

Analysis of Service Quality of Perumda Tirta Manungtung Balikpapan City Based on Customer Perception

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Abstract

This study aims to analyze the quality of service of Perumda Tirta Manunggal in Balikpapan City based on customer perception. This article uses a quantitative approach by applying the SEM-PLS model and analysis using SMARTPLS 4 software. The primary data used were taken from 99 infill samples, calculated using the Slovin formula, with a margin of error of 10% of the total population of 100,688. The results showed that service quality has a significant effect on customer satisfaction, with independent variables including reliability, trust, empathy, and responsiveness. However, the independent variable of belief does not have a significant effect on customer satisfaction, and reliability also does not show a significant impact on empathy on the performance of Perumda Tirta Manunggal Balikpapan City.

Keywords: Customer Satisfaction, Planed-Behavior Theory, Service Quality, PERUMDA Tirta manungtung Balikpapan, SEM-PLS.

INTRODUCTION

Perusahaan Umum Daerah (Perumda) Tirta Manungtung Balikpapan City is an institution that has an important responsibility in providing clean water for the people in the Balikpapan area, East Kalimantan. As one of the rapidly growing cities, Balikpapan faces a major challenge in meeting the growing demand for clean water. Rapid urbanization and an ever-increasing population place significant pressure on existing water resources.

Perumda Tirta Manungtung was established to ensure the availability of affordable and quality clean water for the community. Based on Regional Regulation No. 1 Year

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1976, the Perumda operates with the aim of providing optimal clean water services to the community [2]. In carrying out its functions, Perumda not only focuses on water supply, but also seeks to improve service quality in order to meet customer expectations and needs. Good service quality is a key factor in creating customer satisfaction which in turn can increase public trust in Perumda.

Perumda Tirta Manuntung was formed to ensure the availability of quality and affordable clean water for the community. In carrying out its functions, Perumda not only focuses on providing water, but also seeks to improve service quality in order to meet customer expectations and needs. Good service quality is a key factor in creating customer satisfaction, which in turn can increase public trust in Perumda.

However, despite the efforts to provide the best service, Perumda Tirta Manuntung faces various challenges, including infrastructure limitations, climate change, and fluctuations in air demand. Therefore, it is important to evaluate the quality of services provided by Perumda from the customers' perspective. By understanding public perceptions, Perumda can identify areas that need improvement and formulate more effective strategies to enhance service quality in the future.

Balikpapan City, known as one of the economic centers in East Kalimantan, has great potential in the development of the public service sector, including the provision of clean water. With support from the government and active participation from the community, Perumda Tirta Manuntung is expected to continue to innovate and adapt to meet the dynamic needs of the community.

Table 1. Number of Customers of Perumda Tirta Manuntung Balikpapan by Group and Active Customer Group as of August 2021

Customer Group	Number of Customers
S01 Perum. Citra Bukit Indah	278
S04 PT. Hexindo Adiperkasa Tbk	1
S06 Rusunawa	5
S07 Perum. Daun Village	182
S08 Fave Hotel	1
S09 Whiz Prime Hotel	1
KIA Sosial Umum	72
S11 Transmart	1
S13 PT. Eka Jayaguna Mandiri	1



S14 Ditpolairud Polda Kaltim	2
S15 PT. Widya Jaya Abadi	2
KIA Specialized Social (1)	865
KIB Specialized Social (2)	459
KIC Specialized Social (3)	17
K2 Household B1	53.012
K2B Household B2	23.343
K2C Household B3	2.923
K2D Household B4	197
K3 Household C1	6.769
K3B Household C2	6.662
K3C Household C3	1.752
KIB Government	200
K2 Small Company	1.335
K3 Big Company I (1)	679
K3D Big Company I (2)	1.892
K4 Big Company II	15
K4B Big Company III	1
K4C Big Company IV	3
K2 Small Industry	6
K4D Big Industry	7
K4E Port Specific	5

Source : Data Processed, 2025

Service quality is an important element in determining customer satisfaction, especially in the public service sector. In Indonesia, the Regional Public Company (Perumda) Tirta Manuntung Kota Balikpapan has a considerable responsibility in providing clean water for the community. Clean water is a basic need that is very important for public health and welfare. Along with rapid population growth and urbanization, the need for quality clean water services continues to increase. Therefore, an evaluation of the quality of service provided by Perumda Tirta Manuntung is very important.

