

## Review Literature: Human Capital improvement to increase customer satisfaction at the Ministry of Finance Republic of Indonesia

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**Abstract:** the purpose of this study is to know how the program of education and training of employees in Ministry of Finance has been successful. Is there any obstacle that need to pay attention with the improvement? How to improve capacity and skills of human capital at the Ministry of Finance Republic of Indonesia in the best way. Ministry of Finance is the leading Ministry among other Ministries in Republic of Indonesia, that deliver services to the stakeholder. This makes a lot of efforts of improvements need to be done in each area every time. To deliver the best data to support fundamental decision to the government of Republic of Indonesia in economic sector. Improving human capital capacity is the most effective way to speed up the quality of services and data that are needed. The method of this study used qualitative review. An observation was conducted on the websites, literatures, data from Ministry of Finance and in the internet about human capital of Ministry of Finance.

**Keywords:** human capital, Ministry of Finance, customer satisfaction, public service

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### 1. Introduction

A public entity is an economic entity that provides government services to the community (Hastuti & Setyawan, 2021). The government does not charge fees for services provided to the public. The government finances its expenditures through taxes that collects through the community. The taxes include value added tax, special purposes tax, excise, customs, income tax, etc.

Because of the government services provided to the community are free of charge, the quality provided is sometimes felt to be less than service standards, or seem as long as it is fulfilled. Quality is not a priority to the government entity, it even can be the last thing to be noticed.

However, when the era has developed to become more advanced in the digital era, the issue of the quality of services provided by the public sector becomes an important issue. Government organizations that provide public services to the community, work hard to improve the quality of services they provide to the community.

One of the things that affect the quality of public services provided to the community is the person or employee who provides these services. How are the skills of employees in serving the services to the community? How fast are the services provided? The quality of human resources is still low (still lack of awareness and motivation in providing service) are factors that affect the quality of public services (Rinaldi, 2012; Setyawan & Nawangsari, 2021). Less motivated and committed public servants are such detrimental problem that highly impact on unintended consequences of low quality of service (Napitupulu et al., 2017).

The Ministry of Finance is one of the public entities that provides public services to its service users. The Ministry of Finance has the main task of maintaining the stability of the national economy. To support the duties and functions of the Ministry of Finance which are very important for the country, reliable human capital is needed.

The management of organizations has found that human resources have the greatest importance in gaining sustainable competitive advantage and efficiency (Pasban & Nojedeh, 2016). Once the importance of the role of human capital in the success of an organization in achieving the targets and goals that have been set has made every organization including government organizations pay more attention in order to improve and develop the capabilities, education and skills of their employees.

In this paper, it will describe how the Ministry of Finance develops its employee development program and how it affects organizational performance. So that the employee development steps carried out by the Ministry of Finance can be evaluated for their weaknesses and strengths, which can then be given improvements in areas that are not appropriate.

## **2. The theoretical side**

### **a. Human Capital**

Human capital, in simple terms, is anything but physical capital such as properties, equipment and financial capital (Pasban & Nojedeh, 2016). Human Capital is human resources owned by a company or organization. When the term Human Resources is more to Human Capital because it is believed that humans or employees are assets of an organization to be able to develop and grow. So that all costs incurred to make employees have more skills or education are not considered as costs but as organizational investments. The benefits received by the organization in the context of developing its human capital cannot be felt directly but rather to the future benefits of the organization.

Human capital refers to knowledge, education, work competence, and psychometric evaluations (Namasivayam & Denizci, 2006). Different types of capital have been considered as inputs, which enter the process of producing goods and services, however, human capital is not considered as a simple input, since it plays a more complicated role in the process of producing goods or providing services (Pasban & Nojedeh, 2016).

In a new definition of human capital, it is considered as a collection of features, life trade, knowledge, creativity, innovation, and energy, which people invest it in their work (Stanko et al., 2014).

The role of human capital is more complex than other capital. Human capital in this case is that employees can process various kinds of data and information to produce a service or product. Employees can analyze any information they receive, which then can be used as input for the organization to make improvements and even create new products that are better and at a lower cost.

That's why, human capital is the most important capital in the organization, both private sector or public sector. Therefore, the most sustainable and biodegradable capital is human capital (Pasban & Nojede, 2016).

#### b. Public Service

Service is an activity carried out by an organization to meet the needs of users of its services or products. The Minister of State Apparatus Empowerment and Bureaucracy Reform Number 63/KEP/M.PAN/7/2003 Public Service is all service activities carried out by public service providers as an effort to fulfill the needs of service recipients and the implementation of the provisions of laws and regulations.

