

THE INFLUENCE OF EXPORT IMPORT SERVICE QUALITY AND SERVICE FACILITIES ON EMPLOYEE PERFORMANCE

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*Service Quality, Service
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formance*

Abstrack

The aim of this research is to determine and analyze partially and simultaneously the influence of quality of export and import services and service facilities on employee performance at the Madya Customs and Excise Service and Supervision Office, Type B Makassar. The total population at the Makassar Customs and Excise Supervision and Services Office, Type B, Madya Customs, is 127 employees and the sample uses the Slovin formula method with the total sample obtained being 96 people. The research method uses a quantitative descriptive approach and hypothesis testing uses the multiple linear regression method. The research results showed that: (1) The quality of export and import services has a positive and significant effect on employee performance at the Customs and Excise Supervision and Service Office, Madya Customs B Makassar (2) Service facilities have a positive and significant effect on employee performance at the Supervision and Service Office. Customs and Excise Intermediate Type Customs B Makassar, (3) Quality of Export and Import Services and Service Facilities Simultaneously has a positive and significant effect on Employee Performance at the Customs and Excise Supervision and Service Office Type Intermediate Customs B Makassar.

INTRODUCTION

Customs and Excise is a government institution that has a crucial role in supervising, controlling and collecting import duties, export duties and taxes in the context of imports to support the national economy and protect domestic industry. Customs and Excise is responsible for the process of exporting and importing goods, as well as providing service facilities to business actors involved in these activities (Akbar et al. 2023) . Challenges and Complexity of Customs

and Excise Services: In carrying out its functions, Customs and Excise is faced with a dynamic and ever-changing environment, including complex international trade regulations, global competition and technological changes. Therefore, the quality of services provided to export and import business actors as well as the service facilities provided can be a determining factor in achieving optimal employee performance and operational efficiency (Maulana, Syamsuadi, and Hartati 2023)

Export services are a series of activities involved in sending products or services from one country to another. Exports can involve various types of goods and services, ranging from manufactured products to consulting services. Exports are an important component of international trade and play a role in global economic growth. Export services provide access to a larger global market, which can help companies to expand their customer reach beyond national borders. Income Diversification Through exports, companies can reduce dependence on the domestic market, which can have a positive impact on income and business stability. Exports do not only apply to physical goods. Export services such as business consulting, financial services, or information technology also contribute to international trade (Bima, Rahayu, and Winata 2022)

Meanwhile, import services include aspects related to the process of introducing goods, services and information from abroad into a country. Imports are an important element in international trade and have a significant impact on a country's economy and business. Below are some key points regarding import services. Imports are the act of purchasing goods, services, or products from abroad and bringing them into a country. Imports are an important component of international trade and allow access to a variety of goods and services that are not available domestically. The Role of Imports in the Economy plays an important role in meeting consumer and industrial needs in a country. They enable access to resources, technologies, raw materials, and consumer products that may not be available locally. Impact on the Domestic Economy can affect domestic industry. When imported products compete with domestic products, this can result in reduced production and employment in the real sector, while also giving consumers access to a wider range of choices. The import process involves

various stages, starting from determining import needs, procurement, customs procedures, licensing, paying taxes and customs duties, to the logistics of sending goods from abroad. Therefore, the Government has an important role in regulating imports through regulations, tariffs, customs duties, and international trade agreements. This may affect the costs and terms associated with imports (Mukhlisah and Irfan 2023) .

Export and Import service quality covers various aspects such as service processes, speed, accuracy, clarity of information, and ease in managing various requirements. The experience of business actors in interacting with Customs and Excise in this case can greatly influence their perception of this institution and can have an impact on efficiency and overall employee performance. Law Number 17 of 2006 concerning Customs regarding amendments to Law Number 10 of 1995 explains that in an effort to further guarantee legal certainty, justice, transparency and accountability of public services, to support efforts to improve and develop the national economy related to global trade , to support the smooth flow of goods and increase the effectiveness of supervision over the traffic of goods entering or leaving the Indonesian customs area and the traffic of certain goods within the Indonesian customs area, as well as to optimize the prevention and prosecution of smuggling, clearer arrangements are needed in the implementation of customs n. Regulation of the Director General of Customs and Excise Number Per-9/Bc/2023 concerning Customs Procedures in the Export Sector regarding regulations to provide more legal certainty and improve customs services in the export sector through simplifying procedures and modernizing systems, as well as supporting the national logistics ecosystem, provisions regarding customs management in the export sector (Akbar et al. 2023)

