

Determinants of Citizen Satisfaction in Public Services: The Mediating Role of Service Quality

Ni Putu Ina Purnamasari, Ni Nyoman Reni Suasih

Faculty of Economics and Business, Universitas Udayana, Denpasar, Bali, Indonesia

ABSTRACT

Despite ongoing public service reforms, improvements in administrative systems are not always followed by better service outcomes at the operational level. This study examines the effects of public service digitalization, service accessibility, and information transparency on citizen satisfaction, with service quality serving as a mediating variable. A quantitative explanatory approach was employed using Partial Least Squares Structural Equation Modeling (PLS-SEM) based on survey data collected from 150 public service users in Denpasar City, Indonesia. The findings indicate that public service digitalization and service quality have significant effects on citizen satisfaction, while information transparency affects citizen satisfaction indirectly through service quality. In contrast, service accessibility does not significantly affect citizen satisfaction. These findings confirm the importance of service quality in strengthening the relationship between public service reform and citizen satisfaction.

Key Words: citizen satisfaction; public service quality; public service digitalization; information transparency; public services

1. INTRODUCTION

Public service reform has become an important agenda in many developing countries as governments seek to improve administrative performance and strengthen public trust. In recent years, reform initiatives have increasingly emphasized digital transformation, administrative transparency, and wider access to public services in order to improve the quality of interactions between citizens and government institutions. Nevertheless, improvements in administrative systems do not always produce better service experiences for citizens. In many cases, operational problems such as lengthy service procedures, inconsistent responsiveness, limited facilities, and administrative complexity continue to affect how citizens evaluate public services.

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In Indonesia, the implementation of Electronic-Based Government Systems (SPBE) under Presidential Regulation Number 95 of 2018 reflects the government's effort to accelerate digital governance and modernize public administration. Through the integration of information technology into public service processes, digitalization is expected to improve efficiency, simplify administrative procedures, and expand service accessibility. Although previous studies generally report positive effects of digitalization on public service performance, empirical evidence also indicates that improvements in administrative systems are not always followed by higher levels of citizen satisfaction. This condition suggests that citizen evaluations of public services are influenced not only by the existence of digital systems, but also by the quality of service delivery experienced directly during the service process.

The challenges of public service delivery are particularly relevant in urban areas characterized by intensive interaction between citizens and government institutions. Denpasar City, as the administrative and economic center of Bali Province, continues to experience increasing demand for efficient and responsive public services. Despite relatively favorable aggregate results in the Citizen Satisfaction Survey, several operational dimensions of public service delivery in Denpasar City still require improvement. Evaluations conducted during the 2024-2025 period show that service completion time, facilities and infrastructure, and procedural mechanisms remain the primary service attributes requiring improvement.