Law Number 25 of 2009 concerning Public Services, it is explained that public services are activities or series of activities in the context of fulfilling service needs in accordance with laws and regulations for every citizen and resident of goods, services, and/or administrative services provided by public service providers (Karyoto et al., 2020).

#### c. Customer satisfaction

Service quality is often defined as the customer's impression of the actual relative inferiority/superiority of the service provider and its services (Rust & Oliver, 1993). Customer satisfaction describes as comparison between consumers' expectations and their perceptions of the service they received to assess cognitive customer dissonance (Festinger, 1962; Rifai et al., 2020).

The linkage of service quality and customer satisfaction is very high, that's why an entity should be upgrade the service quality to receive customer satisfaction. According to Gronroos, there are two dimension of service quality. The first dimension was technical quality which described the outcome on the service performance or even what the customer received from the service experience. The other dimension was functional quality that was the subjective perception of how the service had been delivered (Bitto et al., 2021; Gronroos, 1990).

#### d. Research Method

This study used a qualitative approach, and the methods used in this research were data analysis. Shalahuddin et al. (2021); Utami (2014) said that Qualitative research is a research process to understand human or social phenomena by creating a comprehensive and complex picture that can be presented in words, reporting detailed views obtained from informant sources, and carried out in a natural setting (Sari & Setiawan, 2021; Walidin & Idris, 2015).

### 3. Methodology

In this paper, the author is focusing on the improvement of human capital of Ministry of Finance so that the index of customer satisfaction can be higher. Data analysis in qualitative research was carried out from the beginning until throughout the research process.

This research with qualitative methods is based on the concept of going exploring which involves in-depth and case-oriented studies or a number of cases or single cases (Chariri, 2009). The author processes various secondary data available on the internet and data directly from the Ministry of Finance then to be presented in the form of charts or diagrams so that it can be easier to analyze.

### 4. Result and Discussion

#### a. Ministry of Finance Profile

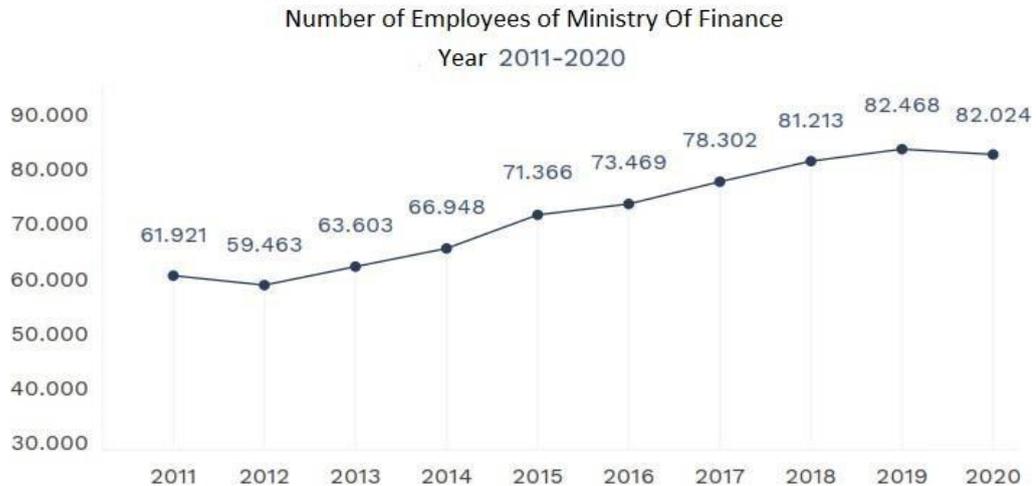
The Ministry of Finance is a government organization that has vertical offices spread from Sabang City to Merauke City in Papua island. The staff of Ministry of Finance consists of various ethnic and educational backgrounds. The number of employees of the Ministry of Finance at the end of 2020 was 82,024 people (Plan, 1997). The number of employees at the Ministry of Finance has continued to increase since 2012 and began to decline in 2020, as shown in figure 1.

The decrease in the number of employees in 2020 was due to the minus growth policy for employees. That means retired employees will not be replaced with another new employee. This policy is used to emphasized the capacity of existing employees.

