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THE INFLUENCE OF SERVICE QUALITY, ACCOUNTABILITY,
AND TRANSPARENCY ON CALIBRATION SERVICE
SATISFACTION AT THE LEGAL METROLOGY OFFICE IN
THE CITY OF PALOPO

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Abstract:

The purpose of this study is to analyze the influence of service quality, accountability, and transparency on service satisfaction at the Legal Metrology Office in Palopo City. This study uses quantitative approach with survey method that allowed gathering the data from respondents who are users of calibration and re-calibration services. The primary data applied in this research acquired directly from respondents through questionnaires that has distributed to all businessmen or owners of measurement instruments in the Palopo city. The population in this study consists of all businessmen or owners of measurement instruments in the city of Palopo. The researcher used simple random sampling with 100 respondents, where each component of the population has an equal chance of being selected as a sample. The results of this research show that the three independent variables, which are service quality, accountability, and transparency, have a significant impact on service satisfaction. Services quality which involved aspects of reliability, accuracy, and professionalism, has proven to be a main factor in escalating user satisfaction. Furthermore, accountability and transparency in the service process also play a crucial role to raise public trust and satisfaction. This research concludes that to enhance service satisfaction, the Legal Metrology Office of Palopo City needs to constantly improve service quality, strengthen accountability mechanisms, and accelerate transparency to the public.

**Keywords:**

Service Quality, Accountability, Transparency, Tera/Calibration Service Satisfaction

Introduction

The relation between the government and the society defines the pattern of achieving people's right as well as their obligations in carrying out what has been established. To manage this interaction, a country requires law enforcement authorities to provide community services. The services include various aspects, such as the accessibility of infrastructure to increase welfare, either in physical and mental aspect. The provision of this service must be based on one of the country goals, which is the achievement of welfare based on order and justice in fulfilling human rights. (Zainuddin et al., 2022)

Calibration and re-calibration services are an integral part of legal metrology that maintain the accuracy of Measuring, Dosing and Weighing Instrument, and Equipment (Alat-alat Ukur, Takar, Timbang dan Perlengkapannya/UTTP) used in trade and other sectors. Legal metrology is one of the very essential in preserving the standards and measuring reliability in industrial and commercial sectors (Yashwant Shewale & Laturkar, 2019).the quality of legal metrology services has a substantial impact on public trust and regulatory effectiveness (Putra, 2024). According to the research by Lumentah et al. (2015), it is stated that the quality of public services will enhance the quality of public information in terms of transparency and accountability.

Service quality is an important aspect in the success of public services (Supriyanto, 2023).

Performance appraisal theory defines that service quality is measured through the effectiveness and efficiency in achieving organizational goals (FITRIASARI & APRILIANA, 2022). Calibration services quality include punctuality, professionalism and customer satisfaction. High-quality services not only improve customer pleasure, but also boost public trust in metrology institutions. Meeting the expectations of the community as users of public services is the primary factor in increasing satisfaction with those services (S. Maharanto, 2022).

The role of the Legal Metrology Office is being more crucial as commercial and trade activities grow in Indonesia, for instance The Legal Metrology Office of Palopo City, is responsible for verifying that measuring devices used by the public and business owners fulfill specified requirements. According to (Minarsih & Sutrischastini, 2016), measuring service quality is one of the approaches for determining how to improve service quality. Physical evidence, reliability, responsiveness, assurance, and empathy are all important considerations when increasing service quality.

Accountability is the responsibility of public institutions to provide services in accordance with established standards and disclose the results to the public and relevant authorities (Yashwant Shewale & Laturkar, 2019). Accountability in service involves transparency in the measurement and reporting of results, as well as responsive to complaints and feedback (Shih, 2010). Accountability in Tera services is also an important aspect that must be considered

(Nasution et al., 2020). Accountability refers to the institution's ability to be responsible for its performance to the public. High accountability in public institutions can improve operational efficiency while also strengthen public trust (Idrus *et al.*, 2024). Accountability in metrology services is not only related to transparent financial reporting but also to the responsibility for every action made by the metrology officers.

Transparency is another crucial component in legal metrology services (Ika & Martha, 2021). Transparency in the certification process of measuring instruments can prevent fraud and enhance user trust. Good transparency in public services is associated with increased participation and public satisfaction. Transparency is a critical component of effective public service. Transparency in calibration services ensures the entire measurement process (Yuningsih, 2022). The results and associated costs are accessible and properly reported to consumers, that helps reduce the possibility of errors or fraud and enhances users' trust. Transparency in measurement services includes the provision of clear and easily accessible information to the public regarding procedures, costs, and measurement outcomes.