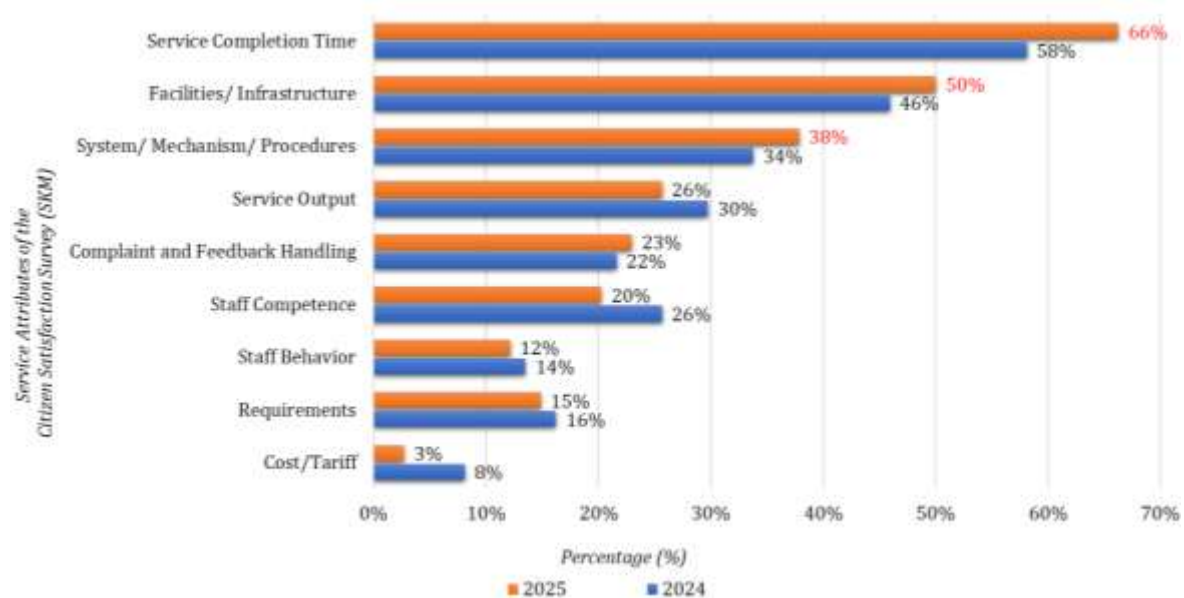


Figure 1. Priority Public Service Attributes Requiring Improvement in Denpasar City (2024-2025)

Source: Authors' calculation based on data from the Denpasar City Citizen Satisfaction Survey (SKM), 2024-2025.

The persistence of these operational issues indicates that citizen satisfaction cannot be explained solely through administrative modernization or the availability of digital systems. Instead, the effectiveness of public service reform depends on how administrative systems are translated into reliable and responsive service experiences for citizens. Previous empirical studies have widely examined digitalization, accessibility, and transparency as direct determinants of

citizen satisfaction. However, limited attention has been given to understanding the role of service quality in mediating the relationship between public service reform initiatives and citizen satisfaction outcomes, particularly within urban public service systems.

Based on this research gap, this study examines the effects of public service digitalization, service accessibility, and information transparency on citizen satisfaction while analyzing the mediating role of service quality in public services in Denpasar City, Indonesia. This study contributes to the public service literature by emphasizing service quality as an important operational mechanism linking public service reform initiatives with citizen satisfaction outcomes.

2. RELATED WORK

The growing complexity of public service systems has encouraged extensive academic discussion regarding the factors shaping citizen satisfaction in public services. Within public administration studies, citizen satisfaction is closely associated with the government's ability to deliver services that are efficient, accessible, transparent, and responsive to public needs. As a result, public service digitalization, service accessibility, information transparency, and service quality have become important themes in contemporary public service research. This section reviews the theoretical and empirical relationships among these variables as the conceptual foundation for analyzing citizen satisfaction in urban public service delivery.

Public Service Digitalization and Citizen Satisfaction

Public service digitalization has become an important component of administrative reform aimed at improving the efficiency and responsiveness of government services. Through the integration of digital technology into public administration systems, government institutions are expected to simplify administrative procedures, accelerate service processes, and improve communication between citizens and service providers. Within contemporary public administration, digitalization is also associated with the development of more accessible and citizen-oriented service systems capable of reducing procedural barriers and administrative complexity.

Previous empirical studies generally indicate that digitalization contributes positively to public service performance and citizen evaluations of government services. Mansyur et al. (2025) emphasized that the implementation of information technology improves service quality and subsequently strengthens citizen satisfaction. Similarly, Tuebou (2024) demonstrated that public service digitalization contributes positively to operational efficiency and user satisfaction in public administration services. Latupeirissa et al. (2024) further confirmed that digital-based public service systems improve service performance and strengthen citizens' evaluations of service delivery. Similar arguments were also highlighted by the United Nations (2020), which identified digital government as an important instrument for improving service effectiveness, strengthening citizen-oriented governance, and increasing institutional responsiveness.

Despite these advantages, the effectiveness of public service digitalization cannot be assessed solely through the availability of digital systems or technological infrastructure. In practice, operational problems such as procedural difficulties, limited responsiveness, and inconsistent service delivery may reduce the positive effects of digitalization on citizen satisfaction. This condition suggests that the influence of digitalization on citizen satisfaction depends substantially on how digital systems are translated into reliable and responsive service

experiences for citizens.

Service Accessibility and Citizen Satisfaction

Service accessibility represents an important aspect of public service delivery because it reflects the extent to which citizens are able to obtain services easily, efficiently, and without excessive administrative barriers. In public administration, accessibility is commonly associated with the availability of service facilities, procedural simplicity, affordability, and the ease with which citizens can reach and utilize public services. Accessible service systems are generally expected to reduce the burden experienced by service users and improve citizens' overall evaluations of government services.

