



The Influence of Service Quality, Service Facilities, and Accountability on Service Satisfaction at the Dagangan District Office, Madiun Regency

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KEYWORDS: service quality, service facilities, accountability, service satisfaction.

ABSTRACT: This study aims to analyze the influence of service quality, service facilities, and accountability on service satisfaction at the Dagangan District Office, Madiun Regency. Service satisfaction is an important indicator in evaluating the success of public service delivery; therefore, it must be supported by high service quality, adequate facilities, and the accountability of public officials in providing services to the community. This research employed a quantitative approach using a survey method. The population consisted of members of the public who received services at the Dagangan District Office, Madiun Regency. The sampling technique used was accidental sampling, with a total of 100 respondents. Data were collected through the distribution of questionnaires using a Likert scale. The data were analyzed using multiple linear regression analysis, preceded by validity testing, reliability testing, and classical assumption tests. The results indicate that service quality, service facilities, and accountability have a positive and significant effect on service satisfaction, both partially and simultaneously. Among the independent variables, service quality has the most dominant influence, indicating that improving professionalism, promptness, accuracy, and the friendliness of service personnel plays a crucial role in enhancing public satisfaction. Furthermore, the availability of adequate service facilities and the implementation of transparent and responsible accountability principles contribute to increasing public trust and satisfaction with public services. Therefore, improving service quality, providing adequate service facilities, and strengthening the accountability of public officials are essential strategies for achieving high-quality public services that are oriented toward community satisfaction at the Dagangan District Office, Madiun Regency.

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I. INTRODUCTION

Public service is one of the primary indicators used to assess the quality of government administration. As the provider of public services, the government is responsible for delivering services that are high-quality, transparent, effective, efficient, and accountable to the public. In the contemporary public administration paradigm, government services are no longer merely focused on fulfilling administrative procedures but are also directed toward achieving citizen satisfaction as the ultimate users of public services (Sintia Wahyu Pratiwi, 2025). Public satisfaction has become a crucial parameter for evaluating the success of government institutions in performing their public service functions. A higher level of citizen satisfaction reflects a more positive perception of the quality of services provided by the government, whereas low satisfaction indicates deficiencies in the public service system that require improvement (Shofie, 2024).

Improving the quality of public services has become an unavoidable demand as public awareness of citizens' rights continues to increase. Citizens expect not only fast and convenient services but also services that are transparent, comfortable, friendly, and accountable. These expectations require government institutions to continuously improve their public service systems, particularly

at the district government level, which serves as the frontline in providing administrative services to the community (Mozin et al., 2026). District offices occupy a strategic position because they directly interact with citizens in fulfilling various administrative needs, including the issuance of official certificates, population administration services, document legalization, licensing recommendations, and other social services.

As a public service institution, the Dagangan District Office of Madiun Regency is expected to provide optimal services to the community. High-quality public services contribute to building public trust and satisfaction with local government. However, in practice, public service delivery at the district level still faces numerous challenges that may affect service quality and citizen satisfaction. These problems may stem from the quality of public officials, the availability of service facilities, and the level of accountability in public service implementation.

Service quality remains one of the most common issues in public service delivery across various regions. In practice, citizens frequently encounter slow service, inadequate responsiveness, unfriendly attitudes, and uncertainty regarding service completion times. Furthermore, public officials sometimes fail to provide adequate information, making it difficult for citizens to understand the required administrative procedures (Imran et al., 2021). In some cases, citizens also complain about discrepancies between the announced service procedures and the actual services they receive. These conditions indicate that the dimensions of service quality—including reliability, responsiveness, assurance, empathy, and tangibles—have not yet been implemented optimally (Halim & Yusianto, 2023).

Numerous previous studies have examined the relationship between service quality and citizen satisfaction. Akbar et al. (2023) found that service quality has a positive and significant influence on citizen satisfaction at district offices (Akbar, 2023). Likewise, Munawaroh and Wulandari (2024) reported that service quality is the dominant factor in improving citizen satisfaction with population administration services (Munawaroh & Wulandari, 2025). Riauwati and Dwiyantri (2023) also concluded that service quality significantly influences citizen satisfaction in population administration services. Prompt, accurate, courteous, and professional services enhance public trust in government institutions (Riauwati & Dwiyantri, 2023). Similarly, Fatimah, Nani, and Tohopi (2023) stated that high-quality public services create positive public perceptions and significantly improve citizen satisfaction (Fatimah et al., 2023).

