

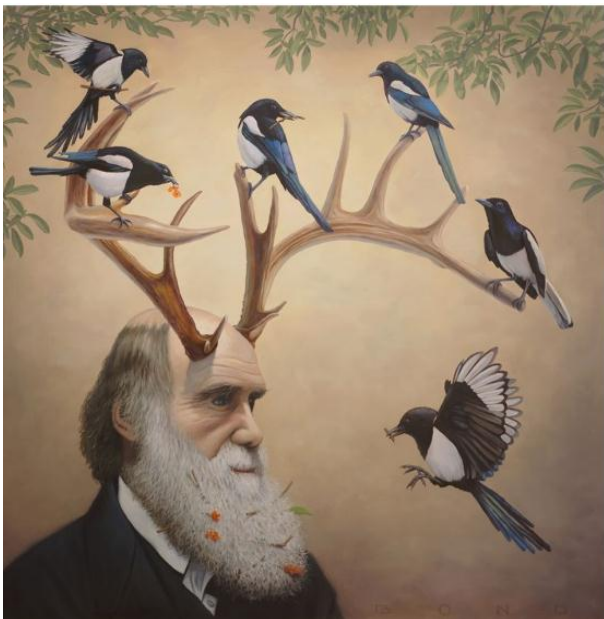
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# **The Influencing Factors Related To The Development Of Revenue: Retribution On The Testing And Calibration Quality Of Goods And The Effect Of The Service Performance Of Women On Customer Satisfaction**

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## **Abstract**

A good English ability is needed in the global society that is a part of the current globalisation era. With the opening of the global market, the job competition is greater than before and Indonesia must have reliable and competitive human resources prepared by universities, including the universities in Manado. This study aims to explore the relationship between student gender and their choice of learning strategies as well as the frequency of their use. The subject of this research is the university students in Manado and the main instrument used is the Strategy Inventory of Language Learning. The findings show the differences in the choices made regarding learning strategies and their frequency of use. Among the six categories of language learning strategies, gender differences tend to be seen in the use of compensation strategies and social strategies in favour of male university students.

**Keywords:** Language Learning Strategies, Gender Differences, University Students

# **Los Factores Influyentes Relacionados Con El Desarrollo De Los Ingresos: Retribución En La Calidad De Las Pruebas Y La Calibración De Los Productos Y El Efecto Del Desempeño Del Servicio De Las Mujeres En La Satisfacción Del Cliente**

## Resumen

Este estudio analiza el efecto del desempeño del servicio realizado por las mujeres en la satisfacción del cliente en la UPTD BPSMB en la provincia de Jambi. Los objetivos de este estudio son los siguientes: 1). Saber qué factores influyen en el desarrollo de la recepción de los gravámenes del servicio de pruebas de calidad y calibración de mercancías, 2). Analizando el nivel de efectividad y la eficiencia de la recepción de pruebas de calidad de bienes y retribución de calibración y 3). Analizar la influencia del desempeño de los servicios cuando son realizados por mujeres en la satisfacción del cliente. La herramienta analítica utilizada fue el método descriptivo centrado en el período 2006 - 2015 y la regresión lineal múltiple. Los resultados mostraron que el número de factor de muestras / herramientas estuvo involucrado en las pruebas de calibración y el número de analistas tuvo un efecto significativo en el desarrollo de los recibos de las pruebas de calidad de los productos y la retribución de la calibración en la UPTD BPSMB Jambi. El nivel de efectividad y la eficiencia de la recepción de la retribución de las pruebas de calidad de los bienes fue muy eficaz y eficiente. Esto es así como las variables de evidencia física, fiabilidad, capacidad de respuesta, seguridad y preocupación, que tienen un efecto positivo y significativo en la satisfacción del cliente.

Palabras clave: bienes, calidad, pruebas, retribución y calibración

## 1. INTRODUCTION

The source of Locally-Generated Revenue (PAD) originates from Business Service Retribution, which is one of the sources of regional income that is considered to be important in financing the implementation of the regional government. Regional Original Income is used by the government, one of which is to increase social welfare (LESTARI & FIRDAUSI, 2017). This

is regulated in Regional Regulation No. 4 of 2010 as amended by Regional Regulation No. 1 of 2012, which needs to be changed to Regional Regulation No. 6 of 2015. In Business Service Retribution, one rule consists of Regional Wealth Usage Levies where there are Goods Quality and Calibration Testing Laboratory Levies. Testing is not only done by men; it can be done by women, even where the customers are women too. Calibration is an activity to determine the conventional truths within the value of the measuring instruments and measuring materials by comparing traceable standards to both national and international standards for the measurement units, in addition to internationally certified reference materials.

