

*Assessment of the effect of Quality Service Delivery Dimensions on
Customers' Satisfaction in Jimma Town: Case study of Revenue
Authority.*

*A thesis Submitted to the School Graduate Studies of Jimma University Partial
Fulfillment of the Award of the Degree of Masters of Business Administration
(MBA)*

BY:

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JIMMA UNIVERSITY

COLLEGE OF BUSINESS & ECONOMICS

MBA PROGRAM

OCTOBER, 2017

JIMMA, ETHIOPIA

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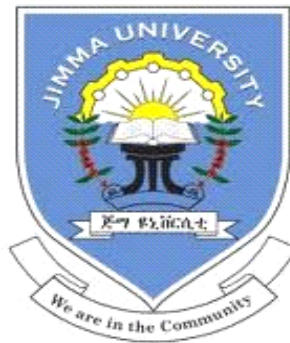
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Under the Guidance of

Taye Amogne (Phd Candidate) and

Gadise Amensisa (MBA)



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DECLARATION

I hereby declare that this thesis entitled “Assessment of the effect of Quality Service Delivery Dimensions on Customers’ Satisfaction: A case study of Jimma Town Revenue Authority”, has been Carried out by me under the guidance and supervision of Taye Amogne (Phd Candidate) and Gadise Amensisa (MBA).

The thesis is original and has not been submitted for the award of degree of diploma any university or instructions.

Researcher’s Name

Date

Signature

CERTIFICATE

This is to certify that the thesis entitled “Assessment of the effect of Quality Service Delivery Dimensions on Customer Satisfaction in Jimma Town: Case study of Revenue Authority”, Submitted to Jimma University for the Award of the Degree of Masters of Business Administration (MBA) and is a record of Valuable research work carried out by Mr. Solomon Jima, under our guidance and supervision of Mr. Taye Amogne and Gadise Amensisa.

Therefore we hereby declare that no part of this thesis has been submitted to any other university or institutions for the award of any degree of diploma.

Main Adviser’s Name

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Co-Advisor’s Name

Date

Signature

Abstract

The purpose of this study was to assess the effect of Quality Service Delivery Dimensions on Customers' Satisfaction in Jimma Town Revenue Authority. It revealed that the relationship between service Quality Delivery Dimensions and customers' satisfaction in Jimma Town Revenue Authority. The research was descriptive design and primarily based on data collected through structured questionnaire developed based on SERVQUAL instrument. The Targeted Population of this Study was 1268; Simple Random sampling technique was employed to draw Sample Size of 304 Respondents from Jimma Town Revenue Authority customers'. The data were analyzed Descriptive statistics.

The finding of the study revealed that all the five service quality dimensions of customers' expectations exceed customers' perceptions. The gap score between perceptions and expectations of customers' of Jimma Town Revenue Authority showed that there is a negative gap score in all service quality dimensions All the Quality Service Delivery Dimensions have been positively and significant relationship with customers' satisfaction in Jimma Town Revenue Authority. The Majorities of the Respondents were not satisfied by the Service they obtained from Jimma Town Revenue Authority. Thus the Revenue Authority needs more improvement concerning Quality Service Delivery Dimensions to satisfy their customers'. Based on the major findings and conclusion of the study it was recommended that the Revenue Authority expected to improve all the five Service Quality Delivery dimensions in line with customers' satisfaction.

Keywords: Quality Service Delivery Dimensions and customers' satisfaction.

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ACRONYMS

SERVQUAL ----- SERVICE QUALITY

SERVPERF -----SERVICE PERFORMANCE

ESLSE -----ETHIOPIAN SHIPING &LOGISTICS SERVICE ENTERPRISE

FLE ----- FRONT LINE EMPLOYEE

CHAPTER ONE

INTRODUCTION

1.1. Background of the Study

The service industry plays an increasingly important role in the economy of many countries. In today's global competitive environment delivering quality service is considered as an essential Strategy for success and survival (Parasuman, 1985); (Rechhel, 1990) and (Zeithaml et al, 1990) Even the public sector organizations have come under increasing pressure to deliver quality services (Randall & Senior, 1994) 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, et al, 2002).The world over, public sector organizations are responsible for providing essential goods and services for the benefit of the citizens of their countries. Customer satisfaction has been a subject of great interest to organizations and researchers alike. The principal objective of organizations is to maximize profits and to minimize cost. Profit maximization can be achieved through increase in sales with lesser costs. One of the factors that can help to increase sales is customer satisfaction, because satisfaction leads to customer loyalty (Wilson ,2008).

