

The Effectiveness of Leadership Change Related to Public Service Improvement at the Local Revenue Office of East Java Province

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Abstract

This study aimed to determine and analyze the effectiveness of leadership change in the framework of improving public services at the Regional Income Board of East Java Province which was expected to increase the potential of locally-generated revenue of East Java. The research methods used guided interview and observation, and it applied qualitatively descriptive analytical technique in its analysis based on the phenomenon. The results showed that this leadership change was considered to be very effective because it could encourage leaders to create new innovative, brilliant and strategical ideas. So, it could improve the quality and performance of public services both intensively and extensively with the increase of the locally-generated revenue (PAD). The effectiveness of leadership change of the Head of Technical Implementation Unit of the Agency (KUPTB) had been considered successful because the various changes were felt, especially on the increase of locally-generated revenue (PAD) in each KUPTB which was then calculated globally throughout East Java.

Keywords: leadership, effectiveness, local revenue office

INTRODUCTION

Public administration is one of the governmental sciences. It is related to management science, in this case is the public service system. Due to its related-management matters, management science is considered too broad since it includes various aspects of the governance system. Public administration is considered neutral and is not allowed to be influenced by political policy. Administrative policies are often considered to be related to politics in which the role of leader as a policy maker is thus considered important to have neutrality in any public policy decision-making especially related to government. Human Resources (HR) is an integrated ability of the power of thought and physical owned by individuals. HR is viewed as a human ability to be empowered in running an organization or affairs so that to be efficient or successful. This means that humans have the capabilities to develop to achieve the planned goals and objectives. The development is an attempt to improve the technical, theoretical, conceptual, and moral skills of employees in accordance with the needs of work/occupation through education and training. Effectiveness can be defined as the degree of achievement in accordance with the expected output of a number of inputs. In other words, the concepts of effectiveness can be understood as a measure to value the fulfillment of the planned targets (quantity, quality and time) achieved by the management. Public service is an activity or series of activities in fulfilling the needs of services in accordance with the laws and regulations for every citizen and residents of goods, services and/or administrative services provided by public service providers. Citizens hope that public services can serve with honesty and proper management of revenue sources and be accountable to the public. The fair and accountable public services generate the public trust. Leadership is the ability and skills of someone who occupies the position as a leader of the work unit to influence the behavior of others, especially subordinates to think, act in such a way that through positive thoughts, make a real contribution in achieving organizational goals. The way leaders influence subordinates in a variety of ways. They are by assigning responsibility, giving orders, delegating authority, entrusting subordinates, rewarding, assigning, and assigning tasks.

Leaders' successes and failures are determined by attitude and action. The style of acting and acting will be seen from the way of things do working, one of which is by encouraging the State Civil Apparatus (ASN) in order to work effectively so that the achievement of desired organizational goals thus required good cooperation between leaders and ASNs. The leader in every organization needs and expects a number of skilled and skilled

ASNs in the field of work, as a person who helps him in carrying out the tasks that are the workload of each unit, in the sense that a leader wants a number of ASNs that act effectively in doing jobs. Leadership will be effective when be able to fulfill its function. The purpose of the function here is the position (work) performed or the usefulness of something or the work of a body part (Soekarso and Iskandar, 2015: 18). For that every leader must be able to analyze the social situation of the group or organization, which can be utilized in realizing the leadership function with the cooperation and assistance of the people he leads. The function of leadership is directly related to the social situation of each organization, which implies that every leader is inside not outside of the situation. When the leaders involve the members of the organization in making decisions will make the decisions belonging to the group and all the members share the responsibly in carrying them out. This provides an open opportunity for leaders to apply the leadership functions in line with the social situations they develop. The function of leadership is a social phenomenon, because it must be manifested in the interaction between individuals in the social situation of a group/organization.

The Law No. 5 of 2014 on the State Civil Apparatus (SCA), Article 10 stated that State Civil Apparatus served as public servants and Article 11 issued that SCA carried out various policies related to some services made by authorized government officials. In Article 110, it was explained that the assessment process conducted in filling a position by the State Civil Apparatus was influenced by various factors namely competence, qualifications, rank, education, training, track record, integrity, and so on. The urge of this research lies in the lack of research on the effectiveness of human resources in this case dealing with the leader which influenced on the public services related to the Tax-payer.