Besides service quality, service facilities are another essential factor in achieving citizen satisfaction. Service facilities refer to the infrastructure and supporting equipment used to facilitate public service delivery. In the context of modern public administration, service facilities are no longer viewed merely as complementary elements but as critical components that shape citizens' comfort and overall service experience. Citizens are more likely to feel satisfied when service facilities are complete, clean, secure, and easily accessible (Waromi et al., 2023). However, in reality, service facilities in many government institutions remain inadequate. Common problems include limited waiting areas, insufficient seating capacity, inadequate air conditioning, limited parking spaces, unclear information boards, and poorly organized queuing systems. Inadequate facilities reduce citizens' comfort and consequently lower their satisfaction with public services. Rochmah and Rosy (2022) demonstrated that service facilities have a positive and significant effect on citizen satisfaction in electronic identity card (e-KTP) registration services in Deket District. Adequate facilities enhance service effectiveness, resulting in higher levels of citizen satisfaction (Rochmah & Rosy, 2022).

In addition to service quality and service facilities, service accountability is another important determinant of citizen satisfaction. Accountability refers to the responsibility of government officials to provide services in accordance with applicable regulations, procedures, and service standards. Service accountability can be reflected through transparent procedures, clear service fees, certainty regarding service completion times, openness of information, and the ability of officials to deliver services fairly and without discrimination. Public accountability has been found to have a positive and significant influence on citizen satisfaction. The better the accountability demonstrated by public officials, the higher the level of citizen satisfaction (Karim, 2023).

Masnia, Rahawarin, and Waisapy (2023) found that service accountability significantly affects citizen satisfaction in public services at Waihaong Urban Village, Ambon City. Their study emphasized that accountable public services enhance citizen satisfaction because people perceive the services as transparent, reliable, and trustworthy (Rahawarin & Waisapy, 2024). Nevertheless, accountability remains a challenge in many government institutions. Citizens often experience difficulties obtaining clear information regarding service procedures, administrative requirements, and estimated completion times. In addition, uncertainty about service mechanisms often creates negative perceptions of public services. Low accountability can reduce public trust in government institutions and consequently decrease citizen satisfaction (Noor, 2025).

Citizen service satisfaction is fundamentally an evaluation of the services received compared with prior expectations. Citizens are satisfied when public services meet or exceed their expectations in terms of service quality, service facilities, and accountability. Conversely, dissatisfaction arises when the services provided fail to meet these expectations (Sari & Suryani, 2023). Therefore, improving service quality, enhancing service facilities, and strengthening accountability are essential prerequisites for delivering high-quality public services.

Despite the growing body of literature on public service, a research gap remains, particularly regarding district-level public services. Most previous studies have focused solely on the influence of service quality on citizen satisfaction without comprehensively integrating service facilities and accountability into a single analytical framework. Furthermore, most existing studies have been conducted in population administration offices, hospitals, or public service institutions in large cities, whereas

studies specifically examining district offices in Madiun Regency remain limited. Differences in community characteristics, service culture, infrastructure, and institutional capacity at the district level may lead to findings that differ from previous research.

In addition to addressing this research gap, the present study also offers research novelty. The novelty lies in integrating three key variables—service quality, service facilities, and accountability—to analyze citizen satisfaction with public services at the Dagangan District Office, Madiun Regency. Unlike previous studies, this research not only evaluates the quality of interactions between public officials and citizens but also simultaneously examines the effects of physical service facilities and service accountability on citizen satisfaction. Another distinctive feature is its focus on a district-level public service institution in Madiun Regency, which possesses unique service characteristics compared with other government agencies. Consequently, this study is expected to provide both empirical and theoretical contributions to the development of public administration studies, particularly in improving public service quality at the district government level.

