

Improving the Quality of Public Services through Training Evaluation with the Kirkpatrick Method

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Abstract

This study aims to answer the question of how to improve the quality of public service through training and how to evaluate the training to be effective through the Kirkpatrick method. This is qualitative research with a case study approach. Data was collected through unstructured interviews with 30 visitors who are taxpayers to obtain data related to the quality of services provided by civil servants at KPP Pratama Tanah Abang Dua. In addition, to obtain data related to the quality of training held for the civil servants (ASN), the researchers interviewed 10 ASN who had attended the training. The results of this study indicate that the public services implemented at the KPP Pratama Tanah Abang Dua still need to be improved. The services provided by the civil servants are still complained by taxpayers, namely in the aspects of Reliability, Responsiveness, Assurance, Empathy, and Tangible. The results of this study also indicate that the quality of the training that has been held must be improved regarding all aspects of the training, namely the quality of the trainers, the material presented, the type of exercise, case studies and various teaching aids. The training must also be followed up with training evaluations and assessments of all civil servants after participating in the training.

Keywords

public service; training;
kirkpatrick method



I. Introduction

The success of national and regional development that has been achieved cannot be separated from the role of the bureaucracy as a generator in every development agenda. The State Civil Apparatus (ASN) as one of the bureaucratic actors, becomes a development engine that plays an important role in ensuring the implementation of all planned development agendas and programs. One component of the success of government agencies can be seen from the quality of their public services.

From a socio-cultural perspective, poor public services result in the disruption of public psychology, which is indicated by the reduced sense of mutual respect among the community, the emergence of mutual suspicion and increasing excessive exclusivity, which in turn causes public indifference to both the government and others. The increasingly critical public in supervising the implementation of public services must be anticipated by improving

public service standards. Therefore, city, district, provincial and ministry/institutional governments are obliged to improve public service standards. The low compliance of service standards to the public results in low quality of service, sooner or later it will erode public trust in government officials.

According to The Global Economy in 2019, the quality of Indonesian public services is ranked 82 out of 176 countries, while the top 5 (five) countries with the best services are Finland, Norway, the Netherlands, Sweden, and Germany. In fact, the government is essentially a public servant. It exists to serve the community and to create conditions that enable every member of the community to develop their abilities and creativity in order to achieve common goals (Rasyid 1998: 139). However, the implementation of public services carried out by government officials in various aspects of services, including those concerning the fulfillment of civil rights and the basic needs of the population, is still not felt as expected by the community.

One of the efforts to improve the quality of public services is through training. Education and training is an effort made to increase productivity, effectiveness and efficiency of the organization, this education and training can be provided periodically so that every employee can continue to improve his competence in order to improve organizational performance. Law Number 5 of 2014 concerning State Civil Apparatus regulates the development of employee competencies through education and training. Article 70 states that every employee of the State Civil Apparatus (ASN) has the right and opportunity to develop competence.

However, looking at the current situation, it seems that the training has not been effective. This can be seen from the number of civil servants who have not been able to provide proper public services. In reality, the quality of public services in general is still not good. This has an impact on decreasing the level of public trust in the government. Dwiyanto (2006) in Rohayatin et.al., (2017) people still feel that the procedures and service mechanisms are convoluted, not transparent, less informative, less accommodating, and less consistent so that they do not guarantee legal certainty, time and service costs.

According to Smith (2000:2) training is a planned process to modify attitude, knowledge, skill behavior through learning experience to achieve effective performance in activity or range of activities. Training is a planned process to change attitudes/behaviors, knowledge and skills through learning experiences to achieve effective performance in an activity or a number of activities. Simanjuntak (1985:58) training is intended to improve employee skills both horizontally and vertically. Horizontally means expanding the skills of a known type of work while vertically deepening a particular field. Rivai (2009:213) states that training is usually focused on efforts to improve employee performance by providing learning specific skills or helping them correct weaknesses in their performance.

Anita et al. (2013) in his writings explained that in reality the implementation of education and training is only a condition that must be followed by employees because of the demands of the organization. After it was completed, many things were left by the participants. Not all materials are carried out in line with carrying out their duties and responsibilities as ASN. The methods and materials taught also affect the participants' interest in learning. Moreover, it is also explained that education regardless of its form and level ultimately aims at a change in behavior, either individually, in groups or in society. This includes improving cognitive, affective, and psychomotor abilities. In essence, education and training should not only be a routine activity, behavior change should also be the expected result.