On above background, it has been discussed that the present government often makes leadership changes in various governmental institutions, and one of them is the replacement of the Local Revenue Office of East Java Province aimed at improving public services in various cities throughout East Java. The underlying data then encourages writers to conduct research entitled "The Effectiveness of Leadership Change Related to the Public Service Improvement at the Local Revenue Office of East Java Province." Based on the background described above, the problem to be studied is "How effective is the change of the Head of Technical Implementation Unit of Local Revenue of East Java Province to improve the public service?" This research aim is to analyze the effectiveness of leadership change in improving the public service at the Local Revenue Office of East Java Province which is expected to increase the potential of locally-generated revenue of East Java.

RELATED REVIEWS

Leadership

Leadership is one of the important factors influencing the subordinates to work maximally so that the desired goal determined by the agency can be achieved. Leaders must have the ability to understand the various individuals who enter the work team so as to easily understand what factors can encourage subordinates to perform their best. A leader should have strategies in achieving the success of the institution. Governmental institutions are one of the public institutions that should be responsible for the services provided to the public. This can be understood as a process of influencing subordinates' behaviors by the leaders as the role models through the interaction between the leaders and the subordinates in achieving the more real goals and a sharing commitment for achieving goals and globalizing the institution for an advance achievement. Leadership is also often knowing as the ability to gain consensus of institutional members to perform management tasks in order to achieve institutional objectives. Leadership is perceived as an aspirational force, a power of creative morale and moral strength that can influence members to change attitudes. It is the effort to influence many people through communication and it is the way of influencing people with clues or orders, actions that cause others to act or respond, and generate positive changes. Leadership is important dynamic forces that motivate and coordinate the organization in order to achieve the goal. It is the ability to create confidence and support among subordinates in order to achieve the organization's objectives.

The Effectiveness of the Organization

The word "effective" is an English word which means successful, or something done successfully. Popular scientific dictionaries define effectiveness as the accuracy of use, results, or supporting of goals. Robbins defines effectiveness as a level of organizational achievement in the short and long term. Effectiveness is a concept of how effectively an organization aims to produce. Effectiveness can be done with attention to satisfaction, achievement of vision organization, fulfillment of aspiration, generate profit for organization, development of human resource of organization and aspiration, and give positive impact for society outside organization. According to Bamard (1938), effectiveness is a skill to determine specific objectives of an organization. In addition, Schein in his book entitled *Organizational Psychology* defines effectiveness as the ability to survive, adapt, nurture, and grow, apart from certain functions possessed by the organization. In short, effectiveness is the ability of a person or several people in a group or organization to be able to bring into reality a usefulness or benefit of what is done.

RESEARCH METHOD

This research applied qualitative method in which there were three models of types. They were descriptive format, verified format, and grounded theory. Each of the type had its own characteristics and distinctions in which the descriptive format was judged using a positivistic paradigm with the dominance of the phenomenological paradigm. The verified format had an inductive and phenomenological paradigm but its treatment of theory was still semi-open to the initial process of research. The grounded theory was also inductive with the phenomenological and closed paradigm of the early theory of research (Sugiyono 2014: 205). This research used the philosophical basis of qualitative descriptive approach by embracing phenomenological and post positivism concepts conducted in the form of case study in which the depth of data analysis became one of the important things to answer the research targets. This study used an exploratory system to gain a proper understanding in explaining a social variable. The choice of qualitative descriptive approach was appropriate considering that it was suitable to examine problems related to the governmental implementation of public policy existing in the community in various fields (Sugiyono, 2014:207). In addition, it was an applied research of a research development type aiming to analyze the transformation of leadership in order to improve public services at the Locally-generate Revenue Office of East Java Province. The data of the study were taken at the Local Revenue Office of East Java Province. The key informant or the subject of this research was the Head of Technical Implementation Unit of East Java Province Local Revenue Office.

Population was in English word which meant as inhabitant of certain area which later developed into a term used to identify a cognate or a group of objects that were subjected to research (Sugiyono, 2014:215). The population of this research were the Heads of Technical Implementation Unit of Local Revenue Office of East Java Province who had been rotated during 2017. The sample was part of the numbers and characteristics possessed by the population or often referred to as a small research object (Sugiyono, 2014: 217). The sampling technique used in this study was the purposive sampling of which the sample of respondents was taken based on certain considerations. This study took a sample of 6 (six) peoples who were considered to experience the rotation mostly within the period 2017.

