EVALUATION OF CUSTOMER ORIENTATION AND ITS IMPACT ON TAXPAYER SATISFACTION BASED ON SERVQUAL MODEL (CASE STUDY: TAX AFFAIRS ADMINISTRATION OF GUILAN PROVINCE)

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Abstract:
By virtue the significance of customer oriented, the objective of the present study is to investigate the extent of customer oriented in Tax Affairs Administration of Guilan. By using a famous conceptual model which is called "servqual". This is one model with five dimensions for evaluating the quality of services indexes of customer oriented such as: responsibility, reliability, and sympathy with customer, tangible services & assurance of services. Meanwhile, after having general review on the related literature study according to the method of library & survey research for gathering data & information, some tools such as documents & especially questionnaires were used.
In the present research, the statistical samples & community were recorded 700 & 248, respectively. Meanwhile for investigation sample's view, the factorial analysis was used. The Pearson correlation was used for investigating the effective factors on the extent of customer oriented. Then, the regression analysis was used for analyzing the relation between these variables.
All findings indicate that there is a meaningful difference between the above-mentioned five dimensions & the extent of customer oriented from the Tax Affairs Administration performance. In another words, the performance of Tax Affairs Administration is not satisfactory. The findings indicate that there is a gap between the customer expectations & their satisfaction from Tax Affairs Administration services. Finally, after presenting detailed results & findings, all abovementioned cases were collected, discussed & compared. Meanwhile, the applied recommendations & the related suggestions have been presented for following the similar researches in near future.

Keywords: Customer orientation, Tax Affairs Administration, SERVQUAL model, Tax Affairs Administration

1. Introduction

One of the main goals of any organization is customer satisfaction and customer orientation. Customer orientation and organizations service is a necessity for continued success (Alrek.,2009)
According to the theory of modern management "principle of Customer orientation and customer satisfaction" is as one of the important roles of each organization economic organization, know providing customer service with desired quality and consistent with the needs and desires of the client their success and growth depends on satisfaction and pleasure customers. (Kotler ,2008)Creativity, innovation and initiative and changes in business processes caused by a number of

long-term goals is based on Views and ideas and the market origin that meet today's needs and will remove them. (Koontz,2006) Detailed understanding of manufacturers' spiritual, cultural, social, technological and ethical needs of customer will cause producing products with more attractiveness to consumers this increases sales and will bring significant social and economic achievements for manufacturers. (Aqajani,2005)

2. **The main questions are:**

1 - Is there any relationship between taxpayer expectations and their satisfaction of the tax affairs administration from five variables of measuring customer orientation dimensions?

2- Is there any relationship between taxpayer expectations and their satisfaction of the tax affairs administration from five variables of effecting customer orientation dimension?

3. Sub question:

1. Is there any relationship between taxpayer expectations and their satisfaction of the tax affairs administration from aspect of officers' behavior?

2. Is there any relationship between taxpayer expectations and their satisfaction of the tax affairs administration from aspect of security?

3. Is there any relationship between taxpayer expectations and their satisfaction of the tax affairs administration from aspect of Accuracy?

4. Is there any relationship between taxpayer expectations and their satisfaction of the tax affairs administration from aspect of speed?

5. Is there any relationship between taxpayer expectations and their satisfaction of the tax affairs administration from aspect of official procedures?

6. Is there any relationship between taxpayer expectations and their satisfaction of the tax affairs administration from aspect of reliability?

7. Is there any relationship between taxpayer expectations and their satisfaction of the tax affairs administration from aspect of Customer Empathy?

8. Is there any relationship between taxpayer expectations and their satisfaction of the tax affairs administration from aspect of tangibility of service?

9. Is there any relationship between taxpayer expectations and their satisfaction of the tax affairs administration from aspect of Service assurance?

4. **Population**

study population consists of the entire tax payer of tax affairs department of Rasht. Based on the information obtained the total number of tax payers in 2009 that during a two-month period permanently were admitted to the Tax State were over 700 people. This study is based on those who permanently refer to tax affairs administration .Because they can reflect the performance of the units are under review therefore number of these individuals are selected as examples. According to Cochran's sampling formula 248 samples were selected based on the list and being interviewed.

