



ST. MARY'S UNIVERSITY
SCHOOL OF GRADUATE STUDIES

**ASSESSING THE EFFECTS OF SERVICE QUALITY
DIMENSIONS ON CUSTOMERS SATISFACTION: THE CASE
OF ETHIOPIAN REVENUES AND CUSTOMS AUTHORITY,
LIDETA SUB-CITY SMALL TAX PAYERS BRANCH**

By
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June, 2017

Addis Ababa, Ethiopia

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SMALL TAX PAYERS BRANCH

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MARKETING MANAGEMENT

Declaration

I, the undersigned, declare that this Thesis is my original work and that it has not been submitted partially; or in full, by any other person for an award of any other Degree or other similar titles of any other university or institution and all sources of materials used for the study have been duly acknowledged.

Name: Biruk Tesfaye Feleke

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Date: June, 2017

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Table of contents

Table of Contents.....	v
Acknowledgments.....	vii
List of Abbreviation.....	viii
List of Tables.....	ix
List of Figures.....	x
Abstract.....	xi
CHAPTER ONE.....	1
Introduction.....	1
1.1 Background of the Study.....	1
1.2 Background of the Organization.....	3
1.3 Problem Statement.....	5
1.4 Objectives of the Study.....	7
1.4.1 General Objective.....	7
1.4.2 Specific Objectives.....	7
1.5. Significance of the study.....	7
1.6. Delimitations of the study.....	8
1.7. Limitations of the study.....	8
1.8. Organization of the Study.....	8
CHAPTER TWO.....	9
2. Review of the Related Literature.....	9
Introduction.....	9
2.1. Theoretical Review.....	9
2.1.1. Over View of Service Delivery in Public Sector.....	9
2.1.2. Service Concept.....	12
2.1.3. Customer satisfaction.....	19
2.1.4. Relationship between Service Quality and Customer Satisfaction.....	21
2.2. Empirical Review.....	21
2.3. Conceptual Framework.....	24

CHAPTER THREE	25
3. RESEARCH DESIGN AND METHODS	25
3.1. Research Design	25
3.2. Data Sources, Types and Collection Method	25
3.3. Target Population, Sample size and Sampling Procedure	25
3.4. Data analysis and reporting.....	27
3.4.1 Descriptive analysis	27
3.4.2. Econometrics/Quantitative analysis.....	27
3.5. Reliability Test Results	28
3.6. Ethical Considerations.....	34
CHAPTER FOUR	35
4. DATA PRESENTATION, ANALYSIS AND DISCUSSION	35
Introduction	35
4.1 Response Rate of Respondents	35
4.2 Demographic Characteristics of the Respondents.....	36
4.3. Overall Satisfaction of customers in the Revenue Office	38
4.4. Multiple Linear Regression Analysis	39
4.5 Rank of the Service Quality Dimensions to Improve Satisfaction.....	41
CHAPTER FIVE	43
5. SUMMARY OF MAJOR FINDINGS, CONCLUSION AND RECOMMENDATION	43
5.1 Summary of Findings.....	43
5.2 Conclusions	44
5.3 Recommendations	45
5.4 Suggestions for Future Researchers	46
References	47
Appendix	52

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List of Abbreviations

BPR	Business Processing Reengineering
BSC	Balance Score Card
CSRP	Civil Service Reform Program
ERCA	Ethiopian Revenue and Customs Authority
FDRE	Federal Democratic Republic of Ethiopia
LSSTBPO	Lideta sub city small taxpayers branch office
MoCB	Ministry of Capacity Building
PSDRP	Public Service Delivery Reform Program
PSRC	Public Service Research Center
PSSSI	Public Sector Service Satisfaction Index
SIGTAS	Standard Integrated Government Tax Administration System
SERVPERF	Service Performance
SERVQUAL	Service Quality
SPSS	Statistical Package for Social Science
VIF	Variance Inflation Factor

List of Tables

Table 3.1: sampling frame of target population	26
Table 3.2: Reliability test for Assurance.....	28
Table 3.3: Reliability test for Responsiveness.....	29
Table 3.4: Reliability test for Empathy.....	30
Table 3.5: Reliability test for Reliability	31
Table 3.6: Reliability test for Tangibility	32
Table 3.7 Reliability test for Overall level of Service Satisfaction.....	33
Table 4.1: Respondents Response Rate	35
Table 4.2: Respondents Educational Level by Business Category	36
Table 4.3: Respondents Educational Level by Gender.....	36
Table 4.4: Frequency of Contact with the Revenue Office	37
Table 4.5: Overall level of Customers Satisfaction	38
Table 4.6: Overall level of Satisfaction statistics.....	38
Table 4.7: Overall level of Satisfaction by Tax Category	39
Table 4.8: Mean of Service Quality Dimensions (Independent Variables)	39
Table 4.9: Model Summary ^b	40
Table 4.10: Regression results of each Service Quality Dimensions and Overall Customer Satisfaction...	40
Table 4.11: Service Quality Dimension Ranking.....	42

List of Figures

Figure	Page
Figure 2.1: The Conceptual Framework	24

Abstract

Quality service has become an important factor for the achievement of customer satisfaction and fulfilling the complex needs and expectation of customers. Because of this the objective of the study was to assess the effects of service quality on customers' satisfaction in Ethiopian Revenues and Customs Authority, Lideta sub-city small taxpayer's branch office (LSSTPBO). To achieve the objective, appropriate research questions postulated to guide the research with 4021 population comprised of 1572 Category A and 2449 Category B with determined total Sample size of 364 by using Survey method and questionnaire designed with 5 point Likert Scale . The collected data was analyzed with help of SPSS (20.0) tool. The result indicated that overall satisfaction, which is the upshot of service delivery, provided a positive result higher than the midpoint (3.23 out of maximum 5). Moreover; Assurance, Tangibility and Reliability have the main predictors of customers' satisfaction. Responsiveness was found to be insignificant to influence customers' satisfaction, whereas Empathy was found to influence the customers' satisfaction negatively and significantly. It was also found that in the branch office; insufficient staffs, problem of providing fast and timely service, delay in answering questions and answer to problems, and lack of awareness were among the problems discovered. It was thus recommended that the branch office should concentrate on implementing training programs, recruit sufficient and skilled employees. Finally, prior focus and resource allocation should be given to all of service quality dimensions which have greater impact on customers' satisfaction in the branch office.

Key words: Customer satisfaction, service quality, SERVQUAL Model, Lideta branch

CHAPTER ONE

1. Introduction

1.1 Background of the Study

Customer Satisfaction is a crucial concept for both private and public sector in the modern world. In today's global competitive environment delivering quality service is considered as an essential strategy for success and survival (Parasuraman, Zeithaml and Berry, 1985; Reichheld and Sasser, 1990; Zeithaml, Parasuraman and Berry, 1990). Even the public sector organizations have come under increasing pressure to deliver quality services (Randall and Senior, 1994) and improve efficiencies (Robinson, 2003). Customer needs and expectations are changing when it comes to governmental services and their quality requirements. However, service quality practices in public sector organizations is slow and is further exacerbated by difficulties in measuring outcomes, greater scrutiny from the public and press, a lack of freedom to act in an arbitrary fashion and a requirement for decisions to be based in law (Teicher, Hughes and Dow 2002).

The field of public service indicates a shift towards market orientation principle implementation in providing services (Osborn and Gaebler, 1999), which means that the services applied by the government prioritize the consumers/people. The statement is supported by the catalytic government principle where the government apparatus functions as a catalyst in giving public service, and guarantees its ease.

Zamil (2011) explains that the government, as large organizations, has customers and the customers are the citizens, businesses sector, public and private employees. Government through agencies, departments, and ministries provides information and services for each customer group and as a result, the customers give their assessment to the performance delivered. Whereas service quality is known to be based on multiple dimensions (Gronroos, 1982, 1990; Parasuraman, et al., 1985), there is no general agreement as to the nature or content of the dimensions (Brady and Cronin, 2001).

Lehtinen and Lehtinen (1982) defined service quality in terms of physical quality, interactive quality and corporate (image) quality. Physical quality relates to the tangible aspects of the service. Interactive quality involves the interactive nature of services and refers to the two-way flow that occurs between the customer and the service provider, or his/her representative,

including both automated and animated interactions. Corporate quality refers to the image attributed to a service provider by its current and potential customers, as well as other publics. They also suggest that when compared with the other two quality dimensions, corporate quality tended to be more stable over time.

In this regard, public sector organizations are responsible for providing quality services for their citizens in general and their customers in particular. However, the service provided by the public sector is very poor due to bureaucratic procedures, corruption, unattractive work condition and poor work ethics (Amanfi, 2012). Fundamentals to the demand for better customer services are the heightened expectations of citizens' expectations that transcend delivering services.

The Ethiopian Revenues and Customs Authority (ERCA) is the body responsible for collecting revenue from Customs duties and Domestic taxes. In addition to raising revenue, it is responsible to protect the society from adverse effects of smuggling and contraband. It seizes and takes legal action on the people and vehicles involved in the act of smuggling, tax evasion and avoidance while it facilitates the legitimate movement of goods and people across the border.

ERCA, as a public sector and service provider is characterized as service rendering organization for taxpayers. In doing so, the Tax payers mostly visit the tax Authority for tax related services and obligations. As a result, taxpayers want to get quality service from tax Authority while fulfilling their responsibility according to the criteria set by the Authority. At the same time, the Authority is responsible to ensure every eligible taxpayer is paying fair and right tax at the right time. Further, the Authority is mandated to ensure the efficiency and effectiveness of the service rendering activities not only for themselves but also for taxpayers. In addition to this, the Authority is responsible for minimizing administrative constraints such as tax payers' complaint, complex and lengthy procedures, bureaucracy and delay of tax assessment and tax audit.

To render quality and better services and to minimize the tax Payers compliant on different services the Authority introduced the Customers Charter on September 2015. Similarly, the Authority introduced various packages before the charter such as Business Process Reengineering (BPR) and Balanced Score Card (BSC) to improve service delivery and satisfy tax payers at different period, before the Charter.

On the basis of the background information discussed above, this study has assessed the service quality dimensions on customers' satisfaction in Ethiopian Revenues and Customs Authority, Lideta Sub-city Small Tax Payers Branch (LSSTPBO).

1.2 Background of the Organization

The study focused on assessing the service quality dimension on customer Satisfaction in Ethiopian Revenues and Customs Authority Lideta Sub city Small tax payers' branch. Lideta sub-city is one of the 10 sub cities that are located in City Administration of Addis Ababa.

On January 2011, The Addis Ababa City Tax Administration and ERCA have signed a memorandum of understanding to gain support from ERCA. The main objective of the agreement is to enhance the capacity of tax administration of the city to collect its revenue effectively and efficiently. Based on the agreement, the administration part of the city tax administration is temporarily merged to ERCA; the revenue collected is to the Addis Ababa city government administration.

Objectives of the authority

The ERCA has the following objectives:

- Establish modern revenue assessment and collection system; and render fair, efficient and quality service;
- Assess, collect and account for all revenues in accordance with tax and customs laws set out in legislation;
- Equitably enforce the tax and customs laws by preventing and controlling contraband as well as tax fraud and evasion;
- Collect timely and effectively all the federal and Addis Ababa tax revenues generated by economy, and
- Provide the necessary support to the regional states with the objective of harmonizing federal and regional tax administration systems.

Vision

ERCA's vision is being a leading, fair and modern Tax and Customs Administration in Africa by 2025 that will finance Government expenditure through domestic tax revenue collection.

Mission

ERCA's mission is to contribute to economic development and social welfare by developing a modern Tax and Customs Administration that employs professional and highly skilled staff who promote voluntary compliance amongst individuals and businesses, and take swift action against those who do not comply.

