

Analysis of the Effect of Responsiveness and Ease of Access on Word of Mouth with Customer Satisfaction as an Intervening Variable at Samsat Kota Padang

Taufik Widityomo¹⁾ & Alifah Ratnawati²⁾

¹⁾Faculty of Economic, Universitas Islam Sultan Agung (UNISSULA) Semarang, Indonesia, E-mail: Taufikwidityomo@std.unissula.ac.id

²⁾Faculty of Economic, Universitas Islam Sultan Agung (UNISSULA) Semarang, Indonesia, E-mail: Alifahratnawati@unissula.ac.id

Abstract. *Based on data from the West Sumatra Regional Revenue Agency (Bapenda) in 2024, the level of compliance of motor vehicle taxpayers in West Sumatra Province is still relatively low, even decreasing from 2022 when the compliance rate was 62% and in 2023 it decreased to 57.67%. Providing satisfaction to taxpayers is a must, taxpayers have great power in determining what they want. Therefore, one of the challenges of tax payment services at Samsat Kota Padang is to create and maintain satisfied and loyal taxpayers. Responsiveness provided by Samsat Kota Padang, both in direct and online services, is an important factor in influencing taxpayer satisfaction. Slow or unresponsive services can reduce taxpayer satisfaction, which ultimately impacts their decision to pay taxes on time. In addition, ease of access to tax payment services is also an important issue. In the current digitalization era, the use of information and communication technology (ICT) in various aspects of life is growing, including in public services. In addition, the average distance traveled by taxpayers to the Samsat office, which reaches 7.5 kilometers, is also an obstacle in itself. This complicates accessibility, especially for those who live in areas far from the city center. Not only that, the ratio between service officers and the number of taxpayers, which reaches 1:38, indicates limited human resources at the Padang City Samsat, which also contributes to delays and lack of efficiency in the service process. The problems that exist in Samsat Padang City and the research gap of previous studies are the background for this research. This research is expected to provide a clearer picture of the influence of responsiveness and ease of access on customer satisfaction and how it contributes to positive Word Of Mouth.*

Keywords: *Ease of Access; Customer; Responsiveness; Samsat; World of Mouth.*

1. Introduction

Based on data from the West Sumatra Regional Revenue Agency (Bapenda) in 2024, the level of compliance of motor vehicle taxpayers in West Sumatra Province is still relatively low, even decreasing from 2022 when the compliance rate was 62% and in 2023 it decreased to 57.67%.(Syefdinon, 2024). Almost all Samsat in West Sumatra experienced a decline, including Samsat Padang City. This is due to various factors that influence taxpayers to pay motor vehicle tax. One of the challenges faced to successfully achieve the target of realizing motor vehicle tax revenue is the value of the Public Satisfaction Index towards Samsat Padang City. The following is the Public Satisfaction Index towards services at Samsat Padang City from 2019 to 2023:

Table 1.1

No	Year	Community Satisfaction Index
1	2019	80.45
2	2020	78.45
3	2021	76.45
4	2022	87.22
5	2023	88.65

Based on the table above, it can be seen that the Public Satisfaction Index towards motor vehicle tax payment services at the Padang City Samsat is still fluctuating and has not yet reached a value of 100. This proves that the Public Satisfaction Index towards services at the Padang City Samsat still does not provide maximum satisfaction.

Providing satisfaction to taxpayers is a must, taxpayers have great power in determining what they want. Therefore, one of the challenges of tax payment services at Samsat Kota Padang is to create and maintain satisfied and loyal taxpayers. According to(Barnes, 2014)Having loyal customers will get many benefits, including making customers increase the proportion of spending, making customers do WOM, making customers less sensitive to price, and making the company generate greater profits. The role of WOM is very important for service providers so that consumers are interested in consuming the services they offer. Before consuming a service, consumers often rely on information from other people who have experience consuming it or from experts based on their knowledge(Y. Artanti, 2015). A study by the US Office of Consumer Affairs showed that WOM has a significant effect on customer value. Customers who are satisfied with customer service are more likely to tell five other people.(Harrison-Walker, 2001). WOM is created by fulfilling customer satisfaction.

Responsiveness provided by Samsat Kota Padang, both in direct and online services, is an important factor in influencing taxpayer satisfaction. Slow or unresponsive services can reduce taxpayer satisfaction, which ultimately impacts their decision to pay taxes on time. In addition, ease of access to tax payment services is also an important issue. In the current digitalization era, the use of information and communication technology (ICT) in various

aspects of life is growing, including in public services. The government has developed various online platforms to facilitate the process of paying motor vehicle taxes, such as the Samsat Online service. However, the implementation of this technology still faces various obstacles, such as the lack of digital literacy among taxpayers and uneven technological infrastructure. This limited accessibility has an impact on the reluctance of some taxpayers to use online services, so that many still prefer conventional methods that tend to take longer and increase the risk of late payments. This condition creates a serious challenge for Samsat Kota Padang in increasing responsiveness and the realization of motor vehicle tax revenues. The One-Stop Integrated Administration System (Samsat) is a forum that facilitates various services related to motor vehicles, including registration, tax payments, and Motor Vehicle Transfer Fees. However, although Samsat Kota Padang has played an important role in motor vehicle tax revenue, there are still a number of problems faced regarding service and taxpayer satisfaction. One significant issue is the increase in the average waiting time for service which in 2023 will reach 45 minutes, far above the Minimum Service Standard (SPM) set, which is 30 minutes per customer. This condition is exacerbated by the limited number of service counters, which are only available as many as 8 units to serve an average of 300 taxpayers per day. This imbalance between service capacity and the number of taxpayers results in low levels of customer satisfaction and has the potential to affect loyalty and Word Of Mouth (WOM) recommendations given by taxpayers.