Service facilities which include premises, infrastructure, information systems and accessibility also have a significant impact on employee performance. Good facilities can help employees carry out their duties more effectively and efficiently, as well as provide a positive experience for business actors who interact with Customs and Excise. Next Minister's Regulations! Finance of the Republic of Indonesia Number 190/PMK.04/2022 concerning the release of imported goods for use. In the current era of globalization, human resource problems have become a source of support for organizations in

maintaining employee performance. The demands of organizations regarding maintaining and managing quality human resources are urgent due to the changing environment (Baiti, Djumali, & Kustiyah, 2020) . Human resources are an important asset which has the ability to develop to become a determinant of the company 's success in the long term , in addition to being the main driver of the organization's organization , so it must be managed optimally and given extra attention and fulfill their rights . For this reason, organizations must have competent human resources who have knowledge, skills and a loyal attitude to the institution in achieving organizational goals.

Export and import service quality refers to the history, development and evolution of the concept of Export and Import service quality in various fields, including industry, public services and other sectors. The concept of Export and Import service quality has undergone a transformation from a focus solely on meeting the needs and expectations of service users to a more holistic and user experience-oriented approach. Quality Export and Import services have been adopted and applied in various sectors, including manufacturing industry, health services, education, financial services, tourism, and many others. Each sector is unique in the way they measure and improve the quality of Export and Import services according to their needs and characteristics.

Over the last few decades, there has been a paradigm shift from a focus solely on physical products or services to a greater focus on the experience of service users. Service users' perceptions of the quality of Export and Import services are influenced by the extent to which their expectations are met and how they experience them during interactions with service providers. The development of information and digital technology has had a major impact on the quality of Export and Import services. Technology enables service providers to increase efficiency, expand access, and increase interaction with service users. The quality of Export and Import services is increasingly influenced by an emphasis on sustainability and innovation. Organizations in various sectors are trying to provide services that are more environmentally friendly and responsive to the changing needs of service users (Haksanggulawan, Hajar, and Putera 2023)

In organizational operations, management has difficulty in managing its

employees. This problem includes how to optimize service quality and provide conducive service facilities, so as to influence employee work productivity. High and optimal service quality is one of the factors that can influence employee performance directly or indirectly.

Service facilities also plays an important role in achieving Human Resources performance where the employee carries out his duties and responsibilities. To optimize employee performance, a conducive work environment must be created as a prerequisite for increasing maximum employee performance. Poor service facilities can have a negative effect on employee performance. For this reason, organizations are required to create good and conducive service facilities for appropriate employees competence, so that employees can provide their best abilities for the progress of the organization.

According to Simamora (2004:110) in (Saleh and Utomo 2018) suggests that employee work performance refers to the level of achievement of the tasks that make up an employee's job . Employee work performance is one of the factors that influences the level of success of an organization. Performance is the ability to obtain benefits as much as possible from the available facilities and infrastructure by producing optimal (output). According to Pandji Anoraga (2005:56-60) In (S and Suprpto 2016) employee work performance is influenced by several factors, namely: service quality , work environment or facilities , and other factors . One way to improve employee work performance is to pay attention to the quality of services and service facilities.

The phenomenon that occurs according to the author's careful observations is regarding the quality of employee service at the Customs and Excise Supervision and Service Office Type Madya Customs B Makassar where there are still problems that occur related to service quality, namely the lack of quality of infrastructure or technology used in the service which can hinder efficiency and service effectiveness. Technical problems or outdated systems can slow down the service process and reduce overall quality . Then the second problem is that business actors often face difficulties in understanding the procedures and requirements needed for export and import activities.

This lack of clarity can result in delays and uncertainty in the document processing process. Slow service processes, such as physical or administrative

checks, can have a negative impact on the operational efficiency of business actors. The time required to complete the document processing process or goods inspection can affect the schedule for releasing and entering goods in the export/import process, an ineffective or outdated information system can hamper operational efficiency and make it difficult for service users to obtain information related to the status and process of exports and imports. , lack of training or inadequate skills of employees can have a negative impact on the quality of Export and Import services. If employees do not have the knowledge or skills necessary to provide good service, this can cause dissatisfaction and discomfort for service users.