Values

ERCA understands its customers and their needs, treat them with trust and respect and help them meet their obligations. It acts with integrity, transparency, accountability and professionalism to enforce customs and tax related laws. It works closely with stake holders and ensures the participation of women.

Organizational structure

ERCA is organized as an authority led by a Director General (with the rank of minister) with direct accountability to the Prime Minister. The Director General assisted by five Deputy Director Generals, both the director general and deputies are assigned by the prime minister. There is an advisory board to the Director General for advice on policy issues. In order to achieve its goals, it has organized itself into divisions, directorates and work units at head office level based on business process. While, the office of the Director General serves as a secretariat for the authority and is managed by a Director, a management team/council comprising of professionals is also organized within the secretariat to provide the necessary advice to the Director General. Furthermore, five of the directorates at the head quarter also directly report to the office of the Director General. (Retrieved from www.erca.gov.et)

1.3 Problem Statement

Public Sector services are responsible and accountable to citizens and communities as well as to its customers. Several researchers have dealt with service quality in public services stated that the literature clearly supported the use of comparison method in Analyzing the data between Private and public sector operators.

According to Fornell, Johnson, Anderson, Cha and Bryant (1996) customer satisfaction can be used to evaluate and enhance the performance of firms, industries, economic sectors and national economies as it measures the quality of goods and services as experienced by the customers who consumes them.

While there has been an effort to study service quality but there has been no general agreement on the measurement of the concept (Shahin, 2006).The majority of the work to date has attempted to use the SERVQUAL (Parasuraman, *et al.*, 1985; 1988) methodology in an effort to measure service quality. Service quality which is the main indicator of customer satisfaction has assumed the center stage of business organizations and public sectors survival and development in the 21st century. Moreover, governmental institutions, specifically, Tax Authorities have been launching a new strategic approach for management and tax payers' satisfaction to address the challenges faced.

However, tax payers continuous complaint about the lengthy bureaucratic tax administrative procedures such as; deteriorating quality of services provided to customers, the behavior of employees when handling tax payer queries and complaints on tax assessment coupled with the nature of physical facilities in keeping, retrieving and processing tax payer information. These problems affected the quality of service delivered by ERCA to the taxpayers such as tax registration, filing documents, submission of tax returns, tax auditing and assessments, payment of taxes and granting clearances consequently affecting the taxpayers' voluntary compliance and performance of the domestic tax revenue collections administrations resulted poor service delivery that resulted to undertake this study and assess the overall level of the customers satisfaction in the in the branch office.

Currently, ERCA has 32 field offices, of which two of them are coordination offices located outside of Ethiopia at the port of Djibouti and at the port of Burbera, Somalia. Among these 16 branches are located in City Government of Addis Ababa.

Lideta Sub-city Small Tax Payers Branch (LSSTPBO), which is responsible for collecting domestic tax within Lideta sub-city, also faces internal and external problems in delivering quality service to its taxpayers. Ultimately, the branch, as a governmental and tax institution, has been implementing service delivery reforms using Customer Charters since September 2015 to satisfy taxpayers. But as revenue collector office the branch is also characterized with problems such as lack of good governance, lack of access to up to date information, lack of qualified and competent man power, lack of efficiency and effectiveness in operation and bureaucracy. So as to eliminate these challenges, the Ethiopian government, with the ultimate objective of improving customer satisfaction, designed and implemented civil service reforms in 2001. Among this Public service delivery (PSD) is one component of these civil service reforms but PSD could not bring the result needed specifically in taxation Authority and other public sector organizations as a whole.

Various studies like (Aman,2008; Girma,2012; Tesfaye,2015; Sileshi,2016) have been conducted in relation to quality of services in different organizations but the extent and variety of similar studies undertaken regarding taxpayers satisfaction on ERCA is extremely rare and even if there are Studies like (Abraham,2013; Idris,2016; Tsehay,2016) regarding the Authority it is negligible and the result and recommendations by this studies is not seriously taken by the Authority to improve Service quality within the Authority. Therefore, conducting this study is necessary to fill Service Quality gap within the Authority specifically LSSTPBO. The findings of the study will be used to inform the Branch, the Authority and tax policy makers to undertake further improvements and adjustments regarding service delivery and provide quality.

Therefore this study has attempted to assess service quality dimensions on customer satisfaction in ERCA; LSSTPBO. Specifically the study was designed to address the following basic questions;

- What is the overall level of customer satisfaction in the branch?
- What are the service quality dimensions that most influence customer's satisfaction in the branch?
- What is the relationship between service quality dimensions and customer satisfaction?

1.4 Objectives of the Study

1.4.1 General Objective

The general objective of this study was to assess the effects of service quality dimensions on customers' satisfaction in Ethiopian Revenues and Customs Authority, Lideta Sub-city Small Tax Payers Branch Office.

1.4.2 Specific Objectives

The specific objectives that have been addressed by the paper are:

- To assess and measure the overall level of customers' satisfaction by using service quality dimensions in the branch office.
- To identify service quality dimensions that most influence customers satisfaction in the branch office.
- To examine the relationship between service quality dimensions and customer satisfaction in branch office.

1.5. Significance of the study

Assessing the effects of service quality dimension in public sector specifically ERCA, LSSTPBO will have the following importance

- The study obtained feedback from taxpayers to examine the importance of service quality on customers' satisfaction that in turn will help to overcome problems related to service delivery in the branch office.
- It provides solutions for major service quality problems identified in the branch.
- It initiates other interested researchers to undertake detailed study in this area and will serve as secondary source for researchers in the field of taxpayers' service delivery.

1.6. Delimitations of the study

The research scope was limited to the study of assessing the effects of service quality dimension on customers satisfaction conducted in ERCA, specifically in LSSTPBO. The selections of this branch office were based on convenience for the researcher and number of taxpayers served in the branch. The Study has only focused on Category A and Category B tax payers in the branch.

1.7. Limitations of the study

While carrying out this research, limitation of this study was lack of relevant related references to this study and secondary data related to the study in Ethiopia regarding Revenue Authorities Branch office. The researcher also faced problems which include low awareness on the importance of the research by the tax payers which result in inconvenience and non-returned questionnaires, financial constraints to exploit all information. Despite all these, the researcher tried to design ways to manage limitations by creating close relationship with taxpayers' to get accurate information and response timely, use of library materials, related research papers and internet sources.

1.8. Organization of the Study

The study is organized into five chapters. The first chapter included the introduction and general background of the study. The second chapter discussed the literature review regarding the study. The third chapter of the study presented the research methodology that is used in this study. The fourth chapter presented presentation, analysis and discussion of gathered primary and secondary data. The final chapter dealt with summary of findings, conclusions and recommendations.

CHAPTER TWO

2. Review of the Related Literature

Introduction

The purpose of this chapter is to review the existing literatures regarding customers' satisfaction and the service quality factors that affect satisfaction and their relationships from different studies. This section will mainly deal with the over view of service delivery in the public sector; the concept of service quality, dimensions and measurement of service quality; the concept of customer satisfaction and its main determinants; and finally the relationship between service quality and customer satisfaction based on views of different previous empirical research findings .

2.1. Theoretical Review

2.1.1. Over View of Service Delivery in Public Sector

Public sector services are responsible and accountable to citizens and communities as well as to its customers. Several researchers have dealt with service quality in public services (Wisniewski and Donnelly, 1996; Rowley, 1998; Wisniewski, 2001; Brysland and Curry, 2001).

Brysland and Curry (2001) stated that the literature clearly supported the use of SERVQUAL in the public sector. According to Gowan, Seymour, Ibarreche and Lackey (2001) service provision is more complex in the public sector because it is not simply a matter of meeting expressed needs, but of finding out unexpressed needs, setting priorities, allocating resources and publicly justifying and accounting for what has been done. In addition to this (Caron and Giauque,2006) pointed out that public sector employees are currently confronted with new professional challenges arising from the introduction of new principles and tools inspired by the shift to new public management.

Furthermore, Service quality practice in public sector, according to Tiecher *et al.* (2002), is slow and is further exacerbated by difficulties in measuring outcomes, greater scrutiny from the public

and press, a lack of freedom to account in arbitrary fashion and requirements for decision making to be based on law. Moreover, as Gowan *et al* (2001) thought, public sector organizations are inherently constrained in delivering quality service to customers and this is further made worse by systems, structures and processes which by all intents and purposes impede to ensure accountability, transparency and efficiency.

Some public sectors, like revenue Authorities are there to serve the customers who have no alternatives as private organizations. Public institutions and non-profit organizations provide services that cannot be attained anywhere and customers could not go elsewhere due to the absence of alternatives. Therefore, public sectors should have a stress on the principles of equity and fairness in service administration as customers' seldom have the chance of alternative competitive suppliers. To become truly a customer centered, public sectors need first and foremost to gear their culture towards serving the customers.

According to the Public Sector Research Center (PSRC,2007), citizens today are more aware of their rights, have better access to information on public service and consequently have higher expectations of service level. They also expect positive customer experience and better returns on the taxes they pay. Hence, the issue of providing effective and efficient service delivery is not only the concern of private business organizations but also the concern of public institutions. So as to accomplish the needs of customers, public institutions have continuously undertaken several reforms.

Likewise, service provision for the public in Ethiopia had been undergone through different stages. According to FDRE public service delivery and reform program (2001), the public sector in the Ethiopian context has a long tradition and experience of serving various governments. However, so far they were given little attention to the service delivery. As a result of this, the public service delivery system is characterized by so many problems such as lack of access and inequity in provision of service; poor quality in provision of service; citizen solidification in the service delivery system; lack of qualified and skilled manpower; lack of effectiveness and efficiency in operation public institutions; and poor and delayed prioritization and decision making mechanisms.

To overthrow such challenges, the Ethiopian civil service undertook a reform in 1996. This reform, according to the FDRE public service delivery and reform program (2001) highlighted a number of deficiencies in terms of effectiveness, efficiency, accountability and transparency. In order to minimize such challenges and problems, the government designed a new civil service reform program with the aim of developing fair, transparent, efficient and ethical civil service through reforms, systems development and training. Among these reform pillars is public service delivery reform. Revenue Authorities, both federal and regional, as part of public sectors and service provider institutions, also had designed and implemented taxpayers' service delivery reform program in order to ensure quality taxpayers' services.

Quality service means the service and information provided by the tax Authority to meet the principles of good taxation system and fulfilling taxpayers' responsibilities. It also includes assistance in areas which the taxpayers might not even have realized that compliance could be fulfilled through taxpayer service and information (Grampert, 2001). Quality taxpayers' service is also a matter of accessibility, commitment of tax officials to assist taxpayers', treat taxpayers fairly, capacity to understand taxpayer concerns and questions, to be foresighted taxpayers' need, prompt processing of taxpayers' application to refund or complaint (Grampert, 2001). (Bird and Oldman, 2000) asserts that effective implementation of taxpayers' service program will satisfy taxpayers.

Generally, quality taxation service embraces a timely handling of taxpayers' complaint, empathy and competency of tax officials, accessibility of Tax officials' both face-to-face and telephone or in a convenient regularly meeting location, communicating to taxpayers in understandable language to inform them about their right and duty, tax proclamations, procedures, directive and circulars is an endeavor to satisfy their special needs, securing taxpayers' document and tax affairs, and good appearance of equipment, facility and layout (Aslund, 2002). Therefore, in order to attain the ultimate objective of revenue, authorities have to work to create self-assessment method for taxpayers, improving the responsiveness and effectiveness of tax officials; creating better communication, advice and information, linking regular taxpayers' feedback to quality improvement and recording plan; and more importantly promoting voluntary taxpayers is very necessary to guarantee better taxpayers' service and ultimately taxpayers satisfaction.

