

## ABSTRACT

Service industry is considered as a international scale industry. On its development, service industry affects economic activity in every part of the global world. KPPN Sidoarjo is one of instance in Indonesia that offer service for the customer and customer satisfaction from employee's service is the aim of the instance. The research is done in Report and Verification department in KPPN Sidoarjo which are work handling the customers. Employees at those units are doing direct contact with the customers and act as front-line staff and also main point of the company in creating customer's satisfaction. The aim of this research is knows how the degree of employee's commitment to the customers, analyzing factors which are significant predicted affect the employee's commitment on customer service, knows how much the contribution of those factors to the employee's commitment on customer service, giving suggestion to improve the employee's commitment on customer service, how the degree of customer's satisfaction, analyzing factors which are significant predicted affect customer's satisfaction, knows how much the contribution of those factors to the customer's satisfaction, and giving suggestion to improve the customer's satisfaction.

The significant factors which affect the employee's commitment on customer services are their willingness and capacity on serving the customers. Willingness variables depend on affective, normative, calculative, and altruistic orientation on customer service. There are a big amount of variables that affect the individual capacity, in this modelling focused on seven main variables such as understanding of customer service, job competence, supervisory support, job autonomy, job routine, resource adequacy, and job pressure. In this research also include the variables of customer's satisfaction. The data that been used in this research in get from the questioners which are spreads to the employee and customer of KPPN Sidoarjo. That data are raw data which will be processed by using correlation test and multiple linier regression with the help of software SPSS v 14.0 and Microsoft Excel 2007.

Base on the result of the observation to the data overall, there is a strong significant relationship between willingness, capacity on customer service and customer's satisfaction. This can be seen in multiple of R willingness value = 0.70, multiple of capacity value = 0.87, and multiple of R customer's satisfaction value = 0.870. The all variables that gives donation to employee's commitment on customer service with enter method are normative orientation, calculative orientation and supervisory support. Next, the all variables that gives donation to customer's satisfaction with enter method are employee's efficiency, ontime's working, and employee's ability to handle the problem.

In global, the grade of employee's commitment in serving the customers in KPPN Sidoarjo is enough high (mean = 2,70) and customer's satisfaction also enough high (mean = 3,08). In order to increase employee's commitment on customer service, so it's better for the company to make reparation with considering the normative orientation variable, calculative orientation, supervisory support, employee's efficiency, ontime's working, and employee's ability to handle the problem.

**Key words** : employee commitment to customer service, customer satisfaction, customer service, human resources management.