Service quality assessment can be done through various dimensions, such as noise, responsiveness, assurance, empathy, and physical evidence (Parasuraman et al.,

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1988). Each dimension has a different influence on customers' perceptions and their satisfaction with the service received. In the context of Perumda Tirta Manungtung, understanding customer perceptions is key to improving service quality and meeting community expectations. By identifying strengths and weaknesses in the services provided, management can formulate more effective strategies to improve customer satisfaction.

In this study, we will use mixed methods, which include quantitative surveys to measure customer satisfaction levels and qualitative interviews to gain deeper insights into customer experiences. With this approach, it is expected to obtain comprehensive and representative data on customer perceptions of Perumda Tirta Manungtung's service quality. The results of this study will not only provide an overview of the current level of customer satisfaction, but also recommendations that can be implemented for future service improvements.

Therefore, this study aims to contribute to the development of public management services, particularly in the context of water supply in Balikpapan. Through a better understanding of customer needs and expectations, Perumda Tirta Manungtung can adapt and innovate in providing better services.

LITERATURE REVIEW

Planned Behavior Theory

The theory of reasoned action was developed in 1967 with the aim of explaining the consistent relationship between behavior and attitudes (Fishbein and Ajzen 1975; Werner 2004). Subsequently, the theory of planned behavior (Ajzen 1991) emerged as an extension of this theory (Werner 2004). The main premise of both is that individuals tend to act rationally when considering their actions and their consequences in the decision-making process. In this context, rational decision-making requires an approach that can manage uncertainty (Basu 1996; Eppen et al. 1998). In addition, rational decision-making requires that the outcomes achieved are the most optimal and that decision makers are fully aware of the implications and consequences of the choices they make (Basu 1996; Bazerman 2002; Eppen et al. 1998).

Marketing

According to the American Marketing Association (AMA), cited by Kotler and Keller (2016), "Marketing is the activity, set of institutions, and processes aimed at creating, communicating, delivering, and exchanging offerings that have value for customers,

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clients, partners, and society as a whole.” This highlights that marketing is not only an organizational function but also a set of processes aimed at creating, communicating, and delivering value to customers, clients, partners, and the wider social environment. In addition, marketing also aims to manage customer relationships to provide benefits not only to the organization but also to all stakeholders.

Elements of the Marketing Mix

The elements of the service marketing mix explained by Rambat Lupiyoadi (2013) are as follows:

1. Product. The overall concept of an object or process that provides certain value to consumers.
2. Price. A set of sacrifices that must be made by customers to obtain a product or service.
3. Place. Refers to the location where the company operates.
4. Promotion. Activities carried out by the company to communicate the benefits of the product and as a tool to influence consumers in making purchasing decisions or using services according to their needs.
5. People. Are individuals who are directly involved in the process of exchanging service products and influence each other.
6. Process. A combination of all activities that generally consist of procedures, work schedules, mechanisms, and locations where services are produced and delivered to consumers.
7. Physical environment. The company's physical environment is where services are created, where service providers and consumers interact, and all material elements used to facilitate or support the exchange process.

Service Quality

According to Tjiptono (2016), service quality can be understood as the level of expected excellence and control over that level of excellence to meet customer needs. There are several indicators that can be used to assess service quality. Based on Kotler's opinion in Fandy, Tjiptono (2016), there are five dominant factors that influence service quality:

- 1) Tangible: This factor includes physical appearance, equipment, and various attractive and quality communication materials.

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- 2) Empathy: This is the willingness of employees and service providers to show personal attention to customers. Employees should be able to put themselves in the customer's shoes, so that when there is a complaint, they can immediately find a solution to maintain a harmonious relationship. Genuine attention when handling and responding to customer complaints is very important.
- 3) Responsiveness: This is the willingness of employees to help customers and provide fast service. Employees need to listen and resolve customer complaints promptly. This also includes a friendly attitude and the ability to work with customers.
- 4) Reliability: This is the ability to provide services according to the promises given, and to do so accurately and consistently. Examples of reliability are the ability of employees to provide the best service and meet customer needs quickly and accurately, as well as the company's ability to provide services according to customer expectations.
- 5) Confidence: This factor relates to the ability of employees to build trust and confidence in the promises made to consumers. This includes the knowledge and skills that employees have in carrying out their duties, where they can be relied on and show confidence to customers, and have good technical skills.