In addition, the average distance traveled by taxpayers to the Samsat office, which reaches 7.5 kilometers, is also an obstacle in itself. This complicates accessibility, especially for those who live in areas far from the city center. Not only that, the ratio between service officers and the number of taxpayers, which reaches 1:38, indicates limited human resources at the Padang City Samsat, which also contributes to delays and lack of efficiency in the service process. Regarding motor vehicle tax revenue, Padang City Samsat also experienced a 15% decline in 2023 compared to 2022, while the level of late tax payments reached 25%. This condition shows that most taxpayers do not pay taxes on time, which of course has an impact on the realization of regional tax revenues. The increase in the number of motor vehicles reaching 12% per year, without any increase in service capacity, further exacerbates this situation. On the other hand, only 65% of taxpayers use Samsat services on time, reflecting the still low level of taxpayer compliance in carrying out their obligations.

The problems that exist in Samsat Padang City and the research gap of previous studies are the background for this research. This research is expected to provide a clearer picture of the influence of responsiveness and ease of access on customer satisfaction and how it contributes to positive Word Of Mouth. By understanding the factors that influence customer satisfaction, it is hoped that Samsat Padang City can develop more effective strategies in improving service performance and improving service accessibility, both conventionally and digitally, in order to achieve optimal tax revenue targets.

2. Research Methods

This research will use a quantitative approach with an explanatory research design. Quantitative research according to The Last Supper (2019), is a research method based on the philosophy of positivism, as a scientific method because it has met scientific principles concretely or empirically, objectively, measurably, rationally, and systematically. The quantitative method aims to test the established hypothesis that will be used to research certain populations and samples, data collection using research instruments, and quantitative or statistical data analysis. According to The Last Supper (2019), explanatory research is a research method that aims to explain the position of the variables studied and the influence of one variable on another. The quantitative approach was chosen because this study aims to test the causal relationship between the variables that have been identified in the framework of thought, namely responsiveness, ease of access, customer satisfaction, and positive Word Of Mouth (WOM). The explanatory research design is used because this study wants to explain the influence of independent variables (responsiveness and ease of access) on the dependent variable (positive Word Of Mouth or WOM) through the mediating variable (customer satisfaction).

3. Results and Discussion

3.1. Responsiveness

3.1. Responsiveness												
No	Statement	STS (1)		TS (2)		N (3)		S (4)		SS (5)		Index Value
		f	(%)	TS (2) f	(%)	N (3) f	(%)	S (4) f	(%)	SS (5) f	(%)	
1	Samsat officers responded to my request quickly	1	0.3	3	1.0	15	5.0	140	46.7	141	47.0	89.07
2	Samsat officers were able to provide the right solution when I experienced problems	0	0.0	2	0.7	20	6.7	132	44.0	146	48.7	89.52
3	Samsat provides priority services for customers with special needs (e.g. elderly, disabled, or emergencies)	2	0.7	10	3.3	40	13.3	130	43.3	118	39.3	86.13

4	Samsat officers are friendly, patient, and willing to help explain procedures.	0	0.0	1	0.3	10	3.3	120	40.0	169	56.3	90.40
5	The service process at Samsat is efficient and straightforward.	1	0.3	3	1.0	25	8.3	135	45.0	136	45.3	88.10
Average												88.64 (High)

Based on the survey results on the Responsiveness dimension, the majority of respondents gave a positive assessment of the speed and quality of the response of Samsat officers. This is reflected in the high percentage in the Agree (S) and Strongly Agree (SS) categories in all statements, especially in the aspect of officer friendliness (56.3% SS) and ability to provide solutions (48.7% SS). On the other hand, the level of dissatisfaction is relatively low, indicated by the low percentage in the Strongly Disagree (STS) and Disagree (TS) categories. With an average index value of 88.64, this dimension can be categorized as high satisfaction.

3.1.1. Understanding Responsiveness

Responsiveness or responsiveness is one of the dimensions of service quality that measures the extent to which an organization is able to respond to customer needs quickly, with solutions, and attentively. In public services such as SAMSAT, responsiveness is not only related to the speed of service (responsiveness), but also includes the willingness of staff to help, the accuracy of the solutions provided, and the efficiency of the service process (Parasuraman et al., 1988). Zeithaml et al. (1990) define responsiveness as "the willingness to help customers and provide timely service", which is a key factor in shaping the perception of service quality.

Public services such as SAMSAT have unique characteristics because they serve the community with various needs, ranging from paying vehicle taxes to managing administrative documents. According to Osborne & Gaebler (1992), a responsive public organization is one that is able to reduce bureaucracy, shorten service time, and increase information accuracy. This is in line with the research of Kim et al. (2015) which found that *responsiveness* has a significant impact on the satisfaction of government service users because people tend to judge the quality of service based on how quickly and easily their problems are handled.

Responsiveness affect customer satisfaction (*customer satisfaction*) because it is directly related to the user experience when interacting with the service provider. According to Oliver

(1997), customer satisfaction is formed when their expectations are met or exceeded, and *responsiveness* is one of the factors that often becomes the main expectation. If SAMSAT is able to provide fast and responsive services, then customers tend to feel satisfied and are encouraged to recommend the service to others (*word of mouth*/WOM).

Tjiptono & Chandra's (2016) research confirms that customer satisfaction acts as a mediator between service quality (including *responsiveness*) and WOM. This means that the more responsive a service is, the higher the customer satisfaction, and ultimately increases positive WOM. In the context of SAMSAT, this can be seen from: 1) Positive testimonials on social media about fast experiences in taking care of vehicle taxes. 2) Word of mouth recommendations between vehicle owners.