The data of the seven informants were as follows:

1. Drs. Moch Purnomosidi, MM (The Head of Technical Unit of Local Revenue of East Java Province of Surabaya East area);
2. Dra. Ec. Siti Chanifah, M.M (The Head of Technical Unit of Local Revenue of East Java Province of Surabaya North area);
3. Tri Socialist Dianto, S. Sos (The Head of Technical Unit of Local Revenue of East Java Province of Surabaya South area);
4. Sungging Purwokoadi S.E., S.Sos., MA (The Head of Technical Unit of Local Revenue of East Java Province of Mojokerto);
5. Dra. Ainun Nadliroh, MM (The Head of Technical Unit of Local Revenue of East Java Province of Pasuruan);
6. Achmad Syaiful Rachman, S.H., M.Si (The Head of Technical Unit of Local Revenue of East Java Province of Pacitan).

A qualitative data analysis required for an analysis of a social phenomenon process to obtain a complete picture of the process and required for an analysis of the meaning behind some information of data and the process of a social phenomenon. The process of analyzing social phenomena was intended to reveal all of the ethical processes existing within a social phenomenon and to describe the events of the social process in accordance with what was structured according to the systematic science of social reality, social processes and all of the presented attributes in the social phenomenon. The process of analyzing the meaning within the social phenomenon was intended to uncover the emotional picture of a visible social event (Sugiyono, 2014: 245). Moreover, this research applied the descriptive analysis model which was consisted of three steps (Sugiyono, 2014: 246). The first step was data reduction. It was done through sorting and simplifying data. The unneeded data were sorted to make them to be more easily to analyze them on their appearances, presentations, and to draw conclusion temporarily. The second step was the presentation of data done by organizing the data into a certain form so that it looked clear and more intact. The third step was to draw the conclusion as the basis for the formulation of the right strategy to answer the problems. The data analysis was divided into 3 (three) groups namely the method of text and language analysis, the leadership analysis, public service and individual experience analysis, and the institutional behavior analysis. This study used the performance analysis, individual experience, and institutional behavior. The tools used to analyze the individual's performance, individual experience, and institutional behavior were the output resulting from the performance done by the object and the research informant and how the object and the research informant interpreted the such an output performance (Sugiyono, 2014: 245).

THE DISCUSSION AND RESULTS

The Profile of East Java Local Revenue Office

The Local Revenue Office of East Java Province was established based on East Java Provincial Regulation No 11 of 2016 on the Formation and Composition of the Regional Working Unit of East Java Province. The Local Revenue office of East Java Province's duty was to support the government related to financial matter, especially the management of Locally-generated revenue. In performing the duty, the Local Revenue office of East Java Province performs the functions of:

- a. Formulating the technical policy in finance;
- b. Implementing the technical support tasks in finance;
- c. Monitoring, evaluating, and reporting the implementation of the technical support tasks in the field of finance;
- d. Technical guiding on supporting functions of regional government affairs in finance;
- e. Implementing the administrative bodies in the field of finance; and
- f. Implementing other functions provided by the Governor in accordance with the duties and functions.

The Leadership Change Process of The Head of Technical Implementation Unit of East Java Province Income Board.

The instrumental policies were tools set to implement the policies. The instrumental policy of this research focused on the leadership change of Head of Technical Implementation Unit of East Java Province Income Board. The condition of public service and the achievement of targets of East Java Local Revenue Office, especially in UPTB area of East Java were considered in need of more exploration on locally-generated revenue which could be obtained viewed from the economic side. The leadership change was done as a form of appreciation for higher achievement, the existence of an empty position, and a rotation for organizational restructuring as a renewal. This was in accordance with the first resource person Mr. Sungging Purwokoadi's statement as the Head of Implementation Unit of Mojokerto's Local Revenue Office of East Java Province as seen as follows:

"The reasons for leadership change policy of KUPTB (head of Implementation Unit of an Office) at the Local Revenue Office of East Java Province are as a reward for achievements achieved by employees by promoting to a higher rank, position, and class, due to a vacant position of KUPTB in certain areas, and for a refreshment of organizational structure which in this case is intended to have new colors, new actors and expected new output resulting from the change of KUPTB leadership in a region to avoid stagnant conditions".

