According to Kotler in (LP Sinambela 2007, 4-5) public service is any activity that is profitable in a group or unit, and offers power even though the result is not tied to a product physically. Meanwhile, Sampara Lukman argues that service is an activity or sequence of activities that occur in direct interaction between a person with another person or a physical machine, and provides customer satisfaction.

The view relevant to this opinion is also expressed by Pasolong (2010, 130) that: Public service is the provision of services the needs of other people or the community who have an interest in the organization in accordance with the basic rules and procedures that have been set. Furthermore, it was explained that public service as the focus of the discipline of Public Administration remains interesting to observe because the services provided by government officials to the public are still considered "not good or unsatisfactory". Service quality is a form of performance that is identical to the behavior of employees in the company. Behavior of these employees in the company can be influenced by climate and organizational culture. Organizational climate is a unit based on accepted patterns of employee behavior and special experiences in an organization (Ashkanasy et al in Kurnaedi, 2020).

## 2.4. Compliance with Laws and Regulations

According to (Soerjono 1982, 152), he argues that legal awareness is the values contained in humans about existing laws or about laws that are expected to exist. So basically every human being has a sense of justice, and the principle of legal awareness is in every human being. There is an opinion that states that high legal awareness causes citizens to comply with applicable provisions. Conversely, if legal awareness is very low, the degree of compliance with the law is also low. The indicators of legal awareness according to B. Kutschinsky are:

- a. Knowledge of legal regulations (law awareness)
- b. Knowledge of the contents of legal regulations (law acquaintance)
- c. Attitude towards legal regulations (legal attitude)
- d. Patterns of legal behavior (law behavior).

The indicators mentioned above show a certain level of legal awareness starting from the lowest to the highest. If the indicator– indicators of legal awareness, namely knowledge of law, knowledge of legal content, attitudes towards law and legal behavior patterns associated with legal compliance, the following understanding will be obtained:

- a. Knowledge of legal regulations does not affect compliance with regulations
- b. Knowledge of the content of legal regulations greatly influences attitudes towards a regulation, but it is difficult to determine with certainty what degree of compliance is achieved with this knowledge;
- c. Attitudes towards regulations tend to affect the level of legal compliance
- d. The pattern of legal behavior greatly affects legal compliance, where behavior that is in accordance with the law is one of the characteristics or criteria for a high level of legal compliance or obedience.

## III. Research Methods

The method used in this study is a qualitative descriptive method, which aims to research with a qualitative approach more emphasizing the analysis on the deductive and inductive inference processes as well as on the analysis of the dynamics of the relationship between the observed phenomena, using scientific logic. This does not mean that the qualitative approach does not use qualitative data support at all, but the emphasis is not on hypothesis testing but rather on efforts to answer research questions through formal and argumentative ways of thinking.

Therefore, in finding, the role of organizational culture in improving public services (Case Study of Samsat Salak, Pakpak Bharat Regency). Researchers must find data related to research in depth, and do not emphasize generalized judgments, but emphasize more on meaning.

In the opinion of the researcher, the research subject will be intended to be studied by the researcher. The object of research as a source of research or the point of attention of a study. In this study, the research subjects were Community Leaders, Tax Payers and Public Service Officers at Samsat Salak Pakpak Bharat Regency.

## IV. Results and Discussion

In carrying out activities in service organizations at the One-Stop Administration System Service, it is necessary to involve the role of the community as a whole in building mainsets in the community. Based on this, this institution emerged based on the sources of the legal umbrella to strengthen legitimacy the implementation of state functions and responsibilities that are delegated to the regions by looking at the following principal or rules.

Law Number 28 of 2009 concerning Regional Taxes and Regional Levies, mandates the Minister of Home Affairs to regulate the calculation of the Basic Imposition of Motor Vehicle Taxes and Motor Vehicle Transfer Fees. Meanwhile, in the implementation of its services, this institution is based on the legal basis of Presidential Regulation of the Republic of Indonesia Number 5 of 2015 concerning the Implementation of One-Stop Administration of Motorized Vehicles.