Based on the observed phenomena, identified problems, research gap, and research novelty, this study entitled "The Influence of Service Quality, Service Facilities, and Accountability on Service Satisfaction at the Dagangan District Office, Madiun Regency" was conducted to examine the extent to which these three variables influence citizen satisfaction as users of public services.

II. LITERATURE REVIEW

1. Public Service

Public service refers to activities carried out by the government or public service providers to fulfill the needs of citizens in accordance with applicable laws and regulations. According to Hardiyansyah (2020), public service is the process of delivering services to the community based on established service standards with the objective of meeting public needs and achieving citizen satisfaction. Likewise, the Ombudsman of the Republic of Indonesia (2022) defines public service as the fulfillment of citizens' rights to receive services that are of high quality, transparent, and free from maladministration. Based on these definitions, public service can be understood as the process through which government institutions provide services effectively, efficiently, and in accordance with established standards to satisfy the needs of the community.

2. Service Quality

Service quality is one of the most critical factors determining the success of both public and private organizations. It reflects an organization's ability to meet the needs, expectations, and satisfaction of service users through efficient, accurate, and professional service delivery. According to Tjiptono (2020), service quality refers to the expected level of service excellence and an organization's ability to consistently fulfill customer expectations. High-quality services are characterized by accuracy, promptness, courtesy, and employees' ability to provide effective solutions to customer needs. Similarly, Kotler and Keller (2020) define service quality as the overall characteristics of a service that enable it to satisfy customers' needs and expectations. Therefore, service quality encompasses not only service outcomes but also the quality of interactions between service providers and service users.

The measurement of service quality in this study adopts the SERVQUAL model developed by Parasuraman, Zeithaml, and Berry, which consists of the following five dimensions:

1. Tangibles

Tangibles refer to the physical appearance of service facilities, equipment, personnel, and communication materials used in delivering services. Well-maintained physical facilities create a positive impression and enhance users' confidence in the service provider.

2. Reliability

Reliability refers to an organization's ability to perform the promised service accurately, consistently, and dependably.

3. Responsiveness

Responsiveness is the willingness of employees to assist customers promptly and provide timely services in response to users' needs and requests.

4. Assurance

Assurance encompasses employees' knowledge, competence, courtesy, and ability to inspire trust and confidence among service users.

5. Empathy

Empathy refers to the individualized attention, care, and concern provided by an organization and its employees to understand and address customers' specific needs.

3. Service Facilities

Service facilities are supporting components that facilitate various human activities and contribute significantly to the effectiveness of service delivery. According to Tjiptono and Chandra (2021), service facilities consist of the physical environment created through both exterior and interior elements that provide customers with a sense of comfort and security. Likewise, Tjiptono (2022) defines service facilities as all forms of physical evidence provided by service organizations to support customers' convenience throughout the service process. Lupiyoadi (2021) further emphasizes that service facilities constitute part of the physical evidence of a service environment and play an important role in shaping customers' perceptions and satisfaction. In the

context of public administration, service facilities include all infrastructure and physical resources provided to ensure that public services are delivered conveniently, safely, and efficiently. Therefore, service facilities can be defined as the physical infrastructure and supporting resources designed to enhance the effectiveness, comfort, and quality of public service delivery.

According to Tjiptono (2020) and Lupiyoadi (2021), service facilities can be measured using the following indicators:

1. Facility Completeness
The availability of all necessary facilities and infrastructure required to support public service delivery.
2. Facility Comfort
The cleanliness, orderliness, and overall comfort of service areas provided to citizens.
3. Accessibility
The ease with which citizens can access and utilize the available service facilities.
4. Facility Condition
The extent to which service facilities are well maintained, functional, and suitable for use.
5. Facility Security
The provision of adequate safety and security measures to ensure the protection and comfort of service users.

4. Accountability

Accountability is one of the fundamental principles of organizational governance, particularly within the public sector. It refers to the obligation of individuals and organizations to account for the execution of their duties, the utilization of public resources, and the achievement of organizational objectives to those who have the authority to demand such accountability. According to Mardiasmo (2021), accountability is the obligation of an agent to provide explanations, reports, disclosures, and justifications regarding all activities and responsibilities entrusted by the principal. This concept emphasizes transparency and responsibility in the management of public organizations.