The complexities, dynamism and competitiveness of today's business environment request the delivery of quality services that will respond to the ever changing needs of customers for quality, variety, customization, convenience and timeliness .Customers became very vital in business during the marketing era of the 1950s when companies could produce what they can sell and not just selling what they can produce as it was during the production era. Since the beginning of the consumption era in marketing, (business-key.com) the focus on customers/consumers has increased more as the consumption era also shifts to post-consumption; where organizations are obliged to render more services in addition to what they provide as offers to their customers. (Armano, 2009)

“Today customer’s takes good customer service for granted and customers are now the rules and that goes for business as much as customer market. All business customers want the same thing; better access to service, more competitive price better customer service and compliant handling (Hofman, 2002)

Service plays a major role in building and maintaining the development and growth of a country’s economy hence the size of the service sector is increasing around the world. On the other hand, the quality of service supplied by banks and other service provider is not fulfilling customer’s wants consistently. “People complain about late deliveries, incompetent personnel, inconvenient service hours, needlessly complicate procedures, long queues and a lot of other problems” (Lovelock, 2004).

Though the ultimate goal of every service giving industry is satisfying customers, more often, many of the service delivering organizations are flailed to satisfy customers as a result of not understanding customers’ interest well. Hence, this dilemma creates job difficulty to most public organizations that focus on customer relations (Jayaraman Munusamy et al, 2010)

According to (Gowan M., 2001) service provision is more complex in the public sector than in the private sector. This is 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.

The Oromia Revenue Authority is one of the Public organization which has been given responsibilities by Oromia Regional states Proclamation No.203/2009 and Proclamation No.203/2009 for collecting and administering the income of Oromia Regional state and Jimma Town Revenue Authority is also one of the Jimma towns’ public organizations which is responsible to collect internal Revenues, control tax fraud, evasion, and secure social welfare of the society.

The purpose of this research was to assess the effect of Quality service Delivery Dimensions on Customers’ Satisfaction in Jimma Town Revenue Authority by using the SERVQUAL model.

1.2. Statement of the Problem

Whatever the service provider is, be it governmental or private sector, the key for its existence and success lie in its ability to provide effective service and satisfying the customer. It is the quality of service that creates true customers. So Public sector organizations exist to provide services to the citizens, the private sector and other institutions.

Customer satisfaction has been studied in different directions, from measurement to its relationships with other business aspects. Some researchers have provided possible means of measuring customer satisfaction (Piet Levy, 2009), (NBRI, 2009). Meanwhile other authors like (Wilson, et al, 2008) demonstrated some determinants of customer satisfaction to be product and service quality, price, personal and situational factors (Wilson, 2008). Some researchers have looked into the relationship between total quality management and customer satisfaction. (Wen-Yi S.Keng-Boon, 2009)

Because customer satisfaction is also based upon the level of service quality provided by the service provider (Lee, 2000), and service quality acts as a determinant of customer satisfaction (Wilson, 2008). (Wang & Hing, 2002), measured service quality in banking market and emphasis on the dynamic relationship among service quality, customer value, customer satisfaction and their influence on future behavior after the key drivers of customer value and customer satisfaction are identified.

A negative customer service experience often leads to a dissatisfied or disgruntled customer; and an unhappy customer can tarnish the name and reputation of a company by generating negative feedback. Customer service is a standard in customer satisfaction, so consumers expect to have their issue managed while being addressed in a polite and in a timely manner. Customers want efficient, well trained people representing the businesses they deal with routinely. Being impolite, outspoken, disconnected or refusing to listen to a customer does not reflect a positive image for the company or its expectations of good client service. The focus must always remain on the customer and their needs first making them feel valued.

In relation to the idea of (Lee, 2000), some authors examined the relationship between service quality, customer satisfaction, and store loyalty within the retail department store context and found out that; “service quality influences relative attitude and satisfaction with department stores (Sivadas & Baker-Prewitt, 2000). In trying to relate the result of these past researchers on

nonprofit organizations,(Bennett.et al,2005), investigated the relationship between service quality and customer satisfaction, relationship marketing, and client perceptions of the levels of service quality of charitable organizations of service quality and customer satisfaction and got a result which was suggesting that “the SERVQUAL approach is indeed applicable within the non-profit domain” (Bennett & Barkensio , 2005).To complies with what (Bennett. et al,2005), suggested, (Negi, 2009), investigated the relevance of customer-perceived service quality in determining the overall satisfaction of customers in the context of mobile services.