Actors become aware of the social structure according to (Suhardono 1994, 216) Actors and targets can be individuals or groups of individuals (groups). The relationship between groups and groups. As well as behavior in carrying out roles as public service officers in Samasat also pay attention to dividing into 5 (five) indicators according to Biddle and Thomas in (Suhardono 1994, 217-218), namely:

### 4.1 Expectations about the Role

Expectations about roles are expectations of others about appropriate behavior, which should be shown by someone who has a certain role. Expectations about this behavior can be generally accepted, can be expectations from a group of people, and can also be expectations from one particular person. Based on the results of interviews of researchers with key and main informants, namely how public awareness will pay taxes can be implemented. This was conveyed by Mr. Diendi Br Marbun, Amd as Assistant Expenditure Treasurer as follows:

"The role of community leaders in Samsat Pakpak Bharat is very influential, especially in obedience to paying taxes, if the service is maximal enough because we only serve 10 to 15 people per day, then for certain sectors they have concurrent positions including me as Head of Administration and concurrently as the Section for Collection and Management of Arrears and concurrently also being the Section for Data Collection and Determination, so it is not maximizing in order to socialize with the community and interact with the community".

In line with this, Mr. Salim Padang as the Head of the Administration of Samsat Salak, Pakpak Bharat Regency also stated as follows:

"The implementation at the reception is quite maximal in achieving the target of 1.9 billion with an achievement of approximately 2.1 billion but on the other hand that this achievement can be maximized if the number of personnel in the staff is increased because we only have 4 organic workers and are assisted by officers empowered outsourcing only. So the maximum service has not been achieved in reaching all communities in the farthest areas such as in Sigindar District which has to reach 5 hours away and has to cross Aceh Province."

Maximum service can be achieved if all sectors are fulfilled starting from the available facilities and in a short and precise way it will give birth to individual obedience behavior, taxpayers will carry out maximally and generate awareness by themselves. This

was conveyed by Mr. Ahmad Padang Jamburean community leader. The address for Jamburea Village, Salak Papak Bharat District, explains as follows:

“Our activities in Salak Regency are generally farmers and we also rarely go out of town only occasionally and even then until Sidikalang Regency. This is our activity from house to field, so we are a bit lazy to pay taxes and forget, while the lack of participation of tax officers to socialize with the community, even if there is, we only rely on our network as community leaders and sometimes we also lack knowledge about the rules, so we will tell you what it is only.”

This was also conveyed by Eva Flora Br Ginting as a motorcycle tax payer at Hamlet III Maneas Village Ulumerah Subdistrict, STT Julu District, Papak Bharat Regency as follows:

“We know paying taxes is an obligation, but sometimes we don't pay taxes because we don't go anywhere and the Samsat office is also far from where we live. Moreover, our tax officers know a little bit so they understand how they want to reach all sub-districts in Pakpak Bharat Regency.”

Based on the description above, expectations about general behavior in managing tax payments depend on the number of people paying taxes which is limited per day serving 10 to 15 people per day and the officer also holds concurrent positions, namely the Head of Administration and concurrently as Section of Billing and Management of Arrears and concurrently also becomes Section Data collection and determination with financial targets achieved to exceed the specified target also the number of employees is very limited to only 4 people and assisted by officers empowering outsourcing. The range of tax payments is also too far in order to change the name and extend the STNK every five years. The participation of Salak Samsat officers is not socially specific and relies on a network of community leaders and individual taxpayers.

#### 4.2 Norms

Secord and Backman argue that norms are only one form of expectation. Secord and Backman divide the types of expectations as follows:

- a. Expectations that are predictive (anticipatory), namely expectations about a behavior that will occur.
- b. Normative expectations (role expectations), namely the necessity that accompanies a role. These normative expectations are further divided into two types:
  - A hidden hope (covert), that is, the hope is still there even if it is not spoken.
  - Expectations that are open (overt), namely hopes that are spoken.