3.1.2. Responsiveness Indicator

The CARTER model (Compliance, Assurance, Reliability, Tangibles, Empathy, Responsiveness) was developed by Othman & Owen (2001) is an adaptation of SERVQUAL modified for the Islamic banking industry, by adding the Compliance dimension. In this model, responsiveness is defined as the willingness and ability of an institution to provide fast, solution-oriented, and responsive services to customer needs. Based on Othman & Owen's research, responsiveness indicators include:

1. Speed of Response to Customer Requests

This indicator measures how quickly staff or service systems respond to customer needs, such as transaction waiting time or speed of problem resolution. This can be seen from the duration of service at the counter or the speed of document verification.

2. Ability to Provide the Right Solution

Responsiveness is not only about speed, but also the accuracy of the solution. This indicator assesses whether the officer is able to provide an accurate answer or solution when the customer faces obstacles, for example in processing incomplete tax files.

3. Availability of Priority or Emergency Services

Responsive services must be able to accommodate urgent needs, such as special queues for the elderly, disabled, or certain cases that require rapid handling.

4. Friendliness and Willingness to Help

This aspect emphasizes the attitude of staff in serving, including patience, empathy, and willingness to explain procedures clearly. In Othman & Owen's research, this indicator is measured through customer perceptions of the friendliness of the officers.

5. Service Process Efficiency

Responsiveness also related to the design of a service system that minimizes barriers, such as the use of technology (e-SAMSAT) to speed up the process or reduce complicated bureaucratic procedures

3.2. Ease of Access

3.2. Ease Of Access

No	Statement	STS (1)		TS (2)		N (3)		S (4)		SS (5)		Index Value
		f	(%)	TS (2) f	(%)	N (3) f	(%)	S (4) f	(%)	SS (5) f	(%)	
1	The location of Padang City Samsat is easy to reach	0	0.0	1	0.3	12	4.0	110	36.7	177	59.0	91.28
2	The procedure for paying motor vehicle tax at Samsat is easy to understand	1	0.3	2	0.7	18	6.0	125	41.7	154	51.3	89.73
3	The use of technology at Samsat makes it easier for me to pay taxes	2	0.7	5	1.7	30	10.0	115	38.3	148	49.3	87.60
4	The waiting time for services at Padang City Samsat is reasonable and not excessive.	3	1.0	8	2.7	35	11.7	130	43.3	124	41.3	85.30
5	Information related to	0	0.0	2	0.7	20	6.7	120	40.0	158	52.7	89.88

Padang City Samsat services is easy to access												
Average												88.76 (High)

Based on the recapitulation results on the Ease of Access dimension, respondents showed a high level of satisfaction with the ease of access to Padang City Samsat services. The statement regarding the easily accessible location obtained the highest index value (91.28) with a dominant response of Strongly Agree of 59%. Although there were a few respondents who chose Strongly Disagree and Disagree, especially in the aspect of service waiting time, overall the highest percentage remained in the Agree and Strongly Agree categories. With an average index value of 88.76, it can be concluded that access to Samsat services was considered very good by the respondents.

3.2.1. Understanding Convenience

In the context of public services, especially in Samsat, it refers to how easy and convenient it is for taxpayers to obtain and utilize the services provided. This includes both physical and non-physical aspects that allow taxpayers to interact with Samsat without significant obstacles or difficulties. This convenience is very important in measuring how well the service is provided to taxpayers.

According to the Big Indonesian Dictionary (KBBI)(KBBI, 2023). Ease is something that is easy, something that can simplify and expedite business. Ease is one of the important variables that are often studied in various sectors, especially in public services, digital services, and the service industry. Ease is when it is relatively easy, comfortable, and the perception of ease of use refers to "the extent to which someone believes that using a particular system will be free from effort". This follows the definition of "ease": "freedom from great difficulty or effort" (Tamrin et al., 2014) (Fred D Davis, 2013). efficient in obtaining products or services (Flower & Anik, 2016). focuses on the ability of customers or users to access services easily, both physically and digitally, as well as other factors that influence their experience in getting services. Literacy on the ease of access variable includes an understanding of the definition, indicators, and importance of ease of access in shaping customer satisfaction and loyalty.

Ease of access is generally defined as the ability of customers to obtain services or products in an efficient and barrier-free manner. According to Kotler and Keller (2016), ease of access refers to how easily customers can access the products, services, or information they need, either through physical or digital channels. Zeithaml et al. (2018) also define ease of access as

an organization's efforts to eliminate barriers in customer interactions with products or services, including physical location, procedures, and access to information.

Zeithaml et al. (1990) states that in the SERVQUAL model, ease of access is part of the dimension tangibility and responsiveness, where easy-to-access services play a key role in the perception of service speed. Ease of access is becoming increasingly important in the digital age where customers expect services to be fast, responsive, and available at all times. Ease of access directly contributes to customer satisfaction, loyalty, and intention to reuse services.

3.2.2. Ease of Access Indicator

1. Location

Refers to the customer's physical ease of access to obtain services. This includes the distance from the customer's residence to the service location, the availability of transportation, and the ease of reaching the location. Kotler and Keller (2016). In [Marketing Management](#) emphasizes the importance of location in increasing ease of access for customers, especially in the retail and public service sectors. Then according to (Zeithaml et al., 2018) stated that a strategic location has a direct impact on customer satisfaction because it makes the process of obtaining services easier.

