Evaluation of Customer Orientation and Its Impact on Taxpayer Satisfaction Based on SERVQUAL Model
(Case Study: Tax Affairs Administration of GuilanProvince)

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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 servicewith 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 processescaused 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 customerwill cause producing products with more attractiveness to consumers this increases sales and will bring significant social and economic achievementsfor 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 fivevariables of measuring customer orientationdimensions?

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**

studypopulation consists ofthe entiretax payer of taxaffairsdepartmentof Rasht. Based on the information obtained the total number of tax payers in 2009 that during a two-month periodpermanently 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 toCochran's sampling formula248 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 stronglyconfirms 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 Ampersoncorrelation 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 securityvariables 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 hypothesisshow 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 hypothesisshow 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 – CreatingR & 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)

9. References

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