This type of expectation is called a role demand. Role demands through the internalization process can become the norm for the role concerned. Seeing the role of culture, it is very necessary to look at the norm in realizing an expectation of predicting or estimating a situation and normative expectations, namely something that is spoken or conveyed as a form of information through the role process. This was conveyed by Mr. Salim Padang.

In realizing services to the community, especially activities in Samsat, the main resources in this case are related to all sources that can be used to support maximum public services. These resources include human resources, budget, facilities, information and authority. Namely HR (human resources), Budget, Facilities, Information and authority Public services will not succeed without the support of human resources who have sufficient quality and quantity of communication skills. The quality of human resources is

related to skills, dedication, professionalism, and competence in their fields, while the quality is related to the quality of human resources the number of human resources is sufficient to cover the entire target group. Human resources are very influential on the success of public services, because without reliable human resources, public services will run slowly and have an impact on stagnation.

The interview with Mr. Laminser Tumangger, the owner of a motorbike at Pangindar Village, Pakpak Bharat Regency, is as follows;

“In paying the motor vehicle tax, it is quite far from the village Pangindar to the Salak Samsat Office is very far from the travel time± 2 hours and crosses Subussalam Aceh area, then I need maintain good relations with Samasat officers or sub-district officers because they often coordinate with the Regent's office which is adjacent to the Salak Samsat office. Well, because I also get information from religious leaders and other people in the community also do the same in helping with information on tax payments.”

Explanation with First Brigadier Mother. Velda Sinaga, Registration affairs section at the Samsat Salak office, Pakpak Bharat Regency as follows:

"Regarding information and authority, it must have been regulated at the Salak Samasat office based on Article 21 of Law no. 25 of 2009, every public service provider is obliged to fulfill 14 components of service standards, but in our implementation we also involve elements of community and customary leaders in order to speed up information and get as much service as possible, but the culture in Pakpak Bharat uses a kinship and humanist system and we even have to pick up the ball, it is realized that the majority of the population is their activity as a farmer and adherence to customs is maintained, not infrequently we use in Salak Samsat to use effective information using chain information using the figure system”

In the explanation of Mr. Jeha Manik, the traditional leader of Salak City, Pakpak Bharat Regency as follows:

"We as traditional leaders must maintain the habits that our ancestors have done here, and I as a traditional leader are obliged to continue these habits, and in providing information on obedience, especially assisting the implementation of the government, we must inform you on the sidelines of traditional events and the holding of traditional events when there are traditional meetings and weddings and also religious events. If information about paying vehicle taxes we also received information from Samsat Salak by holding the meeting. And in the customary group there are also those who help in the implementation of paying taxes through our trust as well.”

Mrs. Oyan Resla Helpida Berutu, a motorcycle owner, addresses Mborgang Dusun Boang Manalu, Salak District, Pakpak Bharat Regency explained as follows:

"When I paid the vehicle tax, I did use online, but we checked the file and had to come to the Salak Samsat office, well... this is where we need helpers because we also get information, usually from my friends, who said they could be assisted by sub-district or village officials to pick up prints file. If we do, just trust the sub-district officers because we know them too."

Mr. Switno Jontri Tumanggor, the owner of the car with the address Jambu Mbelling, Siempat Rube II Village, Rube District, Papak Bharat Regency explained:

"When asked about the cost, I just look at the standard, the same as the others, for the state it doesn't matter if the officers who help print the ones from the sub-district or puskesmas don't exist, they just help and they also frequently go to the regent's office and the Samsat officers also believe with officers from the sub-district as long as there is evidence they are okay".