Previous studies have reported that accessibility contributes positively to public service performance and citizen satisfaction. Perdana and Prasetyo (2025) emphasized that ease of access significantly influences citizen satisfaction by improving convenience and reducing procedural difficulties in public service delivery. Accessible service systems may also strengthen service inclusiveness by enabling broader segments of society to obtain public services more effectively. In urban public service systems characterized by high service demand, accessibility becomes increasingly important because citizens tend to expect faster, simpler, and more practical service processes.

Nevertheless, the relationship between service accessibility and citizen satisfaction may vary depending on the consistency and quality of service delivery experienced by citizens. The availability of accessible procedures or facilities does not automatically guarantee positive service evaluations when operational service quality remains inconsistent. This condition suggests that accessibility may influence citizen satisfaction differently across public service contexts and may depend on how accessibility is integrated into reliable and responsive service experiences.

Information Transparency and Citizen Satisfaction

Transparency has become an increasingly important element in contemporary public service governance, particularly in strengthening accountability and public trust toward government institutions. In public service delivery, transparent information allows citizens to better understand administrative procedures, service requirements, processing mechanisms, and service costs. Clear and accessible information may reduce uncertainty during the service process and help citizens evaluate public services more positively.

Several studies have highlighted the importance of transparency in improving citizens' perceptions of government services. Mardiyanti et al. (2023) found that transparency in administrative procedures and service information contributes to stronger public trust and more favorable evaluations of public services. Sofyani et al. (2020) also explained that transparent governance practices improve institutional accountability and support more effective interactions between citizens and public service providers. In this context, transparency is not limited to the availability of information, but also relates to how information can support smoother and more understandable service experiences for citizens.

However, transparency alone may not always be sufficient to create higher citizen satisfaction. Citizens may still perceive public services negatively when clear information is not accompanied by responsive service delivery, consistent procedures, or efficient operational performance. This

indicates that the contribution of transparency to citizen satisfaction is closely connected to the quality of service delivery experienced directly by citizens during the service process.

Service Quality as a Mediating Mechanism

In public service delivery, citizens often evaluate government performance through the service experiences they encounter directly rather than through administrative systems alone. Improvements in digital infrastructure, service accessibility, or administrative transparency may strengthen public evaluations when these reforms are reflected in reliable procedures, responsive interactions, and consistent service delivery. Conversely, dissatisfaction may still emerge when operational service experiences remain ineffective despite the existence of modern administrative systems. This places service quality in a central position within public service reform because the success of administrative modernization ultimately depends on how citizens experience the service process itself.

Service quality is commonly associated with dimensions such as reliability, responsiveness, assurance, empathy, and tangible service conditions. These dimensions shape public perceptions regarding the credibility and effectiveness of government institutions during service interactions. In practice, reforms aimed at improving digital systems, administrative access, and information openness are more likely to influence citizen satisfaction when they also improve the quality of service delivery experienced by citizens on a daily basis.

Mansyur et al. (2025) observed that digital-based administrative systems tend to produce more positive public evaluations when supported by responsive and reliable service delivery. Their findings indicate that the effectiveness of public service reform is closely related to the quality of interactions experienced directly by citizens during the service process. This suggests that service quality may function as an operational pathway through which public service reform initiatives influence citizen satisfaction outcomes.

3. SCOPE OF RESEARCH

This study focuses on public service delivery in Denpasar City, Indonesia, by examining the relationships among public service digitalization, service accessibility, information transparency, service quality, and citizen satisfaction. The research framework is developed based on the theoretical and empirical discussions presented in the previous section to analyze the relationships among the proposed variables within the context of urban public services.

Research Framework

This study examines the relationships among public service digitalization, service accessibility, information transparency, service quality, and citizen satisfaction within the context of public service delivery in Denpasar City, Indonesia. Public service digitalization, service accessibility, and information transparency are positioned as exogenous variables, while citizen satisfaction serves as the endogenous variable. Service quality is positioned as a mediating variable linking administrative reform dimensions with citizen satisfaction outcomes.

The research framework is developed based on the assumption that improvements in digital systems, accessibility, and information transparency may influence citizen satisfaction directly as well as indirectly through service quality. In this study, service quality represents an

operational dimension reflecting citizens' evaluations of reliability, responsiveness, assurance, empathy, and tangible service conditions during the service process.

