

The Effect of Internal Marketing on Job Satisfaction and Perceived Service Quality in The Central Java II Regional Office of the DGD

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Abstract. *This study aims to examine the impact of internal marketing (IM) implementation on job satisfaction and perceived service quality at the Regional Office of the Directorate General of Taxes (DJP) Central Java II. The research is motivated by the importance of improving public service quality through management that focuses on employee engagement, particularly through internal marketing, which can enhance employee job satisfaction and service quality. The methodology used is a quantitative approach with a descriptive research design. Data were collected using questionnaires distributed to 160 respondents, selected through stratified random sampling. The results of the study indicate that IM has a positive and significant impact on job satisfaction and perceived service quality. Effective IM practices, including training, internal communication, rewards, and empowerment, have been proven to enhance employee job satisfaction, which ultimately contributed to the improvement of service quality to the public. The conclusion of this study is that optimal implementation of internal marketing can improve employee job satisfaction and service quality in the public sector. Therefore, recommendations for the Tax Service Office include strengthening IM implementation, improving work facilities, and ensuring effective internal communication.*

Keywords: Directorate General of Taxes; Internal Marketing; Job Satisfaction; Service Quality.

1. Introduction

Tax services in Indonesia have undergone significant transformation in recent years. Integration of online and electronic systems has become a key focus. Directorate General of Taxes (DGT) in an effort to improve effectiveness and efficiency of tax administration, as well as increasing taxpayer compliance. The digitalization of the tax system is realized in the form of implementing a digital-based tax administration system and providing various online

services, such as tax consultation, tax education, and other services.(Ahmad & Dasuki, 2023).

The digital transformation achieved represents a positive step toward creating an ideal tax system, with the implementation of various technology-based services. However, Indonesia still faces numerous challenges in tax services that impact taxpayer compliance and state revenues. These challenges include regulatory complexity, low tax education and literacy, technical barriers to the digitalization process, and the need for more effective tax management practices.(Prathama, 2025; Pratiwi & Sofya, 2023; Rahayu & Kusdianto, 2022)To address this, the Directorate General of Taxes (DGT) is implementing a holistic approach that focuses not only on system improvements but also on humane aspects of employee management to improve service quality and taxpayer compliance in Indonesia.

One emerging strategic approach to address these challenges is internal marketing (IM), which is the application of marketing principles within an organization to strengthen employee engagement and create job satisfaction, which ultimately has a positive impact on the quality of service provided by employees to customers (Rafiq & Ahmed, 2013). IM views employees as internal customers who need to be involved and motivated through various dimensions such as internal communication, training and development, empowerment, and a fair reward system. With a conducive work environment, employees will be more motivated to provide quality service, forming a positive perception of the quality of service provided to taxpayers.

Since the bureaucratic reforms, the Directorate General of Taxes (DGT) has prioritized improving service quality to encourage taxpayer compliance and strengthen state revenues. However, various studies have shown that service at the Tax Office (KPP) still faces obstacles, such as low taxpayer satisfaction, limited facilities, and resistance to organizational culture.(Munzir & Ismanto, 2020; Nurhadian & Khoirunurrofik, 2022). In addition, problems were found regarding long service times, inaccurate information, and low employee responsiveness, which influenced taxpayer perceptions and satisfaction.(Amin et al., 2024)Therefore, service improvements cannot be achieved simply through digitalization or simplifying procedures; they also require strengthening employee motivation, engagement, competence, and well-being.

Various studies have demonstrated the effectiveness of IM in both the private and public sectors. Research in the banking industry in Oman shows that IM improves service quality through employee engagement.(De Bruin et al., 2021). In the context of healthcare, IM has been shown to increase nurses' willingness to provide quality care.(Rakotovao, 2021). Studies in the hospitality sector in Iraq also confirm that IM forms harmonious work teams and has high service motivation.(Shamran et al., 2024).

In the context of public organizations, the application of IM to the tax system in Iran demonstrates the effectiveness of this approach through training, rewards, communication, and leadership of senior managers.(Mohammadi & Dahgan, 2016)Research at the Ethiopian Federal Ministry of Revenue also shows that motivation, internal communication, and

empowerment have a significant impact on job satisfaction (JS), which in turn increases perceived service quality (PSQ). (Zenebe, 2019).

However, not all studies show similar results. For example, Irawanto (2021) shows that IM does not have a significant effect on PSQ in the hotel sector. Meanwhile, Helmi et al., (2022) also noted that IM was not significant to internal service quality even though it was mediated by JS and employee loyalty. In contrast, Zenebe, (2019) found that IM affects PSQ through JS in the Ethiopian Federal Ministry of Revenue. Rodrigues et al., (2023) and Mutanho et al., (2022) supports the importance of IM in the public sector, but with the emphasis that contextualization is essential.