Handling these problems in the context of service facilities at the Madya Customs and Excise Supervision and Service Office Type B Makassar can help improve the efficiency and effectiveness of office operations and provide a positive experience for service users who interact with the institution. Performance at the Customs and Excise Supervision and Service Office Type B Makassar will be obtained if there is a match between employee expectations and the reality found in the workplace. Employee perceptions regarding matters related to their work and job satisfaction involve a sense of security, a sense of fairness, a sense of enjoyment, a sense of passion, status and pride. In this perception It also involves the employee's work situation, which includes work interactions, recognition and relationships. Apart from that, this perception also includes the suitability between the employee's abilities and desires and the conditions in the workplace.

The aims of this research are: (1) To determine and analyze the influence of the quality of Export and Import services on employee performance at the customs and excise supervision and service office of Madya customs type B Makassar . (2) To determine and analyze the influence of service facilities on employee performance at the customs and excise supervision and service office of intermediate type B Makassar. (3) To determine and analyze the influence of Simultaneous Export and Import Service Quality and Service Facilities on the performance of employees at the Makassar type B customs and excise supervision and service office .

Performance is a function of motivation and ability. In order to complete a task or job, a person must have a certain degree of availability and level of ability. Wibowo (2012) states that, "performance is the result of work that has a strong relationship with the organization's strategic goals, satisfaction and providing economic contribution". Performance is the real behavior displayed by each person as a work achievement produced by employees in accordance with their role in the organization (Ibrahim, et,al 2022) .

Performance is the result of work, both in the form of quality and quantity, obtained by an employee in carrying out his duties and the responsibilities he is given (Nugraha and Tjahjawati 2018) . Apart from that, performance is an important aspect in efforts to achieve organizational goals. With good employee performance in an organization, the organization can achieve its desired goals. The factors that influence performance according to Mangkunegara (2010) are ability and motivation factors (Rosalina and Wati 2020) .

According to Tjiptono (2016) in (Munfaqiroh et.al 2022) stated, "in order to fulfill customer desires, we must improve service quality excellence and control over the level of excellence. Parasuraman (2013) stated, "service quality has several elements, dimensions which are created to measure service quality using a questionnaire. The servqual technique has 5 dimensions, namely (1) Tangibles, (2) Reliability, (3) Responsiveness, (4) Assurance, (5) Emphatic.

According to Kotler (2007) in (Dwi Wahyuni 2017) the definition of service is any action or activity that can be offered by a party to another person, which is basically intangible and does not result in any ownership. Production may or may not be linked to a single physical product. Service is the behavior of producers in order to fulfill the needs and desires of consumers in order to achieve consumer satisfaction. Kotler also said that this behavior can occur during, before and after a transaction occurs.

Service facilities refer to everything provided by a service provider to support and meet customer needs when using the service. These include physical aspects, infrastructure, or features that affect the user experience and the service provider's ability to provide services effectively. Service facilities can be physical facilities such as buildings, equipment, or the physical environment where services are provided, as well as non-physical facilities such as policies, procedures,

or systems that support the service process. The main goal of service facilities is to create an environment that allows service providers to provide a good experience to customers and ensure that the services provided can meet customer needs and expectations (Sugroho and Nursaid 2022) .

The Influence of Service Quality on Employee Performance

Service quality has a close relationship with employee performance, because the quality of service provided by employees can influence customer perceptions and satisfaction, which in turn can influence overall organizational performance. Several studies have revealed the relationship between service quality and employee performance: A study conducted by Parasuraman, Zeithaml, and Berry (Research on Service Quality Models - SERVQUAL) found that customer satisfaction is strongly related to the quality of service provided by employees. If service quality meets or exceeds customer expectations, satisfaction increases, which can motivate employees to improve their performance (Ahyani 2022) .

Research by Heskett, Jones, Loveman, Sasser, and Schlesinger in the "Service-Profit Chain" concept highlights the relationship between service quality, customer satisfaction, customer loyalty, and financial performance. They found that high service quality contributes to increased customer satisfaction, which in turn can increase employee commitment to the organization and their performance (Syamsul Alam, Naninsih, and Dewi Pratiwi Indriasari 2022) .

The Influence of Service Quality on Productivity and Efficiency, research has also shown that high service quality can increase employee productivity and efficiency. When employees feel there is sufficient support and means to provide quality services, they tend to be more motivated to work well (Astuti et al. 2022) .