The activity was carried out in the Laboratory for Testing and Quality control (BPSMB) The ratio of realisation related to the target every year is always achieved. However, when viewed through the ratio per year from 2006 – 2015, the ratio level fluctuates. In 2008, the ratio increased 150 percent but in 2009 – 2012, the ratio decreased each year and it has increased again in 2013. The following year, namely 2014 – 2015, the ratio decreased again. Likewise for the acceptance ratio of retribution for quality testing and calibration at the UPTD BPSMB Jambi for the 2006 regional levies up to 2015, on average they only gave approval to 1.67 percent. If seen from the contribution of receipts of goods quality testing retribution and calibration as related to PAD, it shows that the retribution goods quality and calibration testing from 2006 to 2015 only contributed 0.48 percent to locally generated revenue (PAD).

Tangible variables (physical evidence) are measured by the variables of arrangement, facilities, comfort, availability and neatness. Reliability variables are measured by the variables of ease, accuracy, accuracy, ability and recording. Responsiveness variables are measured by variable speed, greetings, willingness and the response of the employee. The assurance variables are knowledgeable employees, attitude, abilities, security, fulfilment, empathy, attention, understanding, interactive relationships, sensitivity and time. These variables affect customer satisfaction, of which the variables are comfort, confidence, interest and satisfaction. Funding sources for the implementation of the regional government consist of PAD, Balancing Funds, Regional Loans and other Income. PAD, one of which is in the form of Regional Taxes and Regional Retributions, is expected to be one of the sources of financing for the administration and regional development.

Thus, regional tax revenues and regional retributions are expected to be able to contribute positively to PAD in terms of achieving the equitable distribution of public welfare. In financing the regional development in Jambi Province, a substantial source of funds is needed. The sources of the funds include those from PAD, Investment and Assistance from the higher government. To reduce dependence on the higher levels of government assistance and to increase the level of independence in financing development, businesses urgently need to explore the sources of financial revenue in the region, where one of them can be from the receipt of retribution. The component of regional retribution that is quite prospective as one of the sources of regional revenue in Jambi Province is the receipt of goods quality testing and calibration service levies conducted by the UPTD BPSMB of the Jambi Provincial Office of Industry and Trade.

As a provider of testing and calibration services, the Jambi Provincial Government seeks to build the UPTD BPSMB Testing and Calibration Services facilities and infrastructure for the general public. Besides being useful for the people of Jambi Province, the existence of the UPTD BPSMB Jambi Province can also be one of the sources of revenue for Jambi Province as a whole. On average, the rate of growth of goods quality testing and calibration service fees at the UPTD BPSMB in Jambi Province during the period of 2006 - 2015 experienced fluctuations each year. It is proper for the Jambi Provincial Government to pay attention to the problems related to testing the quality of goods and calibration at the UPTD BPSMB Jambi Provincial Office of Industry and Trade and for it to pay attention to the role of the Jambi provincial government. They must take concrete steps and be integrated in managing the goods quality testing and calibration service levies so then they are better coordinated. Therefore, efforts to increase PAD will be successful if each component of revenue truly seeks to increase its revenue.

## 2. RESEARCH METHOD

Based on the background of the problem, the formulation of the problem is as follows: 1). What factors cause the development of receipt of goods quality testing and calibration retribution carried out by women in the UPTD BPSMB Jambi Province? 2). How is the level of effectiveness and efficiency of the collection of goods quality testing and calibration

retribution

carried out by Jambi Province's women? 3). How does the performance of the services performed by women in Jambi Province influence the service itself?

Some of the previous studies that were used as references in this study include HENDARIS (2015), RAZZAQ (2010) & SEPTIA NAWATI (2012) arguing that the target of receiving service fees was 98 percent and thus effective, but only 70 percent of its potential. Likewise, the results of the Main study (2015), and that of SANTI RISDIANA (2015) said that the effect of service quality on customer satisfaction is that they use the services. According to BETTU ARTIVA (2015), they said that the receipt of goods quality testing and calibration services levies was low because of the lack of socialisation and an eigenvalue above one.

The method used in this research was a quantitative descriptive research method. The quantitative descriptive research method is a method that examines the status of the object being observed, which aims to go on to make a systematic, factual and accurate description of the phenomenon under investigation, based on the quantitative analysis made.

This is consistent with the research conducted by ILKER ETIKAN, SULAIMAN ABUBAKAR MUSA, RUKAYYA SUNUSI ALKASSIM, (2016) which states that most of the respondents were women, totalling as many as 46 people while there were 14 male respondents. This is because women are better suited to working in the service sector than men. This study also shows differences in the nature, attitudes and activities that affect service satisfaction (HOYER AND MACLNNIS, 2010). The sampling technique was purposive random sampling. For this study, the total number of respondents was 100 percent women related to what was put forward by KWOK, JUSOH, KHALIFAH, (2016). They stated that the service made by women presents in the form of reliability, attention, empathy, and tangibility aspects in increasing satisfaction levels. This is in line with the level of empathy and satisfaction in achieving satisfaction (JUWHEER, 2011; MOKHLIS, 2012).