Based on the problems above, this research is intended to answer the question of how to implement training to improve public services at the Tanah Abang Dua Tax Service Office, Jakarta (hereinafter referred to as KPP Pratama Tanah Abang Dua) what are the obstacles faced in organizing training for ASN and how solutions are taken so that public service training can run effectively. This research will make a major contribution to improving the quality of ASN in government agencies in the field of public services and training in particular.

II. Review of Literature

2.1 Definition of Public Service

Public service according to Poltak Sinambela (2006:5) can be interpreted as the fulfillment of the wishes and needs of the community by state administrators. The state was founded by the public (society) of course with the aim of improving the welfare of the community. In essence, the state in this case the government (bureaucrats) must be able to meet the needs of the community. In the implementation of government politics in the regions, it is not possible to only prioritize one aspect (economics) but it is important to pay attention to other aspects, namely environmental sustainability so that the implementation of green government is very important in supporting environmental sustainability in the political process of government in the regions (Dama, 2021). The Government of the Republic of Indonesia was formed to protect the whole of the Indonesian people (Angelia, 2020). The needs in this case are not individual needs but various needs that are actually expected by the community. In line with this, Moenir (in Kurniawan, 2005:7) suggests that public services are activities carried out by a person or group of people on the basis of material factors through certain systems, procedures and methods in an effort to fulfill the interests of others in accordance with their rights.

Public services according to Kepmenpan Number 63/KEP/M.PAN/7/2003 can be classified: a. Administrative services, namely services that produce various forms of official documents needed by the public, such as citizenship status, certificates, birth and death certificates, Building Permits (IMB), Motor Vehicle Number Certificates (STNK), and so on. b. Goods Services, namely services that produce various forms of goods used by the public, such as telephone, electricity, water, and so on. c. Services, namely services that produce various forms of services needed by the public, such as education, health, transportation, postal, and so on.

Law No. 25 of 2009 concerning Public Services explains that public services are activities or series of activities in the context of fulfilling service needs in accordance with laws and regulations for every citizen and resident of goods, services, and/or administrative services provided by public service providers. 3. Decree of the Minister of State Apparatus Empowerment Number: Kep/25/M.Pan/2/2004 concerning General Guidelines for Compiling the Community Satisfaction Index of Government Service Unit Service Units explains that public services are all service activities carried out by public service providers as an effort to fulfill the needs of service recipients, as well as in the context of implementing the provisions of laws and regulations.

In accordance with the Decree of the Minister for Empowerment of State Apparatus No. 63 of 2004, the provision of services must meet the following principles:

- a. Transparency; is open, easy and accessible to all parties who need it and is provided adequately and is easy to understand.
- b. Accountability; can be accounted for in accordance with the provisions of the legislation.

- c. Conditional; in accordance with the conditions and capabilities of service providers and recipients while remaining principled on efficiency and effectiveness.
- d. Participatory; encourage community participation in providing public services by taking into account the aspirations, needs and expectations of the community.
- e. Equality of rights; non-discriminatory, in the sense of not discriminating against ethnicity, race, religion, class, gender and economic status.
- f. Balance of rights and obligations; providers and recipients of public services must fulfill their respective rights and obligations.

Zeithaml, Bitner & Gramler (2009) stated "service quality, the customer's perception of the service component of a product, is also a critical determinant of customer satisfaction." is an important determinant in obtaining customer satisfaction. Dimensions of Service Quality Zeithaml, Bitner & Gramler (2006) explain that there are at least five dimensions that are used to measure service quality by consumers, namely:

1. Reliability

Reliability or reliability is the company's ability to provide the right service from the first time without making mistakes and delivering services in accordance with the specified time. In this case, a marketer is required to provide reliable products/services. Products / services should not be damaged. Employees of a company must also be honest in solving problems so that consumers do not feel cheated.

2. Responsiveness

Responsiveness relates to the ability of employees to assist customers and respond to their requests, as well as convey when services will be distributed and then provide services quickly. Another important element in the Responsiveness element is that company employees are always ready to help consumers. Whatever the position of a person in the company should always pay attention to customers who contact the company.

3. Assurance

Guarantee is employee behavior that is able to generate consumer confidence in the company and create a sense of security for its consumers. Assurance also means that employees are always courteous and possess the knowledge and skills needed to resolve or answer any customer questions and concerns.

4. Emphaty

Empathy is the company's attitude in understanding the problems of its customers and behaving in the interests of consumers, as well as paying personal attention to customers and having comfortable operating hours.