In addition, the KUPTB's leadership change policy was based on performance, discipline and rank. The change of KUPTB leadership process at Local Revenue office of East Java Provincial was done so as to fulfill the promotion requirement which should be passed by the employee as one of the conditions stipulated in Law Number 5 Year 2014 on the State Apparatus stating that in order to reach a certain position or level then the state apparatus was expected to be ready to be placed under any circumstances under any applicable policies. It was in accordance with of the second informant, Mr. Moch Purnomosidi's statement as KUPT of East Surabaya Local Revenue office of East Java as seen as follows:

"The process of leadership change, especially KUPTB is commonly to happen. This is due to various needs of fulfillment of existing positions in the Local Revenue office of East Java Province. We are targeted to meet certain achievements, so that the basis of the change of KUPTB leadership is not far from the basis of performance, discipline, and rank. Generally, there is a change of leadership experienced by employees caused by those three reasons".

The Impact of Implementation of Leadership Change

The implementation of the leadership change process was certainly without obstacles experienced by the KUPTB in the new place. The emergence of constraints and problems were normal in every organization, and, therefore, it required a system to be updated and organizational restructuring which one of them was through the change of leadership KUPTB. The first informant, Mr. Sungging Purwokoadi as KUPT of East Java Province Income Board, Mojokerto explained that in general, when there was a change of leadership, the previous performance evaluation became a comparison or guideline to assess the performance of the new KUPTB, the problems, obstacles, potential existing in the region. This problem could be directly addressed but should be considered in accordance with the existing rules and regulations applied in the region. In East Java Provincial Regulation No. 9 of 2010 on Regional Tax and Retribution, one could read an effort to increase the capacity of regional apparatus to explore the potential of local revenue. It aimed to improve the development and serviced the community and increased economic growth in the region. Therefore, it was necessary to provide the sources of local revenue and the result was adequate. The efforts, among others, were by improving the collection, intensification, extensification of improvements, and addition of tax types, sharing of local revenue from taxes including 50% of tax on cigarette to fund public health services and law enforcement by the authorities, and the operational costs of local taxes for District / Municipal Governments as the implementation of earmarking activities for regions, for instance in forms of the prevention of air pollution and environmental damage,

conservation and reforestation. The regulation related to the potential of PAD was different of one another region, so that in-depth study was needed when the KUPTB wanted to explore the potential revenue of a region. It was in accordance with the following interview passage:

"We often face difficulties in the new office of different region and we are presented with a certain target to achieve. Well, it is difficult to explore the potential of the area because of the clash of the Regulations, especially the Regional Tax Law. It is due to the fact that the regulation on tax is different of one another region. For instance, there is a retribution area that is close list which is already determined by the Act. It makes the new UPTB to be difficult to meet the target PAD".

Similar obstacles were also experienced by the second informant, Mr. Moch Purnomosidi as the Head of East area of Surabaya Local Revenue who said that the coordinators of UPTB had their own characteristics depending on the regulations imposed in each region. Tax was one of the points depending of the leading economic sector of the region. The regions closed to harbors would be different from that of regions with no coastal areas. Jember, for example, was considered to have considerable potential because there were potential local-generated revenues seen from the growing economic sector. However, it did not so due to the policy developed by the UPTB in order to collect local retribution tax. Vehicles related to economic activities around the port would need special treatment and special requirements that were different from those of other areas such as Kediri and Madiun which did not have any harbors. The next problem facing by port dealt with the number of vehicles and heavy equipment that existed in East Java, it was that some of the vehicles and heavy equipment operating in East Java came from out of East Java, and that some vehicles and heavy equipment of East Java were operating outside of East Java region. This created difficulties in terms of checking and withdrawing tax levies on those assets if the owners of the assets or taxpayer intentionally concealed the matter. It was in accordance with the following interview passage:

"Potential of local-generated revenue in some areas is considered large enough but it is difficult to withdraw retribution. This is due to the Tax Law valid in that region which has been final so that the special levy on the business of ship and heavy equipment vehicles is difficult to be obtained. It is also difficult to tax vehicles operating around the ports and airports due to constraints caused by the Act, Government Regulation and Regional Regulation which do not support the action".