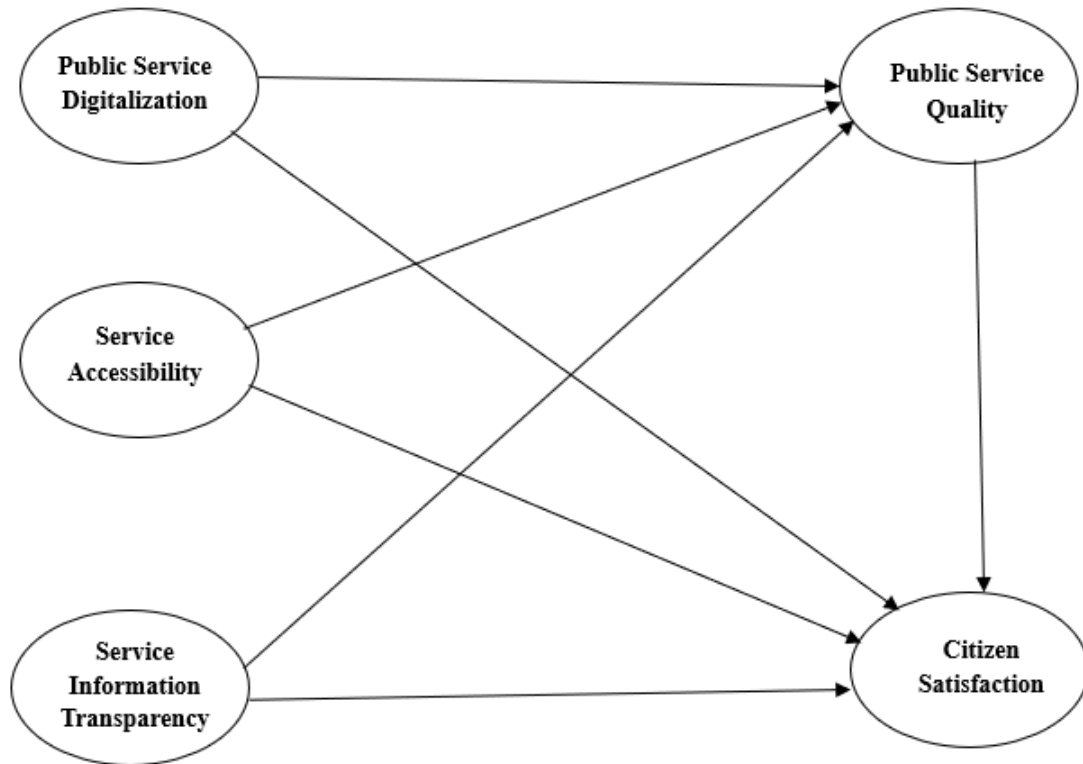


Figure 2. Research Framework
Source: Developed by the authors (2026).

Figure 2 illustrates the proposed relationships among the variables examined in this study. The framework emphasizes the role of service quality in strengthening the relationship between public service reform dimensions and citizen satisfaction within urban public service systems.

Research Hypotheses

Based on the proposed research framework, public service digitalization, service accessibility, and information transparency are expected to positively influence citizen satisfaction as well as service quality within public service delivery. In addition, service quality is expected to positively affect citizen satisfaction. The hypotheses proposed in this study are as follows:

H1 : Public service digitalization, service accessibility, and information transparency positively affect citizen satisfaction.

H2 : Public service digitalization, service accessibility, and information transparency positively affect service quality.

H3 : Service quality positively affects citizen satisfaction.

4. METHODOLOGY AND DISCUSSION

The study applies a quantitative research approach to examine the relationships among public service digitalization, service accessibility, information transparency, service quality, and citizen satisfaction in Denpasar City, Indonesia. Data collection and analysis procedures were developed

to evaluate both the measurement model and the structural relationships among the proposed variables.

Research Design

The research was designed as explanatory research to analyze the direct and indirect relationships among the proposed variables within the context of public service delivery in Denpasar City, Indonesia. Data were collected through questionnaire based surveys distributed to citizens who had accessed public services in Denpasar City.

The proposed model was analyzed using Structural Equation Modeling-Partial Least Squares (SEM-PLS), which was considered suitable for examining mediating relationships and multiple latent constructs simultaneously. The analytical approach also enabled the evaluation of both the measurement model and the structural relationships among variables within the proposed research framework.