Similarly, Mahmudi (2016) explains that accountability represents the obligation of public organizations to account for both the success and failure of their missions to stakeholders through periodic reporting mechanisms. Sedarmayanti (2022) further argues that accountability constitutes the responsibility of public officials to ensure that organizational activities are implemented effectively in achieving predetermined objectives. Accountability is therefore recognized as one of the essential pillars of good governance.

Based on the framework proposed by the United Nations Development Programme (UNDP) and the Ministry of Administrative and Bureaucratic Reform of the Republic of Indonesia (2021), accountability can be assessed using the following indicators:

1. Transparency
Openness in providing information regarding service procedures, processes, and outcomes to the public.
2. Responsibility
The clarity of duties, authority, and obligations carried out by public officials in delivering services.
3. Procedural Clarity
The existence of clear, standardized, and easily understandable Standard Operating Procedures (SOPs).
4. Performance Reporting
The availability of accessible reports documenting organizational performance and service outcomes for evaluation purposes.
5. Monitoring and Evaluation
The implementation of control mechanisms to ensure that public services comply with applicable regulations and established service standards.

5. Service Satisfaction

Service satisfaction refers to the level of citizens' feelings after receiving public services and comparing the actual service performance with their initial expectations. According to Kotler and Keller (2020), satisfaction is the feeling of pleasure or disappointment resulting from comparing perceived performance with prior expectations. Tjiptono (2020) defines customer satisfaction as an emotional response arising from the experience of using a service after evaluating whether the service performance meets expectations. Furthermore, the Ministry of Administrative and Bureaucratic Reform of the Republic of Indonesia (2021) defines citizen satisfaction as the public's assessment of the quality of services provided by government institutions. Based on these perspectives, service satisfaction can be understood as citizens' evaluation of the quality of services received relative to their expectations.

According to Tjiptono (2020) and the Ministry of Administrative and Bureaucratic Reform (2021), service satisfaction is measured using the following indicators:

1. Expectation Fulfillment
The degree to which the services received meet citizens' expectations.
2. Satisfaction with the Service Process
Citizens' evaluation of service procedures, processing time, and ease of obtaining services.

3. Satisfaction with Service Outcomes
Citizens' satisfaction with the final results of the services provided.
4. Repurchase (Reuse) Intention
Citizens' willingness to use the same public services again in the future.
5. Willingness to Recommend
Citizens' intention to recommend the public services to other people based on their positive service experiences.

III. METHODOLOGY

This study employed a quantitative approach using an associative research design to examine the influence of service quality, service facilities, and accountability on service satisfaction at the Dagangan District Office, Madiun Regency. Associative research is intended to identify the relationship or influence between two or more variables (Sugiyono, 2020).

The population of this study comprised all citizens who received public services at the Dagangan District Office, Madiun Regency. The sample was selected using the accidental sampling technique, whereby respondents who happened to visit the office for public services and were willing to complete the research questionnaire were included in the study (Sugiyono, 2020). A total of 100 respondents participated, which was considered sufficient to meet the requirements for statistical analysis.

Primary data were collected through a structured questionnaire employing a five-point Likert scale, ranging from 1 (strongly disagree) to 5 (strongly agree). The independent variables consisted of service quality (X_1), service facilities (X_2), and accountability (X_3), while service satisfaction (Y) served as the dependent variable. Prior to data analysis, the research instrument was tested for validity and reliability to ensure that each questionnaire item was appropriate for measuring the intended constructs (Arikunto, 2010).

Data analysis was conducted using IBM SPSS Statistics. The analytical procedures included descriptive statistical analysis, classical assumption tests consisting of the normality test, multicollinearity test, and heteroscedasticity test, followed by multiple linear regression analysis. Hypothesis testing was performed using the partial t-test, the simultaneous F-test, and the coefficient of determination (R^2) to determine the extent to which service quality, service facilities, and accountability explain variations in service satisfaction at the Dagangan District Office, Madiun Regency.