2.1.2. Service Concept

2.1.2.1. Definition

According to Kotler and Armstrong (2012), Service can be defined as economic activities that produce time, place, form, or psychological utilities. Many service firms have become successful by identifying a previously unrecognized or unsatisfied customer wants. Messay (2012) stated “Services are identifiable, intangible activities that are the main object of a transaction designed to provide want satisfaction to customers”. Messay (2012) also stated that the travel, hospitals, finance, entertainment, health care communications, utilities and professional services fields are prime examples. Recognizing the importance of marketing, many of these industries and organizations within them are now adding marketing-related personnel. According to (Kotler and Armstrong 2012) “services are growing ever faster in the world economy, marketing up a quarter of the value of all international trade”. A service is an act or performance that one partly can offer to another that is essentially intangible and does not result in the ownership of a thing. Its production may or may not be tied to a physical product (Kotler, 1998).

2.1.2.2. Characteristics of Services

According to Bitner, Fisk and Brown (1993) service has four characteristics: Intangibility, Inseparability, Heterogeneity and Perishability.

Intangibility of Services – Regan (1963) introduced the idea of services being activities, benefits or satisfactions which are offered for sale or provided in connection with the sale of goods. The degree of intangibility has been suggested as a means of differentiating tangible products with services. Most of the time, services are explained as being intangible since their outcome is considered to be an action rather than a physical product highlights the fact that the degree of tangibility has implications for the ease with which consumers can evaluate services and products (Zeithmal, et al.,1985).

Inseparability of Services-Inseparability is taken to show the simultaneous delivery and consumption of services and it is believed to enable consumers to affect or shape the performance and quality of the service (Zeithmal, et al., 1985).

Heterogeneity of Services -Heterogeneity reveals the degree of high variability in service delivery. This is a particular problem for services with high labor involvement, as the service performance is delivered by different people and the performance of people can vary from day to day and also from person to person. Besides, it offers the opportunity to provide high degree of flexibility and customization of the service and this can be used as a benefit and point of differentiation.

Perish ability of Services -The notion of perishability reflects services cannot be stored and carried forward to a future time period and suggest that services are time dependent and time important which make them very perishable. The issue of perish ability is primarily the concern of the service producer and that the consumer only becomes aware of the issue when there is insufficient supply and they have to wait for the service (Bitner, et al.,1993).

2.1.2.3 Service Quality

In today's increasingly competitive environment, service quality is essential for the success of any organization weather it is private or public organization. Public sectors should always increase the quality of service continuously since there is a question of good governance. Thus, Taxation Authorities should develop new strategy to satisfy their customer and should provide quality service for tax payers. The challenge in defining service quality is that it is a subjective concept. Everyone has a different definition based on their personal experiences. It has also received a great deal of attention from academicians, practitioners and services marketing literature, service quality is defined as the overall assessment of a service by the customer. Researcher's points out that, by defining service quality, organizations will be able to deliver services with higher quality level presumably resulting in increased customer satisfaction. Understanding service quality must involve acknowledging the characteristics of service which are intangibility, heterogeneity and inseparability. In that way, service quality would be easily measured (Negi, 2009).

The concept of service is defined by different authors and researchers in literatures. According to Parasuraman et al (1985) services are deeds, process and performance. Gronroos (1984) defined service as : any activity or serious of activities more or less intangible nature that normally, but not necessarily, take place in interactions by customer and service employees and/or physical resources or goods and/or systems of service provider, which are provided as a solution to customer problems. Kotler (1989) defined service as any activity or benefit that one party offers

to another which is essentially intangible and does not result in the ownership of anything and it may or may not be tied to physical product. According to Ministry of Capacity Building (MoCB, 2001), Service or service delivery basically refers to the systematic arrangement of activities in service giving institutions with the aim of fulfilling or satisfying the needs and expectations of service users with the optimum use of resources .

Service quality as perceived by customers indicates what was left of their previous perception and the level of satisfaction with the current performance (Ragavan & Mageh, 2013). This implies that service quality is an intermediary factor between what the customers previous perception and the present perception of it. Therefore customers can assess the actual quality provided to them (Mualla & Deeb, 1998). They also stated that the customers' satisfaction with the actual performance level of service had a further implication on the formation the customers' perceptions of service quality.

Service quality has been identified and documented as one of the key driving force for organizational survival, sustainability and accomplishment (Rust and Zahoric, 1993). According to Zeithaml et al. (1990), service quality is a focused evaluation that reflects customer's perception of specific dimensions of quality: Reliability, Responsiveness, Assurance, Empathy, and Tangibility. It is defined as customers' judgment about an entity's overall excellence or superiority which is conceptually constructed and centers on perceived quality.

According to Parasuraman et al. (1985), the difference between customers' expectation of the services and their perceived services is expressed as service quality. In other words, service quality is the outcome of the comparison that customers make between their expectations about the service and their perceptions of the ways the service has been performed (Gronroos, 1984). Zeithaml et al. (1990) further explained that service quality is the difference between expectation and perceived service. Others also defined service quality as the extents to which a service meets customers' needs and expectation (Amanfi, 2012)

There are two major approaches to creating and deciding on a model to measure service quality (Anber & Shireen, 2011). The first one is the, Directional Approach, which is connected with satisfaction, though not equivalent it is related to the customers' perception of the actual performance of the service provided. This approach supports the concept of satisfaction as

psychological state prior to giving judgment on the quality of service. It indicates the measurement of actual performance rather than comparison of expectation and performance and termed as SERVPERF. The second approach, which is the Gap Approach, is related with the comparison of service expectation with service perception and termed as SERVQUAL (Parasuraman, et al., 1985).

In general, the concept of service quality depends on the customers experience and behavior towards judging their feeling on the service provided by the responsible body. Moreover, it is sound to express the concept of service quality from actual performance of the organization in which customers perceived during receiving the service rather than considering expectations of customers before serving and perceptions after serving by the organization.

Crosby (1984) Defined quality as conformance to requirements. This definition implies that organizations must establish requirements and specifications. Once these requirements and specifications are established, the quality goal of the various functions of Organization is to comply strictly with them. Quality is also defined from different point of views, from customer point of view, quality means fitness for use and meeting customer satisfaction and from process point of view, it means conformance with the process design, standards and specifications.

Quality may also be defined as the degree of excellence at an acceptable price from product point of view and from the cost point of view it means best combination between costs and features. A solid foundation in defining and measuring service quality was emanated in the mid-eighties by Gronroos (1984) and Parasuraman et al. (1985). They were amongst the earliest scholars laid down the foundation for the definitions as well as development of service quality. Service quality defined as the degree and direction of discrepancy between consumer's perceptions and expectations in terms of different but relatively important dimensions of the service quality, which can affect their future purchasing behavior. This definition clearly shows that service quality is what customers' access through their expectations and perceptions of a service experience. Customers' perceptions of service quality result from a comparison of their before-service expectations with their actual service experience. Service quality is based on a comparison between what the customer feels should be offered and what is provided Parasuraman et al. (1985). If the customers' expectations are meeting or exceeded, then the company is perceived to be offering higher service quality. But if on the other hand, if the

expectations of the customers are not met, the company is on its way not only to face displeased and hostile customers, which in turn leads to defection to competitors. Customer's expectation serves as a foundation for evaluating service quality because, quality is high when performance exceeds expectation and quality is low when performance does not meet their expectation. Expectation is viewed in service quality literature as desires or wants of consumer that is, what they feel a service provider should offer rather than would offer (Parasuraman, et al., 1988).

Perceived service is the outcome of the consumer's view of the service dimensions, which are both technical and functional in nature. Gronroos (1984) and Parasuraman et al. (1988) define perceived quality as a form of attitude, related but not equal to satisfaction, and results from a consumption of expectations with perceptions of performance. Therefore, having a better understanding of consumers attitudes will help to know how they perceive service quality in taxation Authority and respond accordingly. The service process as well as the service outcome will contribute quality evaluations. As stated by Gronroos (1982) there are two types of service quality these are technical quality and functional quality. Technical quality is what the customer is actually receiving from the service (outcome) while functional quality is the manner in which the service is delivered (process). It is likely to be much more effective to tell a service contact employee what specific attributes service quality includes, such as responsiveness. Management can say, if we can improve our responsiveness, quality will increase" (Zeithaml, et al., 1996)

2.1.2.4 Service Quality Dimensions

Gronroos (1984) and Czepiel (1990) have considered service quality dimensions as technical and functional or process quality. These dimensions were assessed according to attitude and behavior, appearance and personality, service mindness, accessibility and approachability of customer contact personnel.

Czepiel (1990) in addition found the process and outcome dimensions and also identified three dimensions of service encounters, distinguishing among customer perception, provider characteristics and production realities. They suggested that these are common characteristics in service delivery, and determination of satisfaction in each case is similar.

The customer perception dimensions as Czepiel (1990) includes, purpose, motivation, silence, cost and risk. Whereas the product realities more covers technology, location, content,

complexity and duration. The final dimension of provider characteristics relates to expertise, attitude and demographic attributes of staff.

Edvardsson, Gustafsson and Roos (2005) expanded the provider characteristics and production realities and summarize four quality aspects which affect customer perception. The first aspect service quality, which is technical quality, refers the skills of the employee and design of service systems. The second quality aspect, which concern with how the different parts of the service delivery systems work together, is the integrative quality. The third service quality aspect, according to these researchers, is the functional quality: this aspect deals with the manner in which service is delivered and relates with layout and accessibility. The final quality aspect, which is the outcome quality refers results of the actual service and indicates whether it meets the promised service and the customers' needs and expectation.

Parasuraman et al. (1985) addressed ten quality dimensions as to how the customer makes an assessment of service quality. These determinants that can be used to measure service quality are separately defined by them. The first quality dimension, **access**, is related with the approachability and easy of contact to customers. The second dimension used to make an assessment of service quality is **communication** that refers the organization's capability in informing and listening to customers. **Competence**, which measures employees' possession of required skills and knowledge to perform the service in a better way to satisfy their customers, is also among the ten dimensions used to assess service quality. The fourth dimension is related with demeanor and attitude of contact personnel and referred as **courtesy**. Credibility which refers trustworthiness and honesty; reliability which assesses consistency of performance and dependability of employees in serving customers; responsiveness which indicate timeliness of service and willingness of employees to serve their customers; Security which reflects customers freedom from danger, risk and doubt while dealing with the organization; tangibility which indicate physical evidence of the organization to perform service; and understanding/knowing the customers' needs were the main dimensions to assess the service quality performance of an organization .

Later on, Parasuraman et al. (1988) minimized the ten dimensions of service quality into five dimensions. The three dimensions: reliability, responsiveness and tangibility are the original dimensions, whereas the remaining seven dimensions were replaced with assurance and

empathy. According to Anber and Shireen (2011), assurance includes courtesy, competence, credibility and security from the ten dimensions whereas empathy covers access, communication and service provider understanding to beneficiaries.

2.1.2.4.1 SERVQUAL MODEL

The first dimension based on the modified service quality dimension is **tangibility**. This dimension includes physical facilities, equipment, physical appearance of employee, and communication materials which are very important to facilitate service provision.

The second modified dimension, **empathy** is the combination of three of the original service quality dimensions: access, communication and understanding customers. This dimension refers the ability to identify, understand and respond appropriately to customers' emotional state before, during and after the transaction/service providing. Understanding, the customers personal needs, taking care of them individually and showing them all sorts of sympathy and affection, looking at them as close friends and distinguished clients.