Service quality and customer satisfaction have been proven from past researches to be positively related by (YF, 2003) and by other researchers, but no study had been tested the effect of Quality Service Delivery Dimensions on customers’ satisfaction in Jimma Town Revenue Authority. Thus, there is a need to test the effect of Quality Service Delivery Dimensions on Customers’ Satisfaction in Jimma Town Revenue Authority.

In general, the study aims to answer the following questions:

1. Is there a significant relationship between Quality service Delivery Dimensions and customers’ satisfaction in the Jimma Town Revenue Authority?
2. What are the customers’ expectations and perceptions of service quality provided by Jimma Town Revenue Authority?
3. What is the Jimma Town Revenue Authority customers’ satisfaction level?

1.3. Objective of the Study

Although several researchers have made theoretical and empirical contribution to the study of service quality in various industries, the area of Public sector organization of Jimma Town Revenue Authority is not researched, so the following general and specific objectives were structured for the purpose of this study

The General objective of this study was to “Assess the effect of Quality Service Delivery Dimensions on Customers’ Satisfaction in Jimma Town Revenue Authority” using the five dimensions of SERVQUAL model.

The study was covered the following specific objectives:-

1. To investigate whether a significant relationship between Quality service Delivery Dimensions and customers’ satisfaction in Jimma Town Revenue Authority

2. To examine customers' expectations and perceptions of service quality Dimensions in Jimma Town Revenue Authority
3. To know the Jimma Town Revenue Authority customers' satisfaction level.

1.4. Significance of the Study

Considering the customer expectation is very important for the Revenue Authority to enhance the tax collection system. Therefore, the study has the following importance:-

- ✓ The Study enables the Revenue Authority to understand the gap between perceived performance and customers' expectations of service quality dimensions. This helps them to minimize the gaps between customers' expectation and perceived performance.
- ✓ The study creates awareness on the importance of Delivering Quality Service Dimensions on customers' satisfaction.
- ✓ It also paves away for other interested researchers to conduct in depth or further study in this area.
- ✓ Provide some alternative recommendation that might help to maximize customer satisfaction.

1.5. Scope of the study

The study was undertaken by focusing only on Main Branch of Jimma Town Revenue Authority which is located in Jimma Town. It does not cover all Sub branches of the Revenue Authority found at all kebeles of the Town. The study therefore, focused on the Assessment of the effect of Quality Service Delivery Dimensions on customers' Satisfaction. The respondents for the study were drawn from the customers' of Jimma Town Revenue Authority who discloses their tax at main Branch only.

1.6. Limitation of the Study

This study was not totally free of limitations. There were some problems that limited the findings of this study to talk in absolute terms. Some of these are:

- ✓ This study covered only the customers' of Main Branch of Jimma Town Revenue Authority .The customers' of Sub branch of Revenue Authority found at all Kebele were excluded from this study.

- ✓ The Gap Analysis is only focused on the Gap 5 i.e the difference between customers' perception and expectation.
- ✓ The Questionnaires were distributed only for the Customers neither Employees of the Revenue Authority nor Management were responded for the Questionnaires.

1.7. Organization of the Study

The Research has five chapters. The first chapter deals with background information, Statement of the problem, objective of the study, significance of the study, scope and limitation of the study. The second chapter deals with review of literature. The third chapter discusses with the methodology used. The fourth chapter contains data presentation, analysis and discussions of the results. The last chapter of this paper consist the summary of major findings, conclusion, and recommendation of the part of the research.

CHAPTER TWO

LITERATURE REVIEW

2.1 Theoretical Framework

Since the development of SERVQUAL by (Parasuraman et al, 1985) service quality has been widely researched and applied in different types of industries. SERVQUAL is a ‘diagnostic tool that uncovers a firm’s broad weaknesses and strengths’ in service quality (Hoffman, et al 2006).The SERVQUAL model (performance minus expectation) focuses on the five ‘gaps’ affecting the delivery of excellent service quality. This study focuses on Gap 5: the difference between Jimma Town Revenue Authority Customers’ expectation and perception of Quality Service Delivery Dimensions.