Ministry of Finance is dominated by male employees, with the comparison between male and female is 7 to 3. This is because there are duties and functions of the Ministry of Finance which must protect the land and sea borders of the Indonesian territory from illicit trafficking and drug smuggling, thus requiring more male workers.

Ministry of Finance employees have different educational backgrounds. The main source of employee recruitment for the Ministry of Finance is the State Finance Polytechnic of STAN, which is an official school with the status of a Public Service Agency (BLU) under the Ministry of Finance. The second source is through the national recruitment of Civil Servant Candidates which usually adjusts to the special skills needed by the Ministry of Finance, for example to fill in the programmer section, data analyzer, health workers and so on.

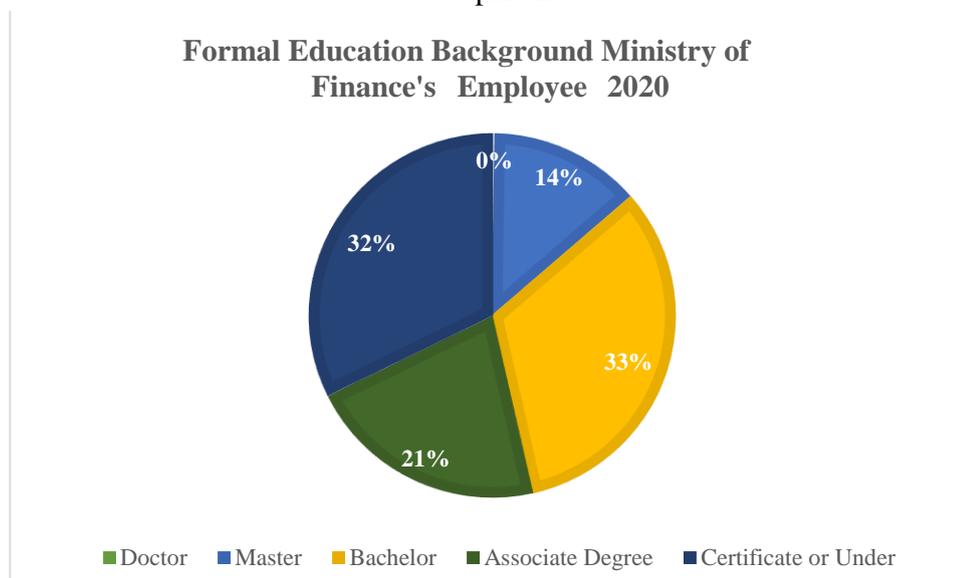
Graphic 1



Source: Performance report of Ministry of Finance year 2020

Employees of the Ministry of Finance have various educational backgrounds and various level of formal educational background, the majority of which are bachelor degrees as much as thirty-three percent (33%) and the least are employees with doctoral degrees which are only 0,2%. Complete data can be seen as in Figure 2.

Graphic 2

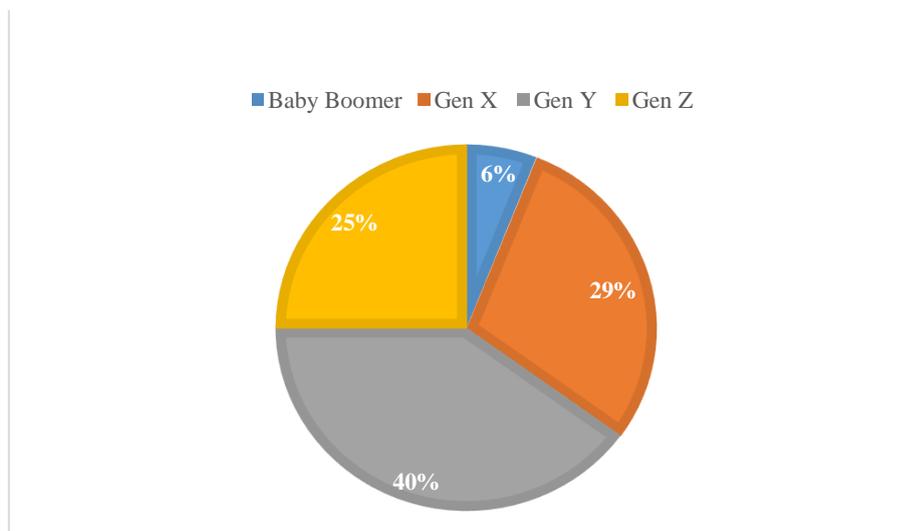


Source: Human Resource Information System Ministry of Finance January 2020

Indonesia is entering a period of demographic bonus starting in 2020, where the productive age reaches a higher proportion than the non-productive age. Demographic bonus will last from year 2020 to 2040. This is also a reflection of the composition of employees at the Ministry of Finance. The majority of employees at the Ministry of Finance are the millennial generation, namely Generation Y and Generation Z which reaches sixty-five percent (65%). The millennial generation is a generation that is up to date on technology, really likes to use social media, has high curiosity and high self-confidence.