By understanding these five factors, companies can improve the quality of service provided to customers and thus be able to meet their expectations.

First, service quality is an important element that determines how customers assess the service they receive. According to Parasuraman et al. (1988), service quality can be measured through five main dimensions: capability, responsiveness, assurance, empathy, and physical evidence. The dimensions reflect the ability of service providers to provide promised services consistently. Responsiveness describes the desire and ability of employees to help customers. Assurance includes the knowledge and courtesy of employees, as well as their ability to build customer trust. Empathy shows the service provider's attention and concern for customer needs, while physical evidence includes all physical elements that support the service, such as facilities and equipment.

Furthermore, customer satisfaction is the result of a comparison between customer expectations and the performance of the service they receive. According to Kotler and Keller (2016), customer satisfaction is influenced by various factors, including service quality, price, and previous experience. In the context of public services, such as those provided by Perumda Tirta Manungtung, customer satisfaction is an important indicator of the effectiveness and efficiency of services. A high level of satisfaction can contribute to customer loyalty and create a positive image for the company.



The relationship between service quality and customer satisfaction is very close, as expressed by Zeithaml, Bitner, and Gremler (2018). They found that increasing service quality is directly proportional to increasing customer satisfaction. Therefore, it is important for Perumda Tirta Manuntung to focus on improving service quality in order to meet customer expectations. Thus, high customer satisfaction can be achieved, which will ultimately increase the company's loyalty and reputation in the eyes of the public.

In addition, the context of public services has unique characteristics that distinguish it from the private sector. Grönroos (2007) emphasized that in public services, customers not only act as recipients of services, but also as partners in the service process. This indicates that feedback from customers is very important for sustainable improvement in service quality. By involving customers in the evaluation process, Perumda Tirta Manuntung can better understand the needs and expectations of the community, which will help in designing more effective service improvement strategies.

Overall, this literature review shows that service quality and customer satisfaction are two interrelated concepts and are very important in the context of Perumda Tirta Manuntung Balikpapan City. By understanding the various dimensions of service quality and the factors that influence customer satisfaction, management can develop more effective strategies to improve the services provided to the public.

RESEARCH METHOD

This study uses quantitative research design to statistically analyze the impact research to statistically analyze the analysis of service quality at PERUMDA Tirta Manuntung Kota Balikpapan. The population of this research is the customers who use the service of PERUMDA Tirta Manuntung Kota Balikpapan with the latest number based on the data of tirtamanuntung.co.id in 2021, reaching 100,688, and the sample using slovin calculation with 10% error rate gets the result of 99.3. So that the number of samples of this research is 99 samples.

Partial Least Squares (PLS) analysis approach can be used to investigate hypotheses regarding complex direct or indirect relationships between variables when regression and path analysis are combined. Conduct a thorough examination of the correlation between independent and dependent variables. Programs such as SMART PLS 4, which can describe each relationship in a theory-based model, can be used for PLS analysis.

This software can analyze how partnership programs affect business performance as well as other Partnership Program characteristics. Hair et al. (2022) mentioned several

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advantages of PLS, including: 1) Although other approaches cannot always handle complex models with a large number of dependent and independent variables, PLS can do so. Ghazali et al. (2022) mention several advantages of PLS, including: 1) When other approaches cannot always handle complex models with a large number of dependent and independent variables, PLS can do so. 2) Data with multicollinearity problems-that is, where the independent variables have a high degree of correlation with each other-can be handled by PLS. 3) PLS can handle missing or unusual data and still get accurate results. advantageous because real-world data sets often contain missing or unusual data. Often contain missing or unusual data. 4) Although reflective and formative constructs have different definitions and methods for measuring model constructs, PLS can be used for both. 5) When obtaining a large sample size is difficult or expensive, PLS can be used on a small sample, which is useful. In addition, a normal distribution of data is often inferred using other techniques unnecessarily. 6) Nominal, ordinal, and continuous data are some of the scale types that PLS can handle. This is useful because PLS can handle different types of data, and different data and different categories of data require different statistical techniques. SEM and PLS are different from each other. PLS is predictive, but SEM is usually used to assess hypotheses. Measurement model and structural model are different components incorporated in PLS. While the structural model describes the relationship between latent variables, the measurement model describes the relationship between observed variables and underlying factors. The assessment of the structural model relies on the explanatory power and statistical significance of the path coefficients, while ensuring the validity and reliability of the measurement model is crucial. In the initial stage of evaluating an externally reflective indicator model, three important factors are considered: discriminant validity, composite reliability, and convergent validity. The next stage is to assess the internal model once all the previously mentioned criteria are met.