The five dimensions of the SERVQUAL scale include (Parasuraman, et al, 1988)

- (a) The physical facilities, equipment, and the appearance of the staff (Tangibles)
- (b) The dependability and accuracy of the service provider (Reliability)
- (c) The ability to know and willingness to cater to customer needs (Responsiveness)
- (d) The ability of the staff to instill confidence and trust in the company (Assurance)
- (e) The ability of the staff to provide a caring service to customers (Empathy)

The service quality literature initially focused on measurement issues. Following the introduction of the SERVQUAL, attention centered on the determinants of perceived service quality with particular emphasis on the service delivery process. SERVQUAL, with its five dimensions (i.e. tangibles, assurance, reliability, responsiveness, and empathy) has come to symbolize the American perspective on service quality (Brady, et al, 2001), the European perspective represented by Gronroos service quality model.

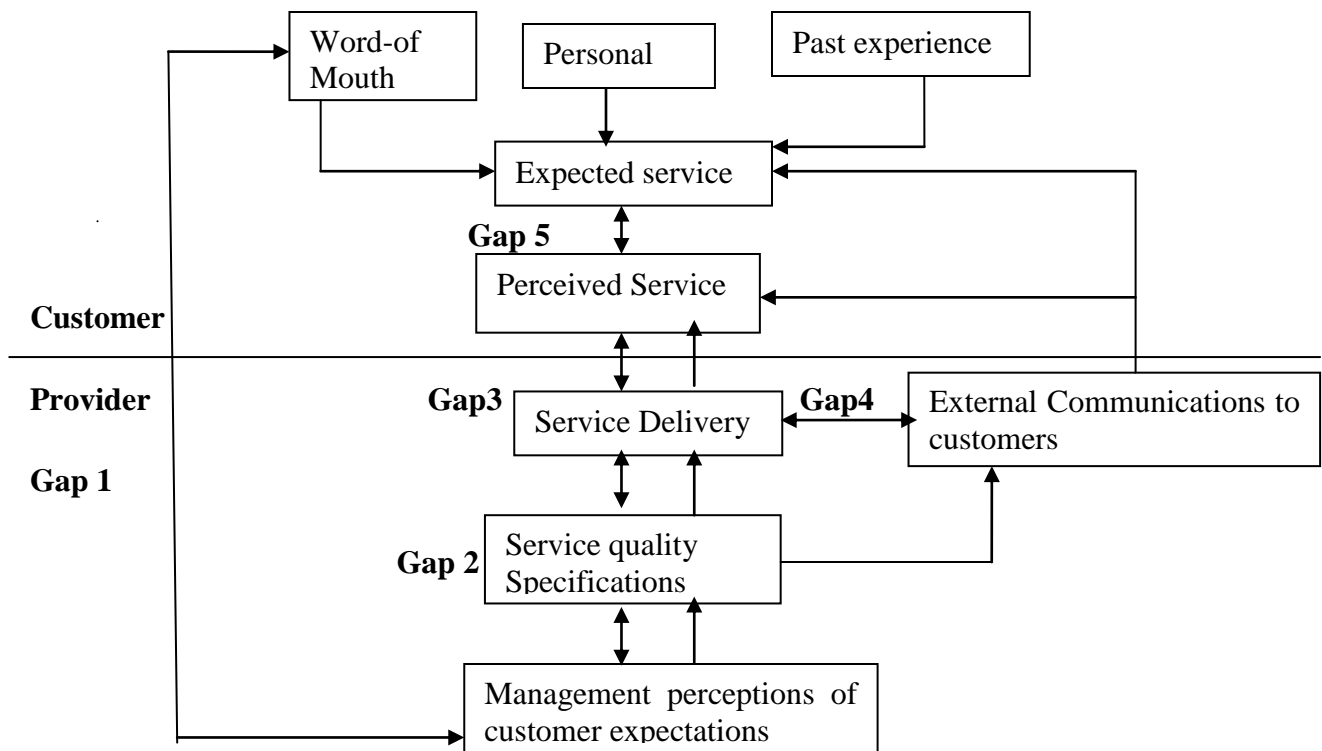
SERVQUAL is designed to measure service quality as perceived by the customer. Consumers in the focus groups discussed service quality in terms of the extent which service performance on the dimensions matched the level of performance that consumers thought a service should provide. A high quality service would perform at a level that matched the level that the consumer felt should be provided. The level of performance that a high quality service should provide was termed as consumer expectations. If performance was below expectations, consumers judged quality to be low. To illustrate, if firms responsiveness was below consumers expectations of the

responsiveness that a high quality firm should have, the firm would be evaluated as low in quality in responsiveness.