The millennial generation has a negative side. This generation is most affected by psychological effects, namely depression and anxiety (Lovita & Kurnia, n.d.; Wardhani et al., 2022). The millennial generation accesses digital information and social media very much so that often the interactions that arise are not physically real.

Based on survey that conducted by ((Firm), 2016), globally two-thirds of millennials expect to leave their current organization in five years. Millennials in emerging markets are the least loyal to their current organization. In South Africa, seventy six percent (76%) of millennials expect to leave their current organization in five years ((Firm), 2016). Graphic 3.



**Proportion Of Employee Based On Age**

Source: Human Resource Information System Ministry of Finance January 2020

The large portion of millennial employees makes it a challenge for the Ministry of Finance to maximize the potential of each employee. It is prohibited to let the enormous potential of human capital become useless for the contribution to growth and achievement of the Ministry of Finance's targets as a government organization.

**b. Ministry of Finance Institutional reform to strengthen the Human Capital**

The Ministry of Finance is seriously committed to handling human capital development, starting from structuring regulations related to bureaucratic reform, making long-term plans as outlined in the Minister of Finance regulations and commitments from all leaders who must sign performance contracts every year. The Performance Contract for each vertical unit is made based on the strategic plan of the Ministry of Finance which is prepared for a five-year period starting from 2020 to 2024.

Management and development of Human Capital of the Ministry of Finance to achieve professional, adaptive State Civil Apparatus of the Ministry of Finance according to technological advances, and fully support the direction of future organizational policies which include, the development of The Enterprise Architecture Ministry of Finance (TEAM FINANCE), simplifying the organization through optimization of positions functional areas,

development of Integrity Zones/ Corruption Free Areas/ Clean Serving Bureaucratic Areas, and strengthening of functional tasks and rationalization of organizational structures.

Human capital management of the Ministry of Finance in 2020 to 2024 is focused on, (1) implementation of the minus growth policy through a moratorium on the recruitment of new Civil Servants, redistribution, and implementation of an exit strategy, (2) restructuring the composition of core supporting Human Resources through competency development and internal job vacancy, (3) fulfillment of managerial, technical, and socio-cultural competencies that are integrated and based on Information Technology, and (4) modernization and streamlining of Human Resources through digital transformation.

The success of advanced Human Capital management is expected to be achieved by implementing a new work pattern at the Ministry of Finance called the New Thinking of Working (NTOW) as a work pattern in the digital era and in the new normal after the outbreak of the COVID-19 pandemic. In addition, the Ministry of Finance is also developing an enterprise architecture (EA). Enterprise architecture is the architecture of the enterprise, the structure of the relationship between business processes and information system (Budiman & Samani, 2021; Herry Setyawan et al., 2019; Spewak & Tiemann, 2006).

New thinking of working at the Ministry of Finance is carried out by implementing digital working which is supported by the Ministry of Finance data service system so that employees can work from anywhere (flexible working space) including being able to work from home (work from home without going to the office). The implementation of flexible working space and work from home is implemented gradually and in line with the readiness of information technology as well.

Evaluation of the implementation of New Thinking of Working is carried out periodically so that the rules that have been set will be corrected if it turns out that there are obstacles in their implementation in the field or cannot be implemented in real terms in the field.

Ministry of Finance employees are very happy to welcome New Thinking of Working, because it will create a work life balance, which of course will increase satisfaction of the worker and the organization so that workloads and stressed can be minimized. This is very good considering that the highest proportion of employees is the millennial generation who are prone to anxiety and depression attacks.

c. Ministry of Finance Employee Development Program through the Financial Education and Training Agency (BPPK)

Human capital development of the Ministry of Finance includes skills, capacities, knowledge, both soft skills and hard skills for each employee. Hard skills are associated with the technical aspects of performing a job. These skills usually require the acquisition of knowledge, are primarily cognitive in nature and are influenced by an individual's intelligence quotient source. Soft skills are defined as the interpersonal, human, people or

behavioral skills needed to apply technical skills and knowledge in the workplace (Saptaria & Setyawan, 2021; Weber et al., 2009).