Based on the role of culture, whether it can be seen physically or not, it is the most obvious and prominent layer of culture and can be seen physically. While values and beliefs, as well as if the principles are a culture that does not stand out physically, and are difficult to understand, both are aspects that are not realized in the thinking that runs them (Schein, 1992). When norms are beliefs that underlie organizational culture. Thus it shapes the technical way the job sees and interprets the part, and influences worker behavior (Schein, 1992). Therefore, if the norms and ethics that can help leaders and workers form a solid culture that is accepted and supported by all interests in the organization. Then the process of the role of public servants will be easier in the role of culture included:

Taking into account the Decree of the Presidential Regulation of the Republic of Indonesia Number 5 of 2015 concerning the Implementation of the One-Stop Motorized Vehicle Administration System in assisting services to the community on the Role of Public Service Organizational Culture in Samsat Salak, Pakpak Bharat Regency that:

- 1) The role of community leaders is very influential in obedience to paying vehicle taxes, which only 10 to 15 people pay motor vehicle taxes.
- 2) Limited personnel, which is only 4 workers and assisted by outsourced personnel with a wide range of 8 (eight) Districts.
- 3) Maintaining emotional relationships at Pakpak Bharat is very harmonious with related agencies such as sub-district officers and health centers in helping to print STNK
- 4) Limited internet access in each area and the process of printing police number plates with a long process because they have to go to the city of Medan.

This makes the identification that the need to establish a harmonious relationship between the relevant service sector sectors because it is influenced by natural cults and the limitations of personnel / officers into consideration for additional personnel in reaching more service facilities While Robbins (2005) suggests about the function of culture in organizations into five functions, namely:

- 1) Culture has a role with certain boundaries, namely culture creates differences between one organization and another.
- 2) Culture conveys a sense of identity to organizational members
- 3) Culture makes it easy to carry on commitments to a wider range of boundaries, beyond the boundaries of individual interests
- 4) Culture promotes the stability of social systems. Culture is a social bond that helps bind the organization together by providing appropriate standards of what employees should say and do
- 5) Culture as a sense-forming and control mechanism that provides guidance and forms of employee behavior and attitudes.

In organizations, there is often a comparison between a strong culture and a weak culture. This reason often has a greater impact on the attitude of people's concern for paying motor vehicle taxes and is more directly focused on reducing regional income. In this case, Robbins explained that a strong culture is always characterized by the organization's core values that are firmly held and widely agreed upon. Then more all



components of society and related agencies care, the organizations that accept core values and the greater their commitment to these values, the stronger the culture will be. In line with this definition, a strong culture clearly has a greater influence on the attitudes of organizational members than a weak culture.

The specific result of a strong culture is that if the roles of figures and related agencies and personnel from the Samsat Service are maximized, the results will be achieved. A strong culture will show a high agreement on the goals of the organization among its members and the role of traditional leaders and the community. The unanimity of the goals will form the attachment, loyalty, and commitment of the organization. This condition will further reduce the tendency of people not to pay vehicle taxes at the Salak Samsat Office, Pakpak Bharat Regency.

In supporting the Organizational Culture are Customary structures, traditions, customs, norms and ethics that are passed down are used among employees in the organization. Many successes can be achieved by a target to be achieved because it is supported by a distinctive and strong culture embedded in its operational activities.

Community Support in realizing Samsat Pakpak Bharat community services, namely:

- 1) The kinship system in Pakpak Bharat is very thick, it is marked by maintaining the ethics of respecting one another
- 2) The people in Pakpak Bharat are very careful about customs and culture and even if we violate it, it will be considered unethical
- 3) Support from community leaders is very high because calls for paying vehicle taxes are always carried out during traditional and religious events.

From the results of the study, it can be found that the Characteristics of Organizational Culture according to O'Reilly and Jehn in Soetopo (2010) suggest seven main characteristics that become the core of an organization, namely:

- 1) Innovation and risk taking, namely the degree to which workers are encouraged to be innovative and take risks inovatif
- 2) Attention to details, i.e. the degree to which workers are expected to demonstrate precision, analysis, and attention to detail
- 3) Outcome orientation, i.e. the extent to which leadership focuses on results, not on the technicalities of the processes that are used to become results
- 4) People orientation, namely the extent to which management decisions take into account the effects of outcomes on people in the organizational culture function at the core of an organizational culture.
- 5) Team orientation, namely the extent to which work activities are organized on the basis of work teams rather than individuals.
- 6) Aggressiveness, i.e. the degree to which people in the organization are aggressive and competitive
- 7) Stability, namely the extent to which organizational activities emphasize maintaining the status quo as opposed to growth.