Population and Sample

The population of this study consisted of citizens who had received public services from several government service units in Denpasar City, including the Department of Population and Civil Registration, the Department of Investment and One-Stop Integrated Services, public health centers (Puskesmas), the Regional Revenue Agency, and the Department of Cooperatives and Small and Medium Enterprises during the period of June to December 2025.

The study involved 150 respondents selected from public service users in Denpasar City. The sample size was determined by considering the analytical requirements of Structural Equation Modeling-Partial Least Squares (SEM-PLS) for estimating relationships among latent constructs. Respondents included citizens aged at least 18 years who had accessed public services in Denpasar City within the previous six months and were willing to participate in the study.

Data Collection Technique

The study utilized primary and secondary data. Primary data were collected through online questionnaire based surveys distributed to citizens who had accessed public services in Denpasar City. The questionnaire employed closed ended statements measured using a five point Likert scale to evaluate perceptions regarding public service digitalization, service accessibility, information transparency, service quality, and citizen satisfaction. Screening questions were included to ensure that respondents had received services from the selected public service units during the research period.

Secondary data were obtained from official Denpasar City Government documents, including Citizen Satisfaction Survey reports, Budget Realization Reports, and Electronic Based Government System evaluation documents. In addition, limited indepth interviews were conducted with several public service institutions to support the interpretation of operational public service conditions. Secondary and interview data were used as supporting information in the discussion and were not included in the statistical analysis.

Variable Measurement

The variables examined in this study were measured using indicators adapted from previous

studies and public administration literature relevant to the context of public service delivery. Public service digitalization, service accessibility, information transparency, service quality, and citizen satisfaction were operationalized through multiple measurement indicators reflecting respondents' perceptions of their public service experiences. All indicators were measured using a five-point Likert scale ranging from strongly disagree to strongly agree.

The operational indicators and measurement references used in this study are presented in Table 1.

Table 1. Variable Measurement

Variable	Measurement Indicators	References
Public Service Digitalization	Ease of digital access, usability of digital systems, service speed, clarity of digital information, system reliability	UN DESA (2020); Davis (1989); OECD (2019)
Service Accessibility	Ease of service access, procedural simplicity, service timeliness, operational suitability, supporting facilities	Gould & White (1974); Berry et al. (2002)
Information Transparency	Clarity of procedures, openness of requirements and costs, accessibility of information, information consistency, processing time information	Hood (1991); OECD (2017); Denhardt & Denhardt (2000)
Service Quality	Reliability, responsiveness, assurance, empathy, tangibles	Parasuraman et al. (1988)
Citizen Satisfaction	Overall satisfaction, expectation fulfillment, reuse intention, recommendation intention	Oliver (1980); Kotler & Keller (2016)

Source: Adapted from previous studies and processed by the author (2025).

The selected indicators were intended to capture citizens' evaluations of public service experiences from administrative, operational, and service interaction perspectives.

Data Analysis Technique

The research data were analyzed using Partial Least Squares-Structural Equation Modeling (PLS-SEM) with SmartPLS software. This approach was considered suitable for examining simultaneous relationships among latent variables and evaluating the mediating role of service quality within the proposed research model (Hair et al., 2019).

The analysis included measurement model and structural model evaluation. The measurement model assessment focused on validity and reliability testing, while the structural model evaluation examined path relationships, explanatory power (R^2), predictive relevance (Q^2), effect size (f^2), and hypothesis testing through bootstrapping procedures. Indirect effect analysis was also conducted to assess the mediating role of service quality in the relationship among the proposed variables.

5. RESULTS AND DISCUSSION

Public service delivery in Denpasar City has experienced increasing institutional pressure to improve service responsiveness, administrative efficiency, and citizen-oriented governance. The expansion of digital public services, administrative reform initiatives, and service quality evaluation mechanisms has encouraged local government institutions to strengthen accessibility, transparency, and operational effectiveness across public service sectors. Within this context, citizen satisfaction increasingly reflects not only service outcomes, but also the overall experience of interacting with public service systems and administrative processes.

The empirical analysis in this study was developed based on actual public service conditions across several government service institutions in Denpasar City, including population administration, licensing services, local revenue administration, public health services, and small business support services.