These conditions encourage the District or City Government to do their maximum efforts in managing the local-generated revenue.

Leadership Effectiveness

The policy on the rotation of Head of Local Revenue Office of East Java Province aimed to gain some goals. Beside to achieve targets, consistency and stability in the performance of public services, it was to keep the growth, create new innovations, and ideas. So, the bureaucracy provided the best service and satisfied the community. One of the informants, Mr. Sungging Purwokoadi, KUPT of Mojokerto's Local Revenue Office of East Java Province claimed that the process was considered effective because it could be regular performance evaluations about the various achievements. Each period, there would be weekly, monthly and even annually evaluation conducted by KUPTB on each of the UPTB and every three months there would be an evaluation on the performance of the KUPTB's performances by the coordinator as a whole about the impact of what changes had been done.

The result of the evaluation would be analyzed on the strengths and weaknesses of the locally-generated revenue that was potential to explore deeply through various adjustments. KUTB whose perform well was encouraged to keep and even improve the performance, and even would be promoted to the UPTB with a heavier workload than before. Conversely, there would have an evaluation toward the KUPTB when the KUTB was considered not able to reach the target and moved to another UPTB in accordance with the capability of the KUPTB in terms of the workload, the targets, and smaller office. Dealing with this, Mr. Sungging Purwokoadi as KUPT of Mojokerto Local Revenue Office of East Java Province stated:

"We have weekly, monthly and annual evaluations carried out by all Heads of the Local Revenue Office of East Java Province. The result of the discussion was used as the basis of the next policy regarding the change of head. The regular meetings can be in terms of brainstorming and sharing about the condition of each office. The meetings are purely in form of discussions on experiences of each KUPTB about constraints they have face in their office since the situation they have to meet is very different from the theory studied. If there is a KUPTB showing good achievement and improvement, he will be promoted to another local revenue office with bigger responsibility and vice versa, if there is a KUPTB that has not been able to reach the target, he will be moved to another UPTB which is considered not to be less of workload in accordance with the capability of the KUPTB".

It was supported by the statement of the second informant Mr. Moch Purnomosidi, the Head of Surabaya East area Local Revenue Office. The results of performance evaluation became the basis for giving a reward to KUPTBs who could reach the target as a sort of compensation and so on, and the KUPTBs who were unable to reach the target would be given some opportunities to do some improvements in the next period. When the next

evaluation showed the target was still not fulfilled, there would be a new adjustment according to KUPTB's capacity. The incapability of achieving the target effected on accepted revenue below the target planned which in turn effects on performance-related agreements with supervisors each year where it was stated that each KUPTB was expected to successfully achieve the targets set in accordance with the work plan in place. The difficult targets to achieve the need revising which meant there was a mistake in designing the budget by the budget compiler due to misprojecting the potential of the locally-generated revenue where the UPTB was in charged. The evaluation was also related to the lack of achievement of the target because of the lack of the leadership's skills to coordinate and manage his employees properly to achieve maximal results. Therefore, there needed a review on this condition for a solution under some reconsiderations on the performance agreement among the KUPTB, employees and supervisors at the Local Revenue Office East Java Province. This evaluation was important concerning the vision, mission owned by the Local Revenue Office of East Java Province.

The first informant, Mr. Sungging, the Mojokerto's Head of Local Revenue Office Regional Income Board of East Java Province claimed that the tour of duty of the Head of Local Revenue Office of East Java Province was considered to be effective in improving public services by doing a variety of additional innovations related to the excellent services connected with various regional conditions so that the service would be done quickly enough to minimize the complaints from the society. The effectiveness in increasing locally-generated revenue was also felt even though it had not shown any significant result. The effectiveness of leadership change of KUPTB was indicated by the increasing retribution and always almost all UPTBs always reached the targets which were determined by the central government. One of the ideas of this leadership change was related to the policy of tax payment relief of vehicles and even other types of taxes that were often enforced by the government by the end of a year. It was one solution to various problems related to tax arrears. People who had willingly paid taxes should not be burdened with fines so that locally-generated revenue collected by UPTB in various regions of East Java could be increased. There was a decrease of the amount of tax arrears each period after the enforcement of this waiver policy. It was supported by the a good absorption of the budget in accordance with the planned target and the appropriate allocation of utilization.