FINDINGS & DISCUSSION

Prior to this hypothesis test, the Model was validated by bootstrapping to ensure validity, reliability, and multicollinearity issues, as recommended by Hair et al. (2022).



Table 2. Path Analysis Output Indirect Effects

Path	Std Beta	Std Error	t- Value	p- Value	Decision
Empathy (Z) -> Customer Satisfaction (Y)	0.153	0.556	3.634	0.000	Accepted
Guarantee (X3) -> Customer Satisfaction (Y)	0.142	-0.062	0.439	0.661	Rejected
Guarantee (X3) -> Empathy (Z)	0.096	0.580	6.055	0.000	Accepted
Reliability (X1) -> Customer Satisfaction (Y)	0.119	0.323	2.715	0.007	Accepted
Reliability (X1) -> Empathy (Z)	0.129	-0.100	0.775	0.438	Rejected
Responsiveness (X2) -> Empathy (Z)	0.156	0.390	2.495	0.013	Accepted

Source: Data processed by SMARTPLS4, 2024

Effect of Empathy on Service Quality at Perumda Tirta Manulung Balikpapan City Based on Customer Satisfaction

The Influence of Service Quality on Customer Satisfaction and Its Impact on the Performance of PERUMDA Tirta Manulung Balikpapan City shows significant results. In the bootstrapping analysis, the t-test for the service quality variable reached 3.634, which exceeded the threshold value of 1.66071. In addition, the p-value obtained of 0.000 is much smaller than 0.05, so it can be concluded that the proposed hypothesis is accepted. The importance of service providers' attention and concern for customer needs is crucial. The ability to understand and meet the specific needs of customers will greatly affect their perceptions. The findings of this study are in line with a study conducted by Vindy et al. in 2023, which also confirmed that service quality has a significant impact on business performance. Good service not only meets customer expectations but also helps build a positive company image in their eyes.

Effect of Guarantee on Service Quality at Perumda Tirta Manulung Kota Balikpapan Based on Customer Satisfaction

The Effect of Service Quality on Customer Satisfaction and Its Impact on the Performance of PERUMDA Tirta Manulung Balikpapan City shows interesting results. From the bootstrapping analysis, the t-test value for the service quality variable was 0.439, which is smaller than 1.66071, and the p-value was 0.661, which is greater than 0.05. This indicates that the proposed hypothesis must be rejected.

Factors that contribute to customer satisfaction include employee knowledge and politeness, as well as their ability to build trust with customers. The assurance aspect,



which includes employee training and effective communication with customers, needs to be considered because it has a significant impact on customer perceptions.

The results of this study are not in line with the findings of previous studies by Vindy et al. (2023) and Akbar A. (2021), which showed that service quality has a positive influence on business performance. Good service will of course create a positive company image in the eyes of customers. In the context of PERUMDA Tirta Manulung Balikpapan City, it is important to explore the influence of empathy assurance on service quality, as well as how this impacts the level of customer satisfaction.

The Effect of Assurance on Empathy Service Quality at Perumda Tirta Manulung Balikpapan City Based on Customer Satisfaction

The Effect of Service Quality on Customer Satisfaction and Its Impact on the Performance of PERUMDA Tirta Manulung Balikpapan City: The results of the analysis using the bootstrapping method show that the t-test value for the service quality variable is 6.055, which is greater than 1.66071, with a p-value of 0.000, which is less than 0.05. Thus, it can be concluded that this hypothesis is accepted. The knowledge and friendliness of employees and their ability to build customer trust are important factors. The assurance aspect also includes employee training and good communication with customers, which must be considered because they have an impact on customer perception.

The results of this study are not in line with the research conducted by Vindy et al. (2023) and Prihandoyo, C. (2019), which found that service quality affects company performance. Good service can create a positive company image in the eyes of customers.