Public Service Conditions and Respondent Profile

Public service delivery in Denpasar City has undergone substantial administrative transformation through the expansion of digital government systems, service integration initiatives, and public service quality reforms. Several government institutions have increasingly adopted digital-based administrative services to improve efficiency, accessibility, and responsiveness in public service delivery. Nevertheless, operational challenges related to service consistency, procedural clarity, responsiveness, and service timeliness remain evident across several public service sectors.

The empirical context of this study reflects service experiences across several major government service institutions in Denpasar City, including population administration services, licensing services, regional revenue administration, primary healthcare services, and cooperative and MSME support services. These sectors represent public services with relatively high citizen interaction and administrative intensity.

The study involved 150 respondents who had directly accessed public services during the research period. Most respondents were female (64 percent), belonged to productive age groups, particularly 25-34 years and 35-44 years, and had higher education backgrounds, predominantly Bachelor's degree holders. These characteristics indicate that respondents possessed relatively strong familiarity with administrative procedures and digital public services, thereby supporting the relevance of the empirical findings in reflecting citizen perceptions regarding public service quality, accessibility, transparency, and satisfaction within the context of urban public service delivery.

Descriptive Statistics

Descriptive statistics were used to provide an overview of respondents' perceptions regarding public service digitalization, service accessibility, information transparency, service quality, and citizen satisfaction in Denpasar City. The descriptive statistics results are presented in Table 3.

Table 2. Descriptive Statistics of Research Variables

Variables	Mean	Standard Deviation
Public Service Digitalization	4,325	0,638
Service Accessibility	4,320	0,609
Information Transparency	4,371	0,609
Service Quality	4,348	0,658
Citizen Satisfaction	4,398	0,593

Source: Processed primary data (2026).

The results indicate that all research variables obtained mean scores above 4 on a five point Likert scale, reflecting generally positive public perceptions regarding public service delivery in Denpasar City. Citizen satisfaction recorded the highest average score, followed by information transparency and service quality. Meanwhile, service accessibility showed the lowest mean score among the observed variables, although it remained within the high perception category. The relatively low standard deviation values also indicate that respondents' perceptions tended to be consistent across all variables.

Measurement Model and Structural Model

Measurement model evaluation was conducted to assess the validity and reliability of the constructs used in the study. The evaluation included convergent validity, internal consistency reliability, and discriminant validity testing. The results of the measurement model evaluation are presented in Table 3.

Tabel 3. Measurement Model Evaluation

Variables	Outer Loading Range	AVE	Cronbach's Alpha	Composite Reliability
Public Service Digitalization	0,777-0,910	0,729	0,906	0,931
Service Accessibility	0,822-0,887	0,735	0,910	0,933
Information Transparency	0,865-0,892	0,774	0,927	0,945
Service Quality	0,869-0,937	0,815	0,943	0,956
Citizen Satisfaction	0,880-0,936	0,834	0,934	0,953

Source: SmartPLS output processed by the author (2026).

The results indicate that all indicators satisfied the recommended validity and reliability criteria. Outer loading values exceeded the minimum threshold of 0.70, while all AVE values were above 0.50, indicating adequate convergent validity. Cronbach's Alpha and Composite Reliability values also exceeded the recommended threshold of 0.70, demonstrating strong internal consistency among the measurement indicators. In addition, cross-loading evaluation confirmed that each indicator showed stronger correlations with its respective construct than with other constructs in the model, indicating satisfactory discriminant validity.

Structural model evaluation was subsequently conducted to assess the explanatory and predictive capability of the proposed research model. The structural model evaluation results are presented in Table 4.

Table 4. Structural Model Evaluation

Evaluation Criteria	Value
R ² Service Quality	0,842
R ² Citizen Satisfaction	0,791
Q ² Predictive Relevance	0,967

Source: SmartPLS output processed by the author (2026).

The structural model demonstrated substantial explanatory power, with the model explaining 84,2 percent of the variance in service quality and 79,1 percent of the variance in citizen satisfaction. The Q² value of 0,967 further indicates that the proposed model possesses strong predictive relevance in explaining public service quality and citizen satisfaction within the observed public service environment.

The contribution of each exogenous variable to the endogenous constructs was further evaluated using effect size (f²) analysis. The effect size results are presented in Table 5.