The Ministry of Finance has a special vertical unit that handles the development of skills, capacities, knowledge, both soft skills and hard skills for each employee. The Ministry of Finance through the Financial Education and Training Agency (BPPK) provides education and training for all employees of the Ministry of Finance. Through BPPK the Ministry of Finance calls itself the Ministry of Finance Corporate University (Kemenkeu Corpu). Starting in 2015, the Ministry of Finance Corporate University's strategy was introduced to integrate various learning methods that are in line with the organizational goals of the Ministry of Finance.

The Ministry of Finance Corporate University is supported by the latest digital-based information technology so that education and training at the Ministry of Finance is unlimited. Because learning is not only improving employee competence, but also employees which are Human Capital for the Ministry of Finance to achieve organizational goals mandated by law, namely maintaining the stability of the Indonesian economy.

Every year every employee of the Ministry of Finance is required to take part in the competency and skill development program organized by the Financial Education and Training Agency. Each employee has an education program that must be followed and an optional or additional program if the employee still wants to take part in the education and training program.

The mandatory program that every employee must follow consists of at least three types of education and training that must be completed and must meet the predetermined passing grade.

The types of training and education programs that must be followed by employees consist of training and education related to hard skills and soft skills.

The hard skill program is an education and training program that is directly related to the duties and functions of the employee at the Ministry of Finance, for example education and training on tax, budgeting, customs, import duty, fiscal policy, accounting, and so on.

Soft skills training programs are usually education and training programs related to employee social skills, negotiation skills, leadership skills, communication skills, education and training on the values of the Ministry of Finance. Values of the Ministry of Finance consist of integrity, professionalism, innovation, responsibility and exemplary. Each employee of Ministry of Finance must learn and implement this value in every day work life.

The education and training programs that must be followed and the competency standards that must be possessed by each employee are different, it is according to the position and position of the employee at the Ministry of Finance. For example, an ordinary employee who does not have a special position will have a different mandatory training with an employee who has occupied an echelon IV position.

Optional or additional programs have unlimited types of education and training, there are thousands of types of education and training that can be accessed by employees of the Ministry of Finance at any time through a web-based application that every employee of the Ministry of Finance has a user and password. This additional program can improve the skills and knowledge of employees depending on the enthusiasm and desire of employees in their self-development.

To ensure that Ministry of Finance employees always upgrade their knowledge and skills, minimum training hours are enforced that must be met by every employee. Evaluation is always carried out regarding the fulfillment of the minimum hours for each employee. Table 1

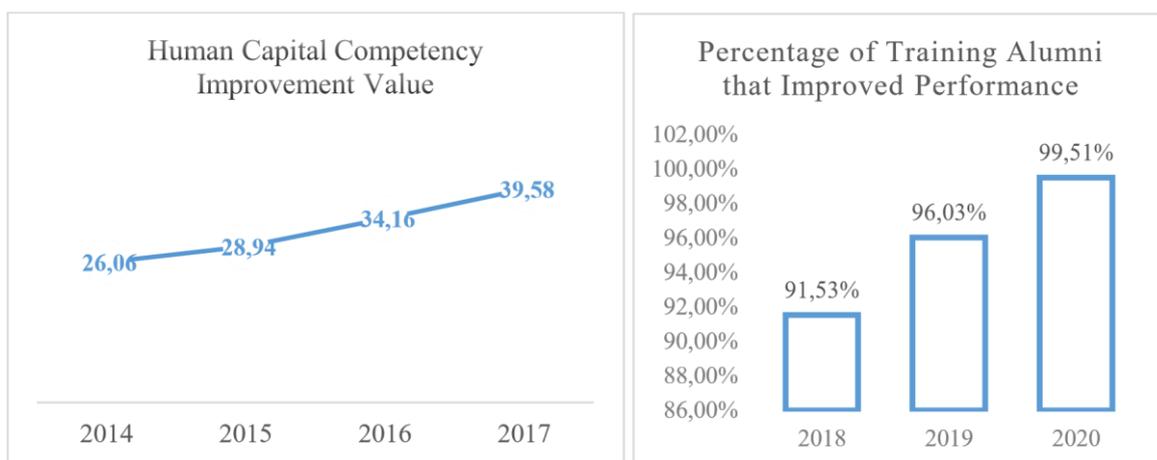
<b>Position</b>	<b>Minimum Hours of Education and Training</b>
<b>Executive Officer</b>	30
<b>Functional officers</b>	40
<b>Echelon IV</b>	30
<b>Echelon III</b>	30
<b>Echelon II</b>	15
<b>Echelon I</b>	15