5. Tangible

Physical evidence is related to the attractiveness of the appearance of employees and the materials used by the company. In this context, the facilities and infrastructure related to customer service need to be considered by the company. Buildings with cooling facilities (AC), sophisticated telecommunication equipment or quality office furniture, and others are consumer considerations in determining a service.

2.2 Definition of ASN

Based on the Government Regulation of the Republic of Indonesia Number 11 of 2017 concerning Management of Civil Servants, Chapter 1 General Provisions article 1 paragraph

3 "State Civil Apparatus Employees, hereinafter referred to as ASN Employees, civil servants and government employees with work agreements appointed by supervisory officials. Employees and assigned tasks in a government position or assigned other state duties and are paid based on statutory regulations."

According to Law Number 5 of 2014 concerning State Civil Apparatus, the definition of Civil Servants is contained in Article 1 point 3, namely Civil Servants, hereinafter abbreviated as PNS, are Indonesian citizens who meet certain requirements, are appointed as permanent ASN employees by the staffing officer for occupy government positions. State Civil Apparatus Employees (ASN) consists of two types, namely: Civil Servants (PNS) and Government Employees with Work Agreements (PPPK). Meanwhile, Civil Servants, according to the Indonesian Dictionary, "Employee" means "people who work for government (companies and so on)" while "State" means the state or the government, so civil servants are people who work for the government or the state with certain positions.

2.3 Definition of Training

Training is a process by which people acquire capabilities to help achieve organizational goals. Because this process relates to a variety of organizational goals, training can be viewed narrowly or broadly. In a limited sense, training provides employees with specific and identifiable knowledge and skills for use in their current job (Mathis and Jackson, 2006). Gomes (2003: 197) states that training is every effort to improve the performance of workers in a particular job that is their responsibility.

According to Widodo (2015: 82), training is a series of individual activities in systematically increasing skills and knowledge so that they are able to have professional performance in their fields. Training is a learning process that allows employees to carry out their current work according to standards. According to Rivai and Sagala (2011: 212), training is a process of systematically changing employee behavior to achieve organizational goals. Training relates to the skills and abilities of employees to carry out current jobs.

2.4 Training Objectives

According to Carrel in Salinding (2011:15) put forward eight main objectives of the training program, among others: (a). Improve performance, (b). Improve employee skills, (c). Avoiding managerial obsolescence, (d). Solving problems, (e). New employee orientation, (f). Promotion preparation and managerial success, (g). Improve satisfaction for personnel development needs, (h). If a business entity organizes training for its employees, it is necessary to first explain what the objectives of the training are.

According to Sutrisno (2009:69), there are six training objectives as follows: (a). Increase work productivity, (b). Improving the quality of work, (c). Improve accuracy in human resource planning, (d). Improving work morale, (e). Maintain health and safety, (f). Supports personal growth.

2.5 The Benefit of Training

Training is also carried out to provide the maximum benefit from the resulting output. Some of the objectives that can be expected from training activities are: 1) To provide opportunities for all employees to maintain and develop the skills that have been possessed in the workplace, (b) To provide employees with new skills that are very much needed for the progress of the company, (c)) Improving the quality of human resources in the company, (5) Involving employees to develop new discourses that are constructive and planned to have a positive impact on the sustainability and future of the company (Longenecker, Justin G, Carlos W. Moore and J. William Petty, 2001).

2.6 General Principles of Training

General principles for training methods Regardless of the various methods available, whatever form of method is chosen, the method must comply with the principles, namely: (a) Motivate the trainees, (b). Demonstrate skills, (c). Must be consistent with the content of the training, (d) Participants actively participate, (e). Provide opportunities for skill expansion, (f). Provide feedback. 7. Encouraging from training results to work, (g). Cost effective. (Gomes, 2003:204).

2.7 Training Evaluation

To be effective, training must be an appropriate solution to the organization's problem, namely that it is intended to correct skills shortages. To increase their learning effort, workers must recognize the need to acquire new information or learn new skills, and the desire to learn must be maintained. Whatever performance standards have been set, the employee should not be disappointed by a coach who demands too much or too little (Gomes: 2003:204)

2.8 Kirkpatrick (1998) Method

According to Kirkpatrick (1998), the evaluation of the effectiveness of the training program includes four levels of evaluation, namely: level 1 reaction, level 2 learning, level 3 behavior, and level 4 result.