Table 5. Effect Size (f²)

Structural Path	f ²
Digitalization → Service Quality	0,117
Accessibility → Service Quality	0,047
Information Transparency → Service Quality	0,357
Digitalization → Citizen Satisfaction	0,063
Accessibility → Citizen Satisfaction	0,023
Information Transparency → Citizen Satisfaction	0,026
Service Quality → Citizen Satisfaction	0,099

Source: SmartPLS output processed by the author (2026).

The effect size analysis indicates that information transparency had the strongest contribution to service quality compared with other exogenous variables. Meanwhile, the remaining relationships demonstrated relatively smaller effect sizes, suggesting variations in the relative contribution of each relationship within the structural model.

Hypothesis Testing

Hypothesis testing was conducted using the bootstrapping procedure to evaluate the significance of direct and indirect relationships among the constructs in the proposed structural model. The direct effect testing results are presented in Table 6.

Discussion

Table 7. Direct Effect Testing Results

Structural Path	Path Coefficient	t-Statistics	p-Values	Result
Public Service Digitalization → Service Quality	0,276	3,071	0,002	Supported
Public Service Digitalization → Citizen Satisfaction	0,246	2,049	0,040	Supported
Service Accessibility → Service Quality	0,174	2,059	0,040	Supported
Service Accessibility → Citizen Satisfaction	0,144	1,155	0,248	Not Supported
Information Transparency → Service Quality	0,515	5,681	0,000	Supported
Information Transparency → Citizen Satisfaction	0,188	1,516	0,130	Not Supported
Service Quality → Citizen Satisfaction	0,363	2,370	0,018	Supported

Source: SmartPLS output processed by the author (2026).

The hypothesis testing results demonstrate that public service digitalization, service accessibility, and information transparency significantly contributed to service quality. In addition, public service digitalization and service quality were found to significantly influence citizen satisfaction. However, service accessibility and information transparency did not show significant direct effects on citizen satisfaction. Among the examined relationships, information transparency demonstrated the strongest contribution to service quality, indicating that the clarity and availability of service information play an important role in shaping public perceptions regarding service quality.

Further analysis was conducted to examine the mediating role of service quality in the relationship between the exogenous variables and citizen satisfaction. The indirect effect testing results are presented in Table 7.

Table 7. Indirect Effect Testing Results

Mediation Path	Path Coefficient	t-Statistics	p-Values	Result
Public Service Digitalization → Service Quality → Citizen Satisfaction	0,100	1,857	0,063	Not Supported
Service Accessibility → Service Quality → Citizen Satisfaction	0,063	1,728	0,084	Not Supported
Information Transparency → Service Quality → Citizen Satisfaction	0,187	1,998	0,046	Supported

Source: SmartPLS output processed by the author (2026).

The indirect effect analysis indicates that service quality significantly mediated the relationship between information transparency and citizen satisfaction. Meanwhile, the mediating effects of service quality on the relationships between public service digitalization and citizen satisfaction, as well as between service accessibility and citizen satisfaction, were not statistically significant. To further identify the form of mediation within the proposed model, mediation type analysis was conducted by comparing the significance of direct and indirect effects. The mediation analysis results are presented in Table 8.

Table 8. Mediation Type Analysis

Mediation Path	Direct Effect	Indirect Effect	Mediation Type
Public Service Digitalization → Service Quality → Citizen Satisfaction	Significant	Not Significant	No Mediation
Service Accessibility → Service Quality → Citizen Satisfaction	Not Significant	Not Significant	No Mediation
Information Transparency → Service Quality → Citizen Satisfaction	Not Significant	Significant	Full Mediation

Source: SmartPLS output processed by the author (2026).

These findings suggest that information transparency influences citizen satisfaction primarily through improvements in perceived service quality. In contrast, service quality did not mediate the relationships between public service digitalization or service accessibility and citizen satisfaction.

6. Discussion

The findings of this study indicate that service quality remains an important factor in shaping citizen satisfaction within public service delivery in Denpasar City. Public service digitalization, service accessibility, and information transparency were found to contribute significantly to service quality, suggesting that improvements in administrative systems, procedural accessibility, and information availability are associated with public perceptions of service performance. These findings reinforce the view that service quality functions as an important mechanism linking public service systems with citizen evaluations of government services.