It was in accordance with the following interview passage:

"In my opinion, this leadership change policy is effective. We are as the Head of the Local Revenue Office should learn a lot and get a lot of knowledge, and also we are demanded with a fast and heavy workload. I consider it is a challenge when we are charged with difficult things, the more innovating and the more professional in the future. We become more sensitive with any problem to emerge and think immediately to get a solution of the problem. Currently we are really focused to create a superior competitive service system connected to all the local UPTB areas throughout East Java, so that tax payers can pay their taxes where they live and work and they do not need to return to their original place to pay the tax. It gives the impact to the improvement of the revenue of each region. The number of taxpayers in arrears is reduced and various taxes are successfully disbursed. These revenues support additional revenues for subsequent budgets that can be appropriately allocated to infrastructure development projects in East Java as a whole."

According to Mrs. Siti Chanifah, the North Surabaya's Head of Local Revenue Office of East Java Province, if it happened there would be a the failure to achieve the target of local revenue, a letter of warning could be sent to the Head of Local Revenue Office as the result of performance evaluation and hopefully he would do the improvement and work more maximally.

CONCLUSION AND SUGGESTION

Conclusion

1. The policy on the leadership change was considered effective and successful because of the gained impacts, such as the increasing of the local-generated revenue in each of KUPTB which was then calculated globally throughout East Java. This increase was certainly a positive impact on the realization of budget in order to improve the economy and the construction of various infrastructure facilities. KUPTB leadership change policy made a positive competition among the KUPTBs and UPTB from various regions in East Java to always improve the performance to satisfy the public in services through innovation. KUPTB and UPTB that achieved good ranks were given rewards and it raised the pride for the organization. The weakness of this leadership change system was that the period of the leadership change was too long in its process and duration which effected the promotion process took more time. It effected on the career development of the KUPTB and other employees. It was expected that there would be a reform on the process, so that the right of the individual employee could be fulfilled. Besides, the existence of a fairly complex system of promotion, seniority, and the diversity of the assignment, the maximum work experience became the administrative constraints.
2. Newer performance targets were expected to be more specific so that there was no misunderstanding or different perceptions between the UPTB and the central or the coordinator. There were several potential sources of locally-generated revenue that had not been extracted and drawn maximally by the Regional

Government, among others were heavy equipment and vehicles at ports and airports based on the Governor Regulation No. 13 of 2015 on the Calculation of the Basis of Motor Vehicle Taxation and Transfer of Motor Vehicle Title of 2015 and the existence of the potential of sea water in accordance with the Regional Regulation No. 9 of 2010 on Regional Tax in which it covered a regulation on the Regional Tax of Surface Water Tax (*PAP*).

Suggestion

Based on discussion and conclusion above, the authors can provide suggestions as follows:

a. To the Institution (Local Revenue Office of East Java Province)

The results show that the government needs the right management system, funds and human resources for the process of exploring the potential of local revenue. Based on this, it is advised that:

1. The Institution must undertake potential development planning by taking into account the funds, potential and human resource managers in order to improve public services;
2. The Institution must conduct an evaluation related to information on various motor vehicle assets that must be taxed, facilities and facilities in areas considered potential to be excavated as local revenues such as Surface Water Tax which is linked to the potential of sea water used for fresh water to meet various needs;
3. Institutions must improve the implementation of programs related to the development of various facilities considering human resources in according to the needs of institutions, especially related to leadership.

b. For the Community

1. It is hoped that the public will improve ideas, innovations that can assist the government in developing the potential of local revenue and consistently fulfill their obligations as Taxpayers in accordance with the policies of the Institution;
2. The public must understand more on the vision, mission and objectives of the government regarding the development of local revenue so as to increase the effectiveness of absorption of Regional Government Budget, especially in East Java;
3. The public must be more open in expressing the solutive opinions.

c. For Other Researchers

It is suggested that there is a continuation of this research so that there will be the development of science which provides information more broadly about the implementation of leadership change of Head of Local Revenue Office in East Java Province and which is able to relate the government's position and the society from various cultural background, socio-economic status, and there will be more complex analysis on the application of government policy.

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