The inconsistency in these research findings indicates a significant research gap. Besides sector differences, the variation in results is also influenced by organizational culture, technological readiness, and bureaucratic structure. Cerqueira & Mainardes, (2018) emphasized that direct exploration of the relationship between IM and PSQ is still limited, especially in public sector non-profit organizations.

In the Indonesian context, the KPP holds a strategic position as a public institution that interacts directly with the public and is responsible for state revenue. Nugroho et al., (2024) and Syabani et al. (2024), the implementation of IM at the DGT is implemented through various programs such as providing performance appreciation through incentives, remuneration, monthly awards, or promotions, employee recognition (exemplary employee awards) to mutation programs.

One form of IM implementation at the Directorate General of Taxes is the employee competency development program, or Competency-Based Training (CBT), implemented in accordance with Minister of Finance Regulation No. 45/PMK.011/2018 concerning Guidelines for Learning Needs Analysis at the Ministry of Finance. Regular training provided includes topics related to the latest tax regulations, service skills, and effective communication. According to Aknesia (2024), employee competency development programs are provided in order to improve employee careers.

The implementation of IM at the Directorate General of Taxes (DGT) has not been without its share of challenges. These include a lack of qualified employees, delayed completion of work, inadequate human resource allocation, and poor performance synergy between management and employees, which can reduce work commitment and motivation. (Perdana & Sakarina, 2024). Furthermore, the DGT Employee Engagement Survey report shows that job satisfaction remains low, particularly in the communication aspect, despite the availability of various internal communication channels (PPM, 2021). Affandi, (2021) He added that a lack of understanding of HR policies causes problems in tax counseling which leads to low tax compliance.

A similar situation is reflected in the results of a survey on service user satisfaction, outreach effectiveness, and public relations effectiveness at the Central Java II Regional Office of the Directorate General of Taxes. In 2024, the survey obtained a score of 91.09 out of 100.

While considered high, this score is not optimal and indicates the need for more measurable service quality improvements based on internal employee involvement.

Based on the various studies above, IM is becoming increasingly important and needs to be adopted in order to maximize service quality and achieve organizational goals such as increasing profits, customer satisfaction, service quality, work commitment, and employee performance.(Efriliansyah, 2023; Juana & Bokingo, 2020; Karta, 2023; Ma & Ma, 2020; Osei et al., 2023). Although similar studies with opposing results also found that IM had a negative or insignificant effect on JS and PSQ.(Helmi et al., 2022; Mukherjee & Malhotra, 2006)

Based on the above phenomenon, it can be concluded that there are differences in the results of research related to the significance of the influence of IM on JS and PSQ, so further research is needed to determine the influence of the IM management system implemented at KPP on JS and PSQ.

2. Research Methods

The research conducted was quantitative with a descriptive design. Quantitative research is a systematic method used to examine a phenomenon in a population or sample using mathematical models, theories, and hypotheses in a planned and structured manner.(Siyoto & Sodik, 2015). The research was conducted using a descriptive design that examines and describes certain conditions of the object or subject being researched in a factual manner.(Hardani et al., 2020).

A research design is the direction or course of a study, guiding the research process correctly and effectively, achieving the desired objectives. This research emphasizes the existence or absence of a causal relationship between the independent and dependent variables.(Djaali, 2020). So in this study, the researcher wants to know the influence of IM on JS and PSQ.

3. Results and Discussion

3.1. Descriptive Analysis of Variables

The distribution of values or scores that respondents have for each indicator of each variable is presented. Using a distribution table of averages and categorizing each indicator's average, this table represents the extent to which respondents assessed the variables studied through each indicator. Assessments were conducted using a Linkert scale, with a lowest score of 1 and a highest score of 5. Descriptive analysis was conducted by presenting the average score for each indicator and categorizing it using an interval measurement scale.

$$\begin{aligned} \text{Interval Scale} &= \frac{(\text{Nilai Maksimal} - \text{Nilai Minimal})}{\text{Jumlah Kelas}} \\ &= \frac{5 - 1}{3} \end{aligned}$$

$$= 1.33$$

Based on the calculations above, the distribution scale is categorized as follows:

- a. Low = 1.00 – 2.33
- b. Moderate = 2.34 – 3.67
- c. Tall = 3.68 – 5.00

3.1.1. Hypothesis Test Results

Hypothesis testing in PLS-SEM is a statistical procedure used to determine whether the relationship between latent variables (constructs) assumed in a research model is significant or not. Hypothesis testing examines the direct influence between constructs and verifies whether the data supports the research hypothesis. Furthermore, hypothesis testing is used to determine whether the relationship paths in the structural model are statistically significant and to identify valid causal relationships between variables. Hypothesis testing is performed using bootstrapping in the smartPLS application. Acceptance of the hypothesis is determined by T-statistics > 1.96 (for $\alpha = 0.05$) and p-values < 0.05 .