In the city of Palopo, efficient and accountable measurement services are very important considering their vital role in trade and other sectors. The lack of understanding and information among business actors about the need of calibration and re-calibration frequently becomes a barrier to meeting the specified targets for UTTP. Improvements in service quality, accountability, and transparency are intended to overcome these difficulties and increase business actors' engagement in calibration and re-calibration, thereby contributing to the development of a well-regulated market. With this background, this study will thoroughly investigate how these three aspects influence the effectiveness of service satisfaction at the Legal Metrology Office in Palopo City, as well as make recommendations for future service improvements

Literature Review

Service Quality

Service quality is a significant factor in determining consumer satisfaction, both in the public and private aspects (Susanti, 2020). This can be measured through five main dimensions: reliability, responsiveness, assurance, empathy, and physical evidence. These dimensions are thought to be crucial for fostering a favorable customer perception of the services they received, which in turn influences customer satisfaction and loyalty levels (Hermansyah *et al.*, 2019). Furthermore, the quality of services in the context of public institutions is often associated with efforts to meet the expectations of the community through the provision of services that are fast, accurate, and efficient. Good service quality not only enhances public satisfaction but also strengthens public trust in service-providing institutions. Thus, measuring and improving service quality becomes a top priority for public institutions in enhancing the effectiveness and efficiency of their services (Akhyar, 2023).

Accountability

The idea of accountability, which holds public institutions or the government accountable for all actions and decisions made, is important to good governance (Resmadiktia *et al.*, 2023). In the public sector, accountability consists of three primary elements: information, justification and consequences. Public organizations must be able to give clear, accountable information about the choices they make and the actions they take, and they must be willing to accept the

consequences if deviations or failures occur. Public trust in public institutions and governance is increased by effective accountability. Since the society can see that the government and public institutions are run responsibly and fairly, this also helps to strengthen the legitimacy of the government. Effective accountability in government can encourage public participation, enhance transparency, and strengthen public trust (Taufik *et al.*, 2024).

Transparency

One of the fundamental pillars of good governance is transparency, which allowing the public to access information regarding decisions, policies, and actions taken by the government or public institutions (Maranjaya, 2022). Transparency is not only related to the openness of information but also involves providing relevant, accurate, and easily understandable information to the public. Good transparency allows the public to monitor government performance and ensures that decisions made align with the public interest. In the context of public service, transparency is often associated with increased community participation and the prevention of corruption. High transparency can enhance accountability and reduce the likelihood of deviations in public service. In other words, transparency not only serves as a tool for social control but also as a mechanism to improve the quality of services provided by public institutions (Sedarmayanti & Nurliawati, 2017).

Service Satisfaction

Service satisfaction is an important indicator in evaluating service performance, especially in public services (Lumentah *et al.*, 2015). Service satisfaction is the result of customers' evaluation of their expectations before receiving the service and their perceptions after using the service. If the service provided meets or exceeds expectations, then satisfaction will be achieved; conversely, if the service falls below expectations, dissatisfaction will arise. Since service satisfaction is closely linked to public trust and government legitimacy, it becomes a top priority in the public sector. Satisfaction with services in the public sector can be influenced by various factors, including service quality, transparency, and accountability. High levels of satisfaction are a sign that the community's needs and expectations have been successfully addressed by public services, which in turn can enhance citizen participation and support government policies.

The Conceptual Framework

The conceptual framework of this research is designed to provide a theoretical overview of the relationships between the variables being studied. This framework serves as a guide in understanding how service quality, accountability, and transparency affect service satisfaction. Through this conceptual framework, it is hoped that the logical flow and relationships between the variables to be analyzed in the research can be explained, thereby facilitating the researcher in answering the research questions and achieving the established research objectives. The research framework is as follows:

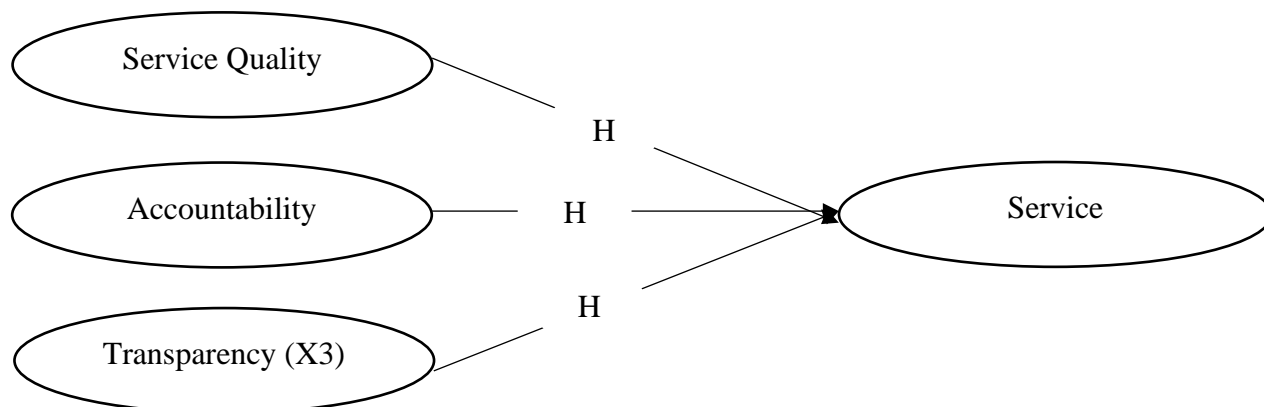


Figure 1. Conceptual Framework

Hypothesis Development

Service quality is a critical aspect in determining user satisfaction. According to service quality theory, meeting or exceeding client expectations will increase their level of satisfaction (Zainuddin et al., 2022); and (Putri et al., 2021) also found that service quality influences customer satisfaction

H1: Service quality influences service satisfaction

Accountability in the delivery of public services displays institutions' accountability and transparency to the community. When public institutions perform their tasks with high accountability, the community tends to gain more trust and satisfaction with the services received. Research conducted by (Aji et al., 2021) found that accountability affects on customer satisfaction.

H2: Accountability affects service satisfaction

Transparency in public services involves open communication and decision-making procedures, can enhance confidence and community participation. When transparency is maintained, the community feels more appreciated and trusts that the services offered are fair and honest, resulting in increased satisfaction. (Hermansyah et al., 2019) shows that transparency has a positive and significant impact on service satisfaction

H3: Transparency has impact on service satisfaction

Research Method

This research employs a quantitative approach with descriptive and explanatory research types. Descriptive research aims to describe the phenomena that occur, while explanatory research aims to explain the cause-and-effect relationships between the variables studied, namely service quality, accountability, transparency, and service satisfaction. The primary data used in this research was obtained directly from respondents through questionnaires distributed to all business actors or owners of measuring instruments in the city of Palopo.

The population in this study consists of all business actors or owners of measuring instruments in the Palopo city. The sampling technique used is simple random sampling with 100 respondents, where each member of the population has an equal chance of being selected as a sample. The sample size is determined based on the Krejcie and Morgan table to ensure

adequate representativeness of the existing population. The selected sample is expected to provide an accurate picture of the public's perception of service quality, accountability, transparency, and service satisfaction.

The research tool utilized is a questionnaire constructed with a 5-point Likert scale, in which respondents are asked to indicate their level of agreement with various statements relevant to the variables under study, ranging from "strongly disagree" to "strongly agree." The collected data was then examined using multiple linear regression to determine the impact of service quality, accountability, and transparency on customer satisfaction. To assure the accuracy of the research findings and conclusions, this analysis was carried out using SPSS Version 27 statistical software.

Result and Discussion

Overview of Respondents

In this study, the overview of respondents is based on a survey categorized by gender, age, and highest level of education. The table below provides a more detailed insight of the respondents' overview.

Table 1. Overview of Respondents

Characteristics of Respondents	Number of people	%
Gender		
Female	25	25
Male	75	75
Total	50	50
Age		
18-25 years	35	35
26-35 years	40	40
36-45 years	20	20
> 46 years	5	5
Total	100	100
Education Level		
Senior High School or equal	15	15
Diploma/ Bachelor	70	70
Master's Degree	15	15
Totals	100	100

Validity dan Reliability Test

The following are the results of the testing using SPSS 27, with validity and reliability tests for the research variables:

Table 2. Validity dan Reliability Test

Variable	Item	r hitung	Cronbach's Alpha	Keterangan
Service Quality (X1)	X1.1	0.679	0.740	Valid/ Reliable
	X1.2	0.544		
	X1.3	0.640		
	X1.4	0.669		
	X1.5	0.548		
Accountability (X2)	X2.1	0.777	0.787	Valid/ Reliable
	X2.2	0.714		
	X2.3	0.768		
	X2.4	0.730		
	X2.5	0.657		
Transparency (X3)	X3.1	0.543	0.684	Valid/ Reliable
	X3.2	0.499		
	X3.3	0.568		
	X3.4	0.514		
	X3.5	0.515		
Calibration Service Satisfaction (Y)	Y1	0.609	0.712	Valid/ Reliable
	Y2	0.644		
	Y3	0.620		
	Y4	0.546		
	Y5	0.409		

Source: Primer Data processed 2024

This study applies validity and reliability testing to guarantee that the research instruments employed are correct and consistent. Pearson correlation is used for validity assessment, where the calculated r value is compared to the critical r value at a certain significance level. The table's results reveal that all components in the service quality variable (X1), accountability (X2), transparency (X3), and service satisfaction (Y) are all valid. Meanwhile, for the reliability test used Cronbach's Alpha. The results show that the Cronbach's Alpha value is more than 0.60, indicating that this instrument is reliable and consistent in its measurements.