Service Quality and Employee Motivation, other studies show that good service quality can influence employee motivation. When they see the positive impact of the services they provide on customer satisfaction, they tend to be more motivated to work well (Sukriah, Sjarlis, and Djalante 2021) . This research underlines the importance of service quality in influencing employee performance. Good service quality can increase customer satisfaction, strengthen employee commitment to the organization, increase productivity, and influence employee motivation to provide better service. This shows that investment in developing

service quality can have a positive impact on employee performance and overall organizational performance (Munfaqiroh and Wahyu Armina Dacruz Rama Dea 2022) .

H1: Service Quality has a Positive and Significant Influence on Employee Performance.

The Influence of Service Facilities on Employee Performance

Service facilities can have a significant influence on employee performance because adequate facilities can create a supportive work environment, influencing motivation, comfort and work efficiency. Several studies have highlighted the relationship between service facilities and employee performance (Latief 2023) .

Research on the influence of the physical environment on productivity by a study by Evans and Johnson revealed that a good physical environment, such as good lighting, proper ventilation, and ergonomic workspace design, can increase employee productivity. Research on Facilities and Employee Well-Being by research by Sundstrom, Town, Rice, Osborn, and Brill shows that supporting facilities, such as comfortable rest areas, functional meeting rooms, or maintained cleanliness, can influence employee well-being and their satisfaction with the environment. work (Amelia and Ratnawili 2023) .

Research on physical and psychological comfort, one of which is the Oldham and Fried study, highlights the importance of physical and psychological comfort in work facilities. They found that a physically comfortable work environment (such as a comfortable temperature, controlled noise) and providing space for autonomy can improve employee performance and satisfaction (Amin, Jusriadi, and Rusydi 2023) .

Research on the influence of space design on creativity and collaboration. Research conducted by Amabile and Kramer shows that workspace designs that facilitate collaboration, interaction and creativity, such as open spaces or work areas designed for easy communication, can improve employee performance and innovation (Damayanti and Syahrin 2022) .

relevant research is research on facilities and employee retention. Several studies also show that good facilities can influence employees' desire to remain working in an organization. When work facilities are adequate and comfortable, employees tend to be more motivated to continue contributing to that environment

(Ibrahim, Syarifuddin, Haeruddin 2023) .

This research confirms that good service facilities can influence employee performance directly or indirectly through aspects such as productivity, welfare, creativity and employee retention. Supportive facilities create a motivating work environment and enable employees to provide their best performance, which in turn has an impact on the overall performance of the organization (Fuadi, Razak, and Said 2022) .

H2: Service Facilities Have a Positive and Significant Influence on Employee Performance.

Based on the development of the hypothesis that has been described, the research model can be seen in the image below.

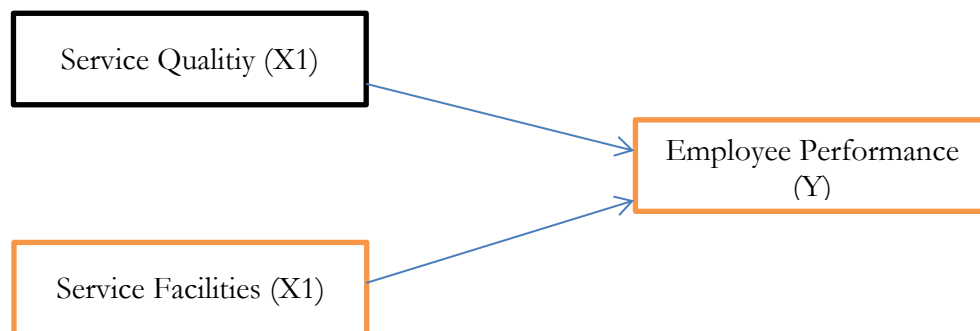


Figure 1. Conceptual Framework

RESEARCH METHODS

The type of research used in this research is a quantitative research method. Quantitative research methods are a method used to answer research problems related to data in the form of numbers and statistical programs (Jamali 2022) . To be able to properly explain the approach and type of research, population and sample, research instruments, data collection techniques, and data analysis in a research proposal and/or report requires a good understanding of each of these concepts (Wahidmurni, 2017).

This research aims to analyze the relationship between the quality of Export and Import services and service facilities which influence employee performance at the customs and excise supervision and service office of Madya customs type B Makassar . The type of research used is survey research. The survey method is

used to obtain data from certain natural (not artificial) places, but researchers carry out treatments in collecting data, for example by distributing questionnaires, tests, structured interviews and so on (Sugiyono, 2017).