2. Procedure

Refers to the administrative and operational steps that customers must go through to obtain services. Simple, clear and efficient procedures play an important role in creating ease of access. Zeithaml et al. (1990). In [A Conceptual Model of Service Quality](#) highlights that efficient procedures are part of the responsiveness dimension that influences ease of access. Meanwhile, according to Lovelock and Wirtz (2016) noted that fast and clear service procedures are key to creating a better customer experience.

3. Technology

Refers to the application of digital systems or information technology that allows customers to access services online or using other technological devices. This includes services based on applications, websites, or mobile devices. (F.D. Davis, 1989) in the Technology Acceptance Model (TAM) emphasizes that ease of use of technology influences customer acceptance of digital-based services. And also (Liu & Yang, 2019) in their study on mobile banking found that ease of access to technology, especially application-based services, greatly influences customer loyalty.

4. Waiting Time

Refers to the duration that customers must go through before receiving the service they need. Short and efficient waiting times increase ease of access, while long waiting times tend to cause dissatisfaction. Lovelock & Wirtz (2016) noted that waiting time is one of the important factors in measuring service speed, especially in the public service and banking sectors. (F.D. Davis, 1989) also emphasized that customer perceptions of waiting time are closely correlated with their level of satisfaction with the ease of access of the service.

5. Cost

Covers all expenses incurred by customers to gain access to services, whether direct costs such as payment for services, transportation costs, or indirect costs such as wasted time. Kotler and Keller (2016) states that cost is one of the factors that influences customer perception of value towards a service, especially in terms of cost fairness and transparency. Lovelock and Wirtz (2016) noted that costs that are proportional to the speed of service help create a positive perception of ease of access.

6. Information

Information refers to how easily customers can find and understand information related to the services they need, including information about products, terms, procedures, costs, and how to access services. Zeithaml et al. (2018) emphasizes that providing clear and easy-to-understand information is an integral part of good responsiveness and influences ease of access. Liu and Yang (2019) found that easy accessibility of information through digital platforms plays an important role in increasing customer satisfaction with technology-based services.

3.3. Customer Satisfaction

3.3 Customer Satisfaction

No	Statement	STS (1)		TS (2)		N (3)		S (4)		SS (5)		Index Value
		f	(%)	TS (2) f	(%)	N (3) f	(%)	S (4) f	(%)	SS (5) f	(%)	
1	Samsat services are in accordance with my expectations as a taxpayer	1	0.3	3	1.0	15	5.0	120	40.0	161	53.7	89.93
2	The performance	0	0.0	1	0.3	12	4.0	130	43.3	157	52.3	90.13

	of Samsat officers meets my needs in the tax payment process											
3	I feel my experience at Samsat has always been satisfying.	2	0.7	4	1.3	18	6.0	110	36.7	166	55.3	89.20
4	The service provided by Samsat officers is very good compared to previous services.	1	0.3	3	1.0	20	6.7	125	41.7	151	50.3	88.53
5	I am satisfied with the process that has been carried out in paying taxes.	0	0.0	2	0.7	14	4.7	135	45.0	149	49.7	89.10
Average												89.38 (High)

In the Customer Satisfaction dimension, the majority of respondents stated that they were satisfied with the services provided by Samsat. This can be seen from the dominance of answers in the Agree and Strongly Agree categories, especially in statements regarding the suitability of services to expectations and the performance of officers who meet needs, each of which obtained an index value above 89. Although there were still a small number of respondents who chose the neutral or dissatisfied category, the number was very minimal and insignificant. With an average index value of 89.38, this dimension is classified as a high category, reflecting that Samsat services in general have been able to meet taxpayer expectations.

3.3.1. Understanding Customer Satisfaction

Satisfaction is a person's feeling of pleasure or disappointment that arises from comparing the perceived performance of a product or service to their expectations or hopes. (Puspasari, 2014). Satisfaction as an emotional feeling of a person that comes from comparing the expected expectations with what the customer gets. Customers as a group of people or individuals who are accustomed to using product goods or services that have purchased and

interacted frequently during a certain period of time without any track record. And also customers are a person, a group of people who receive and pay for products or services (Aprilia & Rivera Pantro Sukma, 2023).

Satisfaction is a customer's response to the fulfillment of needs, meaning that the customer's assessment of goods or services provides a level of comfort related to the fulfillment of a need, including the fulfillment of needs that do not meet expectations or fulfillment that exceeds customer expectations. (Dwi Satmoko et al., 2018). Meanwhile, according to (Anik Lestari, 2013) states that customer satisfaction or dissatisfaction is the customer's response to the evaluation of perceived discrepancy/disconfirmation between prior expectations (or other performance norms) and the actual performance of the product as perceived after its use.

So it can be interpreted that customer satisfaction is the result of an evaluation carried out by customers after a purchase with satisfactory results in accordance with expectations before purchasing. (Aprilia & Rivera Pantro Sukma, 2023). Customer satisfaction is viewed from the customer's perspective, namely regarding what customers have felt regarding the service that has been provided compared to what they want. (Lubis & Andayani, 2018).

According to (Imam, 2015), states that customer satisfaction is a feeling of pleasure or disappointment that arises after comparing the performance of a product that is thought to the expected performance. In essence, if the product performance is less than the expected performance, then the customer will feel dissatisfied. Whereas if the product performance is the same as the expected performance, then the customer will feel satisfied. Furthermore, if the product performance is greater than the expected performance, then the customer will feel very satisfied.

Customer satisfaction is a measure in providing better, more efficient and more effective services for the company. Service can be ascertained to be ineffective and inefficient if customers feel dissatisfied with a service provided.