(Parasuman, 1985), basic model was that consumer perceptions of quality emerge from the gap between performance and expectations, as performance exceeds expectations, quality increases; and as performance decreases relative to expectations, quality decreases. Thus, performance-to- expectations “gaps” on attributes are used to evaluate the quality of a service from the theoretical foundation of SERVQUAL.

The SERVQUAL model concentrates on five gaps impairing the delivery of excellent service quality: this study focuses on gap 5: the difference between Jimma Town Revenue Authority Customers’ expectations and perceptions of service. That is the difference between expected and perceived service (Gap 5). Thus this paper deals with gap 5 which focuses on the differences between consumer expectations and perceptions. The model of SEVQUAL is as follow.

Figure 2.1 SERVQUAL Model



Source: (Parasuman, 1985)

2.2. Empirical Literature Review

(Ramseuk et al, 2010),studied service quality in public service to obtain a better understanding of the extent to which service quality is delivered within Mauritian public service by dawning on front line employee(FLE) and customer perceptions of service quality. The paper investigates how closely customer expectation of service and FLE perceptions of customer expectation matches. SERVIQUAL is used to measure service quality amongst FLE and customers in a major public sector department in Mauritius. Using the SERVIQUAL instrument, their study was able to help this public organizations identify important areas for improvement in its delivery of service.

Their finding revealed that employees and customers did not have significant differences in opinions in terms of the gaps between their perceptions and expectations of that public organization. They concluded as, to exceed customer expectations, it is necessary for even a public sector organization continually improve the quality of service provided to its customers.

(Kent Annah, 2005),studied the quality of taxpayer service and the performance of income tax revenue collection in Uganda to establish the relationship between the quality of taxpayer services at Uganda Revenue Authority and the performance of income tax revenue collections.

The research objectives were to establish the quality of taxpayer services at the Uganda Revenue Authority, to determine the performance of income tax revenue collections in Kampala tax area and to investigate the relationship between the quality of taxpayer services and the performance of income tax revenue collections. The study was conducted in a descriptive and analytical cross-sectional survey. Both qualitative and quantitative data were collected using research questionnaires and oral interviews. The sample sizes comprised of 210 respondents at both the taxpayers and the staff at each of the 4 revenue districts in Kampala revenue area.

The research recognized that from its finding the performance of income tax revenue collections in Kampala tax area was 90% on average for the period 2000-2002. The quality of taxpayer services Uganda Revenue Authority provided was at a level of 53%, positively and significantly predicted 53.6% change in the performance of income tax revenue collections. The research concluded that an improvement in taxpayer services positively influenced the performance in income tax revenue collections. An improvement on the quality of taxpayer services Uganda Revenue Authority provided, with focus on the tangibility, responsiveness and reliability

determinants of taxpayer service quality would raise the performance of annual income tax revenue collections in Kampala tax area.

(Jinea Akhtar, 2011), examined the relationship between service quality, satisfaction, and loyalty in the private commercial banks in Bangladesh. The sample size was 335 customers of bank located in Dhaka city. The determinants of service quality were categorized into product features, physical aspects, customer services, and technology and security aspects. The factor analysis with SPSS and the structural equation models with AMOS program were used to test the hypotheses of the research. It has been proved service quality, satisfaction, and loyalty is positively related to each other.

(C.N. Krishna Naik, 2010), in their topic Service Quality (SERVQUAL) and its Effect on Customer Satisfaction in Retailing used SERVQUAL dimension to analyze the gap between perceptions and expectations of the customer, concerning with the service at retail units in the South Indian state of Andhra Pradesh. They assessed Customer Satisfaction level for the services offered at selected retail units in the city of Hyderabad. Five dimensions in service quality (SERVQUAL), tangibility, reliability, responsiveness, empathy, and assurance (Parasuraman, et al, 1985), have been considered for this empirical research. The purpose is to describe application of service quality (SERVQUAL) dimension in retail Business, to know service quality (SERVQUAL) dimensions that make customers satisfied, and to know service quality (SERVQUAL) dimensions that are dominant in **22** influencing customer satisfaction. The research methodology was carried out in a survey cross-sectional and was applied to 369 respondents. The data obtained was analyzed by using reliability method, correlation and regression. The result of research showed that services offered by retail units have positive impact and are significant in building customer satisfaction.