Impact of Assurance on Empathy in Service Quality at Perumda Tirta Manulung Balikpapan City Based on Customer Satisfaction: High dependence on services can increase customer perceptions of service quality. When customers feel they can rely on Perumda Tirta Manulung to meet their clean water needs without interruption, they tend to rate the service quality as good. Conversely, poor communication or instability in service can reduce the perception of quality and lead to customer dissatisfaction. The relationship between service delivery and quality also has a direct impact on customer satisfaction. Customers who are satisfied with the quality of service provided tend to remain loyal and recommend the service to others. In a customer satisfaction survey conducted by Perumda Tirta Manulung, it was found that customers who felt heard in the



service tended to give positive assessments of the service quality and their level of satisfaction.

Therefore, it is important for Perumda Tirta Manulung to continue to improve the consistency of their services. This can be achieved through infrastructure improvements, staff training, and effective management systems. By focusing on these aspects, Perumda Tirta Manulung can not only improve service quality but also improve overall customer satisfaction.

Effect of Reliability on Service Quality at Perumda Tirta Manulung Kota Balikpapan Based on Customer Satisfaction

The influence of service quality on customer satisfaction and its impact on the performance of PERUMDA Tirta Manulung, Balikpapan City, is a very important topic. The bootstrapping results show that the t-test value for the service quality variable is 2.715, which is greater than 1.66071 with a p-value of 0.007, which is less than 0.05. This indicates that the proposed hypothesis can be accepted.

One of the crucial aspects in determining the level of customer satisfaction is the clarity or clarity of the service provided by Perumda Tirta Manulung, Balikpapan City. Reliability in the context of service refers to the company's ability to provide services as promised consistently and on time. In the air quality control industry, clarity is one of the main factors that influences customer perceptions of service quality. If Perumda Tirta Manulung is able to provide clean water continuously and without interruption, customers will feel higher satisfaction.

This reliability includes various elements, such as timeliness of delivery, air quality that meets standards, and response to customer complaints. When customers feel they can rely on Perumda Tirta Manulung to meet their clean water needs, they are more likely to give a positive assessment of the quality of service provided. The results of a customer satisfaction survey show that service clarity contributes significantly to the quality of service perceived by customers. Customers who receive reliable service tend to be satisfied and loyal to Perumda Tirta Manulung.

Conversely, if there are problems such as disruptions to water supply or poor water quality, this can cause dissatisfaction and reduce customer trust in the company. Therefore, it is important for Perumda Tirta Manulung to continue to improve the efficiency aspect of their services. This effort can be done through infrastructure improvements, employee training, and the implementation of an effective management system. By



focusing on service reliability, Perumda Tirta Manulung can not only improve service quality but also increase overall customer satisfaction.

This finding is in line with the research results of Vindy et al. (2023), Sinollah and Wahida (2022) and Akbar. A et al. (2021) which state that customer satisfaction has a major influence on the reputation of the company PERUMDA Tirta Manulung, Balikpapan City. However, it does not support the research of Sinollah and Masrurah (2019), that reliability does not significantly affect customer satisfaction.

Effect of Reliability on Empathy of Service Quality at Perumda Tirta Manulung Kota Balikpapan Based on Customer Satisfaction

The Effect of Service Quality on Customer Satisfaction and Its Impact on the Performance of PERUMDA Tirta Manulung, Balikpapan City: The results of the bootstrap analysis show that the t-value for the service quality variable is 0.775, which is smaller than 1.66071, with a p-value of 0.438 which is greater than 0.05. This implies that the proposed hypothesis is rejected. The findings of this study are not in line with studies conducted by Vindy et al. (2023), Akbar A. et al. (2021), and Sinaga et al. (2024), which show that service quality affects company performance. Good service quality contributes to a positive image of the company in the eyes of customers.

The Effect of Reliability on Empathy and Service Quality at Perumda Tirta Manulung, Balikpapan City is a very important aspect in increasing customer satisfaction. Reliability in service refers to the company's ability to provide consistent and promised services. In the context of Perumda Tirta Manulung, this includes aspects such as timely provision of clean water, water quality that meets standards, and the ability to handle customer complaints quickly and effectively. When customers feel this in the service provided, they tend to feel more appreciated and cared for. This contributes to increased empathy from employees towards customers.