Source: Performance report of Ministry of Finance

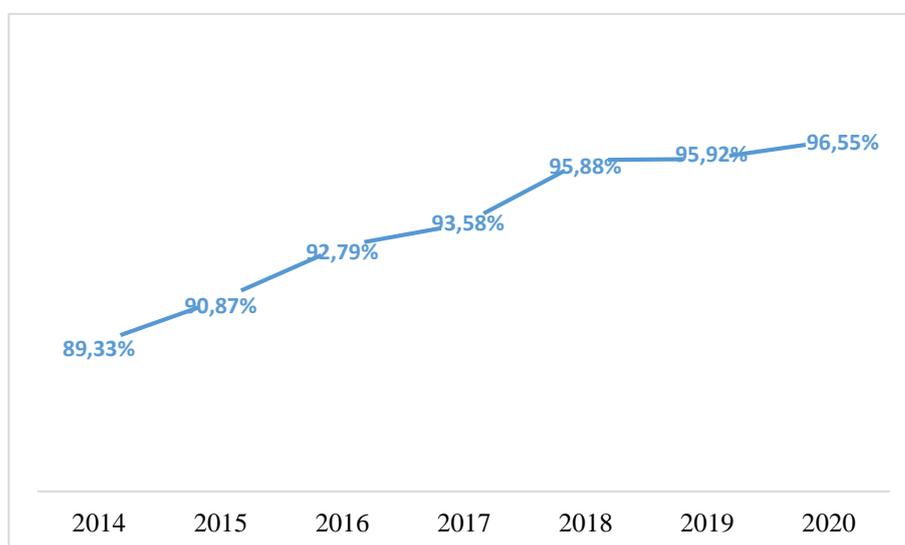
Every education and training activity that is attended by employees of the Ministry of Finance has an evaluation tool so that improvements can be continuously carried out by the education and training organization for the realization of better development of the Ministry of Finance's human capital. Besides evaluating the implementation of education and training, an evaluation is also carried out on employees who take part in education and training. Is there an increase in score related to the knowledge that have been taught? Or is there an increase in employee performance when they return to work in the office? The measurement of the effectiveness of the training is carried out using two methods. From 2014 to 2017 the effectiveness of education and training was measured by the increase in employee competency scores compared to the pre-education scores and post-education scores. Meanwhile, in 2018 to 2020 it is measured using the percentage of education and training alumni whose performance has increased.

The value of human capital competency improvement was always increasing since 2014 to 2017. This means that the program of education and training is quite successful. This measurement is for hard skill and soft skill competencies. From 2018 to 2020 it is used different measurement that is Percentage of Training Alumni that Improved Performance, from year to year the number is always increasing to. The same indicator for the program of education and training of Ministry of Finance.

Graphic 4



Source: Performance report of Ministry of Finance There's another education and training especially for official employee not for general employee. There's specific qualification must be fulfilled by this official employee. To measure the success of education and training programs Ministry of Finance evaluate this program yearly. Based on the data, there is an increase in number of official who meet the competency standard every year. This means that's the education and training program are successful. Graphic 5



Officials Who

Meet The Competency Standard

Source: Performance report of Ministry of Finance year 2020

d. Result of the human capital improvement

The commitment of the Ministry of Finance in managing its organization to be more agile and also increasing the professionalism of the state civil apparatus is a positive thing that must be supported by all levels of the Ministry of Finance. Although the concept of bureaucratic reform is designed very well if it is not supported by reliable human capital, then bureaucratic reform is only written on paper.