The third dimension, **reliability** is equal with original service quality dimension. This dimension also refers the ability to provide the exact required service according to the given specifications (Anber & Shireen, 2011). Zeithaml (1988) also defined it as the ability to perform promised service dependably and accurately. In a similar manner, the fourth service quality dimension, **Responsiveness** is equal to the original dimension defined by Parasuraman in 1985. This dimension assesses the inclination and willingness of the employees to serve customers quickly and properly.

The final dimension is **Assurance** which captured competence, courtesy, credibility and security from the original service quality dimension in combination. It refers knowledge and courtesy of employees and their ability to convey trust and confidence (zeithaml, et al., 1990). It also refers to the feeling of trust and confidence in dealing with the organization. This reflects the workers knowledge and experience and their ability to build self-confidence as well as confidence in the customers themselves (Anber & Shireen, 2011).

As the classification and explanation of service quality dimension into different categories by different writers in different areas of study and time, there is no so much difference among them

rather all revolved in similar concepts regardless of expanding or narrowing the classifications. Hence, in order to explicitly assess and measured the service quality provided by any organization, it is necessary to use the minimized service quality dimensions.

For the purpose of measuring customer satisfaction with respect to different aspects of service quality and to overcome problems which is created as a result of the gap between management and customers, a survey instrument was developed by Parasuraman et al. (1988). The instrument is called SERVQUAL. The basic assumption of the measurement was that customers can evaluate an organizations service quality by comparing their perception with their experience. It is designed to measure service quality as perceived by the Customer. Though, the SERVQUAL model has been the major generic model used to measure and manage service quality across different service settings and various cultural backgrounds, it has been subjected to a number of theoretical and operational criticisms (Buttle, 1996).

2.1.3. Customer satisfaction

Customer satisfaction is a post-purchase evaluation of a service offering. A traditional definition customer satisfaction followed the dissatisfaction paradigm of consumer satisfaction or dissatisfaction, suggesting that customer satisfaction/ dissatisfaction is the result of interaction between the consumer's pre-purchase expectations and post purchase evaluation. According to Rigopoulou, Irimi, Tsiotsou, Rodoula, Kehagias and John, (2008) customer satisfaction is the state of mind that customers have about a company when their expectations have been met or exceeded over the lifetime of the product or service. Service companies have since recently focused on customers in order to improve competitiveness. Customer satisfaction is one of the important outcomes of marketing activity.

Satisfying customers is one of the main objectives of every organization Management and marketing theorists emphasize the importance of customer satisfaction for a business success. The satisfaction judgment is related to all the experiences made with a certain business concerning its given products, the sales process, and the after sale service. Whether the customer is satisfied after purchase also depends on the offers performance in relation to the customer's expectation. Customers form their expectation from past buying experience, friends and associates advice, and marketers and competitors information and promises (Kotler, 2012).

Higher customer satisfaction leads to greater customer loyalty which in turn leads to higher future revenue. As a result, many market leaders are found to be highly superior-customer-service orientated. They have been rewarded with high revenue and customer retention as well. For that reason, organizations in the same market sector are forced to assess the quality of the services that they provide in order to attract and retain their customers. Because satisfied customers are a key to long-term business success (Zeithaml, et al., 1996). Customer satisfaction is consumer's fulfillment response. It is a judgment that a product or service feature, or the product or service itself, provided (or is providing) a pleasurable level of consumption-related fulfillment, including levels of under- or over fulfillment (Oliver, 1997)

2.1.3.1 Customer Satisfaction Measurement

Customer satisfaction measurement involves the collection of data that provides information about how satisfied or dissatisfied customers are with a service. This information can be collected and analyzed in many different ways. Many organizations regularly check the levels of customer satisfaction to monitor performance over time and measure the impact of service improvement. Smith (2007) as cited in Tesfaye (2015) states the research carried out in the UK with public sector organizations suggests that there are five themes that are likely to be relevant to all organizations in measuring customer satisfaction. The first is Delivery of the service it deals with how problems were handled, reliability and outcome. The second is Timeliness which indicates waiting times and number of times contacted with customers. The third one is Information which includes accuracy, enough information and up to date/ keeping informed about the service provided. The fourth is Professionalism that includes competent staff, fair treatment to customers and the last one is Staff attitude which aims at creating friendly, polite and sympathetic environment.

2.1.3.2. Importance of Customer Satisfaction

Customer satisfaction measures how well a company's products or services meet or exceed customer expectations. These expectations often reflect many aspects of the company's business activities including the actual product, service, company, and how the company operates in the global environment. Customer satisfaction measures are an overall psychological evaluation that is based on the customer's lifetime of product and service experience (Smith, 2007).

2.1.3.3. Customer Satisfaction Measurement

According to Smith (2007) Satisfaction measures involve three psychological elements for evaluation of the product or service experience: cognitive (thinking/evaluation), affective (emotional-feeling/like-dislike) and behavioral (current/future actions). Customer satisfaction usually leads to customer loyalty and product repurchase. But measuring satisfaction is not the same as measuring loyalty.

2.1.4. Relationship between Service Quality and Customer Satisfaction

Kotler and Armstrong (2012), advocate that satisfaction is the post-purchase evaluation of products or services taking into consideration the expectations. Researchers are divided over the antecedents of service quality and satisfaction. Whilst some believe service quality leads to satisfaction, others think otherwise. The studies of many researchers suggest service quality leads to customer satisfaction. To achieve a high level of customer satisfaction, they suggest that a high level of service quality should be delivered by the service provider as service quality is normally considered an antecedent of customer satisfaction (Mesay, 2012). As service quality improves, the probability of customer satisfaction increases. Quality was only one of many dimensions on which satisfaction was based; satisfaction was also one potential influence on future quality perceptions (Clemes, 2008). Parasuraman et al. (1988) defined service quality and customer satisfaction as follows: Service quality is a global judgment, or attitude, relating to the superiority of the service, whereas satisfaction is related to a specific transaction. Satisfaction is a post consumption experience which compares perceived quality with expected quality. Whereas, service quality refers to a global evaluation of a firm's service delivery system (Parasuraman, et al., 1985) Furthermore, Daniel (2012) also stated that high quality of service will result in high customer satisfaction and increase loyalty.

2.2. Empirical Review

Many customer satisfaction studies, both in the private and public sectors forwarded the service quality and service quality dimensions impact on satisfaction.

Maroudas, Aggelopoulos and Menexes, (2009) in their study about taxpayers' satisfaction in the Greek tax administration system concluded that any improvement to the service quality of tax administration as perceived by the taxpayers and their satisfaction require special attention to all elements of the service quality. Anber and Shireen (2011) in their study of customer satisfaction in the service sector also stated that all these service quality variables have an effect on customer satisfaction. Moreover, Amanfi (2012) in a study of service quality and customer satisfaction in the public service sector explained that all the service quality dimensions have a positive relationship with customer satisfaction. Amanfi (2012) also stated that the strength of all these dimensions have no similar impact on satisfaction. Accordingly empathy, assurance and responsiveness have a higher impact than tangibility and reliability on the satisfaction of customers.

Sriyam (2010) in the study of customer satisfaction in the private sector concluded that service quality and customer satisfaction has significant relationship. Further, concluded that in the service sector, especially hotel sector, tangibility (cleanses and appearance) is the main factor for customer satisfaction followed by assurance. Ragavan and Mageh (2013), in their study of service quality and customer satisfaction in private banks concluded that all service quality dimensions had a significant and positive relationship with customer satisfaction. In addition, they came up with a conclusion from their regression result that, except empathy, which had no influence the remaining dimensions: assurance, reliability, responsiveness and tangibility had significantly and positively influencing customer satisfaction.

This indicates that all service quality dimension relationships with satisfaction can be different based on the service provided by different service providers. In addition, even within a public or a private sector, the results of the service dimension relationship and impact on customer satisfactions were not similar and vary one from the other.

According to Tesfaye (2015) Research on services quality has currently received special attention from marketing researcher. Some research conducted on quality services and its effect on customer satisfaction and their results are summarized as follow: - There are many research works done related with this study. However the researcher tries to see three of them which are more related to the topic. The titles with their objectives and major findings are discussed below to have an insight about these studies.

Aman (2008) with title of “Effects of service delivery process and service quality on customer satisfaction: a case study of EEPCO, North Western region, Bahir Dar town customer service centers” have indicated the main purpose of the study is to examine the effect of service delivery process and service quality on satisfaction of customers of EEPCO with the following specific objectives .i.e. To examine the effect of service delivery process and service quality on customer satisfaction and to understand real situation on how EEPCO handle its customers.

Another study studied by Betelhem Tesfaye (2015) “The impact of service quality on customer satisfaction the case of commercial bank of Ethiopia”. The result of this study indicates that except empathy, all dimensions of service quality have a positive and significant effect on customer satisfaction. Moreover, from the findings of this study, researcher found out that not all of the service Quality dimensions has positive effects on customer satisfaction. Out of the five service quality dimensions four dimensions (tangibility, reliability, assurance, and responsiveness) have positive and significant effects on customer satisfaction. On the other hand, empathy has no significant effect on customer satisfaction.

□ On the relationship between customer satisfaction and service quality. Research was conducted in a bank in Tehran; Iran by (Mahamad, 2010) revealed that service quality would be one of the determinants of satisfaction. The findings that nearly 43 percent of customers’ satisfaction changes are explained by service quality. (Tefaye, 2015)

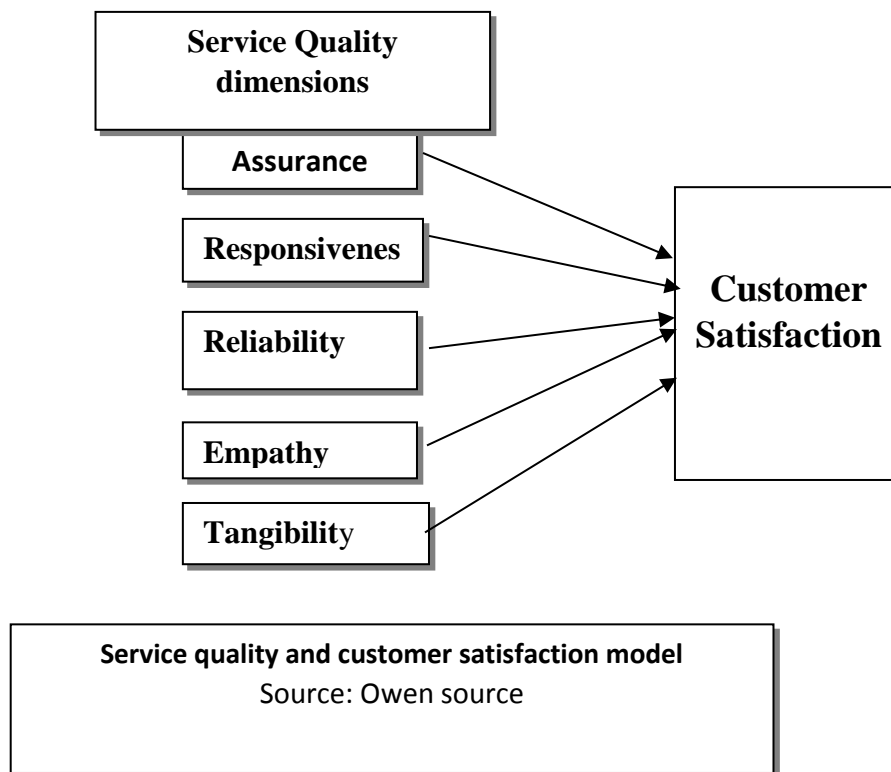
□ On the relationship between Bank Service Quality, Customer Satisfaction in Ethiopian Banking Sector, Messay (2012) concluded that all service quality dimensions are positively correlated with customer satisfaction indicating 90.7% of the variance in customer satisfaction can be predicted by the service quality offered by the private banks. In addition, results of this research show that there is a positive significant relationship between customer satisfaction and loyalty, and explain 62% of the variance. (Tefaye, 2015)

□ On the relationship between Service quality, satisfaction, perceived value among customers in commercial banking in Nakuru Municipality, Kenya, Daniel (2012) concluded that service quality and customer satisfaction were positively and significantly associated indicating 19.8% of the variance in customer satisfaction can be predicted by the service quality offered by the commercial banks. (Tefaye, 2015)

2.3. Conceptual Framework

So as to narrow down the main focus of the study and draw a strategy to the topic a conceptual framework is presented below. The conceptual framework indicates the crucial process, which is useful to show the direction of the study. The conceptual framework shows the preceding discussions and the five different independent variables interrelationship with the dependent variable. Hence, the correlation and impact level was evaluated with the five dimensions of the service quality dimensions (SERVQUAL) namely, Assurance, Reliability, Responsiveness and Tangibility. The overall satisfaction of taxpayers was assessed by overall service quality /delivery response of taxpayers.