Findings of this empirical research reiterate the point of view that Service Quality dimensions are crucial for customer satisfaction in retailing a growing sector with high growth potential and opportunities in fast growing economies.

From a few studies done on service quality and customer satisfaction in Ethiopia, (Asfaw ,2014),tried to assess service delivery and customer satisfaction of ESLS enterprise focusing on logistics transport sector by identifying gaps, potentials and constraints for development of effective and efficient transport service. To make this research effective, the researcher used probability-sampling techniques to select from customer employees and management office.

Questionnaire and interviews is used to gather relevant information. Statistical tools like percentage, tables and pie charts are used to analyze the data. The findings of this study indicate that most customers were not satisfied based on the feedback of majority level of customer satisfaction and dimensions of service quality

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 (Bryslan & Curry, 2001); (Rowley, 1998); (Wisniewski, 2001). (Bryslan, & Curry, 2001), stated that the literature clearly supported the use of SERVQUAL in the public sector. According to (Gowan, 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, (Caron et al, 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.

(Anderson, 1995), also measured the quality of service provided by a public university health clinic. Using 15 statements representing the five-dimensions of SERVQUAL (Parasuraman, 1985,1988,1991), she assessed the quality of service provided by the clinic at the University of Houston Health Center. Patients were found to be generally dissatisfied with the five dimensions of SERVQUAL. The highest dissatisfaction was felt with assurance. On the other hand, tangibles and empathy exhibited the lowest level of dissatisfaction. Using the SERVQUAL approach, (Wisniewski, 2001), carried out a study to assess customer satisfaction within the public sector across a range of Scottish Councils services.

In the library service, the analysis of gap scores revealed that tangibles and reliability had negative gaps which indicate that customer expectations were not met. On the other hand, responsiveness and assurance were positive implying that customer expectations were actually exceeded by the service provided.

Furthermore, (Donnelly, 2006), carried out a study to explore the application of SERVQUAL approach to assess the quality of service of Strathclyde Police in Scotland. The survey captures customers' expectations of an excellent police service and compares these with their perceptions of the service delivered by Strathclyde Police.

The paper also reports on a parallel SERVQUAL survey of police officers in Strathclyde to examine how well the force understands its customers' expectations and how well its internal processes support the delivery of quality services in the police department. It was found that Strathclyde Police appears to have a good understanding of the service quality expectations of their customers as represented by the responses of elected councilors in the area covered by the force. There is room for improvement in service quality performance both from the viewpoint of the customer and through police force attention to the definition of, and compliance with, service quality standards.

(Agus, 2007), carried out a research to identify management and customer perceptions of service quality practices in the Malaysian Public sector. It is important to note that whereas the SERVQUAL model focused on identifying "gaps" between expectations and actual delivery, their model focused only on perceptions of actual service delivery. They used nine of the ten service dimensions identified by (Parasuman, 1985). Their study looked at the perceptions of management and customers, thereby excluding the views of FLE. It is thus observed that most of the studies to date, have concentrated on service quality in US and European public service sector, while some more recent studies have looked at service quality in developing countries (Agus, 2007).

2.3. Service Quality

(Gronroos, 1982) And (Parasuraman, et al, 1988) were the pioneers in the conceptualization of the service quality construct, these authors maintained that the overall perception of quality was a disconfirmation of a customer's expectation and his/her evaluation of a service. (Parasuraman, 1985,1988,1991), developed a disconfirmation measurement, the SERVQUAL instrument, to measure service quality and its dimensions. Although the definitions of service quality vary, the definitions are all formulated from the customer perspective: that is, what customers perceive are important dimensions of quality.

However, (Cronin, et al., 1992) argued that service quality should be conceptualized as "similar to an attitude" approach and should be operationalized by the "adequacy-importance" model. (Cronin, et al., 1992), using a performance-based approach, developed the SERVPREF measurement instrument. (Cronin, et al 1994), maintained that performance based measurements displays a slightly higher predictive power of customer perceptions of service quality.

Other empirical researchers (Pitt, Watson, et al., 1997); (Babakus et al, 1992) also provide evidence that the performance- based measure is superior. Moreover, (Parasuraman, et al,1993) also conceded that the performance-based measurement was more appropriate if the primary purpose of research was an attempt to explain the variance in a dependent construct.