According to Gerung, Sepang, and Loindong (2017), this type of research provides a clear boundary regarding the data, because the influence in question is a force that exists or arises from something (person, object) which helps shape character, beliefs, or someone's actions. According to (Sugiyono, 2017) A population is a group of people, animals, plants, or objects that have certain characteristics to be studied. The population will be the area for generalization of research conclusions. Meanwhile, the population at the Makassar Customs and Excise Supervision and Services Office, Type B, Madya Customs, is 127 employees. The sampling technique uses the Slovin formula to determine a representative sample size from a large population. The Slovin formula is usually used in surveys or research with the aim of generalizing the results to a wider population. From the results above, using the Slovin calculator, the value obtained is 96.39 if rounded to 96 employees. In the Slovin formula, the error rate (e) is usually determined as a percentage proportion (in decimal) of the population. For example, if you want an error rate of 5% (0.05), you would replace the value of e with 0.05.

To collect research data, the author uses methods, namely (1) Observation method, namely systematic observation and recording of symptoms that appear in the research object, (2) Questionnaire method, namely a list containing a series of questions regarding a problem or area which will be researched. To obtain data, questionnaires are distributed to respondents (people who answer questions asked for research purposes), especially in survey research. In this questionnaire technique, the author uses a *Likert scale* by applying five answer categories, namely Strongly Disagree (STS), Disagree (TS), Disagree (KS), Agree (S), Strongly Agree (SS).

Before the research instrument is used to collect data, the instrument that has been prepared is tested first. The aim is to determine the validity and reliability of the instrument based on empirical data. The instrument calibration process is carried out by analyzing test data to determine item validity and instrument reliability.

In the classical assumption test, these are statistical requirements that must be met in multiple linear regression analysis. This aims to calculate the value of certain variables using the linearity test, normality test, multilinearity test and heteroscedasticity test.

The quantitative data analysis technique obtained from the questionnaire results uses multiple regression *analysis*. Linear analysis of multiple independent variables (X) was carried out to see the influence shown by Export and Import Service Quality and service facilities on the dependent variable (Y) shown by employee performance. Before carrying out multiple regression testing, the regression test requirements must be met. The general form of the model that will be used is:

$$Y = a + b_1X_1 + b_2X_2 + e \text{ -----} \rightarrow \text{Sugiyono (2019)}$$

Information :

Y = Employee Performance Variable

X 1 = Variable Quality of Export and Import Services

X 2 = Service facility variable

a = Constant Value

b = Regression coefficient value

e = error

Then to find out the influence of Service Quality Export and Import (X₁) and Service Facilities (X₂) on the related variable, namely Employee Performance (Y), partially then a t test is carried out. Next, to determine the influence of the independent variables together, an F test is carried out. Hypothesis testing is carried out using correlation and regression analysis carried out with the help of a computer using the SPSS program. version 22.0 0 The hypothesis is tested with the following steps:

Coefficient of Determination (R²)

The coefficient of determination shows the percentage of variation in the value of the independent variable that can be explained by the resulting regression equation. This value can also be used to see to what extent the model formed can explain the actual conditions. The coefficient of determination (R²) is also interpreted as a measure of the accuracy or suitability of the regression line obtained

from the estimation results of research data.

Simultaneous Significance Test (F Statistical Test)

To test whether all the independent or independent variables included in the model have a joint influence on the dependent or dependent variable (Ghozali, 2007). The proof is carried out using the F-test, namely comparing the F-table value ($\alpha = 5\%$) with the F-calculated value. If the F-count is greater than the F-table ($F\text{-count} > F\text{-table}$), then it can be concluded that there is at least one independent variable influencing the dependent variable (Y), conversely if the F-count value is smaller than the F-table ($F\text{-count} < F\text{-table}$) then it can be concluded that the independent variables simultaneously have no effect on the dependent variable (Y).

Partial/Individual Parameter Significance Test (t Statistical Test)

To show how much influence an independent or explanatory variable individually has in implementing variations in the dependent variable (Ghozali, 2007). The proof is carried out using the t-test, namely by comparing the calculated t-value of each independent variable with the t-table (critical value with a significance level of 5%).