Table Hypothesis Test Results

	Original (O)	sample mean	Sample (M)	Standard deviation (STDEV)	T (O/STDEV)	statistics	P values
IM -> JS	0.653		0.660	0.047	14,029		0.000
IM -> PSQ	0.338		0.343	0.102	3,316		0.001
JS -> PSQ	0.274		0.274	0.085	3,232		0.001

Source: Processed primary data, 2025.

a. X1 (Internal Marketing)→Y1 (Job Satisfaction)

The analysis results showed a T-statistic of 14.029 (>1.96) and a P-value of 0.000 (<0.05). This indicates that IM has a significant influence on JS, in other words, that hypothesis H1 is accepted. This indicates that the indicators in IM, namely training and development, employee motivation, internal communication, and employee empowerment, are able to positively influence employee JS.(contact employee) at the Tax Office in the Central Java II Regional Tax Office. The greater and more extensive the implementation of IM carried out by the organization, the higher the satisfaction felt by employees towards their work, both overall satisfaction, low interest in looking for other jobs or resigning as tax employees, recommending similar jobs to others, and choosing the same job again.(Saris & Gallhofer, 2020).

b. X1 (Internal Marketing)→Y2 (Perceived Service Quality)

The analysis results show a T-statistic of 3.316 (>1.96) and a P-value of 0.001 (<0.05). This indicates that IM has a significant influence on PSQ, in other words, that the H2 hypothesis is accepted. IM focuses on fulfilling the needs and development of employees as internal

customers in the organization. This directly affects how the quality of employee service and fulfillment of needs for customers or WP, thus further influencing customer satisfaction.

c. Y1 (Job Satisfaction)→Y2 (Perceived Service Quality)

The analysis results show a T-statistic of 3.232 (>1.96) and a P-value of 0.001 (<0.05). This indicates that JS has a significant influence on PSQ, in other words, that the H3 hypothesis is accepted. Employee satisfaction can be measured through various indicators, including in this study, JS is seen from the salary received, career development, social relationships, and how employees view their work and perceptions of leaving their jobs. These things influence the emotions, thoughts, and attitudes that arise during the employee's work. Similarly, PSQ is measured based on employee perceptions in viewing the services provided by themselves, influenced by internal factors such as organizational resources, managerial, and the work environment.

3.2. The influence of IM on JS

The results of this study indicate that IM has a positive and significant effect on JS among KPP Solo Raya employees in the DJP Central Java II Regional Office, with a path coefficient of 0.653 and a p-value of 0.000. This indicates that the more effective the implementation of IM, the higher the employee JS. This finding is consistent with the view Ahmed & Rafiq, (2013) which explains that well-planned IM through training, motivation, internal communication, and empowerment is able to improve JS in both the private and public sectors. (Rihayana et al., 2021; Sutomo & Putra, 2024)

The increase in JS in this study is reflected in the average score for all JS indicators, which is in the high category (grand mean = 3.908). Employees are generally satisfied with their current jobs, have a low tendency to look for other jobs, are willing to recommend their work to others, and would choose the same job again if given the opportunity. This condition aligns with JS theory. Saris & Gallhofer, (2020) which states that organizational support for employees contributes to the creation of overall job satisfaction.

3.2.1. The influence of IM on PSQ

The results of the study indicate that the implementation of IM has a positive and significant effect on the PSQ of KPP Solo Raya employees within the DJP Central Java II Regional Office, with a T-statistic of 3.316 and a P-value of 0.001 (<0.05). This indicates that the more effective the implementation of IM within an organization, the higher the PSQ or perceived quality of service provided to taxpayers. This finding reinforces the concept put forward by Gronroos, (1994) that employees are "internal customers" who need to be treated well first in order to be able to provide excellent service to external customers.

Descriptively, all PSQ indicators show a high category (grand mean = 4.220), which reflects that employees have a positive perception of the quality of services provided. The dimensions of reliability, assurance, tangibles, empathy, and responsiveness used to measure PSQ demonstrate the consistency of employee performance in providing timely, accurate, professional services, and with attention to the needs of taxpayers. This achievement is inseparable from organizational support through the implementation of IM,

such as regular training, effective internal communication, awarding awards, and employee empowerment in decision-making.

In line with the quantitative analysis results, the semi-open-ended questionnaire responses provided a more in-depth look at the aspects employees considered key to improving service quality at the Tax Office. The various identified factors, encompassing both technical and non-technical aspects, are presented in the following chart

Based on the distribution of responses in Figure above, the main supporting factors for service quality include the availability of adequate information technology, supportive work facilities, structured work procedures, a comfortable work environment, and support and supervision from superiors. Employees also emphasized the importance of developing service competencies as capital in improving PSQ. These factors reflect the implementation of an integrated IM dimension, where technical and psychological aspects work hand in hand to strengthen service quality.