Based on research results factors that support the culture of public service organizations in Samsat Salak Pakpak Bharat Regency. that the role of community leaders, adat as well as establishing relationships with sub-district officers and health centers in each kematan will determine success in efforts to lead the community to obey paying motor vehicle taxes.

To provide satisfaction with public services, taking a public service approach at Samsat Salak requires excellent service quality which is reflected in Accountability, which is a servant who can be accounted for in accordance with the provisions of the legislation. The results of the study show that the approach taken is as follows:

- 1) The pattern of communication is by opening a communication room with traditional, religious leaders as well as sub-district office employees and Puskesmas officers in the Pakpak Bharat Regency area
- 2) Following developments in traditional forums in Pakpakm Bharat Regency in establishing intimacy between religious, traditional leaders and the ranks of sub-district offices and health centers.

Regarding information and authority, the Salak Samsat must have been regulated based on Article 21 of Law no. 25 of 2009, every public service provider is obliged to meet 14 components of service standards including: 1) legal basis, 2) requirements, 3) systems, mechanisms, and procedures, 4) settlement period, 5) costs/tariffs, 6) service products, 7) facilities, infrastructure, and/or facilities, 8) implementing competence , 9) internal control, 10) handling complaints, suggestions, and inputs, 11) number of implementers, 12) service guarantees that provide assurance that services are carried out in accordance with service standards; 13) guarantee of service security and safety in the form of a commitment to provide a sense of security, free from danger and the risk of doubt; and 14) evaluation of implementation performance.

Based on the results of the research that in public administration, service is the service quality of bureaucrats to the community. Quality is everything that is able to meet the desires or needs of customers (meeting the needs of customers). According to (Gasperz 1997, 37) suggests that basically quality refers to the basic understanding:

- a. Quality consists of a number of product features, both direct features, in the service concept at Samsat Salak, all people have been maximally benefited from the achievement of taxpayers exceeding the set targets.
- b. Quality consists of everything that is free from flaws or damage. Facilitated service has not been maximized due to the number of If the number of officers is limited, the way to do this is to build a network between religious, customary and related agencies.
- c. The concept of quality is relative, meaning that the quality assessment depends on the perspective that the Samsat Salak, Pakpak Bharat Regency, carries out a belief system and information distribution regarding the payment of motor vehicle taxes.

However, the role of organizational culture in improving public services at the Samsat Salak Office, Pakpak Bharat Regency, North Sumatra Province as a whole needs to be paid attention to from the service sector due to the limited number of officers in the Salak Samsat, Pakpak Bharat Regency. and it is also a pretty good appreciation from the community, if the Samsat officers are added it will maximize and can reach 8 sub-districts in Pakpak Bharat.

## **V. Conclusion**

The Role of Public Service Organization Culture in Samsat Salak, Pakpak Bharat Regency. The role of community leaders is very influential in obedience to paying vehicle taxes The emotional relationship at Pakpak Bharat is very harmonious with related agencies such as sub-district and health center officers in helping to take the STNK print.

Factors Supporting Public Service Organizational Culture in Samsat Salak, Pakpak Bharat Regency. The kinship system is very strong, it is marked by maintaining the ethics of mutual respect for one another. Support from community leaders is very high because calls for paying vehicle taxes are always carried out during traditional and religious events.. Compliance with customs makes a culture of shame so that even if they are fined they still pay taxes and if they are confiscated a motor vehicle is not taken because the culture of shame is quite high.Public service approach in Samsat Salak, Pakpak Bharat Regency.

The service approach has not been maximized, due to the lack of Samsat Salak officers, only 4 people and 8 people outsourcing because in the printing process the vehicle owner has to go to the Salak Samsat office, which takes ±2 hours away. Foster intimacy between religious, traditional and district officials and community health centers as the key to building information to the public.

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