The data analysis method used to analyse every aspect involves factor

analysis, effectiveness, efficiency and the service performance performed by women receiving goods quality testing and calibration retribution as follows.

The analysis of the factors that led to the development of the receipt of goods quality testing retribution and calibration at BPSMB Jambi was done using multiple linear regression analysis with the help of the application Eviews 8. The regional revenue models from retribution testing and calibration used in this study were:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \mu_i$$

Where is:

$i$  = Observe to  $i$

$\mu$  = Error caused by random factors

$\alpha$  = Constant  $Y$  = Retribution and Calibration Receipts

$X_1$  = Number of samples tested /calibrated

$X_2$  = Number of analysts / testers

$\beta_1, \beta_2$  = Coefficient

### Coefficient of determination ( $R^2$ )

The coefficient of determination ( $R^2$ ) was used to measure the truth of the regression analysis model. If the value of  $R^2$  approaches 1, then there is a strong and close relationship between the dependent variable and the independent variable and therefore the use of the model is justified. The level of the effectiveness analysis calculation of effectiveness (results) is used to determine the level of success in achieving the set targets. The calculation of the effectiveness (results) is used to determine the level of success in terms of achieving the predetermined targets. These refer to the comparisons or ratios between the realisation of the acceptance of testing and calibration service levies fees with the target acceptance of the planned testing and calibration service fees. It was formulated as follows (SIDIK, 1994):

$$\text{Effectiveness} = \frac{\text{Revenue realisation}}{\text{Target revenue}} \times 100\%$$

To analyse the factors that influence Customer Satisfaction, multiple linear regression analysis was used.



$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \dots + \beta_n X_n + e$$

Note:

- $\beta_0$  = Constant
- $\beta_1, \beta_2, \beta_3 \dots \beta_n$  = Coefficient
- Y = Customer satisfaction
- X1 = Tangibles variable
- X2 = Reliability variable
- X3 = Responsiveness variable
- X4 = Variable Assurance
- X5 = Empathy variable

If the results of the calculation show a small percentage then it can be interpreted that the costs incurred to realise the revenue is quite high. This shows that the level of efficiency is still low or inefficient. Vice versa if the results show a large percentage. This means that the costs incurred to realise revenues are relatively low. This indicates that the level of efficiency is quite high or that it is already efficient. The instrument of this research is a tool used for retrieving the data needed in the study.

The instrument in this study was a questionnaire containing questions that needed to be answered by the respondents. The questionnaire contains questions about the quality of service to what extent provides the best results for customers and can find out how much the level of customer satisfaction. In this study, we used quantitative data, namely by distributing questionnaires to the respondents. The respondents were asked to make an assessment in the form of numbers about the services provided by BPSMB Jambi. The scale used by the author in this study was the Likert scale. The Likert scale, according to (SUGIYONO, 2009), is a scale used to measure the attitudes, opinions, and perceptions of a person or group of people about a given social phenomena. In the Likert scale, the variable to be measured is described as a variable indicator. The indicator is then used as a starting point for compiling the instrument items which can be in the form of statements or questions. The answers to each instrument using a Likert scale have a gradient from very positive to very negative. In this study, the research instrument was made in the form of a checklist where each item contained the weight/value obtained based on the responses of the respondents concerned (SUGIYONO, 2009).

### 3. RESULTS AND DISCUSSION

#### 3.1 Analysis of the factors that influence the development of receipts for goods quality testing and calibration retribution at UPTD BPSMB Jambi

Product quality testing and calibration levies are the sources of regional wealth usage retribution that are a part of business service fees. The contribution of the receipt of goods quality testing and calibration retribution to the receipt of business service fees in the period of 2006 to 2015 each year is loosely based on the criteria of Dipdagri, Kepmendagri No. 690,900,327. It has an average of 6 percent in the period 2006 to 2015. The development of the receipts of the Jambi provincial business service fees in the period 2006 to 2015 have generally increased every year, except for in 2011, it decreased by Rp. 1,089,944,980 from the previous year.

#### Classical Assumption Test

According to (MOHSIN, 2016), Systematic Random Sampling consists of 1) use on a homogenous population, 2) a method that is different from simple random sampling, 3) there is no equal probability of every element being included. 4) the elements are selected at a regular intervals. The testing of the classic assumptions includes multicollinearity, autocorrelation, normality, linearity and heteroscedasticity.