Figure 2.1.The Conceptual Framework



CHAPTER THREE

3. RESEARCH DESIGN AND METHODS

This section aimed to highlight the overall methodological consideration of the thesis. It presented the research design and methods that is used in the research.

3.1. Research Design

The research method that is utilized in this study is survey method by using questionnaire designed with Likert scale. A Likert scale is psychometric scale and is the most widely used scales in survey research. Since it is simple and easy to understand, the response rate is encouraging. The Likert scale is easy to construct and administered. It is also important for respondents to understand (Malhotra, 1996)

The study adopted a purely descriptive research design as it sought to establish the relationship between variables (i.e. service quality and customers satisfaction in ERCA, LSSTPBO). Descriptive method is a method that describes the study systematically, factually and accurately utilizing facts, behaviors and relationship between the phenomenon's being studied (Naik, 2010).

3.2. Data Sources, Types and Collection Method

Both primary and secondary data types are used in the study. Concerning the primary source, the study used a questionnaire designed with Likert scale. The respondents are asked to rate each statement using Likert scale of 1 to 5 (1 strongly disagree, 5 strongly agree). With regards to secondary data, sources like; documents of the tax office regarding standards, annual reports, complaint feedback documents and other relevant materials.

3.3. Target Population, Sample size and Sampling Procedure

The populations that is studied in this Survey study is 4021 comprised of Category A (1572 tax payers) and Category B (2449 tax payers) which is active and paying their taxes for the last 3 years. (LSSTPBO Archive, 2017)

The sampling techniques that the researcher applied are probability sampling. From probability sampling, stratified random sampling followed by simple random sampling techniques is used.

The way of selecting samples from each category will be by using proportionate stratified sampling. Using the proportional allocation the sample size from each stratum was identified.

The research paper employed simple random sampling during the process of data collection from the respondents. The study used simple random sampling techniques because it is assumed to allow the researcher to select a respondent randomly without any bias.

In order to determine sample size; the researcher used formula for calculating the required sample size in each tax category. The formula was developed by Yamane (1967).). It is calculated as follows

$$n = \frac{N}{1 + N(e)^2}$$

Where:

n = sample size

N = population size

e = e is sampling error (0.05)

Hence; the total sample size is 364. Since the number of tax payers in each category is not the same, proportionate sampling for each category will be calculated using the following formula.

$$n = \frac{nN1}{N}$$

Where;

n = total number of sample

N = is total number of population

N1 = is total number of population in each category

Table 3.1 sampling frame of target population

S.N	Target Population	Number of target population	Sample size
1	Category "A" taxpayers	1572	142
2	Category "B" taxpayers	2449	222
Total sample size			364

Source: LSCSTBO, 2017

3.4. Data analysis and reporting

The data analysis used in this study is descriptive statistics and inferential statistics. The Statistical Package for the Social Science (SPSS 20.0) tool is used to analyze the collected data.

3.4.1 Descriptive analysis

Descriptive statistics such as mean, frequencies, percentage and standard deviations is analyzed and the basic respondents' profiles like age, gender, business type and others is indicated.

3.4.2. Econometrics/Quantitative analysis

Ordinary least squares regression model (OLS) was used to analyze service quality dimensions that influence the satisfaction of customers. In statistics, OLS is a method for estimating the unknown parameters in a linear regression model, with the goal of minimizing the sum of the squares of the differences between the observed responses or values of the variable being predicted which is Customers satisfaction in the given dataset and those predicted by a linear function of a set of variables which includes Assurance, Responsiveness, Reliability, Empathy and Tangibility. According to Pohlman (2003) OLS model shows the relationship between a dependent variable and a collection of independent variables. The researcher used regression analysis to determine the relationship between variables. In regression model the relationship between the dependent variable and the independent variables is expressed as a linear combination of the independent variables plus an error term using OLS model. The model is specified as;

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + \epsilon$$

Where: Y= Customer Satisfaction in

β_0 = Constant term

X1= Assurance

X2= Responsiveness

X3= Reliability

X4= Empathy

X5= Tangibility

Where the β s are coefficients of independent variables,

ϵ is errors term.

The errors are assumed to be normally distributed with an expected value of zero and a common variance. The results were presented using tabulation.

3.5. Reliability Test Results

This study used Cronbach’s alpha to test the reliability of questionnaires. The findings show that Cronbach’s alpha for all dimensions of service quality are above 0.70 which indicates a high level of internal consistency for all items. To make Cronbach’s alpha above 0.70 some items are dropped by considering Cronbach’s alphas result if item is deleted.

Table 3.2: Reliability test for Assurance

No.	Assurance-Items	Items Cronbach’s alpha
1	Employees confidence in providing service	.611
2	Safety in your transactions/delivery of service/ with the branch	Dropped
3	Employees consistency, courteousness and respectfulness with you	.801
4	Employees professional competency and know how to answer your questions	.544
5	Employees knowledge in understanding tax laws and fulfilling their responsibility according the standards while providing service	.568
Cronbach's Alpha of Assurance=.710		

Source: Survey Result, April 2017

In analyzing assurance item no.2 is dropped to make Cronbach’s alpha above 0.70 by considering the result of Cronbach’s alpha if item is deleted and the remaining 4 items are selected/used in the linear regression analysis.

Table 3.3: Reliability test for Responsiveness

No.	Responsiveness-Items	Items Cronbach's alpha
1	Employees informing you exactly when services will be performed	.688
2	Employees giving timely service to you	.807
3	Employees are always willing to assist and cooperate with you with you difficulties in getting service	.802
4	Employees are able to respond to your requests timely	.725
5	Employees answering questions and problems quickly	.753
6	The branch staffs adequacy in number to execute their service promptly	.688
Cronbach's Alpha of Responsiveness=.781		

Source: Survey Result, April 2017

Under Responsiveness all 5 items are selected depending on the result of Cronbach's Alpha and their value because in analyzing the reliability the Cronbach's alpha is above 0.70. Under this all items of Responsiveness is used in linear regression analysis.

Table 3.4: Reliability test for Empathy

No.	Empathy-Items	Items Cronbach's alpha
1	The branch in giving enough attention you need in providing service you need	.558
2	The branch working hours convenience to customers	.536
3	The branch treating taxpayers in caring and respectful way	.801
4	The branch has employees who give you enough personal attention	.603
5	Employees understanding and cooperation with your specific service needs	Dropped
Cronbach's Alpha of Empathy=.704		

Source: Survey Result, April 2017

Regarding Empathy item no.5 is dropped to make Cronbach's alpha above 0.70 by considering the result of Cronbach's alpha if item is deleted and the remaining 4 items are used in the linear regression analysis.

Table 3.5: Reliability test for Reliability

No.	Reliability-Items	Items Cronbach's alpha
1	Providing service at the right time and standard	.716
2	Employees willingness in solving your problem promptly	Dropped
3	The branch in delivering error free service/records	.666
4	Maintaining records and profiles in organized and integrated manner	.666
5	Providing timely, correct and accurate information	.716
Cronbach's Alpha of Reliability=.750		

Source: Survey Result, April 2017

Table 3.5 shows that item no.2 is dropped to make Cronbach's alpha above 0.70 by considering the result of Cronbach's alpha if item is deleted and the remaining 4 items are used in the linear regression analysis.

Table 3.6: Reliability test for Tangibility

No	Tangibility-Items	Items Cronbach's alpha
1	Possessing modern working equipment and organized office	.586
2	physical facilities (rooms, reception and waiting place) visually comfort, cleanness and attractiveness	.713
3	Appropriate appearance of service delivering employees	.586
4	Convenient service rendering facilities like information desks, pamphlets, office layout and location are comfortable and visually appealing	.875
Cronbach's Alpha of Tangibility=.767		

Source: Survey Result, April 2017

With regards to tangibility all items are selected depending on their Cronbach's Alpha's result. In doing the reliability test all items are selected because their overall Cronbach's Alpha's is .767

Table 3.7 Reliability test for Overall level of Service Satisfaction

	Overall level of Service Satisfaction-Items	Items Cronbach's alpha
1	In most ways the service level of the revenue and customs authority is close to my expectations	.835
2	The service conditions of the revenue and customs authority are excellent	.757
3	I am satisfied with the services of the revenue and customs authority	.757
4	So far I have gotten the important services I want in all my visits to this revenue and customs authority	.835
5	In most ways the service level of the revenue and customs authority is less than my expectations	.757
Cronbach's Alpha of Overall level of satisfaction=.825		

Source: Survey Result, April 2017

Regarding the overall level of satisfaction all items are selected for further processing because their overall Cronbach's Alpha's result shows above 0.70.

3.6. Ethical Considerations

Before proceeding to any action, the researcher consulted with Lideta sub city small tax payer's branch offices' Manager to carry out the study and the study could not began until permission was received. In order to ensure transparency and avoid any fear from respondents, the questionnaires were prepared in both English and Amharic language and any personal information indicators have been eliminated from the questionnaire. Besides this, to avoid biases in filling the questionnaire and give freedom of expression, the researcher has avoided any interference and contact with respondents at the time of data collection.

CHAPTER FOUR

4. DATA PRESENTATION, ANALYSIS AND DISCUSSION

Introduction

During the survey a total of 364 questionnaires that are prepared in both Amharic and English language were distributed to customers for both category A and B tax payers in the branch. The data gathered from both primary and secondary data sources are analyzed by using Statistical Package for Social Science (SPSS20.0).

4.1 Response Rate of Respondents

Table 4.1: Respondents Response Rate

Target Population	Number of Distributed Questionnaires	Number of Returned Questionnaires	Percent (%)
Category “A” taxpayer	142	135	95.10
Category “B” taxpayer	222	212	95.50
Total	364	347	95.60

Source: Survey Result, April 2017

The above Table 4.1 presents, the response rate of tax payers in the branch. In total 364 taxpayers were taken as a sample to undertake the study in the branch. However, only 347 taxpayers were contacted and successfully taken through the questionnaire. Hence, 95.60% of the distributed questionnaires to taxpayers’ were effectively collected.

4.2 Demographic Characteristics of the Respondents

Table 4.2: Respondents Educational Level by Business Category

Education level	Business Category		Total
	Category A	Category B	
Primary school	18	23	41
High school	51	118	169
Diploma	34	42	76
Bachelor	28	25	53
Master/PHD	4	4	8
Total	135	212	347

Source: Survey Result, April 2017

This educational background statistics of the respondents is very important factor to come up with fundamental conclusion on the accuracy of the response for each questionnaire. This is because; each questionnaire needs a deep understanding of the question to answer accordingly. Bearing this in mind, the data from Table 4.2 above showed that all of the total respondents had a formal educational background. This indicated that majority of the respondents had no difficulties in understanding and responding to each questionnaire.