Based on the understanding of experts, it can be concluded that customer satisfaction is an emotional feeling that arises after customers compare their expectations of the performance of a product or service with the actual results they receive. If the results obtained are in accordance with or exceed expectations, customers will feel satisfied, even very satisfied, while if the performance of the product or service does not meet expectations, customers will feel disappointed.

Customer satisfaction becomes an important indicator in assessing the success of a service or product because it has a direct impact on customer loyalty and behavior. Ineffective and

inefficient services will cause dissatisfaction and have a negative impact on the company or service provider.

Customer satisfaction not only related to the product itself, but also to the service process provided. Customers will feel satisfied when the service received meets or exceeds what they want or expect. Good customer satisfaction can encourage increased loyalty and potential repeat purchases in the future.

3.3.2. Customer Satisfaction Indicator

Customer satisfaction determined by customer perception of the performance of the product or service in meeting customer expectations. Customers feel satisfied if their expectations are met or will be very satisfied if customer expectations are exceeded. According to The Man (2017) in (Priyambodo & Suprijati, 2022) defines that there are five elements concerning consumer satisfaction as follows:

1. Expectations for a good or service have been formed before consumers buy the good or service. At the time of the purchase process, consumers hope that the goods or services they receive are in accordance with their hopes, desires and beliefs. Goods/services that are in accordance with expectations will cause consumers to feel satisfied.
2. Performance is the consumer's experience of the actual performance of a good or service when used without being influenced by their expectations. When the actual performance of a good or service is successful, consumers will be satisfied.
3. Comparison (Camparison) this is done by comparing the expectations of the performance of goods or services before purchasing with the perception of the actual performance of the goods or services. Consumers will be satisfied when their expectations before purchasing match or exceed their perception of the actual performance of the product.
4. Consumer experience (Experience) expectations are influenced by their experience of using brands of goods or services that are different from others.
5. Confirmation and confirmed (Disconfirmation) confirmation or confirmed occurs when expectations are in accordance with product performance. Conversely disconfirmation or unconfirmed occurs when expectations are higher or lower than the actual performance of the product. So consumers will feel satisfied when confirmation / disconfirmation occurs.

3.4. Word Of Mouth

3.4. Word Of Mouth

No	Statement	STS (1)		TS (2)		N (3)		S (4)		SS (5)		Index Value
		f	(%)	TS (2) f	(%)	N (3) f	(%)	S (4) f	(%)	SS (5) f	(%)	

1	I am willing to talk about positive things about Padang City Samsat	0	0.0	2	0.7	12	4.0	120	40.0	166	55.3	90.13
2	I recommend Samsat Kota Padang to friends or family	0	0.0	3	1.0	15	5.0	130	43.3	152	50.7	89.27
3	I encourage friends or family to use the services at Padang City Samsat	1	0.3	5	1.7	20	6.7	115	38.3	159	53.0	88.70
4	If anyone asks about paying vehicle tax, I will be happy to tell you about my experience at Samsat.	2	0.7	4	1.3	16	5.3	120	40.0	158	52.7	89.00
Average												89.27 (High)

In the Word of Mouth dimension, respondents showed high enthusiasm in spreading their positive experiences related to Padang City Samsat services. Most respondents chose the Agree and Strongly Agree categories for all statements, especially in terms of willingness to recommend services and share positive experiences with others. The percentage of the Strongly Agree category dominates, such as in the first statement which reached 55.3%. Meanwhile, the choices in the Strongly Disagree and Disagree categories remain very low. With an average index value of 89.27, this dimension is categorized at a high level, reflecting that the positive image of Samsat has the potential to spread widely through customer experience.

3.4.1. Definition of Word Of Mouth

Word Of Mouth (WOM) or word of mouth communication is a communication process in the form of providing recommendations either individually or in groups for a product or service

that aims to provide personal information. WOM is one form of effective marketing communication because the message delivered comes from a trusted source and has direct experience with the product or service. According to Solomon (2015), WOM is information about a product that is transmitted from one individual to another, where in the process there is an exchange of thoughts, ideas, or opinions between two or more consumers, none of whom are marketing sources.

Sernovitz (2012) explains that WOM is communication that results in conversations that naturally occur between people. WOM is a conversation that naturally occurs between people about something they find interesting. Grundy (2008) defines WOM as informal communication directed at other consumers about the ownership, use, or characteristics of certain goods and services and their sellers. This definition emphasizes that WOM is a form of non-commercial communication that occurs spontaneously.

WOM has several characteristics that distinguish it from other forms of marketing communications. Silverman (2011) identify the main characteristics of WOM as follows:

1. Independence and Objectivity WOM is independent from the influence of the organization or company providing the product/service. This makes the information conveyed tend to be more objective and reliable.
2. Personal Experience Information shared in WOM comes from the user's direct experience, not from promotional materials or advertisements created by the company.
3. Multiplier Effect WOM has a chain effect where one person can convey information to many people, each of whom can then pass on the information to others.
4. Temporal Effect The influence of WOM can be long-lasting and sustainable because it is stored in the consumer's memory as a personal experience.

Word Of Mouth (WOM) or interpersonal communication is the process of conveying information about a product, service, or experience from one person to another. WOM is considered one of the most influential forms of communication in consumer decision making. In the context of marketing, WOM can be defined as a recommendation or reference given by an individual or group regarding a product or service they use. Arndt (1967). Unlike traditional advertising which is formal and structured, WOM tends to be more spontaneous and can occur in various places, both directly and through social media.