IV. RESULTS AND DISCUSSION

Results

1. Respondent Characteristics

A total of 100 respondents participated in this study. Based on gender, the respondents were predominantly female (62.0%), while 38.0% were male, indicating that women constituted the majority of public service users at the Dagangan District Office.

Regarding age, most respondents were between 36 and 45 years old (40.0%), followed by those aged 26–35 years (34.0%), under 25 years (17.0%), and over 45 years (9.0%). These findings suggest that most service users were within the productive age group.

In terms of educational attainment, the majority of respondents had completed senior high school or its equivalent (47.0%), followed by bachelor's degree holders (27.0%), diploma graduates (11.0%), junior high school graduates (9.0%), elementary school graduates (4.0%), and master's degree holders (2.0%).

Based on occupation, the largest group consisted of farmers and traders (28.0%), followed by entrepreneurs (27.0%), private-sector employees (21.0%), students (17.0%), civil servants/military/police personnel (5.0%), and respondents with other occupations (2.0%).

2. Validity and Reliability Test Results

The validity test indicated that all questionnaire items measuring service quality, service facilities, accountability, and service satisfaction achieved Corrected Item–Total Correlation values greater than 0.30, confirming that all measurement items were valid and appropriate for use in this study.

The reliability test further demonstrated that all variables obtained Cronbach's Alpha values exceeding the minimum threshold of 0.70, confirming that the research instrument was reliable.

Table 1. Summary of Reliability Test Results

Variable	Cronbach's Alpha	Criterion	Conclusion
Service Quality (X_1)	0.782	0.70	Reliable
Service Facilities (X_2)	0.784	0.70	Reliable
Accountability (X_3)	0.786	0.70	Reliable
Service Satisfaction (Y)	0.784	0.70	Reliable

Source: Processed primary data.

3. Classical Assumption Tests

Before conducting multiple linear regression analysis, the regression model was tested to ensure that it satisfied the classical assumptions. The classical assumption tests included the normality test, multicollinearity test, and heteroscedasticity test.

a. Normality Test

The normality test was conducted using the One-Sample Kolmogorov–Smirnov (K–S) Test to determine whether the regression residuals followed a normal distribution. A significance value greater than 0.05 indicates that the residuals are normally distributed (Ghozali, 2018).

Table 2. One-Sample Kolmogorov–Smirnov Test

Variable	Value
N	100
Mean	0.0000000
Std. Deviation	0.58021637
Most Extreme Differences (Absolute)	0.061
Test Statistic	0.061
Asymp. Sig. (2-tailed)	0.200

Source: Processed research data (2026).

Based on Table 2, the Asymp. Sig. (2-tailed) value is 0.200, which is greater than the significance level of 0.05. Therefore, the residuals are normally distributed, indicating that the regression model satisfies the normality assumption.

b. Multicollinearity Test

The multicollinearity test was performed using the Tolerance and Variance Inflation Factor (VIF) values. A regression model is considered free from multicollinearity if the Tolerance value exceeds 0.10 and the VIF value is below 10.

Table 3. Multicollinearity Test Results

Independent Variable	Tolerance	VIF	Conclusion
Service Quality	0.893	1.120	No multicollinearity
Service Facilities	0.756	1.323	No multicollinearity
Accountability	0.826	1.210	No multicollinearity

Source: Processed research data (2026).

As shown in Table 4.11, all tolerance values are greater than 0.10, while all VIF values are below 10. These results indicate that there is no multicollinearity among the independent variables. Therefore, each variable independently explains variations in service satisfaction.

c. Heteroscedasticity Test

The heteroscedasticity test was conducted using Spearman's rho correlation between the independent variables and the unstandardized residuals. A significance value greater than 0.05 indicates that heteroscedasticity is absent.

Table 4. Heteroscedasticity Test Results

Independent Variable	Spearman's rho Sig.	Conclusion
Service Quality	0.750	No heteroscedasticity
Service Facilities	0.367	No heteroscedasticity
Accountability	0.886	No heteroscedasticity

Source: Processed research data (2026).