Table 4.3: Respondents Educational Level by Gender

Education level of Respondents									
Master /PhD		Bachelor		Diploma		High school		Formal education	
sex of respondents		sex of respondents		sex of respondents		sex of respondents		sex of respondent's	
M	F	M	F	M	F	M	F	M	F
6	2	37	16	47	29	119	50	26	15

Source: Survey Result, April 2017

The statistics of the table 4.3 shows that the educational level and sex ratio of the respondents are important to undertake the study .The result indicates 6 male and 2 female respondents are Master/PhD holders 37 male and 16 females are Bachelor’s Degree holders. 76 respondents are Diploma holders and the lion’s share of respondents High school level educated.

Table 4.4: Frequency of Contact with the Revenue Office

	Response	Business Category		Total	Percent%/
		Category	Category		
		A	B		
Frequency of contact per year	Once a Year	16	38	54	15.56
	Twice a Year	9	19	28	8.06
	Four times a year	33	61	94	27.08
	12 times a year	14	46	60	17.30
	More than 12 times a year	63	48	111	32
Total		135	212	347	100

Source: Survey Result, April 2017

Regarding the all respondents level contacts with the revenue office As Table 4.4 above indicates, 32% of the respondents had more than 12 times visiting or contacting in a year in order to get tax related services. 17.30% of the respondents similarly visited the office monthly whereas 27.08% of the respondents went quarterly. The remaining 8.06 % and 15.56 of the respondents contacted the tax office twice and once a year respectively. This shows that almost all of the respondents usually contacted with the revenue office in order to get service in relation to their tax issues. Hence, they had know-how about the branch office from the service they have received.

4.3. Overall Satisfaction of customers in the Revenue Office

Table 4.5: Overall level of Customers Satisfaction

Satisfaction level	Frequency	Percentage
1-1.5	16	4.6
1.6-2.5	65	18.8
2.6-3.5	114	32.9
3.6-4.5	128	37
4.6-5	24	6.9
Total	347	100

Source: Survey Result, April 2017

Table 4.5 Shows that, Based on a scale ranging from 1 (strong dissatisfaction) to 5 (strong satisfaction), from 347 respondents 16 customers fails in the average scores of 1-1.5 values, which shows that 4.6% of customers are strongly dissatisfied by the services provided by the branch office. 65 customers also have score values of between 1.6-2.5. This also indicates 18.8 % of customers are dissatisfied by the branches service. 114 (32.9%) respondents of the branch fall between the range of 2.6-3.5 which are neutral or restricted to say whether they are satisfied by the service or not. 128 (37%) falls within satisfaction level 3.6-4.5. The remaining 24 respondents fall in the range of 4.6-5 and are strongly satisfied with 6.9%.

Table 4.6: Overall level of Satisfaction statistics

		Statistics				
Overall	N	Min	Max	Mean		Std. Dev.
Level of	St.	St.	St.	St.	Std. Error	St.
satisfaction	347	1	5	3.23	.05041	.93903

Source: Survey Result, April 2017

As shown from the descriptive statistics Table 4.6 above, the response rate includes both extremes of strongly satisfied and strongly dissatisfied scales irrespective of the frequency of the respondents. The mean statistics is 3.23 with min of 1 and max of 5 with standard error of 0.05041 and standard deviation of 0.93903. Standard error 0.05041 is standard deviation of the

sampling distribution of a statistic. It is statistical term that measures the accuracy with which a sample represents a population. In statistics, a sample mean deviates from the actual mean of a population, this deviation is the standard error.

Table 4.7: Overall level of Satisfaction by Tax Category

Tax Category	Frequency	Mean
A	135	3.37
B	212	3.16

Source: Survey Result, April 2017

Table 4.7 shows that regarding tax category in the branch office Category A tax payers are more satisfied than Category B tax payers with mean of 3.37 and 3.16 respectively.

Table 4.8: Mean of Service Quality Dimensions (Independent Variables)

Service Quality Dimensions	Mean	Std Deviation
Assurance	3.29	.78115
Responsiveness	3.28	.80982
Empathy	3.29	.77866
Reliability	3.26	.82459
Tangibility	3.09	.97352
Overall Satisfaction	3.23	.93903

Source: Survey Result, April 2017

Table 4.8 shows that the mean and standard deviation of Independent Variables which are Assurance with mean 3.29 and standard deviation of .78115, responsiveness with mean 3.28 and standard deviation of .80982, Empathy with mean 3.29 and standard deviation of .77866 , Reliability with mean 3.26 and standard deviation of .82459 and Tangibility with mean 3.09 standard deviation of .97352. With overall customers satisfaction mean 3.23 of and standard deviation of .93903.

4.4. Multiple Linear Regression Analysis

According to Kothari (2002), it is possible to employ several methods to determine the relationship between variables, but no method can tell certain that a correlation is indicative of a causal relationship. Thus, it is necessary to focus both on the degree and cause and effect

relationships between and among dependent and independent variables using correlation and regression techniques.

Table 4.9: Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.898 ^a	.806	.803	.41713

a. Predictors: (constant), Tangibility, Assurance, Reliability, Responsiveness, Empathy

b. Dependent Variable: Customers' satisfaction

Source: Survey Result, April 2017

As indicated in the Table 4.9 above, the result shows that together 80.6% of the variance in the overall customers' satisfaction was predicted by assurance, responsiveness, empathy, reliability and tangibility. It also indicated that there is a positive and negative relationship between the overall satisfaction and the independent variables with a correlation coefficient of 0.417. The adjusted R Square, which reflects the success of the model considering the variables in the model and the number of observations had also accounted for 80.3% of the variance in the dependent variable. This reflected that service quality is the main determinant of customers' satisfaction.

Table 4.10: Regression results of each Service Quality Dimensions and Overall Customer Satisfaction

Model	Coefficients ^a						
	Unstand. Coeffi.		Stand. Coefi	t	Sig.	Collinearity Stat.	
	B	Std. E	Beta			Tolerance	VIF
(Constant)	.457	.105		4.367	.000		
Assurance	.733	.087	.610	8.458	.000	.110	9.122
Responsiveness	.015	.069	.013	.210	.834	.160	6.266
Empathy	-.633	.070	-.525	-9.104	.000	.172	5.830
Reliability	.196	.051	.172	3.831	.000	.282	3.543
Tangibility	.570	.045	.590	12.563	.000	.258	3.873

a. Dependent Variable: overall satisfaction

Source: Survey Result, April 2017

Table 4.10, shows that the beta coefficients indicated that how and to what extent SERVQUAL dimensions such as Assurance, Responsiveness, Empathy, Reliability and Tangibility influence customers satisfaction of the branch office. It has been found that Assurance ($b=.733$, $t= 8.4558$, $p<0.05$), Reliability ($b =.196$, $t=3.831$, $p<0.05$), Tangibility ($b=.570$, $t=12.563$, $p< 0.05$), significantly influence customer satisfaction; whereas, Responsiveness ($b=0.015$, $t=210$, $p>0.05$) was found to be insignificant to influence customers satisfaction of the branch office. Empathy ($b =-.633$, $t=-9.104$, $p < 0.05$) was found to influence the customer satisfaction negatively and significantly. This may be because the more attention towards things, individually and concern about them might negatively influence the performance of the branch. Similar result was found by Suharto and Sulistiyono (2015) for the consumer satisfaction in ship yard industry in Indonesia, where empathy was found to influence significantly and negatively the customer satisfaction.

Therefore, it indicates that customer satisfaction is influenced by Assurance, Reliability and Tangibility. The result also helps us to understand which variables among the five independent variables statically significant and mostly determinant in explaining the variance in customer's satisfaction. And the significant variables with P value less than 0.05 are likely to be meaningful addition in customer's satisfaction of the branch office because a change in their values is related to changes in the satisfaction of customers.

4.5 Rank of the Service Quality Dimensions to Improve Satisfaction

In order to increase service delivery satisfaction, taxpayers were asked to put the service delivery dimensions according to their importance to contribute for the improvement of service quality. Hence, the following Table 4.6 reflects the order of the service quality factors according to their benefit for service delivery improvement in the future and the result is obtained by using SPSS 20.0.

Table 4.11 Service Quality Dimension Ranking

Service Quality Dimensions	1st rank	2nd rank	3rd rank	4th rank	5th rank
Assurance	127	87	56	41	36
Responsiveness	118	77	78	43	31
Empathy	155	74	51	31	36
Reliability	98	104	52	47	46
Tangibility	69	80	68	48	82

Source: Survey Result, April 2017

As the rank Table 4.11 above indicates, assurance had the highest value or the first rank stated by respondents in which the tax office should give priority to improve customers' satisfaction. This priority ranking reflects that currently the revenue office employees lack competency, credibility and courtesy in providing quality service to customers.

Empathy had the next rank in which taxpayers put as an important component for their satisfaction that needs to be improved. Such priority may be raised from considering its significant effect for service delivery improvement.

The third rank is taken by responsiveness dimension. This component is an important factor in which customers needed from tax collectors to improve so as to facilitate their tax matters timely.

Reliability, even it ranked as a fourth rank to improve customers' satisfaction, the gap between the second and third rank is insignificant. This shows that reliability is also an important factor to improve service delivery satisfaction. Furthermore, Customers' gave less attention to the office internal situation (tangibility) compared to the remaining factors so as to improve their satisfaction.

CHAPTER FIVE

5. SUMMARY OF MAJOR FINDINGS, CONCLUSION AND RECOMMENDATION

The final chapter of the study deals with the summary of the research, the finding to assess services delivered to taxpayers and their satisfaction in ERCA, LSSTPBO office using a measurement model SERVQUAL, conclusions drawn from the findings and the recommendation based on the conclusions.

5.1 Summary of Findings

Assessing the overall customers' satisfaction is one of the main objectives of the study. Hence, 43.9% of the respondents were delighted, 32.9 are neutral and the remaining 23.4% were dissatisfied and strongly dissatisfied.

In addition, category "A" taxpayers were more satisfied than category "B" taxpayers with mean of 3.37 and 3.16 respectively. Generally, the overall satisfaction analysis, which is the upshot of the service delivery provided positive results higher than that the midpoint (Mean = 3.23 out of maximum 5).

Examining the relationship of the five service quality dimensions with customers' satisfaction in the revenue office was also the main objective of the study. So, the findings disclose that the service quality dimensions of Assurance, Tangibility and Reliability positively and significantly affects taxpayers overall satisfaction. Empathy had negative relation but also affects customer satisfaction significantly. On the other hand Responsiveness was found to be insignificant to influence customers' satisfaction in the branch office.

The results reveal that the service quality is the main determinant of customers' satisfaction in which explained by SERVQUAL. However, the level of impact differs one from the other dimensions. Assurance had the most dominant impact and significance on satisfaction followed by Tangibility and Reliability respectively.

As part of the study objective, customers were also asked to rank the service dimensions according to their importance to improve their satisfaction level. Assurance is ranked as the first factor that needs to be improved by the revenue office to improve their satisfaction.

Responsiveness, Empathy and Reliability were stated from second to fourth respectively. Tangibility ranked by customers as the last to be given priority by the tax office so as to improve satisfaction.