WOM has a significant impact on consumer behavior. According to Kotler & Keller (2016) WOM can increase brand awareness, influence attitudes toward products, and drive purchasing decisions. Research shows that consumers are more likely to trust

recommendations from friends or family than advertisements they see. This is because there is greater trust in information coming from people close to them, so WOM is considered more authentic and reliable.

There are several factors that influence the level of WOM generated by consumers. First, it plays an important role in creating positive WOM. Customers who are satisfied with their experience tend to share positive information about the product or service. (Anderson, 1998). Conversely, dissatisfied customers are more likely to spread negative WOM, which can be detrimental to a brand's reputation.

Second, towards products or services also affect WOM. Customers who have high trust in a brand are more likely to recommend it to others. In addition, customers in using products or services also contribute to WOM. Unique or extraordinary experiences can encourage customers to share their stories with others.

WOM can be divided into two main types: positive WOM and negative WOM. Positive WOM occurs when consumers share a satisfying experience and recommend a product or service to others. This often serves as an effective marketing tool, as positive recommendations can attract more new customers.

On the other hand, negative WOM occurs when consumers have a bad experience and feel the need to warn others about the product or service. Negative WOM can spread quickly and have a long-term impact on brand image, which can be fatal for a business.

With the advancement of technology and the development of social media, WOM can now be spread faster and wider than before. Social media allows consumers to share experiences and recommendations with a larger network in a short time. According to research conducted by Mangold & Faulds (2009), social media has become an effective platform for WOM due to its interactive nature and ability to reach a wider audience.

The influence of WOM on social media is also shown in consumer behavior who prefer to look for recommendations or product reviews before making a purchase. Consumers who see positive reviews on platforms such as Instagram or Facebook tend to be more trusting and oriented towards making a decision to buy. (Cheung & Thadani, 2012).

WOM functions as a dependent variable influenced by responsiveness and ease of access. Positive WOM can be triggered by fast and efficient service experiences, as well as easy access to make vehicle tax payments. If customers are satisfied with the speed and ease of the payment process, they will tend to recommend Samsat Kota Padang to others.

A study by Liu & Karahanna (2015) shows that positive experiences gained from fast and easy services can increase the level of positive WOM, which in turn can expand the customer base and increase the company's revenue. Therefore, it is important for Samsat Kota Padang to improve responsiveness and ease of access in order to utilize WOM as an effective marketing tool.

Customer satisfaction is one of the key factors that influence WOM. Customers who are satisfied with a product or service tend to spread positive information to others, which in turn can increase customer loyalty and retention. Customer satisfaction not only creates positive WOM, but also encourages customers to return to use the same service in the future.

Customer satisfaction influenced by several aspects, such as product quality, price, and service. In the context of vehicle tax payments at Samsat Kota Padang, responsiveness and ease of access are important factors that can affect the level of customer satisfaction. When customers feel that the payment process runs smoothly and does not take a long time, they will feel more satisfied and more likely to share their positive experiences with others.

To maximize WOM, organizations need to implement effective strategies. Some strategies that can be implemented include providing fast and efficient service, ensuring a positive customer experience, and utilizing social media to encourage customers to share their experiences. In addition, holding referral programs or incentives for customers who recommend products or services can also increase positive WOM.

Customer involvement in content creation or testimonials can also increase WOM. Involving customers in this process not only increases trust in the brand, but also creates a strong sense of ownership among customers, which can encourage them to share positive information.

Negative WOM can have a detrimental impact on a brand's reputation. When consumers experience poor service or have problems with a product, they are more likely to spread negative information to others. This can trigger a domino effect where potential new customers become hesitant to use the same product or service.

Word Of Mouth (WOM) is a very powerful marketing tool that can affect consumer behavior and brand reputation. Positive WOM can result from customer satisfaction, trust, and good experiences, while negative WOM can harm brand reputation. By utilizing technology and social media, organizations can expand the reach of WOM and increase its impact. It is important for Samsat Kota Padang to focus on increasing responsiveness and ease of access in the vehicle tax payment process in order to create positive WOM, which in turn will improve customer satisfaction and overall brand image.

3.4.2. Word Of Mouth Indicator

Word Of Mouth (WOM) or word of mouth communication is one of the most powerful and influential forms of communication in the world of marketing. WOM includes all forms of communication made by consumers regarding products or services, whether positive or negative. Positive WOM usually occurs when consumers are satisfied with the quality of service and products they receive, so they feel compelled to share their good experiences with others.(Arndt, 1967). In this context, WOM can be an effective marketing tool to build reputation and trust in a brand.

1. Consumer Willingness to Talk About Positive Things

One of the main indicators of WOM is the willingness of consumers to talk positively about the quality of service and products to others. When consumers are satisfied with their experience, they tend to share positive stories with friends, family, and colleagues. This willingness can be influenced by several factors, including the level of customer satisfaction, product quality, and the service experience provided.

Based on research by Anderson (1998), there is a significant relationship between customer satisfaction and positive WOM. When consumers have a satisfying experience, they feel more motivated to share it with others. This shows that WOM does not only occur automatically, but is also a result of positive experiences felt by consumers. For example, if a customer feels that the service provided by a company is fast and friendly, they are more likely to recommend the company to others.

The willingness to share positive experiences can also be influenced by social factors. Consumers often seek social validation from those around them. When they share positive experiences, they not only provide information to others, but also gain recognition and appreciation from those around them. This can create a sense of pride and personal satisfaction, which further increases their desire to talk about the product or service.

2. Company Services and Products Recommendations

Recommendations are one of the most powerful and effective forms of WOM. When a consumer recommends a company's services or products to others, it shows a high level of trust in the brand. These recommendations can come in many forms, whether it's through face-to-face conversations, social media, or online reviews.