- (1) Reaction Evaluation, which measures the level of satisfaction of the training participants. The components included in this reaction level are the reference for measuring. These components and their indicators are:
 - a) The trainer has indicators such as the suitability of the trainer's expertise with the material field, communication skills and trainer's skills in involving trainees to participate.
 - b) Training facilities that have indicators such as classrooms, temperature settings in the room and the materials and tools used.
 - c) Training schedule with indicators of timeliness and timeliness with training participants, participants' supervisors and learning conditions.
 - d) Training Media with indicators of the suitability of the media with the field of material to be taught who are able to communicate with participants and support the instructor/training in providing training materials.
 - e) Consumption during training with indicators of the amount and quality of the food.
 - f) Giving exercises or assignments with the indicator that participants are given questions.
 - g) Case studies with indicators provide participants with cases to solve.
 - h) Handouts with an indicator of how many handouts were obtained, whether they helped or not.
- (2) Learning Evaluation. These are 3 things that are taught in the learning process, namely knowledge, attitudes, and skills. Participants are said to have learned if they have experienced changes in attitudes, improved knowledge and increased skills.
- (3) Behavior Evaluation, which is focused on changes in participants' behavior after completing learning. So the assessment of this behavior is more external. Because what is assessed is behavior change after participating in learning activities and returning to their environment, this level 3 evaluation can be referred to as an evaluation of the outcomes of training activities.
- (4) Result evaluation, which is focused on the final result that occurs because the participant has participated in a learning program. Included in the category of final results of a learning program include improving learning outcomes, increasing knowledge, and increasing skills.

III. Research Method

This is a qualitative research with a case study approach. According to Creswell (1994), the case study approach is preferred for qualitative research. As stated by Patton that the depth and detail of a qualitative method comes from a small number of case studies (Patton, 1991). According to Creswell (1994) in a qualitative case study, one can arrange questions and sub-questions through the issues in the theme being explored, also these sub-questions can include steps in the procedures for data collection, analysis and construction of narrative format.

Yin (1994) explains that case studies can be used to answer research questions in the form of how (how) and why (why). He argues that these two questions indicate the need for exploration of the problems to be answered through research. The second is related to the control of the behavior to be studied. Case studies are generally used when the behavior of the subject to be studied cannot be manipulated. The third reason relates to the focus on contemporarity.

The type of data used in this study is primary data. Primary data is data that is directly obtained from the source of the information, which is obtained from interviews and documentation conducted by the researcher himself. To obtain data related to the quality of services provided by ASN at the KPP Tanah Abang Dua, the researchers interviewed 30 visitors who were taxpayers coming to the KPP Pratama Tanah Abang Dua for various purposes including paying taxes, managing changes address and name of the company, submit a complaint or complaint.

Informants from ASN, as many as 10 people were selected based on purposive sampling, namely the researchers determined the ASN with the following criteria: (a). Has worked for more than 5 years as an ASN, and (b). Have participated in training held by the KPP Pratama Tanah Abang Dua. Determination of the number of informants is based on data collection when experiencing saturation. The data collection begins with interviewing initial informants or key informants and ends with the umpteenth respondent as sources who no longer provide new information (Hamidi, 2004).

Interviews were conducted with unstructured interviews where the interviews were held in a relaxed atmosphere so that researchers could dig deeper into information related to the experiences of the informants in participating in the training. Meanwhile, Documentation is a method that aims to explore past data systematically and objectively and can support analysis. In essence, documentation is a method used to browse historical data (Bungin, 2008). Documentation data obtained are data on trainings that have been held for ASN at the KPP Pratama Tanah Abang Dua.

According to Creswell (2014), the data analysis process requires an effort to interpret data in the form of text or images. For this reason, it is necessary to prepare data for analysis, conduct different analyses, deepen understanding of the data, present data, and make broader interpretations of the data. Creswell describes the steps of this data analysis into six steps, including: (a). Processing and preparing data, (b). Read the entire data, (c). Analyze in more detail by coding the data, (d). Applying the coding process to describe the things to be analyzed, (e). Shows descriptions and themes in qualitative narratives or reports, (f). Interpret data.

IV. Discussion

The results of interviews with 20 ASN provided information that the public services provided by ASN at the KPP Pratama Tanah Abang Dua did not meet the standards. There are still many complaints submitted by taxpayers who in this case are the informants we interviewed. The results of interviews with taxpayers are summarized in the following table.