From the analysis of the study, there were some important findings, which were identified as challenges and achievements. Staff adequacy to execute timely service, serving right the first time, answering questions and problems including complains quickly and promptly, employee's competency and knowledge to perform service independently and confidentially and lack of awareness were among the challenges the tax office faced and forced to provide poor service that resulted customers dissatisfaction. The analysis also identified some important findings, which considered as achievements for the revenue office which includes maintaining records and profiles /documents/ of customers, clear plan when service will be performed and mostly committed employees to serve customers.

5.2 Conclusions

Provision of quality service and finally satisfying customers is an important mechanism to build voluntary taxpayers and achieve objectives for revenue authorities and offices. However, like other public sectors, they had so many problems in providing quality services. Lideta sub city Small tax payer's branch office was also faced some problems in providing quality service so as to satisfy customers. Consequently, the overall satisfaction level, which was the outcome of the service delivery, has scored 3.23 out of 5. The result reflects, even though far from the dissatisfied level, there are still problems and challenges regarding service delivery to satisfy taxpayers in tax office.

Insufficient Staff to undertake timely service, problem of providing fast service, delay in answering customers' questions and problems, shortage of office facilities, employees incompetency and poor knowledge to perform service independently and confidentially and lack of awareness were among the problems existed in the revenue office. The combined effect of these challenges finally resulted dissatisfaction in the branch office regarding services provided. Therefore, to achieve the required level of satisfaction and improve service quality minimizing the problems is the main assignment of the tax office.

Based on their experiences, taxpayers ranked assurance as the first factor that needs to be improved by the revenue office to improve their satisfaction. Responsiveness, Empathy and Reliability were stated from second, third and fourth respectively. Tangibility ranked by customers as last rank to be given priority by the tax office so as to improve satisfaction. The revenue office had problems of Staff adequacy to execute timely service, providing service right the first time, answering questions and problems of customers quickly and promptly, convenient working area/office/ and office facilities, employee competency and knowledge to perform service independently and confidentially. Hence, the tax office should properly manage these problems based on their priorities so as to improve the service quality and ultimately taxpayers' satisfaction.

5.3 Recommendations

Based on the results from the study and conclusions drawn from it, the following recommendations are important: The researcher recommends that the LSSTPB needs to give more emphasis to improve customer satisfying power for Assurance, Empathy, Responsiveness, Reliability and Tangibility. Regarding Assurance which has greater impact on customers' satisfaction proper resource allocation and utilization should be given. On the other hand Empathy relatively influences the customer satisfaction negatively and significantly. To improve service quality of the branch office proper adjustments and improvements regarding service delivery are important to overcome service quality problems. Continuous improvements and follow ups might enhance future customer satisfaction levels with respect to this variable. The branch office in particular can conduct further customer opinion services regarding the status of customer views on the Reliability. While currently only 43.9% of customers are satisfied, the branch office still need to maintain the level of customer satisfaction evidenced by service quality as a whole.

The branch office still need to maintain the level of services based on different customer segments. Regarding Tangibility which significantly influences customer satisfaction proper corrections regarding working equipment and physical facilities must be made. The branch should build its own Office or rent office that is suitable and appealing for process oriented task like taxation Authority. The office buildings should be approachable at all times and within the proximity of the taxpayers from all direction of the sub-city. The Direction to the office should

be well marked with widely known names, with easily identifiable and elaborated signboards indicating and directing customers to the office.

To improve Responsiveness and Reliability the branch should improve its Standard Integrated Government Tax Administration System/SIGTAS/ to reduce overcrowding of taxpayers in the office mostly at the end of the month. All the branch staff/Employee should be trained in customer care/Customer charter to improve their attitude and conduct towards tax payers. Employees should be easy to access and contact, willing to understand taxpayer needs with respect and provide individualized attention to the taxpayers. Should be open-minded to suggestions, able to customize the service and minimize waiting time when serving taxpayers. Finally, the finding indicated that further studies should be conducted with due attention by the Government and /or other interested researchers on the effectiveness of service delivery of the tax authority .

5.4 Suggestions for Future Researchers

The study topic was very important for service provision in the revenue sector. However, because of time and budget constraints the study had some limitations. Therefore, it is needed to suggest for future researchers.

The study did not include other factors such as employee satisfaction, tax laws and regulations and tax related complaints management system which affects customers' satisfaction in the revenue sector. Therefore, future researchers can consider the impact of these factors on customers' satisfaction.

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Appendix

St. Mary's University

Department of Marketing Management- Master program

Questionnaire

Dear respondents!

I am Biruk Tesfaye student of St. Mary's University, School of Graduate Studies. Currently I am conducting a research entitled with *assessing the effects of Service Quality Dimension on Customers' Satisfaction in Ethiopian Revenue and Customs Authority, the case of Lideta Sub-city Small Tax Payers Branch* whose purpose is to fulfill the partial requirement for master of Art degree in Marketing Management. The quality of this paper highly relies on information you would provide.

This questionnaire will be used for academic purpose only. Thus comments are highly honored and kept confidential. Your frank response and valuable support in responding to the questions raised is very important to the success of the study. Therefore, I kindly request you to fill the questionnaire carefully and at your best knowledge in all regards. You should choose the answer you think is correct and real.

You are not required to write your name.

Thank you in advance for your cooperation and kindly response!

Section A
Personal Background Information

1) Please, circle your alternatives

SEX	AGE	EDUCATIONAL BACKGORUND	CATEGORY OF TAX PAYERS	BUSINESS ACTIVITY/ (Please WRITE)
A. Female	A. 18-25	A. Primary education	A. Category 'A'	
B. Male	B. 26-35	B. High school	B. Category 'B'	
	C. 36-45	C. Diploma		
	D. 46-55	D. Bachelor's Degree		
	E.56 & above	E. Masters/PhD		

Section B
General Question

2) Please mark with (√)in the box for your answer

2.1. As a taxpayer and customer of the tax office are you in contact with tax office regularly?

Yes NO

2.2. How many times do you go to the office in a year, approximately?

Once a year twice a year 4 times 12 times more than 12 times

Section C
Service Delivery Satisfaction by Each Service Quality Dimensions

3) Please circle for your level of satisfaction from the following scale for each service dimensions accordingly.

Strongly Agree= 5, Agree= 4, Neutral= 3, Disagree=2 and strongly disagree=1

Service Quality Dimensions	Scale				
3.1.Assurance	strongly disagree (1)	Disagree (2)	Neutral (3)	Agree (4)	Strongly Agree (5)
Employees confidence in providing service	1	2	3	4	5
Safety in your transactions/delivery of service/ with the branch	1	2	3	4	5
Employees consistency, courteousness and respectfulness with you	1	2	3	4	5
Employees professional competency and know how to answer your questions	1	2	3	4	5
Employees knowledge in understanding tax laws and fulfilling their responsibility according the standards while providing service	1	2	3	4	5

Service Quality Dimensions	Scale				
3.2.Responsiveness	strongly disagree (1)	Disagree (2)	Neutral (3)	Agree (4)	Strongly Agree (5)
Employees informing you exactly when services will be performed	1	2	3	4	5
Employees giving timely service to you	1	2	3	4	5
Employees are always willing to assist and cooperate with you with you difficulties in getting service	1	2	3	4	5
Employees are able to respond to your requests timely	1	2	3	4	5
Employees answering questions and problems quickly	1	2	3	4	5
The branch staffs adequacy in number to execute their service promptly	1	2	3	4	5

Service Quality Dimensions	Scale				
3.3. Empathy	strongly disagree (1)	Disagree (2)	Neutral (3)	Agree (4)	Strongly Agree (5)
The branch in giving enough attention you need in providing service you need	1	2	3	4	5
The branch working hours convenience to customers	1	2	3	4	5
The branch treating taxpayers in caring and respectful way	1	2	3	4	5
The branch has employees who give you enough personal attention	1	2	3	4	5
Employees understanding and cooperation with your specific service needs	1	2	3	4	5

Service Quality Dimensions	Scale				
3.4. Reliability	strongly disagree (1)	Disagree (2)	Neutral (3)	Agree (4)	Strongly Agree (5)
Providing service at the right time and standard	1	2	3	4	5
Employees willingness in solving your problem promptly	1	2	3	4	5
The branch in delivering error free service/records	1	2	3	4	5
Maintaining records and profiles in organized and integrated manner	1	2	3	4	5
Providing timely, correct and accurate information	1	2	3	4	5

Service Quality Dimensions	Scale				
3.5.Tangibility	strongly disagree (1)	Disagree (2)	Neutral (3)	Agree (4)	Strongly Agree (5)
Possessing modern working equipment and organized office	1	2	3	4	5
physical facilities (rooms, reception and waiting place) visually comfort, cleanness and attractiveness	1	2	3	4	5
Appropriate appearance of service delivering employees	1	2	3	4	5
Convenient service rendering facilities like information desks, pamphlets, office layout and location are comfortable and visually appealing	1	2	3	4	5

4) Overall level of Satisfaction:

The following questions are related to the level of your satisfaction on the services of the Ethiopian Revenue and Customs Authority Lideta Sub-city Small Tax Payers Branch.

Items	strongly disagree (1)	Disagree (2)	Neutral (3)	Agree (4)	Strongly Agree (5)
In most ways the service level of the revenue and customs authority is close to my expectations	1	2	3	4	5
The service conditions of the revenue and customs authority are excellent	1	2	3	4	5
I am satisfied with the services of the revenue and customs authority	1	2	3	4	5
So far I have gotten the important services I want in all my visits to this revenue and customs authority	1	2	3	4	5
In most ways the service level of the revenue and customs authority is less than my expectations	1	2	3	4	5

5) Please rate the service factors that need to be improved by the tax office based on their importance to ensure your service delivery satisfaction.

Service Factors/Dimensions	Rank needed to improve the service				
	1 st	2 nd	3 rd	4 th	5 th
Assurance - knowledge , credibility and courtesy of employees					
Responsiveness - willing to help and provide prompt service)					
Empathy - provision of individually caring, easy access, good communication and attention to taxpayers)					
Reliability - ability to perform the promised service dependably, timely and accurately					
Tangibility - appearance of physical facilities, equipments, and employees					

Please if you have any comment to be added

በቅድስት ማሪያም ዩንቨርሲቲ

የማርኬቲንግ ማኔጅመንት የትምህርት ክፍል: የሁለተኛ ዲግሪ መረሀ ግብር

ለውድ ምላሽ ሰጪዎች

እኔ ብሩክ ተስፋዬ በቅድስት ማሪያም ዩንቨርሲቲ የማርኬቲንግ ማኔጅመንት የሁለተኛ ዲግሪ ተማሪ ስሆን በአሁኑ ሰዓት የአገልግሎት አስጣጥ ጥራት በደንበኞች እርካታ ላይ ያለው አስተዋፅኦ በሚል ርዕስ የመመረቂያ ፀሐፍ እየሰራሁ እገኛለሁ። ይሁን እንጂ የጥናቱ ውጤታማነት እና ጥራት የሚወስነው ግብር ከፋዮች በሚያደርጉት መልካም ትብብርና በሚሰጡት መረጃ ላይ የተመሰረተ ነው። በእናንተ መልካም ፈቃድ ተመስርቶ የምትሰጡት መረጃ በሚስጢራዊነት የሚያዘና ለትምህርት አገልግሎት ብቻ የሚውል ሲሆን የምትሰጧቸው ሀሳቦች እና አስተያይቶች የተከበሩና በጥንቃቄ የሚያዘዙ መሆናቸውን እየገለፅኩ በመጠይቁ ላይ ስማችሁን እንድትፀፉ አይፈለግም። የተሞላው የመጠይቅ ፎርም የሚውለው ለጥናት አገልግሎት ብቻ መሆኑን በቅድሚያ ለማሳወቅ እወዳለሁ። የእናንተ እውነተኛና ትክክለኛ መልሶች ለጥናቱ ውጤታማነት ከፍተኛ አስተዋፅኦ ስላላቸው ለመጠይቆቼ ትክክለኛ መልስ ነው ብላችሁ ያመናችሁበትን መልስ መስጠት የምትችሉ መሆኑን እየገለፅሁ ለምታደርጉልኝ መልካም ትብብር ከወዲሁ አመሰግናለሁ።