#### Multicollinearity Test

The multicollinearity test results, based on Table 1, can be seen in the Centred VIF column. There is no VIF value for variables X1 and X2 greater than 10 or 5 (many books require no more than 10, but there are also those that require no more than 5), so there can be no multicollinearity in the two independent variables.

**Table 1.** Test Results for Multicollinearity using VIF (Variance Inflation Factors)

Variable	Coefficient Variance	Uncentred VIF	Centred VIF
C	1.98E+16	459.2812	NA
X1	1.67E+10	284.6168	2.772260
X2	5.72E+13	32.59702	2.772260

Autocorrelation Test

To determine whether the linear regression model is free from autocorrelation, the Bruschi-Godfrey or LM (Lagrange Multiplier) Test method can be used. Based on Table 3, the results show that Prob Value. F (2.5), where (2.5) is the degree of freedom for Distribution F with 2 as the degree of numerator and 5 as the degree of denominator of 0.9625, can also be referred to as the probability value F count. The Prob Value F count is greater than the alpha level 0.05 (5 percent) so, based on the hypothesis testing, H0 is accepted which means that there is no autocorrelation. For more details, see Table 2.

**Table 2.** Autocorrelation test results

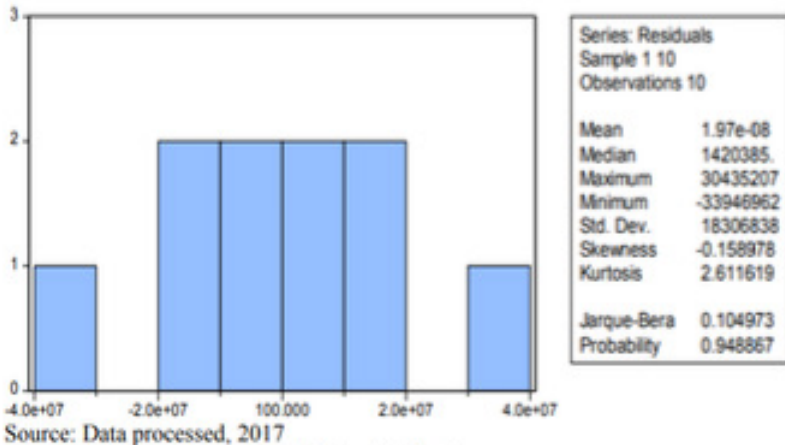
Breusch-Godfrey Serial Correlation LM Test:				
F-statistic	0.038524	Prob. F(2,5)	0.9625	
Obs*R-squared	0.151759	Prob. Chi-Square(2)	0.9269	
Test Equation:				
Dependent Variable: RESID				
Method: Least Squares				
Date: 05/22/17 Time: 16:30				
Sample: 1 10				
Included observations: 10				
Presample missing value lagged residuals set to zero.				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-37791342	2.38E+08	-0.159053	0.8799
X1	27286.44	200593.4	0.136029	0.8971
X2	3104583	15517833	0.200065	0.8493
RESID(-1)	-0.141831	0.722434	-0.196324	0.8521
RESID(-2)	-0.163777	0.610916	-0.268085	0.7993
R-squared	0.016176	Mean dependent var	1.97E+08	
Adjusted R-squared	-0.772683	S.D. dependent var	18306839	
S.E. of regression	24374119	Akaike info criterion	37.16279	
Sum squared resid	2.97E+15	Schwarz criterion	37.31409	
Log likelihood	-180.8140	Hannan-Quinn criter.	36.99683	
F-statistic	0.019262	Durbin-Watson stat	1.678949	
Prob(F-statistic)	0.999008			

Source: Data processed, 2017

Normality test

The normality test referred to in the classic assumption of the OLS approach is residual (data) that is formed by a normally distributed linear regression model, and not an independent variable or a dependent variable. Tests for residuals are normally distributed and so cannot use the Jarque-Bera Test. Decisions are normally distributed according to whether or not the residual is simple by comparing the calculated JB (Jarque-Bera) probability with an alpha level of 0.05 (5 percent). If the Prob. JB count is greater than 0.05, it can be concluded that the residual is normally distributed and vice versa. If the value is smaller then there is not enough evidence to state that the residual is normally distributed. In Figure 1, the

following are the results of the Prob Value. The JB count is  $0.1049 > 0.05$  so it can be concluded that the residuals are normally distributed. This means that the classical assumptions of normality have been fulfilled. The results of processing the data using the Eviews 8 program have been fully explained in Figure 1.