Recommendations from friends or family have a greater influence than traditional advertising. This is due to the higher trust in information provided by people close to you.

Genuine recommendations based on real experiences have the power to attract new consumers and increase customer loyalty.

This recommendation process usually involves several stages. First, consumers who are satisfied with a product or service will feel the urge to share their experiences. Next, they will choose how to convey the recommendation, whether verbally, through social media, or writing a review on an online platform. Finally, this recommendation can influence the purchasing decisions of others who receive the information. (Harrison-Walker, 2001).

Companies can also encourage positive recommendations by providing incentives to customers who recommend products or services. For example, referral programs or discounts for customers who successfully invite others to buy a product can increase the number of recommendations given. This strategy not only increases positive WOM but can also bring in new customers effectively.

3. Encouragement of Friends or Relatives to Make a Purchase

Another indicator of WOM is the consumer's drive to encourage their friends or associates to purchase a company's products and services. When consumers are very satisfied with the experience they have, they tend to feel compelled to invite others to try the product or service. This drive can be direct, such as suggesting a product to a friend in a conversation, or indirect, through sharing content on social media.

The urge to make a purchase is often triggered by positive emotions felt by consumers. When consumers experience high levels of satisfaction, they tend to feel enthusiastic and want to share the experience with others. These positive emotions can lead to an invitation or encouragement for others to try the same product or service. For example, if someone has just purchased a motor vehicle from a particular dealer and is satisfied with the service provided, they may recommend the dealer to friends or family who are also looking for a new vehicle.

This encouragement can also serve as a form of social support. When someone recommends a product or service to a friend, they are not only sharing information, but also showing concern for that person's interests and needs. This can create a stronger bond between the consumer and their friend or associate, as well as building a positive reputation for the company.

4. Telling experiences

Consumers often share their experiences after using a product or service, either to friends, family, or through social media. The experiences shared can be positive if they are satisfied, or negative if they are dissatisfied. When they receive good service and a product that meets their expectations, consumers tend to share their stories to recommend the product to others. Conversely, if they experience obstacles or disappointment, they will also share their experiences as a form of warning to other potential buyers (Sundaram, Mitra, & Webster, 1998).

Consumers do not only share experiences to provide information, but also as a form of expression of their satisfaction or dissatisfaction. Unique or extraordinary experiences encourage them to tell it more widely, especially in the digital era, where online reviews and social media are the main means of conveying opinions. With this ease of access, the stories shared can reach more people and influence the purchasing decisions of other potential consumers.

Companies can encourage consumers to share their positive experiences by providing easy platforms, such as customer testimonial programs, product reviews, or experiential campaigns. When consumers feel heard and appreciated, they are more likely to share their positive experiences, which can ultimately strengthen a brand's positive image.

3.5. Motor Vehicle Tax

3.5.1. Understanding Motor Vehicle Tax

Motor Vehicle Tax (PKB) is a tax that is collected by the regional government level 1 because it is included in the provincial tax. Motor Vehicle Tax based on Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions is a tax on ownership and/or control of motor vehicles. The object of motor vehicle tax is ownership and/or control of motor vehicles. Motor vehicles are all wheeled vehicles and their trailers that are used on all types of land roads and are driven by technical equipment in the form of motors or other equipment that functions to convert a certain energy resource into the motive power of the motor vehicle concerned including heavy equipment and large equipment that in their operation use wheels and motors and are not permanently attached and motor vehicles operated in water.

3.5.2. Basis for Imposing Motor Vehicle Tax

The basis for imposing motor vehicle tax based on Law Number 28 of 2009 concerning Regional Taxes and Regional Retributions is as follows:

1. Motor Vehicle Sales Value General market price is the sales value of a motor vehicle obtained based on the general market price above a motor vehicle. The general market price

is the average price obtained from data sources. Taxable Sales Value (NJKB) is determined as follows:

- a. The cylinder volume is the volume of the space formed as a whole circle in a motor vehicle engine which helps determine the size of the engine's power and/or its capacity.
 - b. Use of motor vehicles
 - c. Types of motor vehicles
 - d. Motor vehicle brands
 - e. Year of manufacture of motor vehicle
 - f. The total weight of the motor vehicle and the number of passengers permitted as well
 - g. Import documents for certain types of motor vehicles
2. The weight that reflects the relative damage to roads or environmental pollution due to the use of motor vehicles is calculated based on the following factors:
- a. Axle pressure, which is differentiated by the number of axles, wheels and weight of the motor vehicle
 - b. Types of motor vehicle fuel, which are distinguished include diesel, petrol, gas, electricity or solar power.
 - c. Type of use, year of manufacture and engine characteristics of motor vehicles are differentiated among others by engine type and engine characteristics of 1000cc or 2000cc.

4. Conclusion

Responsiveness has a positive and significant effect on customer satisfaction, which means that the higher the level of responsiveness of Samsat services, the higher the customer satisfaction in paying motor vehicle tax. Ease of access has a positive and significant effect on customer satisfaction, indicating that the easier it is for the public to access services, the higher the level of satisfaction with the services provided. Responsiveness has a positive and significant effect on word of mouth, meaning that fast and responsive service encourages customers to recommend Samsat to others through informal communication. Ease of access also has a positive and significant effect on word of mouth, which means that ease of access to services encourages customers to share their positive experiences with others. Customer satisfaction has the greatest and most significant influence on word of mouth, proving that customer satisfaction is a key factor in increasing word of mouth promotion of Padang City Samsat services.