Data Analysis

Multiple Linear Regression Test

The multiple linear regression test in this study is conducted by the researcher to examine the impact of service quality, accountability, and transparency on the satisfaction of service users.

Table 3. Multiple Linear Regression Analysis**Coefficients^a**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	9.583	1.282		7.475	.001
	Service Quality	.190	.074	.226	2.570	.012
	Accountability	.435	.435	.619	6.893	.001
	Transparency	.147	.068	.151	2.165	.033

Source: Primer Data Processed 2024

Table 3 explains the results of the multiple regression test of the variables of service quality, accountability, and transparency on the satisfaction of service measurements as follows:

$$Y = 9,583 + 0,190 X_1 + 0,435 X_2 + 0,147 X_3 + e$$

The coefficients in the preceding multiple linear regression equation can be read as follows:

- The results of the multiple linear regression test in Table 3 reveal that the regression coefficient for the service quality variable is positive at 0.190, implying that a 1% increase in service quality results in a 0.190 rise in calibration service satisfaction.
- The results of the multiple linear regression test in Table 3 show that the regression coefficient for the accountability variable is positive at 0.435, meaning that a 1% increase in accountability leads to an increase in calibration service satisfaction of 0.336.
- The results of the multiple linear regression test in Table 3 show that the regression coefficient for the transparency variable is positive at 0.147, meaning that a 1% increase in transparency leads to an increase in calibration service satisfaction of 0.147.

Hypothesis Testing

T-Test (Parsial)

The t-test is used to assess the influence of independent variables on dependent variables. The results of the t-test are shown below

Table 4. Results**Coefficients^a**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	9.583	1.282		7.475	.001
	Srtvice Quality	.190	.074	.226	2.570	.012
	Accountability	.435	.435	.619	6.893	.001
	Transparency	.147	.068	.151	2.165	.033

Source: Data Primer diolah 2024

Based on Table 4 of the T-test results, the following conclusions can be drawn:

- From the T-test results, it can be seen that the calculated t value for the service quality variable is $2.570 > 0.1966$ and the significance value is $0.012 < 0.05$, which means that service quality has a significant impact on service satisfaction.
- The T-Test results show that the calculated t value for the accountability variable is $6.893 > 0.1966$ and the significance value is $0.001 < 0.05$, which means that accountability has a significant impact on service satisfaction.
- From the T-test results, it can be seen that the calculated t value for the transparency variable is $2.165 > 0.1966$ and the significance value is $0.033 < 0.05$, which means that transparency has a significant impact on service satisfaction.

F Test (Simultaneous)

The F Test is conducted to determine whether the independent variables collectively influence the dependent variable. The results of the F Test are as follows:

Table 5. Result of F Test

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	405.555	3	135.185	42.494	.001 ^b
	Residual	305.405	96	3.181		
	Total	710.960	99			

a. Dependent Variable: Calibration Service Satisfaction

b. Predictors: (Constant), Service Quality, Accountability, Transparency

Table 5 shows the F test findings with a 5% significance level. Table 5 shows a significant value of $0.001 < 0.05$ and a F value of $42.494 > 2.70$, indicating that service quality, accountability, and transparency all impact calibration service satisfaction.

Determination Test (R^2)

Determination test (R^2) is used to indicate the extent of the relationship between the dependent variable and the independent variable. The results of the Determination Test (R^2) are as follows:

Table 6. Result of Determination Test (R^2)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.755 ^a	.570	.557	1.784

a. Predictors: (Constant), Service Quality, Accountability, Transparency

According to the findings of the determination test, a R Square of 0.570, or 57%, was obtained, indicating that the factors of service quality, accountability, and transparency influence service satisfaction by 57%, with the remaining 43% influenced by other variables not included in this study.

Discussion

Service Quality Impacts Calibration Service Satisfaction.

Service quality is an important factor that influences consumer satisfaction, particularly in the context of public services. Service quality includes a variety of factors such as dependability, responsiveness, assurance, empathy, and tangible proof, all of which contribute considerably to the user experience. When a service meets or exceeds the expectations of its users, their level of satisfaction rises. According to Parasuraman, Zeithaml, and Berry's (1988) research that developed the SERVQUAL model, there are five major elements of service quality that have a direct impact on customer perceptions of satisfaction.