**Figure 1.** Normality Test Results Linearity Test

Furthermore, multiple linear regression analysis was used in this study with the aim of proving the hypothesis concerning the effect of the sample number / calibration variables and the number of analysts/examiners partially or jointly towards acceptance. Statistical calculations in the multiple linear regression analysis were used in this study with the help of computer program Eviews 8. For the multiple linear regression, testing for linearity used the Ramsey Reset Test. If the value of the Prob. F count is greater than the alpha level 0.05 (5 percent), then the regression model meets the linearity assumption and vice versa. If the value of the Prob. F count is less than 0.05, then the model cannot meet the linearity assumptions. In Table 3, it shows the results of testing the Prob Value. The calculated F can be seen in the F-statistic of the Probability column. In this case, the value of 0.9598 is greater than 0.05. It can thus be concluded that the regression model has fulfilled the linearity assumption. The results of processing the data using the Eviews 8 program have been fully explained in Table 3:

**Table 3.** Linearity Test Results  
 Specification: Y C X1 X2  
 Omitted Variables: Squares of fitted values

	Value	df	Probability
t-statistic	0.052509	6	0.9598
F-statistic	0.002757	(1, 6)	0.9598
Likelihood ratio	0.004594	1	0.9460

---

F-test summary:			
	Sum of Sq.	df	Mean Squares
Test SSR	1.39E+12	1	1.39E+12
Restricted SSR	3.02E+15	7	4.31E+14
Unrestricted SSR	3.01E+15	6	5.02E+14
Unrestricted SSR	3.01E+15	6	5.02E+14

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LR test summary:		
	Value	df
Restricted LogL	-180.8904	7
Unrestricted LogL	-180.8881	6

---

Unrestricted Test Equation:  
 Dependent Variable: Y  
 Method: Least Squares

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	9.67E+08	7.45E+09	0.129743	0.9010
X1	-678150.5	6220112.	-0.109025	0.9167
X2	12396298	1.15E+08	0.107790	0.9177
FITTED^2	-1.49E-09	2.83E-08	-0.052509	0.9598

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R-squared	0.823685	Mean dependent var	3.06E+08
Adjusted R-squared	0.735528	S.D. dependent var	43588203
S.E. of regression	22416056	Akaike info criterion	36.97763
Sum squared resid	3.01E+15	Schwarz criterion	37.09866
Log likelihood	-180.8881	Hannan-Quinn criter.	36.84485
F-statistic	9.343335	Durbin-Watson stat	1.630723
Prob(F-statistic)	0.011167		

Source: Data Processed 2017

### Heteroscedasticity test

Heteroscedasticity occurs where the residuals and predictive values have correlations or relationship patterns. This pattern of relationship is not only limited to linear relationships, but in different patterns, it is also possible. Therefore there are several heteroscedasticity test methods as put forward by EViews such as Breusch-Pagan-Godfrey, Harvey, Glejser ARCH, White and others. On this occasion, only the Glejser Test is simulated, referring to the results in Table 4 below.

**Table 4.** Heteroscedasticity test

Heteroscedasticity Test: Glejser

F-statistic	2.298835	Prob. F(2,7)	0.1708
Obs*R-squared	3.964305	Prob. Chi-Square(2)	0.1378
Scaled explained SS	2.571344	Prob. Chi-Square(2)	0.2765

Test Equation:

Dependent Variable: ARESID

Method: Least Squares

Sample: 1 10

Included observations: 10

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	1.39E+08	63418605	2.195385	0.0642
X1	-106152.2	58226.54	-1.823089	0.1111
X2	-7281146.	3409475.	-2.135562	0.0701
R-squared	0.396431	Mean dependent var	14144456	
Adjusted R-squared	0.223982	S.D. dependent var	10622861	
S.E. of regression	9357878.	Akaike info criterion	35.18466	
Sum squared resid	6.13E+14	Schwarz criterion	35.27544	
Log likelihood	-172.9233	Hannan-Quinn criter.	35.08508	
F-statistic	2.298835	Durbin-Watson stat	1.672233	
Prob(F-statistic)	0.170823			

Source: Data processed 2017

Based on Table 1, it explains that the decision about whether heteroscedasticity occurs in a linear regression model is related to looking at the Prob Value of the F-statistic (F count). If the value of the Prob. F count is greater than the alpha level 0.05 (5 percent), then H<sub>0</sub> is accepted. This means that there is no heteroscedasticity. A Prob Value F count of 0.1708 is greater than the alpha level of 0.05 (5 percent), therefore, based on the hypothesis testing, H<sub>0</sub> is accepted which means there is no heteroscedasticity.

### Multiple regression analysis

Multiple linear regression analysis was used in this study with the aim of proving the hypothesis on the influence of sample number / calibration variables and the number of analysts/examiners partially or jointly towards acceptance. The statistical calculation involved in the multiple linear regression analysis used in this study was with the help of Eviews 8. The results of the data processing using the program Eviews 8 has been

shown as complete in the appendix and then explained in Table 5.