Based on Table 4, all significance values exceed 0.05, indicating that there is no statistically significant correlation between the independent variables and the residuals. Consequently, the regression model is free from heteroscedasticity, and the assumption of homoscedasticity is fulfilled.

4. Multiple Linear Regression Analysis

The multiple regression analysis was conducted to examine the effects of service quality (X_1), service facilities (X_2), and accountability (X_3) on service satisfaction (Y).

Table 5. Multiple Linear Regression Results

Variable	B	Std. Error	Beta	t	Sig.
Constant	0.950	0.422	–	2.250	0.027
Service Quality	0.304	0.096	0.286	3.162	0.002
Service Facilities	0.215	0.098	0.216	2.195	0.031
Accountability	0.242	0.090	0.252	2.686	0.009

Dependent Variable: Service Satisfaction.

The resulting regression equation is:

$$Y = 0.950 + 0.304X_1 + 0.215X_2 + 0.242X_3 + e$$

The regression coefficients indicate that:

- The constant value (0.950) represents the expected level of service satisfaction when all independent variables are held constant.
- A one-unit increase in service quality increases service satisfaction by 0.304 units.
- A one-unit increase in service facilities increases service satisfaction by 0.215 units.
- A one-unit increase in accountability increases service satisfaction by 0.242 units.

5. Partial Hypothesis Testing (t-Test)

The partial hypothesis test revealed that:

- Service quality had a positive and statistically significant effect on service satisfaction ($t = 3.162$; $p = 0.002$).
- Service facilities had a positive and statistically significant effect on service satisfaction ($t = 2.195$; $p = 0.031$).
- Accountability had a positive and statistically significant effect on service satisfaction ($t = 2.686$; $p = 0.009$).

Accordingly, Hypotheses H1, H2, and H3 were supported.

6. Simultaneous Hypothesis Testing (F-Test)

The simultaneous hypothesis test produced an F-value of 13.686 with a significance level of 0.000, indicating that service quality, service facilities, and accountability simultaneously exert a positive and statistically significant effect on service satisfaction.

Table 6. F-Test Results

Source	Sum of Squares	df	Mean Square	F	Sig.
Regression	14.254	3	4.751	13.686	0.000
Residual	33.328	96	0.347		
Total	47.582	99			

Source: ANOVA Output.

7. Coefficient of Determination (R^2)

The coefficient of determination analysis yielded an R Square value of 0.300 and an Adjusted R Square value of 0.278.

Table 7. Model Summary

R	R Square	Adjusted R Square	Std. Error of the Estimate
0.547	0.300	0.278	0.58921

These findings indicate that 30.0% of the variation in service satisfaction can be explained by service quality, service facilities, and accountability, while the remaining 70.0% is attributable to other variables outside the research model.

Discussion

1. The Effect of Service Quality on Service Satisfaction

The results of the partial hypothesis test indicate that service quality has a positive and statistically significant effect on service satisfaction at the Dagangan District Office, Madiun Regency. The t-test yielded a value of 3.162, which is greater than the critical value of 1.984, with a significance level of 0.002 ($p < 0.05$). These findings demonstrate that Hypothesis 1 (H1) is accepted, indicating that improvements in service quality significantly increase the level of service satisfaction among citizens.

Service quality is widely recognized as one of the most important determinants of citizen satisfaction in public service delivery. According to Parasuraman's SERVQUAL model, service quality is reflected in five dimensions: tangibles, reliability, responsiveness, assurance, and empathy. The better these dimensions are implemented by public officials, the greater the satisfaction experienced by service users. High-quality public services enhance citizens' confidence in government institutions and strengthen public trust.

This finding is consistent with the theory proposed by Kotler and Keller (2022), who argue that satisfaction results from comparing customers' expectations with the actual performance of the services received. When the quality of service meets or

exceeds expectations, citizens are more likely to experience satisfaction. Conversely, poor service quality leads to dissatisfaction and reduces public confidence in government institutions.