RESULTS AND DISCUSSION

1. Result

Research Instrument Test

In this study, the questionnaire tested was the items contained in the questionnaire which consisted of questions or statements on independent (*independent*) variables and dependent (*dependent*) variables. The independent variables in this study consist of: export and import service quality variable (X1) which consists of 9 (nine) items. The service facility variable (X2) consists of 9 (nine) items, while the dependent variable Employee Performance (Y) consists of 10 (ten) items. The test results can be said to be valid or valid if they comply with the provisions of $r_{count} > r_{table}$ or Sig value. < 0.05 . Based on the SPSS test results, all variables have a value of Sig < 0.05 so the research instrument is declared valid. Meanwhile, in testing the reliability of research instruments above Cronbach's alpha > 0.600 so that all instrument items are declared reliable and meet the requirements to be tested in multiple linear regression.

Classical Assumption Test Results

Normality test

The results of the normality test with the Kolmogorov-Smirnov Test are as follows:

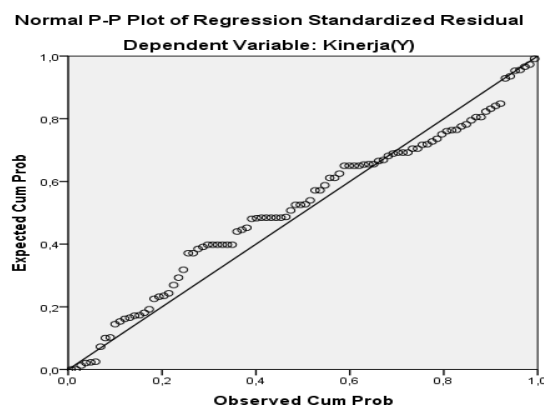


Figure 2. Normality

In figure 2 scatter plot Above you can see that the plot point form a straight line from the left bottom to top right. That matter shows that there is linear and

positive relationship between independent variables and dependent variable. This means that if the quality of export and import services and service facilities increases, employee performance will also increase .

Multicollinearity Test

In the multicollinearity test is a test carried out in in a regression model there is intercorrelation or collinearity between independent variables, to detect whether there is multicollinearity in the regression model, it can be done by looking at the results obtained in accordance with the basis for decision making in the multicollinearity test with tolerance and VIF. From the results obtained in the test multicollinearity in this model can be seen in the table below:

Table 2. Multicollinearity Test Results with Collinearity Statistics.

Model	Unstandardized Coefficients		Collinearity Statistics	
	B	std. Error	tolerance	VIF
(Constant)	2,314	4,001		
1 Import Export Service Quality	0.434	0.103	0.651	1,535
Service Facilities	0.637	0.107	0.651	1,535

From the output results in the coefficient table above, it can be concluded that The Tolerance value for the export and import Service Quality variable is $0.651 > 0.10$ and a VIF value of $1.535 < 10.00$ then it is in accordance with the decision guidelines then there is no multicollinearity of export and import service quality variables, then for the service facility variable the tolerance value is $0.651 > 0.10$ and the value VIF $1.535 < 10.00$, this result is the same as that produced by variable (X1). Results proves that there are no symptoms of multicollinearity in service facility variables on employee performance.

Heteroscedasticity Test

In the classical assumption test section, namely the heteroscedasticity test, where the requirements that must be met in the regression are that there is no heteroscedasticity. This is done to test the difference in variance from the residual value from one observation period to another . The results of the heteroscedasticity test in this research can be seen in the picture

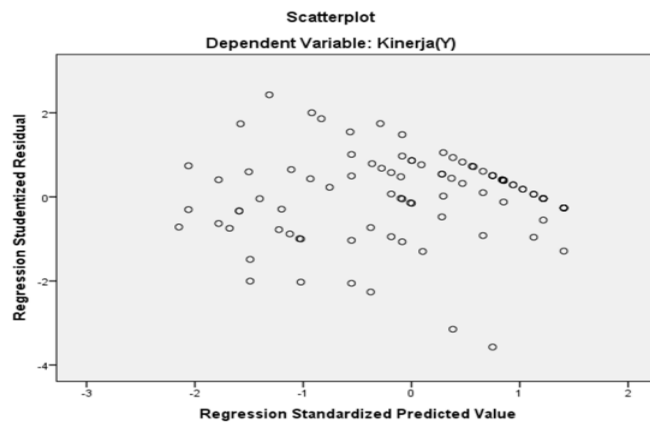


Figure 3. Heteroscedacity Test

Multiple Linear Regression Analysis

In table 21 the coefficient output above can provide data about the regression equation and whether there is an influence of the *independent variables* quality of export and import services (X1) and service facilities (X2) on performance (Y) .