**Table 5.** Results of the multiple regression analysis

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	5.76E+08	1.41E+08	4.091885	0.0046
X1	-351620.4	129160.3	-2.722356	0.0297
X2	6372788.	7563028.	0.842624	0.4273
R-squared	0.823604	Mean dependent var		3.06E+08
Adjusted R-squared	0.773205	S.D. dependent var		43588203
S.E. of regression	20758003	Akaike info criterion		36.77809
Sum squared resid	3.02E+15	Schwarz criterion		36.86886
Log likelihood	-180.8904	Hannan-Quinn criter.		36.67851
F-statistic	16.34172	Durbin-Watson stat		1.662333
Prob(F-statistic)	0.002305			

Source: Data processed, 2017

The regression equation models can be written in the form of a regression equation as follows:

$$Y = 5,76 -351620,4X1+6372788X2$$

The regression equation can be explained as follows. The variable regression coefficient X1, namely the number of samples / tools, has a negative direction in their effect on acceptance. The variable regression coefficient X2, the number of analysts / testers, has a positive direction for their influence on acceptance. From the results of the multiple regression, the coefficients have been explained in the description above. The next hypothesis will be tested partially or simultaneously.

### Hypothesis testing

#### T- test (Partial hypothesis testing)

To test the significance of the regression model for each variable, this can partially be obtained using the t test. The following will partially explain the testing of each variable. The test results obtained by the value of t for the sample variable / tool shows that prob. t is 0.0297 <0.05. With a significance value below 0.05, this indicates that the number of samples/ tools has a significant influence on acceptance. This means that the higher

the number of samples/tools used in carrying out the testing/calibration at the UPTD BPSMB, the higher the receipt of goods quality testing and calibration retribution. On the contrary, the lower the number of samples / tools used in carrying out the testing/calibration in the UPTD BPSMB goods and calibration has the opposite result. The test results obtained a t value for the variable number of analysts / testers showing that prob. t was  $0.4273 > 0.05$ . With a significance value above 0.05, this indicates that the number of analysts/examiners has a non-significant effect on revenue.

### F-test

The results of the F test can be seen in Table 5, indicating the prob value. The F statistic of 0.002 is smaller than the significance level of 0.05. A significance value below 0.05 indicates that together, the number of samples/tools and the number of analysts/testers has a positive and significant effect on acceptance.

### 3.2 Calculation of the Effectiveness of Retribution

Business service levies are non-tax in nature and they are not general retribution or certain licensing fees. The services in question are commercial services that should be provided by the private sector. However, they are inadequate or irrelevant when there is the existence of assets owned/controlled by the regional government. Product quality and calibration retribution is one part of the regional wealth usage retribution which is also one of the types of business service fees. This is where the development in Jambi Province in the period of 2006 to 2015 was less from year to year. The use of regional wealth was measured by type of wealth, its duration of use, the designation of use, the strategic/economic value of use and the amount / area of area wealth. The principles and objectives in relation to determining the structure and size of the regional wealth usage levy rates were related to administrative costs, procurement costs, maintenance / maintenance costs, depreciation costs, operational costs, and guidance costs.

The efficiency ratio illustrates the comparison between the costs incurred to collect PAD and the realisation of the PAD received. To measure the efficiency ratios, we using the following formula: (HALIM, 2007). The criterion for assessing the efficiency of the levies on receipt of PAD in



Semarang is in accordance with Kepmendagri No.690.900.327 of 1994 concerning the guidelines for valuation and financial performance. The receipt efficiency of testing the quality of goods in 2006 was said to be very efficient because the percentage of efficiency is less than 60 percent, equal to 56 percent. This means that the costs incurred to conduct goods quality testing and calibration fees in 2006 amounted to 56 percent of the realisation of the receipt of goods quality testing and calibration.

The retribution acceptance efficiency of goods quality testing in 2008 is said to be very efficient because the percentage of efficiency is less than 60 percent (at 50 percent). This means that the costs incurred to deduce product quality and calibration retribution in 2008 amounted to 50 percent of the realisation of receipt of goods quality testing and calibration. This shows a decrease in the percentage of efficiency by 5 percent in 2008 compared to 2007, which reached 55 percent. However, there has been an increase in the goods quality and calibration test retribution from 2007 amounting to Rp.262,955,960, whereas in 2008 it was Rp.277,297,350. This is an increase of Rp.14,341,390. There was a decrease in fees for collecting retribution. The testing of goods quality and calibration from 2007 amounted to Rp. 145,886,700, while in 2008 it amounted to Rp. 139,456,000 – this is a decrease of Rp. 6,430,700.