The dimensions of service quality have also been debated in the literature. For example (Gronroos, 1982),proposed technical (the tangible aspects of service delivery) and functional (the expressive performance of the service) qualities as two critical dimensions of service quality.

Alternatively (Parasuraman, 1985,1988.1991), proposed five service quality dimensions, namely, tangibles, reliability, responsiveness, assurance and empathy. (Rust and Oliver, 1994), developed a three-component dimensional model and concluded that the service product (i.e. technical quality), the service delivery (i.e. functional quality), and the service environment were critical dimensions of service quality. (Dabholkar. and Thorpe, 1994), tested a hierarchical conceptualization of retail service quality that proposed three levels: (1) customers' overall perceptions of service quality; (2) primary dimensions; and (3) sub dimensions. (Bryslund & Curry, 2001), adopted the view that service quality perceptions were multidimensional and identified the primary dimensions of their model based on (Rust and Oliver, 1994) findings.

In (Brady et al, 2001), conceptualization, each primary dimension has three sub dimensions that define the basis of service quality perceptions and customers evaluate the reliability, responsiveness, and empathy aspects of these sub dimensions. The aggregate evaluations of the sub dimensions form their perceptions of an organization's performance on each of the three primary dimensions, and those perceptions then lead to an overall service quality perception. The debate on service quality dimensions is still ambiguous, but it is generally accepted that perceptions of service quality are multidimensional and the dimensions are industry-specific.

(Parasuraman et al, 1991), demonstrate perceived service quality as the customer based performance measure. (Headley & Bowen, 1997), inform that service quality is the difference between what customers' needs and what they certainly perceive as outcome. Service quality can be defined in the marketing literature as a post consumption assessment of services by customers; (Holdford & Reinders, 2001 Summer), Perceived service quality is also seen in the customer's global point of view or judgment of the overall excellence or superiority of the service (Ugboma & Ogwude, 2004). According to (Mostafa, 2005), service quality has become a

famous research topic because of its important relationship to costs, profitability, customer satisfaction, customer retention, service guarantees, and financial performance.

Service quality is defined as a form of attitude that results from the comparison of expectations with perceptions of performance over time (Parasuraman, 1985,1988,1991).The increasing competition and uncertain economic conditions have generated an increasing demand of expectation for quality services. In the same vein, a decreasing tolerance for poor service quality is observed (Hart, et al., 1990)

Customer perceptions on the other hand are also influenced by the indirect influence of the service providers' organizational structure, philosophy and corporate culture (Heskett, 1987).

Customers' expectations are diverse and constantly evolving and are formed by their experience with the companies at the time of the service delivery (Davidow & Uttal, 1989), (Zeithaml, 1990); however, the perceived quality is the discrepancy between the customers' expectations and their perceptions of the actual performance (Zeithaml, 1990). The measurement of services has to be based on perceived quality rather than objective quality because services are intangible, heterogeneous and their consumption and production occurs simultaneously (Brensinger, 1993)

2.4. Service Quality in the Public Service

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

(Bryslan & Curry, 2001), stated that the literature clearly supported the use of SERVQUAL in the public sector. According to (Gowan, 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, (Caron et al., 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. (Anderson, 1995), also measured the quality of service provided by a public university health clinic. Using 15 statements representing the five-dimensions of SERVQUAL (Parasuraman, 1988), she assessed the quality of service provided by the clinic at the University of Houston Health Center.

Patients were found to be generally dissatisfied with the five dimensions of SERVQUAL. The highest dissatisfaction was felt with assurance. On the other hand, tangibles and empathy exhibited the lowest level of dissatisfaction. Using the SERVQUAL approach, (Wisniewski, 2001), carried out a study to assess customer satisfaction within the public sector across a range of Scottish Councils services. In the library service, the analysis of gap scores revealed that tangibles and reliability had negative gaps which indicate that customer expectations were not met.

On the other hand, responsiveness and assurance were positive implying that customer expectations were actually exceeded by the service provided. Furthermore, (Donnelly, 2006) carried out a study to explore the application of SERVQUAL approach to assess the quality of service of Strathclyde Police in Scotland. The survey captures customers' expectations of an excellent police service and compares these with their perceptions of the service delivered by Strathclyde Police. The paper also reports on a parallel SERVQUAL survey of police officers in Strathclyde to examine how well the force understands its customers' expectations and how well its internal processes support the delivery of quality services in the police department. It was found that Strathclyde Police appears to have a good understanding of the service quality expectations of their customers as represented by the responses of elected councilors in the area covered by the force.