The present findings are also consistent with previous empirical studies. Masnia et al. (2023) found that the SERVQUAL dimensions—including tangibles, reliability, responsiveness, assurance, and empathy—simultaneously have a significant influence on citizen satisfaction with population administration services. Likewise, Yuniar, T. R., & Rohmatiah et al. (2022) reported that service quality has a positive and significant effect on customer satisfaction among railway transportation users in Madiun. These findings reinforce the conclusion that improving service quality remains one of the most effective strategies for enhancing citizen satisfaction in public services.

Based on both theoretical and empirical evidence, this study concludes that service quality positively and significantly influences service satisfaction. Therefore, public institutions should prioritize improving employee competence, responsiveness, professionalism, reliability, and customer-oriented attitudes to deliver effective, efficient, and citizen-centered public services.

2. The Effect of Service Facilities on Service Satisfaction

The results of the partial hypothesis test reveal that service facilities have a positive and statistically significant effect on service satisfaction at the Dagangan District Office, Madiun Regency. The calculated t-value of 2.195 exceeds the critical value of 1.984, with a significance level of 0.031 ($p < 0.05$). Consequently, Hypothesis 2 (H2) is accepted, indicating that improvements in service facilities significantly enhance citizens' satisfaction with public services.

Service facilities encompass all physical infrastructure and supporting resources provided by an organization to facilitate public service delivery. These facilities include comfortable waiting areas, adequate parking spaces, modern service equipment, information systems, clean service environments, accessibility for persons with disabilities, and other supporting infrastructure that contributes to convenience and efficiency. Adequate facilities create a more comfortable service environment, thereby improving citizens' overall service experience.

According to Tjiptono (2022), service facilities represent essential physical resources that must be available before services can be effectively delivered. Well-maintained and complete facilities support the service process and enable users to experience higher levels of comfort and convenience. Within the context of public administration, adequate facilities facilitate faster, easier, and more efficient service delivery.

The findings of this study are supported by Zhaki et al. (2025), who found that both service facilities and employee performance positively and significantly influence citizen satisfaction. Their study emphasizes that adequate facilities improve citizens' comfort, while professional, responsive, and courteous employees further enhance satisfaction. Accordingly, government institutions are encouraged to continuously improve both physical infrastructure and technological facilities while simultaneously providing continuous training for public servants to ensure effective and efficient service delivery.

Overall, this study confirms that service facilities have a positive and significant influence on service satisfaction. Therefore, investments in modern, accessible, comfortable, and well-maintained service facilities should become a strategic priority for government institutions seeking to improve public service quality and citizen satisfaction.

3. The Effect of Accountability on Service Satisfaction

The results of the partial hypothesis test indicate that accountability has a positive and statistically significant effect on service satisfaction at the Dagangan District Office, Madiun Regency. The calculated t-value of 2.686 exceeds the critical value of 1.984, with a significance level of 0.009 ($p < 0.05$). Thus, Hypothesis 3 (H3) is supported, demonstrating that greater accountability contributes significantly to higher levels of citizen satisfaction.

Accountability refers to the obligation of public officials to justify every action, decision, and service outcome in accordance with applicable laws, regulations, and service standards. In public service delivery, accountability is reflected through transparent procedures, clear information regarding service costs, certainty of service completion times, openness of information, and responsiveness to public complaints. High accountability enhances public trust because citizens perceive government services as fair, transparent, and reliable.

According to Mardiasmo (2021), public accountability requires government institutions to be responsible for managing public resources and implementing policies transparently while remaining accountable to citizens. Within public administration, accountability serves as a key indicator of good governance by ensuring that services are delivered professionally, transparently, and in accordance with established standards.

These findings are consistent with the study conducted by Chandra (2022), which reported that accountability has a positive effect on public satisfaction. The study further demonstrated that accountability, work effectiveness, and service quality significantly improve public satisfaction, although transparency does not moderate these relationships. These results reinforce the importance of accountability as a fundamental component of effective public service delivery.

Therefore, this study concludes that accountability positively and significantly influences service satisfaction. Government institutions should strengthen accountability through transparent procedures, clear service standards, effective complaint-handling mechanisms, and responsible public service practices to enhance citizens' confidence and satisfaction.