ለሚያደርጉልኝ ቀና ትብብር በቅድሚያ አመሰግናለሁ።

ማንነት መጥቀስ አያስፈልግም

መጠይቆች

ክፍል-ሀ የግል ሁኔታ

1. እባክዎት ከተሰጡት አማራጮች የሚመርጡትን ያክብቡ

የታ	ዕድሜ	የትምህርት ደረጃ	የንግድ ደረጃ	የንግድ እንቅስቃሴዎትን ቢገልፁ
ሀ. ወንድ ለ. ሴት	ሀ. ከ18-25 ለ. ከ26-35 ሐ. ከ36-45 መ. ከ46-55 ሠ. 56 እና ከዚያ በላይ	ሀ. መደበኛ ትምህርት ለ. ሁለተኛ ደረጃ ሐ. ዲፕሎማ መ. የመጀመሪያ ዲግሪ ሠ. ሁለተኛ ዲግሪ/ፒ.ኤች.ዲ	ሀ. ደረጃ ሀ ለ. ደረጃ ለ	

ክፍል-ለ

2. እባክዎት ከሚከተሉት የአገልግሎት ደረጃዎች (X) ምልክት በመጠቀም ይምረጡ።

- የግብር ሰብሳቢ መስሪያ ቤቱ ባለጉዳይ ወይም ግብር ከፋይ እንደመሆኖት መጠን ከግብር ሰብሳቢው መስሪያ ቤት ጋር የሚያደርጉት ግንኙነት መደበኛ ነው ?

አዎ አይደለም

2. በአመት ውስጥ ወደ ግብር ሰብሳቢው መስሪያ ቤቱ ስንት ጊዜ ይመጣሉ?

1 ጊዜ 2 ጊዜ 4 ጊዜ 12 ጊዜ ከ12 ጊዜ በላይ

ክፍል-ሐ

የሚያገኙ አገልግሎት የአረካታ ደረጃ እያንዳንዱ አገልግሎት አሰጣጥ አቅጣጫዎች አንፃር

3. እባክዎት ከሚከተሉት የአገልግሎት ደረጃዎች ውስጥ የ x ምልክት በመጠቀም ይምረጡ።

በጣም ጥሩ ነው = 5, ጥሩ ነው = 4, መካከለኛ = 3, ጥሩ አይደለም = 2, በጣም ጥሩ አይደለም = 1

የአገልግሎት መለኪያ	መመዘኛ ነጥብ				
	በጣም ጥሩ አይደለም (1)	ጥሩ አይደለም (2)	መካከለኛ (3)	ጥሩ ነው (4)	በጣም ጥሩ ነው (5)
3.1 የጥራት ማረጋገጫ					
የሰራተኞች በራስ የመተማመን ሁኔታ አገልግሎት ከመስጠት አኳያ	1	2	3	4	5
የገቢ መስሪያ ቤቱ አገልግሎት አሰጣጥ ለእርሶ ተስማሚ ነው	1	2	3	4	5
ሰራተኞች ለግብር ከፋዩ የሚያሳዩት ቅንናት ትህትና ክብር ከመስጠት አኳያ	1	2	3	4	5
የሰራተኞች እውቀትና ክህሎት ግብር ከፋዩ ለሚያነሳቸው ጥያቄዎች መልስ መስጠት	1	2	3	4	5
ሰራተኞች የግብር ህጉን ከማወቅ እና አገልግሎት ለመስጠት ግዴታቸውን ከመወጣት አንፃር	1	2	3	4	5

የአገልግሎት መለኪያ	መመዘኛ ነጥብ				
	በጣም ጥሩ አይደለም (1)	ጥሩ አይደለም (2)	መካከለኛ (3)	ጥሩ ነው (4)	በጣም ጥሩ ነው (5)
3.2 ፈጣን ምላሽ ከመስጠት					
ግብር ከፋዩ ለሚጠይቀው አገልግሎት ሰራተኛው ትክክለኛውን መልስ ከመስጠት አኳያ	1	2	3	4	5
ሰራተኞች ለግብር ከፋዩ በሰአቱ አገልግሎት ይሰጣሉ	1	2	3	4	5
ሰራተኞች ግብር ከፋዩን ለመደገፍ የሚያደርጉት ትብብር	1	2	3	4	5
ሰራተኞች የግብር ከፋዩን ጥያቄ ለመመለስ ያላቸው በራስ የመተማመን ብቃት	1	2	3	4	5

ሰራተኞች ግብር ከፋይ ለሚያነሳቸው ጥያቄዎች መልስ ለመስጠትና ችግሩን ለመፍታት የሚያደርጉት ጥረት	1	2	3	4	5
ሰራተኞች ፈጣን አገልግሎት ለመስጠት በቁጥር በቂ ናቸው ብለው ያምናሉ	1	2	3	4	5

የአገልግሎት መለኪያ	መመዘኛ ነጥብ				
	በጣም ጥሩ አይደለም (1)	ጥሩ አይደለም (2)	መካከለኛ (3)	ጥሩ ነው (4)	በጣም ጥሩ ነው (5)
3.3 የግብር ከፋይን ችግር መረዳት					
ሰራተኞች ለግብር ከፋይ የሚፈልገውን አገልግሎት ለመስጠት የሚሰጡት ትኩረት	1	2	3	4	5
የገቢ መስሪያ ቤቱ የሰራ ሰዓት ለደንበኞች ተስማሚ ነው	1	2	3	4	5
የገቢ መስሪያ ቤቱ ለግብር ከፋዮች የሚሰጠው ክብርና እንክብካቤ	1	2	3	4	5
የገቢ መስሪያ ቤቱ ለግብር ከፋዩ ትኩረት የሚሰጡ ሰራተኞች አሉት	1	2	3	4	5
የገቢ መስሪያ ቤቱ ሰራተኞች የግብር ከፋዩ ፍላጎት ለመረዳትና እና ለሚሟሉት የሚደርገው የአብሮነት (ተባባሪነት) ስሜት	1	2	3	4	5

የአገልግሎት መለኪያ	መመዘኛ ነጥብ				
	በጣም ጥሩ አይደለም (1)	ጥሩ አይደለም (2)	መካከለኛ (3)	ጥሩ ነው (4)	በጣም ጥሩ ነው (5)
3.4 ታማኝነት					
የገቢ መስሪያ ቤቱ በተቀመጠው ጊዜ እና ሰዓት አገልግሎት አሰጣጥ	1	2	3	4	5
የገቢ መስሪያ ቤቱ ሰራተኞች የግብር ከፋዩን ያጋጠመውን ችግር ለመፍታት ያላቸው ቅንነት እና ፍቃደኝነት	1	2	3	4	5
የገቢ መስሪያ ቤቱ ሙሉ የሰራ ሰዓት በትክክል አገልግሎት ይሰጣሉ	1	2	3	4	5
የገቢ መስሪያ ቤቱ የመረጃ ከመስጠት እና ከመመዘገብ አንጻር	1	2	3	4	5
የግብር ከፋዮችን መረጃን በተቀናጀ እና በተደራጀ መልኩ ከመያዝ አንጻር	1	2	3	4	5

የአገልግሎት መለኪያ	መመዘኛ ነጥብ				
	በጣም ጥሩ አይደለም (1)	ጥሩ አይደለም (2)	መካከለኛ (3)	ጥሩ ነው (4)	በጣም ጥሩ ነው (5)
3.5 ምቹ ሁኔታ ከመፍጠር					
የገቢ መስሪያ ቤቱ ለግብር ከፋይ አገልግሎት የሚሰጡ ግብአቶችን ለምሳሌ ወንበር፣ጠረጴዛ ወዘተ ከማመቻቸት አንጻር	1	2	3	4	5
የገቢ መስሪያ ቤቱ የፀዳ ምቹ እና ማራኪ ቦታ ከማዘጋጀት አንጻር (ክፍሎች የእንግዳ መቀበያ እና መቀመጫ)	1	2	3	4	5
የሰራተኞች ገፅታ አለባብስ	1	2	3	4	5
አገልግሎት የሚያገኙባቸው ቦታዎችን የሚጠቁሙ ምልክቶች በራሪ ወረቀቶች የአቀማመጥ ሁኔታ ለእይታ አመቺ ነው	1	2	3	4	5

4) በገቢ መስሪያ ቤቱ ያለዎት አጠቃላይ የእርካታ ደረጃ

ከዚህ በታች የተዘረዘሩት ጥያቄዎች በኢትዮጵያ ገቢዎች እና ጉምሩክ ባለስልጣን በልደታ ክ/ከተማ አስተዳደር ግብር ከፋዮች ቅ/ፅ/ቤት አገልግሎት አሰጣጥ የእርካታ ደረጃ ላይ ነው።

የአገልግሎት አይነት	ደረጃው መሻሻል የሚያስፈልገው				
	በጣም አልሰማም (1)	አልሰማም (2)	መካከለኛ (3)	እሰማለሁ (4)	በጣም እሰማለሁ (5)
የግብር መ/ቤቱ አገልግሎት አሰጣጥ ጥራቱ በብዙ አይነት መልኩ ደረጃው እንደሚጠበቀው ነው	1	2	3	4	5
የግብር መ/ቤቱ የአገልግሎት ከሰጣጥ ሁኔታ በጣም ጥሩ ነው	1	2	3	4	5
በግብር መ/ቤቱ በተሠጠኝ አገልግሎት አሰጣጥ እረክቻለሁ	1	2	3	4	5
በግብር መ/ቤቱ እስከ አሁን በተሠጠኝ አገልግሎት አሰጣጥ እረክቻለሁ ዳግመኛ መጥቼ መስተናገድ አፈልጋለሁ	1	2	3	4	5
የግብር መ/ቤቱ አገልግሎት አሰጣጥ ጥራቱ በብዙ አይነት መልኩ ደረጃው ከሚጠበቀው በታች ነው	1	2	3	4	5

5.እባክዎን በግብር መ/ቤቱ ደረጃው መሻሻል የሚያስፈልገውን የአገልግሎት አይነት ለእርሶ አሰፈላጊ እና እርካታ ይሰጠኛል ብለው በሚያምኑት መሰረት ይመዘኑ

አገልግሎት	ደረጃው መሻሻል የሚያስፈልገው				
	1ኛ	2ኛ	3ኛ	4ኛ	5ኛ
የጥራት ማረጋገጫ-የሰራተኞች እውቀት፣ታማኝነት ትህትና ያለበት ሁኔታ					
ፈጣን ምላሽ ከመስጠት -ፈጣን ምላሽ ከመስጠት ግብር ከፋዩን ከማገዝና በፍጥነት ከማስተናገድ አንፃር					
የግብር ከፋዩን ችግር መረዳት-የግብር ከፋዩን ችግር እንደ ራስ በማየት ሰራተኛው የሚሰጠው አክብሮት ጥሩ ባህሪ ከማሳየት					
ታማኝነት-በተቀመጠው ሰአት ትክክለኛ አገልግሎት ከመስጠት					
ምቹ ሁኔታ ከመፍጠር-የሰራተኞች አለባበስ ለሰራ የሚያስፈልጉ ግብአቶች					

እባክዎት ተጨማሪ አስተያየት ካሎት ከዚህ በታች ባለው ክፍት ቦታ ላይ ይሙሉ::