5. Performed KMO and Bartlett's test

KMO index	0/812
Statistic Amount of Bartlett test	13031/ 908
Degrees of freedom	1711
Significance level	0/000

Table1) Performed KMO and Bartlett's test

6. Test Results:

Test results show that KMO value equal to 0/ 81 And the Bartlett is equal to 13031/908 and also, the significance level less is than 0/05 . This assumption is confirmed. This means that customer satisfaction evaluation questionnaire in tax affairs administration of Guilan province has enough validity. As was mentioned KMO value is equal to 0/ 81 that strongly confirms research data for performing factor analysis

7. Testing hypotheses

1. There is no significant relationship between taxpayer expectations and their satisfaction of the tax affairs administration according to the five variables measuring customer satisfaction by using Pearson and Amperson correlation coefficients
2. There is no significant relationship between taxpayer expectations and their satisfaction of the tax affairs administration according to the five variables effecting customer satisfaction by using Pearson and Amperson correlation coefficients
3. There is no significant relationship between taxpayer expectations and their satisfaction of the tax affairs administration according to responsibility variable of customer satisfaction by using Pearson and Amperson correlation coefficients
4. There is no significant relationship between taxpayer expectations and their satisfaction of the tax affairs administration according to reliability variable of customer satisfaction by using Pearson and Amperson correlation coefficients
5. There is no significant relationship between taxpayer expectations and their satisfaction of the tax affairs administration according to sympathy variable of customer satisfaction by using Pearson and Amperson correlation coefficients
6. There is no significant relationship between taxpayer expectations and their satisfaction of the tax affairs administration according to tangibility variables of customer satisfaction by using Pearson and Amperson correlation coefficients
7. There is no significant relationship between taxpayer expectations and their satisfaction of the tax affairs administration according to Variable Assurance Services measuring of customer satisfaction by using Pearson and Amperson correlation coefficients
8. There is no significant relationship between taxpayer expectations and their satisfaction of the tax affairs administration according to accuracy variable of customer satisfaction by using Pearson and Amperson correlation coefficients

9. There is no significant relationship between taxpayer expectations and their satisfaction of the tax affairs administration according to speed variables of customer satisfaction by using Pearson and Amperson correlation coefficients
10. There is no significant relationship between taxpayer expectations and their satisfaction of the tax affairs administration according to officers' behavior variable of customer satisfaction by using Pearson and Amperson correlation coefficients
11. There is no significant relationship between taxpayer expectations and their satisfaction of the tax affairs administration according to security variables of customer satisfaction by using Pearson and Amperson correlation coefficients
12. There is no significant relationship between taxpayer expectations and their satisfaction of the tax affairs administration according to Administrative Procedures variable of customer satisfaction by using Pearson and Amperson correlation coefficients

8. Conclusion

The results of the first hypothesis show that there is no significant relationship between expectations and satisfaction of the taxpayer in tax affairs administration according to the five variables measuring customer satisfaction

1 - Modify the administrative practices and procedures
2 - Modify the removal of regulations and red tape
3 - Summary of the Terms of duplicating and distributing them among employees and clients
4 - Strengthening of the Information Office of the input tax
5 - decentralization and delegation of personnel

The results of the second hypothesis show that there is no significant relationship between expectations and satisfaction of the taxpayer in tax affairs administration according to the five variables affecting customer satisfaction

1 - Personnel retraining courses
2 – Creating R & D units in tax affairs Administration in order to needs assessment taxpayer
3 - Establishment of Office automation
4 - make services accessible through Internet and Intranet
5 - Developing Ethics for staff and clients
6 - Evaluation period technical knowledge level of personnel and holding training sessions of job skills
7 - formation improvement continuous quality circles in various areas of the QC in Tax Affairs Administration
8 - release performance of tax affairs Administration and inform the public
9 - Effective personal contact of tax affairs Administration with the public through the mass media
10 - deploy IVR to guide taxpayer effectively
11 - Design, deployment and use of management information systems (MIS)

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