The retribution acceptance efficiency of goods quality testing in 2009 is said to be very efficient because the percentage of efficiency equals 60 percent. This means that the costs incurred by the goods quality testing and calibration fees in 2009 amounted to 60 percent of the realisation of the receipt of goods quality testing and calibration fees. This shows an increase in efficiency by 10 percent in 2009 compared to 2008, which reached 50 percent. They experienced an increase in the receipt of goods quality and calibration test levies from 2008 amounting to Rp.277,297,350. In 2009, the levies amounted to Rp.285,927,000, - an increase of Rp.8,629,650. The increase in collection fees for testing the goods quality and calibration in 2008 amounted to Rp.139,456,000, while in 2009, the fees amounted to Rp.170,568,000, an increase of Rp.31,112,000.

The average effectiveness of the receipt of goods quality testing and calibration testing over the last ten years, namely 2006 to 2015, is said to be very effective because the percentage of effectiveness is more than 100 percent, at 137 percent. These results indicate that the UPTD BPSMB of

Jambi Province was said to be good at carrying out its duties. The year has decreased due to the existing internal and external factors. One of which is the problem of limited human resources where the number of analysts/examiners is limited. For the external factors, this is due to the absence of a legal umbrella for the existence of compulsory testing / calibration as well as mandatory legal basis. This has become a strong basis for the customers to use to test the sample of the product before the next process.

**Table 6.** Calculation of the Effectiveness of Retribution

Years	Targets (Rp)	Realization (Rp)	Outcome (%)	Explanation
2006	165.000.000	245.773.400	149	Devastating
2007	176.000.000	262.955.960	149	Devastating
2008	185.000.000	277.297.350	150	Devastating
2009	198.000.000	285.927.000	144	Devastating
2010	210.000.000	291.152.587	139	Devastating
2011	235.000.000	283.095.807	120	Devastating
2012	245.500.000	338.791.220	138	Devastating
2013	260.000.000	376.470.648	145	Devastating
2014	285.000.000	346.927.321	122	Devastating
2015	320.200.000	349.947.568	109	Devastating
<b>Average</b>			<b>137</b>	<b>Devastating</b>

Source: Data processed, 2017

### 3.3 Calculation of Efficiency

The average efficiency of the receipt of goods quality and calibration testing for the last ten years, namely from 2006 to 2015, was at 53 percent. This means that costs incurred to collect goods quality testing and calibration fees during 2006 to 2015 amounted to 53 percent of the total realisation of the receipt of goods quality testing and calibration retribution from 2006 to 2015.

**Table 7.** Calculation of the Retribution Efficiency

Years	Admission of Testing Retribution Quality of Goods and Calibration (Rp)	Cost of Retribution Use Testing The Quality of Goods and Calibration (Rp)	Outcome (%)	Explanation
2006	245.773.400	138.567.000	56	Devastating
2007	262.955.960	145.886.700	55	Devastating
2008	277.297.350	139.456.000	50	Devastating
2009	285.927.000	170.568.000	60	Devastating
2010	291.152.587	146.430.000	50	Devastating
2011	283.095.807	155.340.000	55	Devastating
2012	338.791.220	171.676.000	51	Devastating
2013	376.470.648	193.230.000	51	Devastating
2014	346.927.321	176.989.000	51	Devastating
2015	349.947.568	177.455.000	51	Devastating
<b>Average</b>			<b>53</b>	<b>Devastating</b>

Source: Data processed, 2017

Based on Table 7, it shows that the development of the Jambi Province UPTD BPSMB over the last ten years, namely from 2006 to 2015, was said to be very efficient in terms of realising the receipt of goods quality testing and calibration retribution. This is because the percentage of efficiency was equal to and smaller than 60 percent.

3.4 Calculation of the Results on the Influence of Service Performance by Women on the Customer Satisfaction of Goods Quality Testing and the Calibration carried out by the UPTD Technical Implementation Unit BPSMB Jambi Province.

The statistical calculation in the multiple linear regression analysis used in this study was done with the help of a computer program, Eviews 8. The results of the data processing using the Eviews 8 program have been presented completely in the appendix and then explained in Table 8 below.