Empathy in service is the ability to understand and feel what customers are experiencing, which is very important for building positive relationships between customers and service providers. Employees who show empathy are more responsive to customer needs and expectations, thereby improving overall service quality. By increasing reliability, Perumda Tirta Manulung will not only improve service quality but also build better relationships with customers. This is important for creating customer loyalty and improving the company's reputation in the eyes of the public.



Effect of Responsiveness on Empathy Service Quality at Perumda Tirta Manulung Kota Balikpapan Based on Customer Satisfaction

Impact of Service Quality on Customer Satisfaction and Its Influence on PERUMDA Tirta Manulung Balikpapan City Performance: The bootstrapping results show that the t-test value for the Service Quality variable is 2.495, which is greater than 1.66071 with a p-value of 0.013, which is less than 0.05, so it can be concluded that the hypothesis is accepted. However, the results of this study are not in line with the findings of Vindy et al. (2023), Akbar A. et al. (2021), and Sinaga et al. (2024), which show that service quality affects company performance. Good service creates a positive image of the company in the eyes of customers.

The impact of assurance on empathy in service quality at Perumda Tirta Manulung Balikpapan City based on customer satisfaction is very significant. Responsiveness in the context of service refers to the company's ability to respond quickly and effectively to customer needs and complaints. In the public service sector, such as water supply, good responsiveness can result in a positive experience for customers. When Perumda Tirta Manulung shows a high level of responsiveness, customers feel that their needs are cared for and appreciated, which in turn increases empathy among employees.

Empathy in service is the ability to understand and feel what customers are experiencing, which is very important in building good relationships between customers and service providers. Responsive and empathetic employees tend to be better able to provide solutions that meet customer expectations, thereby improving overall service quality.

The results show a positive relationship between responsiveness and empathetic service quality. Customers who feel that Perumda Tirta Manulung is quick to respond to their complaints or requests tend to rate employee empathy higher. On the other hand, low responsiveness can make customers feel ignored, which has the potential to reduce perceptions of empathy. Therefore, it is important for Perumda Tirta Manulung to continue to improve their service responsiveness. By increasing responsiveness, Perumda Tirta Manulung will not only improve service quality but also build better relationships with customers. This is crucial to creating customer loyalty and improving the company's reputation in the eyes of the public. High levels of customer satisfaction will contribute to the attractiveness and growth of Perumda Tirta Manulung in the future.



Coefficient of Determination

Structural model testing was conducted to test the relationship between various constructs, focusing on the significance and R-squared value of the research model. The R-squared value serves as an indicator of how the independent variables in this study—specifically the influence of driver participation and skill development, as well as the control variable of economic factors—affect the welfare of Gojek drivers. These R-squared values are presented in the table below.

Table 3. Coefficient of Determination

	R-square	R-square adjusted
Customer Satisfaction (Y)	0.571	0.557
Empathy (Z)	0.699	0.690

Source: Data processed by SMARTPLS4, 2024

Based on Table 3, the R-squared value for the dependent variable of customer satisfaction is recorded at 0.571. This shows that 57.1% of customer satisfaction can be explained by the quality of service provided by PERUMDA Tirta Manulung Balikpapan City. The remaining influence of 42.9% comes from other variables that are not the focus of this study. Furthermore, for the mediating variable, the R-squared value reaches 0.699. This means that 69.9% of the influence on customer satisfaction is obtained from the aspect of service quality, which includes reliability, responsiveness, and assurance. Meanwhile, 19.7% is explained by variables outside this study. For the performance satisfaction variable, the R-squared value is 0.776, which shows that 77.6% of the variation in performance satisfaction can be explained by this variable. The remaining 22.4% is influenced by external factors that are not investigated in this study. The coefficient of determination (R^2) serves as a measure to assess how well the regression model can explain the variation of the dependent variable (Sugiyono, 2019: 43). The value of this coefficient can range from 0 to 1.

CONSLUSION

The purpose of this study is to explore and analyze the effect of service quality on customer satisfaction and its impact on PERUMDA Tirta Manutung in Balikpapan City. The results of the study indicate that service quality has a significant effect on customer satisfaction, especially on the variables of reliability, assurance, empathy, and responsiveness. However, the variables of assurance, customer satisfaction, and

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reliability do not show a significant effect on the performance of PERUMDA Tirta Manutung in Balikpapan City.

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