The formula used in this regression analysis is as follows:

$$Y = 2,314 + 0.434 X 1 + 0.637 X 2 + 0$$

From these results it can be seen that the relationship between employee performance and the quality of export and import services and service facilities is a positive relationship, This can be seen from the output above that if X increases the quality of export and import services and service facilities then Y (employee performance) will also increase. Without the influence of the X value, the average Y value is 2.314 if the assumptions on other variables remain constant. The value in the regression test results above for the export and import service quality variable = 0.434 and it has a positive sign, this can indicate that the export and import service quality variable (X1) has a linear relationship with employee performance.

Table 3. Regression Coefficients

Model	Unstandardized Coefficients	Standardized Coefficients		
		B	std. Error	Beta
1	(Constant)	2,314	4,001	
	Import Export Service Quality	0.434	0.103	0.353
	Service Facilities	0.637	0.107	0.496

2. Discussion

The Influence of Import Export Service Quality on Employee Performance

In the first discussion we will explain the first hypothesis. Based on the results explained above, in the export and import service quality variable, the number of items in the respondents' responses was 9 with the overall score in the very good category, which proves that the activities of employees in the office of employees in the customs and excise supervision and service office Madya customs type B Makassar has been running well, apart from that, based on the results of the multiple linear regression test, the value obtained is positive with an influence level of 43.4%. Meanwhile, to determine the partial effect, the t test shows that the value is sig. $0.000 < 0.05$ and based on the comparison of t count and t table, where the result of t count is greater than t table then from these results it can be concluded that the first hypothesis is accepted, that there is a positive and significant influence of the quality of export and import services on employee performance in the office supervision and service of customs and excise type B Makassar intermediate customs.

This study is expected to improve service quality Exports and imports by KPPBC Madya Customs Type B Makassar will have a significant positive impact on the economic growth of the region and the country as a whole. This will also improve employee performance at the institution and help create a better business climate in the region. Good quality export and import services are very important in supporting regional and national economic development.

The quality of this service includes speed, accuracy, and efficiency in the export and import process. High quality export and import services can directly improve employee performance at KPPBC. This is because efficient and accurate processes allow employees to work better and focus on more strategic tasks and improving the quality of export and import services supports better trade facilitation. This will encourage economic growth, increase investment , and create jobs . Apart from that, quality service will also increase customer satisfaction, be it exporters, importers, or other related parties. Satisfied customers are more likely to do business again and recommend KPPBC services to others. By increasing the volume of exports and imports that are registered and

monitored, countries can collect revenue from customs and excise, which can be used for development and public services.

Relevant previous research results such as research results with the same results and supporting research results are the results of research (Poetri, Mantikei, and Kristiana 2020) , (Dariansyah 2018) namely that service quality has a positive and significant effect on employee performance. Apart from that, the results of research (Purnomo 2022) , service quality has a good score and has a significant positive effect on employee performance, which means that if service quality is developed and improved, it will linearly have an effect on increasing employee performance. Another supporting research result is research (Santhi and Hartati 2017) showing that there is a positive and significant influence between service quality on employee performance, service quality does not have a significant effect on customer satisfaction, employee performance has a significant effect on job satisfaction. The direct effect is more valuable. small compared to the indirect influence. Therefore, the employee performance variable is the right variable to be a mediating variable. Therefore, service quality will influence consumer satisfaction through employee performance variables.

The Influence of Service Facilities on Employee Performance

In the second discussion, the second hypothesis will be explained. Based on the results explained above, in the service facility variable, the number of items in the respondents' responses was nine in the questionnaire with the overall score being in the very good category, which proves that the activities of employees in the office of employees in the customs and excise supervision and service office are medium type. Customs B Makassar has been well fulfilled in supporting office activities. Apart from that, based on the results of the multiple linear regression test, the value obtained is positive with an influence level of 63.7%. Meanwhile, to determine the partial effect, the t test shows that the sig. $0.000 < 0.05$ and based on the comparison of t count and t table, where the result of t count is greater than t table then from these results it can be concluded that the first and second hypotheses can be accepted, that there is a positive and significant influence of service facilities on employee performance in supervisory offices and Madya Customs B Makassar type customs and excise services.