Table 1. Results of Interviews with Taxpayers about Public Services

Aspects	Remarks
Reliability	<ul style="list-style-type: none"> - E filling made for the public is not fully understood - Officers tend to blame taxpayers if there are errors in data entry - Completion of promised services is often not on time - The information provided is often uncertain - Customers are asked to solve the problem to another section
Responsiveness	<ul style="list-style-type: none"> - Officers are not responsive - Officers do not immediately respond to taxpayer complaints - Officers are slow in dealing with a problem
Assurance	<ul style="list-style-type: none"> - Officers often do not understand the problems encountered by taxpayers - Information provided by officers is not accurate - The officer's explanation does not make consumers comfortable
Empathy	<ul style="list-style-type: none"> - Unfriendly staff - Officers are not sensitive to persons with disabilities - Officers can't wait to explain to taxpayers about E filling - Officers ask taxpayers to wait long enough to be served
Tangible	<ul style="list-style-type: none"> - The condition of the toilet is not clean - Insufficient supply of clean water - Too many customers waiting in line at the service room - The number of officers is too few

Source: Interview result of the researchers and tax payers

From interviews with 20 taxpayers related to services, researchers obtained data that the services provided by the KPP Pratama Tanah Abang Dua still get a lot of complaints. The most complaints are related to serving officers. Officers are considered unprofessional because they do not understand the dimensions of service quality.

“I am very disappointed with the service of the officers at the Tax Service Office. I was asked to move from one counter to another to use SPT E-Filing or manually. In fact, I want to report SPT 1770 for more than one employer.

Meanwhile, the DGT of the Ministry of Finance has not been able to facilitate filling out the SPT 1770 via E-Filing. The officer was told to ask for an E-Fin and then report taxes via E-Filing, but when I got the E-Fin, I lined up again, instead I was told to do it manually because it was 1770.” (EN- Taxpayer)

“Officers at the KPP are very unprofessional. I came to this office asking to be taught how to fill out an SPT through an application because I'm not a millennial child, I don't understand. But the staff is unfriendly and impatient. They seem to have never been trained how to serve customers.” (RS- taxpayer)

From the answers of the informants above, we can see that the officers do not have a sense of empathy, cannot provide good service to customers. Whereas empathy is very necessary in service because an officer who has a sense of empathy means he can understand what other people feel through verbal and nonverbal language which includes the affective capacity to feel the feelings of others as well as the cognitive capacity to understand other people's points of view (Davis in Taufik, 2012).

Officers at the KPP Pratama Tanah Abang Dua are also unresponsive and do not provide assurance. The public service is very slow, does not immediately provide a solution to customer complaints, and the information provided does not provide certainty of security to customers.

“The waiting period for the issuance of tax report evidence is very long, the service network system often encounters obstacles. In addition, the quality of the staff is still far from standard. There are still many employees who do not fully understand taxation even though they work in the tax service office. Therefore, we are dissatisfied and unsure that their explanation is correct. The quality of their service shows that they have never received any training.” (GT- taxpayer)

From the answers given, researchers get data that training is something that is very urgent to be carried out at the KPP Tanah Abang Dua, even taxpayers who come to the office can judge that the officers there have never been trained. This can be seen from the quality of their work and distinguishing the quality of employees who have been trained and those who have not (Mursidi, 2009); Fuad, et.al (2014).

Apart from human resource factors, other factors also became the focus of the visitors at KPP Pratama Tanah Abang Dua, namely the condition of unclean tiles and lack of clean water supply. The waiting room and the number of seats do not match the number of visitors who come.

“The long service in this office, even one customer can be served up to 3 -4 hours or more, causing many people to use the toilet. But unfortunately, the condition of the toilets that are not clean and the supply of clean water that is very lacking makes visitors uncomfortable. The seats provided were not sufficient for visitors who came, especially before the deadline for payment. KPP should have anticipated this.” (FG- Tax payers)

This answer shows that the toilets are not clean, the supply of clean water is lacking and the condition of the waiting room is full of upstanders with a limited number of seats indicate that from the tangible side, the services of KPP Pratama Tanah Abang Dua are still far from " meet the service standards."

KPP Pratama Tanah Abang Dua rarely conducts training for its employees. If any, the training held is only related to knowledge about taxation and not on the service side. From the employees interviewed, data was obtained that the last service training was held 3 years ago, but the speakers were mostly from internal KPP, both KPP Pratama Tanah Abang and other invited branch offices. If there are resource persons in the service sector who are invited to attend, the number is very limited and the time allocated is also limited. KPP Pratama Tanah Abang Dua has never held special training related to services by collaborating with Professional Training Institutes. What has been done is to invite several resource persons in the field of service excellence from training institutions.

ASN experiences and perceptions of the training they participated in were evaluated using the Kirkpatrick (1998) method and are summarized in table 1 below.