**Table 8.** Results of the Multiple Regression Analysis

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	6.807323	2.990463	2.276344	0.0268
X1	-0.080214	0.086768	-0.924463	0.3594
X2	0.132719	0.078193	1.697326	0.0954
X3	0.658806	0.099135	6.645516	0.0000
X4	0.227877	0.082926	2.747955	0.0081
X5	-0.458975	0.094902	-4.836314	0.0000
R-squared	0.597776	Mean dependent var		15.79640
Adjusted R-squared	0.560533	S.D. dependent var		2.685372
S.E. of regression	1.780196	Akaike info criterion		4.085963
Sum squared resid	171.1312	Schwarz criterion		4.295398
Log likelihood	-116.5789	Hannan-Quinn criter.		4.167885
F-statistic	16.05068	Durbin-Watson stat		1.666319
Prob(F-statistic)	0.000000			

Sumber: Data processed 2017

Regression equation models that can be written from these results in the form of a regression equation as follows:

$$Y = 6.807323 - 0.080214 * X1 + 0.132719 * X2 + 0.658806 * X3 + 0.227877 * X4 - 0.458975 * X5$$

Hypothesis testing

### T-test (Partial hypothesis testing)

To test the significance of the regression model for each variable, this can partially be obtained using the t test. The following will thus partially explain the testing of each variable.

#### Physical Proof Variable (tangible)

The test results obtained by the value of t for the tangible display variables shows that prob. t is  $0.3594 > 0.05$ . With a significance value above 0.05, it shows that tangible evidence has no significant effect on satisfaction. This means that the better the physical evidence in the UPTD BPSMB, the higher the customer satisfaction. On the contrary, the less good the physical evidence in the UPTD BPSMB, the lower the customer satisfaction.

#### Reliability Variables

The test results obtained a value of t for the reliability variable showing that prob. t is  $0.0954 > 0.05$ . With a significance value above 0.05, it shows that reliability has a non-significant effect on satisfaction. This means that the better the reliability in the UPTD BPSMB, the higher the customer satisfaction. On the contrary, the less good the reliability in the UPTD BPSMB, the lower the customer satisfaction.

#### Responsiveness Variables

The test results obtained a t value for the responsiveness variable indicating that prob. t is  $0.0000 < 0.05$ . With a significance value below 0.05, it shows that responsiveness has a significant influence on satisfaction. The better he responsiveness in the UPTD BPSMB, the higher customer satisfaction will be. The more responsiveness there is in the UPTD BPSMB, the lower the customer satisfaction.

#### Assurance Variables

The test results obtained a value of  $t$  for the variable assurance, showing that prob.  $t$  is  $0.0081 < 0.05$ . With a significance value below 0.05, it shows that assurance has a significant influence on satisfaction. This means that the better the assurance in the UPTD BPSMB, the higher the customer satisfaction. The more guarantee that exists in the UPTD BPSMB, the lower the customer satisfaction.

### Empathy Variables

The test results obtained a value of  $t$  for the empathy variable, indicating that prob.  $t$  is  $0.0017 < 0.05$ . With a significance value below 0.05, it shows that empathy has a significant effect on satisfaction. This means that empathy in the UPTD BPSMB will result in higher customer satisfaction. On the contrary, the more empathetic attention there is in the UPTD BPSMB, the lower the level of customer satisfaction.

### F-test

The results of the F test can be seen in Table 5, indicating that the prob value. F (Statistic) is 0.00000, which is smaller than the significance level of 0.05. The significance values below 0.05 indicate that together, physical evidence, reliability, responsiveness, assurance and concern have a positive and significant effect on customer satisfaction.

### Coefficient of Determination

The coefficient of determination was used to find out how much influence the independent variables have on the dependent variable. The coefficient of determination is determined by the adjusted R square value. The regression calculation results show that the adjusted  $R^2$  obtained is 56.05 percent, meaning that customer satisfaction is influenced by physical evidence, reliability, responsiveness, assurance and concern, while the remaining 43.95 percent customer satisfaction is influenced by other variables not examined in this research.

#### 4. CONCLUSION

The effect of the number of samples, the variable calibration and the number of analysts/examiners is partially or jointly focused on the receipt of service fees. The effectiveness of the UPTD Laboratory for testing and quality control (BPSMB) Jambi, for the past ten years, namely from 2006 to 2015, was said to be good at carrying out its duties. This is even though the year has declined due to existing internal and external factors. One of them is a limited human resource problem where the number of analysts / testers is limited and for the external factors, there is no legal umbrella for mandatory testing/calibration as well as a mandatory legal basis. This is a strong basis for the customers to use to test their product samples before the next process begins.

The laboratory used for testing and quality control (BPSMB) Jambi Province for the last ten years, namely from 2006 to 2015, is said to be very efficient at realising the receipt of goods quality testing and calibration retribution. This is because the percentage of efficiency was equal to or smaller than 60 percent. The regression calculation results show that the adjusted  $R^2$  obtained is 56.05 percent, meaning that customer satisfaction is influenced by physical evidence, reliability, responsiveness, assurance and concern. The remaining 43.95 percent of customer satisfaction is influenced by other variables not examined in this research.

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