Among the examined variables, information transparency demonstrated the strongest influence on service quality. This finding reflects the argument proposed by Hood (1991), which emphasizes that transparency reduces uncertainty and information asymmetry within public administration processes. Similar arguments were also highlighted by Denhardt and Denhardt (2000), who explained that transparency strengthens citizen trust through clearer administrative communication and greater public accountability. In addition, OECD (2017) emphasized that transparency contributes to more responsive and citizen-oriented public services. The availability of clear and consistent service information enables citizens to better understand service procedures, administrative requirements, and processing stages, thereby supporting more positive service experiences. In this context, transparency does not merely function as information disclosure, but also as a mechanism that supports procedural certainty and public trust in government services. The findings are also consistent with Andika et al. (2023), which identified

transparency as an important determinant of perceived public service quality. Similar findings were further emphasized by Karlina et al. (2022), which showed that information transparency contributes to improving citizens' evaluations of government service performance.

The study also found that service quality significantly influenced citizen satisfaction. This result supports the SERVQUAL perspective developed by Parasuraman et al. (1988), which explains that citizen evaluations of public services are influenced by reliability, responsiveness, assurance, empathy, and tangibles. Similar findings were also identified by Taufiqurokhman et al. (2024), which emphasized that service quality remains an important determinant of citizen satisfaction in public services. Biswas et al. (2024) further explained that citizens tend to evaluate public services based on their operational service experiences rather than solely on administrative claims or institutional intentions. In this study, citizen satisfaction was associated with service consistency, procedural clarity, responsiveness of public officers, and reliability of service delivery. These findings indicate that improvements in digital systems and accessibility alone may not sufficiently strengthen citizen satisfaction unless accompanied by improvements in perceived service quality.

Operational findings across several public service units indicated that procedural simplicity, service timeliness, digital system reliability, and consistency of service implementation received relatively lower public evaluations compared with other service aspects. Cross-unit analysis also indicated that several service units with relatively lower service evaluations showed similar patterns related to service timeliness, implementation of service procedures, and consistency of service delivery. These patterns suggest that variations in citizen satisfaction are associated with operational service experiences in different service units. Similar operational patterns were also reflected in the Public Satisfaction Survey (SKM), which identified service timeliness, procedural systems, and supporting facilities as aspects requiring further improvement. These findings indicate that operational consistency remains an important issue in maintaining public service quality across government service units.

The findings further demonstrate that service quality fully mediated the relationship between information transparency and citizen satisfaction. This result indicates that transparency contributes to citizen satisfaction primarily through improvements in perceived service quality. The findings are also consistent with Tran (2016), which demonstrated that the influence of transparency on citizen satisfaction operates indirectly through improvements in perceived service quality. This condition suggests that citizens do not evaluate transparency solely based on the availability of information, but also based on how consistently the information is reflected in actual service delivery. In this context, transparency becomes more meaningful when administrative information is supported by reliable service implementation.

Overall, the findings suggest that improving citizen satisfaction requires more than administrative digitalization and service expansion. Improvements in public services are also associated with the ability of government institutions to maintain service consistency, improve procedural efficiency, strengthen information clarity, and support reliable service delivery across different public service sectors. In the context of regional public finance, these findings indicate that the effectiveness of public expenditure is associated not only with infrastructure expansion and digital investment, but also with the government's ability to transform public spending into service experiences that are directly perceived by citizens.

7. CONCLUSIONS

This study concludes that public service digitalization, service accessibility, and information transparency significantly contribute to public service quality in Denpasar City. Among these variables, information transparency demonstrated the strongest contribution to service quality, indicating that clarity and consistency of service information remain important elements in shaping public perceptions of government services. The findings also confirm that service quality significantly influences citizen satisfaction, suggesting that public satisfaction is closely associated with operational service experiences, particularly procedural clarity, service consistency, responsiveness, and reliability of service delivery.

The study further demonstrates that service quality fully mediates the relationship between information transparency and citizen satisfaction. This finding indicates that transparency contributes to citizen satisfaction primarily through improvements in perceived service quality rather than through information disclosure alone. Operational findings also indicate that service timeliness, procedural systems, digital service reliability, and consistency of service implementation remain important challenges within public service delivery across several government service units.

In the context of regional public finance, the findings suggest that the effectiveness of public expenditure is associated not only with infrastructure expansion and digital investment, but also with the government's ability to transform public spending into service experiences directly perceived by citizens. Future studies are recommended to develop broader research models by incorporating variables related to institutional capacity, digital literacy, and organizational performance in public service delivery.

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