4. The Simultaneous Effect of Service Quality, Service Facilities, and Accountability on Service Satisfaction

The results of the simultaneous hypothesis test reveal that service quality, service facilities, and accountability collectively have a positive and statistically significant effect on service satisfaction at the Dagangan District Office, Madiun Regency. The F-value of 13.686 exceeds the critical value of 2.699, with a significance level of 0.000 ($p < 0.05$), confirming the acceptance of Hypothesis 4 (H4).

Service satisfaction represents citizens' evaluation of the extent to which public services meet their expectations. The findings indicate that service satisfaction is not determined by a single factor but rather by the combined influence of service quality, service facilities, and accountability. These three variables complement one another in creating public services that are effective, efficient, transparent, and responsive to citizens' needs. As each variable improves, citizen satisfaction increases accordingly.

According to Kotler and Keller (2022), service quality reflects an organization's ability to meet or exceed customer expectations through excellence in tangibles, reliability, responsiveness, assurance, and empathy. However, the effectiveness of service delivery also depends on the availability of adequate facilities and the consistent implementation of accountability principles. Together, these factors contribute to a more positive service experience and greater public satisfaction.

The findings of this study are supported by Riauwati and Dwiyantri (2023), who reported that service quality, service facilities, and accountability simultaneously have positive and significant effects on citizen satisfaction. Their research suggests that citizens are more satisfied when they receive prompt and courteous services supported by adequate facilities and transparent administrative procedures. The combined influence of these three variables is greater than their individual effects, highlighting the importance of integrating multiple dimensions of service improvement within public organizations.

Based on the theoretical framework and empirical findings, this study concludes that service quality, service facilities, and accountability simultaneously exert a positive and significant influence on service satisfaction. Consequently, government institutions should adopt an integrated strategy that combines continuous improvement in service quality, investment in adequate facilities, and the strengthening of accountability mechanisms. Such an integrated approach is essential for achieving high-quality public services and enhancing citizen satisfaction while promoting the principles of good governance.

V. CONCLUSIONS

This study examined the influence of service quality, service facilities, and accountability on service satisfaction at the Dagangan District Office, Madiun Regency. Based on the findings of the multiple linear regression analysis, several conclusions can be drawn.

First, service quality has a positive and statistically significant effect on service satisfaction. The partial t-test produced a t-value of 3.162 with a significance level of 0.002 ($p < 0.05$). The regression coefficient of 0.304 indicates that improvements in service quality—including responsiveness, reliability, courtesy, accuracy, and professionalism of public officials—lead to higher levels of citizen satisfaction. Among the independent variables examined, service quality was found to have the strongest influence on service satisfaction.

Second, service facilities have a positive and statistically significant effect on service satisfaction. The t-test yielded a value of 2.195 with a significance level of 0.031 ($p < 0.05$). The regression coefficient of 0.215 suggests that improving the quality of service facilities, including comfortable waiting areas, clean environments, adequate infrastructure, and accessible public services, contributes significantly to increased citizen satisfaction.

Third, accountability has a positive and statistically significant effect on service satisfaction. The t-test resulted in a value of 2.686 with a significance level of 0.009 ($p < 0.05$). The regression coefficient of 0.242 indicates that greater accountability—reflected through transparency, responsibility, compliance with service procedures, and openness in public service delivery—enhances citizens' satisfaction with the services they receive.

Finally, service quality, service facilities, and accountability simultaneously have a positive and statistically significant effect on service satisfaction. The F-test generated an F-value of 13.686 with a significance level of 0.000 ($p < 0.05$). Furthermore, the Adjusted R Square value of 0.278 indicates that these three independent variables explain 27.8% of the variation in service satisfaction, while the remaining 72.2% is attributable to other factors outside the scope of this research, such as employee competence, service innovation, leadership, organizational culture, information technology utilization, and administrative procedures.

These findings emphasize that improving public service quality requires an integrated approach combining high-quality services, adequate facilities, and strong accountability practices. Government institutions should continuously strengthen these aspects to enhance citizen satisfaction and support the implementation of good governance principles.

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