Service quality is crucial at Palopo City's Legal Metrology Office since it comprises processes that require great precision and accuracy. The measurements made must be error-free and accompanied by prompt and effective service. If this Metrology Office is able to give high-quality services, clients or service users, whether individuals or business actors, will be satisfied and more confident in the outcomes provided. The study conducted by Lovelock and Wirtz (2011) also shows that consistent service quality will strengthen customer loyalty and enhance the reputation of service providers.

Several research have confirmed the importance of service quality in determining customer happiness. For example, Zeithaml, Bitner, and Gremler (2006) discovered that customers are more satisfied when they believe the service they receive is worth more than the money they paid. This also applies to the Legal Metrology Office in Palopo City, where great service quality not only increases user satisfaction but also improves operational efficiency and the institution's overall performance. Maintaining good service quality standards is thus critical to ensuring the institution's long-term viability and public trust.

Accountability Influences the Calibration Service Satisfaction

Accountability is the ability of an institution or organization to respond and take responsibility for its actions and choices, particularly in the context of public services. High accountability demonstrates the institution's dedication to transparency and justice, ultimately increasing public trust in the services offered. Bovens (2007) defines accountability as more than simply accurate financial reporting; it also includes executing out obligations properly and in compliance with current legislation. When accountability is properly implemented, service users would feel more confidence and satisfied with the level of services provided.

At the Legal Metrology Office in Palopo City, accountability plays a important role in ensuring that every calibration and recalibration process is carried out to standards that can be justified. This involves transparent reporting, fair procedures, and non-discriminatory services. When the public sees that the services at this office are managed with full responsibility and transparency, their level of trust in this institution will increase. This is consistent with research conducted by Behn (2001), which states that strong accountability in public services not only

enhances customer pleasure but also promotes the legitimacy of institutions in the eyes of the public.

Another study by Zaman and Saif (2016) underlines the role of accountability in increasing user satisfaction with services. In the context of public services, such as those provided by Palopo City's Legal Metrology Office, accountability can ensure that every complaint and user demand is taken seriously and in accordance with set guidelines. When service consumers believe their voices are being heard and that the institution is acting appropriately, their level of satisfaction increases dramatically. As a result, accountability is critical not only for openness, but also for ensuring that the services delivered fulfill the community's requirements and expectations.

Transparency has Impact on Calibration Services Satisfaction

Public service transparency is an essential element that enables the public to comprehend how an organization performs its functions and how decisions are made. In addition to giving the public access to correct information, transparency enables the public to keep an eye on and supervise the operations of institutions. Transparency is cited as one of the main elements that increases public confidence in the government and the services it offers in a research by Hood (2006). The community will feel safer and more content when a public institution, such as the Legal Metrology Office of Palopo City, operates transparently because it allows the community to participate in the decision-making process.

The Legal Metrology Office of Palopo City which promotes transparency in all parts of its services, from the measurement procedure to the distribution of results, can ensure that service users receive clear and unambiguous information. This transparency comprises a full explanation of service operations, associated expenses, and measurement results. Fung (2013) found that when public organizations are transparent, service customers have better levels of trust and happiness because they believe no critical information is concealed from them.

Heald (2006) found that transparency is an important strategy for increasing the quality of public services. Transparency enables service customers to acquire a more in-depth understanding of how a service is run and decisions made. In the context of Palopo's measurement services, increased transparency can assist minimize ambiguity and improve public trust in measurement outcomes. When consumers believe that the service's process and results can be easily monitored and understood, their satisfaction with the service will skyrocket, which may also improve the institution's reputation in the eyes of the public.

Conclusion And Suggestions

The research found that service quality, accountability, and transparency all had a substantial impact on customer satisfaction at Palopo City's Legal Metrology Office. High-quality service, including accuracy, reliability, and professionalism, has been found to increase user satisfaction. Furthermore, responsibility in the execution of duties, as well as transparency in service processes and outcomes, are critical in establishing public trust, which increases customer satisfaction. Thus, these three characteristics have significance in raising the overall quality of public services

To enhance service satisfaction, the Legal Metrology Office of Palopo City is advised to continuously improve its service quality standards by focusing on staff training and development, as well as refining operational procedures. Furthermore, accountability procedures must be strengthened to ensure that all service processes and outcomes are transparently accounted for. To guarantee that service users are more involved and satisfied with the services they receive, the office should increase its transparency initiatives, such as giving easily accessible information to the public about procedures, costs, and service outcomes.

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