This finding is in line with the research results De Bruin et al., (2021) and Edison, (2021) which shows that IM is able to improve service quality by enhancing team collaboration, motivation, and understanding customer needs. In the context of tax services, this is crucial, considering that interactions between employees and taxpayers significantly influence the institution's image and tax compliance levels. Conversely, research Irawanto, (2021) in the hospitality sector which found no significant influence of IM on PSQ indicates that differences in context, organizational culture, and implementation strategies can influence the results of this relationship.

Thus, effective IM implementation at the Tax Office (KPP) not only increases job satisfaction but also directly strengthens employee perceptions of the quality of service they provide. Organizational support through training, communication, motivation, and empowerment is a crucial foundation for creating public services that are accurate, prompt, professional, and responsive to public needs. This success confirms that an integrated IM strategy contributes to the sustainable improvement of public service quality.

3.2.2. The influence of JS on PSQ

The results of the study indicate that JS has a positive and significant influence on PSQ among KPP employees in the Central Java II Regional Tax Office. The T-statistic value of 3.232 and P-value of 0.001 indicate that the higher the employee's JS level, the better the employee's perception of the quality of service provided to taxpayers. This finding supports the view that JS plays a role in improving employee performance in providing quality public services. (Hallowell, 1996; Heskett & Jr, 2010)

Descriptively, the survey results show that all JS indicators, including job satisfaction, likelihood of remaining employed, and willingness to recommend the job to others, are in the high category. This reflects a general sense of employee satisfaction with their jobs and also impacts the quality of service provided. High employee engagement, along with a sense of security and appreciation, fosters a strong work ethic, which is reflected in an increase in the PSQ.

Qualitative data from the questionnaire also showed that JS, influenced by a comfortable work environment, good social relationships, and career development opportunities, also contributed to PSQ. 116 respondents stated that salary and the usefulness of the job for the community were the main factors influencing employee satisfaction, which then increased commitment to better service. The following is a distribution chart of respondents' answers regarding factors influencing JS, which illustrates the determinants of JS levels that can also influence PSQ.

Based on Figure, the distribution of respondents' answers regarding factors influencing JS, it can be clearly seen that salary, social relationships in the workplace, and job usefulness are the most dominant factors influencing employee job satisfaction levels. This indicates that when employees are satisfied with these aspects, they tend to be more motivated and provide better service to taxpayers.

High JS directly impacts the quality of service provided. Employees who are satisfied with their jobs, whether in terms of salary, career development, or positive social relationships, are more likely to provide high-quality service and be more responsive to the needs of external customers (WP). Thus, JS is a crucial factor in improving the quality of service perceived by external customers (WP), consistent with previous research findings. (Saris & Gallhofer, 2020) (Saris & Gallhofer, 2020).

Thus, these findings confirm that JS directly contributes to the quality of service provided by employees. Increased job satisfaction will encourage employees to provide higher-quality and more adequate service, which in turn will strengthen positive perceptions of public service quality.

3.2.3. Integration of IM, JS, and PSQ

This study shows that IM plays a significant role in improving JS and PSQ. Effective IM implementation through training, empowerment, good internal communication, and fair rewards creates a positive work environment. Furthermore, IM makes employees feel valued and increases employee engagement, thus improving JS. Improved JS is reflected in job satisfaction, retention intentions, and job recommendations, which indicate employee satisfaction with their duties and responsibilities.

High JS also directly contributes to PSQ. Satisfied employees tend to be more responsive, prompt, and accurate in providing services, reflected in positive perceptions of the quality of service provided to taxpayers. These findings confirm that IM directly influences JS and PSQ.

IM practices, which view employees as internal customers who must be engaged and empowered, are highly relevant in public organizations such as KPP. These findings enhance IM theory, which has been predominantly applied in the private sector, by demonstrating its effective application in the public sector to improve JS and PSQ. This study also confirms that JS not only influences employee motivation but also the quality of service provided to external customers.

Furthermore, these findings demonstrate that JS does not mediate between IM and PSQ, but both have a direct impact on PSQ. Effective IM implementation improves JS, which in

turn improves PSQ. This suggests that the relationship between these three variables directly influences each other without relying on JS mediation.

Overall, comprehensive and effective implementation of IM is essential to enhance JS and PSQ in public organizations, improve service quality, and strengthen the organization's positive image.

4. Conclusion

Based on the research results, it can be concluded that: 1. IM has a positive and significant influence on JS. Training and development programs, internal communication, motivation, and empowerment have been shown to improve JS of DGT employees. 2. IM also has a positive and significant impact on PSQ. Effective IM practices not only influence employees' perceptions of their work but also improve their perceptions of the quality of service provided to taxpayers. 3. JS has a positive effect on PSQ. Employees who are satisfied with their jobs tend to exhibit good service behavior.

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