The Ministry of Finance measures the success of employee education and training program by measuring employee performance in the context of providing services to the

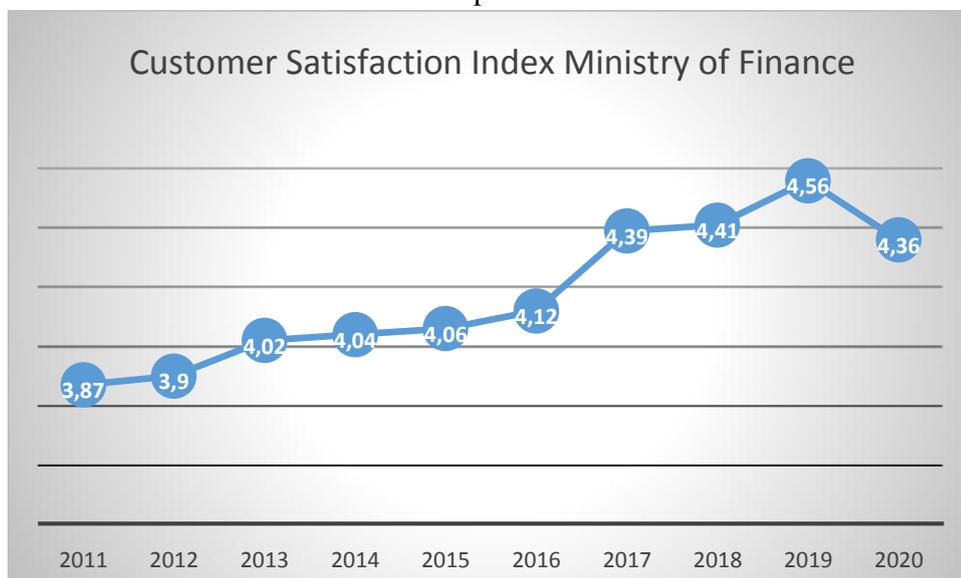
stakeholder by using the customer satisfaction index. The customer satisfaction index measures the satisfaction of stakeholders with the services they receive. The things that are measured include certainty of requirements/procedures, time, employee attitudes, employee skills, service room atmosphere, up-to-date technology support facilities, costs, and others.

The index of the Ministry of Finance customer satisfaction index has increased every year, except in 2020 which decreased from 4.56 (from a scale of 5) in 2019 to 4.36 in 2020. This decrease was caused by changes in the method of measuring customer satisfaction index and also the way data collection was carried out online due to the Covid 19 pandemic.

The method used to measure the level of satisfaction of the Ministry of Finance service users used this year is an adaptation of American Customer Satisfaction Index. The American Customer Satisfaction Index (ACSI) is a new type of market-based performance measure for firms, industries, economic sectors, and national economies (Fornell et al., 1996; Setyawan, 2015). The American Customer Satisfaction Index has become a benchmark indicator of the performance of private companies and government agencies in the United States.

The data collection method for measuring service user satisfaction index in 2020 is different from 2019. In 2020, conducted online between enumerators and respondents. There are a total of 37 (thirty seven) types of Ministry of Finance services that are the object of the Ministry of Finance's Customer Satisfaction Survey, spread over 11 (eleven) vertical units within the Ministry of Finance. The differences between method of survey and data collection affect the number of customer satisfaction index of Ministry of Finance in 2020 compare to the 2019. But still the trend is positive, that's mean the education and training program is quite succesfull.

Graphic 6



Source: Performance report of Ministry of Finance year 2020

## 5. Conclusion

Human capital development at the Ministry of Finance has covered all aspects of organization and human resources. The Ministry of Finance is making such big efforts to reform the bureaucracy to create a positive work climate and an agile organization so that it is easy to adapt to the times and technology.

The majority of human resources owned by the Ministry of Finance are the millennial generation. Young millennial professionals just entering the workplace have expectations of mutual obligations between themselves and their organizations (Soeprajitno et al., 2019a, 2019b; Solomon & van Coller-Peter, 2019). Therefore, the Ministry of Finance must carefully manage millennials so that the interests of both parties can be fulfilled and no one is harmed by either party.

The reform of the Ministry of Finance's learning methods to become a Corporate University, where the majority of learning is done by e-learning, needs to be supported by all levels of the Ministry of Finance. In 2020 the implementation of the e-learning method reaches fifty percent and in 2021 it is targeted that seventy percent of education and training is e-learning and targeted to keep increase in the years to come.

With a learning system that combines e-learning and classical, it makes the education and training process more fun and flexible. This fits with the characteristics of the majority of employees of the Ministry of Finance who are millennials whose access to information technology is very dominant.

Efforts are needed to increase the awareness of millennial employees to develop themselves by attending education and training that are not mandatory, so that human capital management in the Ministry of Finance can be maximized to support bureaucratic reforms that are being carried out for the realization of an agile, effective and efficient organization.

Employee education and training programs to improve the abilities and skills of employees are successful, this is proven by customer satisfaction index indicator which always increases from year to year and always reaches the target set by the government

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