Table 1. Training Evaluation with Kirkpatrick (1998) Method

Aspects	Remarks
(1) Reaction	
a. Trainer	Trainers from educational institutions are more professional - The training delivery is clear, interesting, not boring - More interactive
b. Facilities	Usually the training is held in a hotel with complete facilities - Comfortable meeting room - Ball Room for Plenary Session and Small Meeting Room for Focus Group Discussion (FGD) - Air conditioning that works well - Clean Restroom
c. Schedule	Schedules are often too tight - Training activities from 08.00 am to 22.00 - Participants are often late - Participants who have been registered do not participate in the full training, and there are no sanctions.
d. Learning Media	Media provided by Educational Institutions is more complete: - Using interesting Teaching Aid - Using digital equipment for tasks
e. Materials	Training Kits provided by Educational Institutions are more complete: - Modules with attractive pictures - Stationery - Souvenirs - Goody Bags
f. Meals/Snack	Good Quality of Meals and Snack - Variety of Menu - Served on time - In terms of number of participants, it is often insufficient
g. Exercises	Exercises provided by trainers from Professional Training Center is more variety: - Quiz

	<ul style="list-style-type: none"> - Role Plays - Presentation - Group Work
h. Case Study	Case Studies from Training Centers are more : <ul style="list-style-type: none"> - detail - relevant with daily life - variety
i. Handouts	Handouts from the Training Centers are more: <ul style="list-style-type: none"> - complete - easier to learn - attractive
(2) Learning Evaluation	Evaluation is held in the form of: <ul style="list-style-type: none"> - Written Test - The institution only gets the Learning Evaluation Report from the Training Center. - No follow up action after the training
(3) Behavior Evaluation	Behavior Evaluation: <ul style="list-style-type: none"> - There has never been a specific assessment related to ASN behavior - The promotion does not include behavior assessment
(4)Result Evaluation	Result Evaluation: <ul style="list-style-type: none"> - There has never been any information regarding the results of the training to ASN

From the results of interviews with ASN KPP Pratama Tanah Abang Dua, information was obtained that:

The training aspects obtained from collaboration with educational institutions are better than those held internally from the KPP. These aspects are: Trainers, Learning Media, exercises, Case Studies, Handouts. Of the 20 ASN interviewed, all of them said that the trainers invited from professional training institutions were much better at delivering the material, clearer, more detailed and easier for all participants to understand. The trainers from the training institutions use interesting learning media and handouts and make it easier for participants to understand the material being discussed. Trainers from training institutions also provide varied exercises ranging from quizzes, role play and presentations. The trainer also provides examples in the form of case studies that must be analyzed by each participant and given responses and solutions to the problems encountered.

“While working at KPP Pratama Tanah Abang Dua, I have attended 2 training sessions. The first is a special tax training held at the hotel, but almost all of the resource persons are from internal offices. So the knowledge gained is only related to taxation. I have attended another training, held by the office as well, namely training on public services, but most of the trainers are ASN who also work in the tax service office. So what is given is more about the service procedure, not how to provide excellent service to taxpayers.” (ER-ASN)

“It is better if every tax service office conducts training on excellent service to taxpayers by inviting professional trainers because based on my

experience, trainers from training institutions are very professional in teaching. They also brought interesting props, asked us to do a role play, and an ice breaking that was uplifting. Very much different from the internal trainer who is also an ASN. They have no experience in teaching. The delivery is only one way, making participants bored and sleepy.” (ET-ASN)

Meanwhile, regarding the evaluation after training, all ASN said that the evaluation was only done in writing, and after that there was no follow-up. There is no supervisor who supervises and assesses the behavior change of every ASN who has been trained, even though behavior change is very important and is one aspect of the training results (Kirkpatrick, 1998).

V. Conclusion

The results of this study indicate that the public services implemented at the Tanah Abang Dua Tax Service Office still need to be improved. The services provided by ASN are still a lot of complaints by taxpayers, namely in the aspects of Reliability, Responsiveness, Assurance, Empathy, and Tangible. The lack of quality of public services in the tax service office illustrates the urgency of implementing effective training for ASN related to services for visitors who in this case are mostly taxpayers. The results of this study also indicate that the quality of the training that has been held must be improved regarding all aspects of training starting from the trainer, the material presented, the type of exercise and case studies and various teaching aids. The training must also be followed up with training evaluations and assessments of all ASNs after participating in the training. For further research, the researcher suggests that research on training for ASN with a different approach be conducted.

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