5. References

Journals:

- Anderson, E. W. (1998). Customer satisfaction and word of mouth. *Journal of Service Research*, 1(1), 5–17.
- Aprilia, M., & Rivera Pantoro Sukma. (2023). Pengaruh Persepsi Harga dan Word of Mouth terhadap Kepuasan Pelanggan melalui Keputusan Pembelian. *J-CEKI : Jurnal Cendekia Ilmiah*, 3(1), 15–165. <https://doi.org/10.56799/jceki.v3i1.1875>
- Arndt, J. (1967). Word of mouth advertising: A review of the literature. *The Journal of Advertising Research*, 7(2), 3–20.
- Artanti, D. (2015). Pengaruh Word of Mouth terhadap Loyalitas Pelanggan di Layanan Jasa. *Jurnal Manajemen Dan Kewirausahaan*, 17(1), 47–55.
- Barnes, J. (2014). Loyalitas Pelanggan dan Keuntungan Bagi Perusahaan. *Jurnal Ekonomi Dan Bisnis*, 12(3), 113–122.
- Bunga & Anik. (2016). Pengaruh Kemudahan Dan Emotional Factor Terhadap Word of Mouth Dengan Kepuasan Sebagai Variabel Intervening (Studi Pada Konsumen Olx Di Surabaya). *Jurnal Ilmu Manajemen*, 4(3), 1–14.
- Dwi Satmoko, T., Djoko, H., & Ngatno. (2018). Pengaruh Kualitas Pelayanan Terhadap Word of Mouth, Melalui Kepercayaan dan Kepuasan Konsumen Sebagai Variabel Intervening Pada Star Clean Car Wash Semarang. *JIAB: Jurnal Ilmu Administrasi Bisnis Universitas Diponegoro*, Diponegoro University, 5(1), 1–10.
- Grundey, D. (2008). Word of mouth marketing: An overview of the role of WOM in consumer behavior. *Journal of Marketing Trends*, 5(1), 33–44.
- Hardiansyah. (2019). Faktor-faktor yang mempengaruhi kualitas pelayanan publik: Studi pada instansi pemerintah di Indonesia. *Jurnal Ilmu Administrasi*, 8(2), 45–58.
- Harrison-Walker, L. J. (2001). The Measurement of Word-of-Mouth Communication and an Investigation of Service Quality and Customer Commitment As Potential Antecedents. *Journal of Service Research*, 4(1), 60–75. <https://doi.org/10.1177/109467050141006>
- Imam. (2015). nalisis Pengaruh Produk, Harga, Distribusi, dan Promosi Terhadap Keputusan Pembelian Serta Implikasinya pada Kepuasan Pelanggan. *Jurnal Ekonomi, Bisnis & Entrepreneurship*, 9(2), 80–101.
- Liu, Y., & Karahanna, E. (2015). The effect of social influence on the adoption of mobile banking: A comparative study of China and the United States. *International Journal of Information Management*, 35(2), 121–130.
- Lubis, AS, & Andayani, NR (2018). Pengaruh Kualitas Pelayanan (Service Quality) Terhadap Kepuasan Pelanggan Pt. Sucofindo Batam. *Journal of Applied Business Administration*,

1(2), 232–243. <https://doi.org/10.30871/jaba.v1i2.619>

Othman, AQ, & Owen, L. (2001). Mengoprasikan dan Mengukur Kualitas Pelayanan Pelanggan (SQ) Di Bank Islam : Studi Kasus Di PT Rumah Keuangan Kuwait. *Jurnal Internasional Jasa Keuangan Islam*, 3(1), 4.

Priansa, DJ (2017). Manajemen pelayanan publik: Teori dan praktik. *Jurnal Ilmu Administrasi*, 10(2), 101–110.

Utami, R., Fadhillah, M., & Maharani, BD (2024). Pengaruh Online Customer Review dan Electronic Word of Mouth terhadap Purchasing Decision dengan Brand Image sebagai Variabel Intervening pada Konsumen Lazada di Yogyakarta. *Jurnal Manajemen Terapan Dan Keuangan*, 13(2), 390–404. <https://online-journal.unja.ac.id/mankeu/article/view/31739>

Books:

Cheung, C. M. K., & Thadani, D. R. (2012). *The impact of electronic word of mouth communication: A literature analysis and integrative model*. Decision Support Systems, 54(1), 46–58.

Davis, F D. (1989). *Perceived usefulness, perceived ease of use, and user acceptance of information technology*. MIS Quarterly, 13(3), 319–340.

Ghozali, I. (2013). *Model Persamaan Struktural: Konsep dan Aplikasi dengan Program AMOS 21*. Badan Penerbit Universitas Diponegoro.

Sernovitz, A. (2012). *Word of mouth: The power of the customer conversation*. Kaplan Publishing.

Solomon, M.R. (2015). *Consumer behavior: Buying, having, and being (11th ed.)*. Pearson.

Sugiyono. (2019). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Alfabeta.

Zeithaml, V. A., Bitner, M. J., & Gremler, D. D. (2018). *Services marketing: Integrating customer focus across the firm (7th ed.)*. McGraw-Hill Education.

Zeithaml, V. A., Parasuraman, A., & Berry, L. L. (1990). *Delivering quality service: Balancing customer perceptions and expectations*. The Free Press.

Internet:

Syefdinon, S. (2024). *Bapenda: Tingkat Kepatuhan Bayar Pajak Kendaraan di Sumbar Turun*. <https://Sumatra.Bisnis.Com/Read/20240320/534/1751290/Bapenda-Tingkat-Kepatuhan-Bayar-Pajak-Kendaraan-Di-Sumbar-Turun>.