The importance of service facilities in improving employee performance at the Customs and Excise Supervision and Service Office (KPPBC) Madya Customs Type B Makassar. Good and comfortable facilities create a positive work environment for employees. Office space that is clean, comfortable and equipped with modern equipment helps increase employee efficiency and productivity, and good work facilities can also increase employee motivation. Employees who feel comfortable and have adequate facilities tend to be more motivated to work well and adequate facilities can help KPPBC provide better service to customers. For example, advanced technology can be used to speed up the inspection and supervision process for export and import goods. Good facilities can also improve KPPBC's image in the eyes of the public and customers. This can help strengthen relationships with related parties and support organizational sustainability. Investment in adequate facilities can result in long-term cost efficiencies. Good facilities allow for more efficient operations and can reduce long-term maintenance costs. The importance of service facilities in improving employee performance at KPPBC Madya Customs Type B Makassar is very clear. Adequate facilities not only create a good working environment for employees, but also contribute to operational efficiency and the quality of service provided to customers. Therefore, investment in facilities must be prioritized to support the achievement of KPPBC's goals and mission.

The research that is in line with this research is Rini Astuti, Iverizkinawati (2019) research title on the influence of work quality , work discipline and service facilities on employee performance at the Sunyaragi Community Health Center UPTD . The research results show that service facilities have a positive and significant influence on employee performance. Apart from that, research that is relevant and supports the results of this research is research (Ahmad, Hendra, and Jamali 2023) , (Suriyanti and Azlan 2023) , (Fuadi et al. 2022) , (Sukriah et al. 2021) showing that service facilities are adequate has a positive and significant influence on employee performance.

CONCLUSION AND REKOMENDATIONS

Based on the discussion described above regarding the results of this research, the conclusions from this research are as follows:

The quality of Export and Import Services has a positive and significant effect on the performance of employees at the Makassar type B customs and excise supervision and service office. The results of this research prove that the quality of export and import services has a significant effect on improving employee performance at the customs and excise supervisory and service office of Madya customs type B Makassar

Service facilities have a positive and significant effect on employee performance at the customs and excise supervision and service office of intermediate type B Makassar. The results of this research prove that service facilities have a real influence on improving employee performance at the Madya Customs B Makassar type B customs and excise supervision and service office.

The quality of Export and Import Services and Service Facilities simultaneously have a positive and significant effect on the performance of employees at the customs and excise supervision and service office of intermediate type B Makassar. Research proves that the quality of Export and Import Services and Service Facilities has a significant effect on improving employee performance at the Madya Customs B Makassar customs and excise supervision and service office.

The recommendations that can be conveyed regarding the results of this research are as follows:

The quality of export and import services at the Makassar type B customs and excise supervision and service office is already running well, which requires a continuous monitoring and evaluation system to be implemented to measure KPPBC's performance . By identifying problems and areas that need improvement, you can continually improve your service, while also providing better customer service. Quick response to customer questions and problems can increase their satisfaction as well as Remain responsive to changes in international trade regulations. Along with these changes, ensure that the KPPBC system and employees are always ready to adapt and improving the quality of export and import services at KPPBC Type Madya Pabean B Makassar will help increase efficiency, compliance and customer satisfaction, as well as support regional economic growth. By focusing on continuous improvement, KPPBC can better

achieve this goal.

Service facilities, any suggestions who can help improvement of service facilities at the Supervision Office and Customs and Excise Services (KPPBC) Customs Intermediate Type B Makassar is by doing thorough evaluation of KPPBC facility needs. Identify the area where improvement is needed, including physical infrastructure and technology used, Per - consider security facilities seriously. This involves protection on physical assets and data sensitive. Besides that, per - weigh the effort sustainability such as the use of green energy and waste management in addition to ensuring that KPPBC facilities can be easily accessed by all related parties, including people with disabilities. This includes physical and accessibility technological accessibility and collect feedback from employees and customers who use the facility, you can continually improve and adapt facilities to suit their needs. Improved service facilities in KPPBC Customs Intermediate Type B Makassar will increase operational efficiency, employee comfort , and better service to customers. Therefore, it is important to have a sound and sustainable investment plan for the facility.

The final suggestion for future researchers who will research human resource management is to get more research results so they can add other variables that were not examined in this thesis.

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