There is room for improvement in service quality performance both from the viewpoint of the customer and through police force attention to the definition of, and compliance with, service quality standards. (Agus, 2007), carried out a research to identify management and customer perceptions of service quality practices in the Malaysian Public sector. It is important to note that whereas the SERVQUAL model focused on identifying "gaps" between expectations and actual delivery, their model focused only on perceptions of actual service delivery. They used nine of the ten service dimensions identified by (Parasuraman, 1985). Their study looked at the perceptions of management and customers, thereby excluding the views of FLE. It is thus observed that most of the studies to date, have concentrated on service quality in US and European public service sector, while some more recent studies have looked at service quality in developing countries (Agus, 2007).

2.5. SERVQUAL

(Grönroos, 1988), defines the five key determinants of service quality as: professionalism and skills (technical, outcome related), reputation and credibility (image related), behavior and attitudes, accessibility and flexibility and reliability and trustworthiness (all functional, process related). However, the most popular is the SERVQUAL model of (Parasuraman, 1985,1988.1991), consisting of the five dimensions of service quality - tangibles, reliability, responsiveness, assurance and empathy.

Initially, only five dimensions of service quality were indicated in the SERVQUAL approach (Parasuraman, 1985, 1988. 1991):

1. Tangibles (physical facilities, equipment, and appearance of personnel);
2. Reliability (ability to perform the promised service dependably and accurately);
3. Responsiveness (willingness to help customers and provide prompt service);
4. Assurance (knowledge and courtesy of employees and their ability to inspire trust and confidence); and
5. Empathy (caring, individualized attention the firm provides its customers).

A key aspect of this model is the customers' determination process for perceived service quality. Expected service and perceived service are both directly influenced by the determinants of service quality which finally determine the overall level of service quality. The SERVQUAL instrument is a two-part questionnaire. The first part consists of twenty two items measuring expectations of customers and the second part consists of twenty two similarly worded items measuring perceptions or experience of customers.

Assessing the quality of service involves computing the difference between the ratings customers assign to the paired expectation/ perception statements. SERVQUAL is designed as a diagnostic instrument to identify areas of strength and weakness in the delivery of services. Furthermore, the importance of SERVQUAL has been to use "gap scores" in the measurement of service quality (Cronin & Taylor, 1992). It is the gap between perceptions and expectations that underpins the formulation of the SERVQUAL model, the service quality measuring instrument originally developed by (Parasuraman, 1985,1988.1991)

2.5.1. Criticism of SERVQUAL

The service quality gaps models can be criticized on both methodological and conceptual grounds (Carman, 1990), (Cronin & Taylor, 1992); (Teas, 1993); (Brown, 1993). (Cronin & Taylor, 1992), proposed that there is a lack of evidence supporting the expectation-performance gap as a predictive measure of service quality. They believe that assessing customer perception is enough for evaluating service quality and it is unnecessary to measure customer expectations in service quality research. They oppose evaluating service quality by calculating the difference between customer perceptions and customer expectations (P-E). Indeed, they define Service Quality as a customer Perception (of Performance only) without expectations. They proposed that the performance based measurement approach (SERVPERF) is more in conformance with the existing attitude and customer satisfaction literature and is superior to the perception-expectation gap approach.

(Teas, 1993), questioned the validity of perception-expectation gap with conceptual and operational problem in the definition of the expectation. While perception (P) is definable and measurable in a straightforward manner as the customer belief about service is experienced, expectation (E) is subject to multiple interpretation by different authors/ researchers (e.g. (Babakus et al., 1991); (Dabholkar, 2000); (Teas, 1993). They believe that expectation concept is doubtful and conceptualized owing to there are plenty definition for the term expectation in service quality literature where it is defined as „normative expectation“ with concern to organization constraints such as human resource or facilities and equipments limitation or „ideal expectation“ without any concern to limitation and constraint, it means what the customer would expect from excellent service.

Initially, (Parasuraman, 1985,1988), defined expectation as "desire or wants of customer"; what they feel a service provider should offer rather than would offer (Jain, 2004)

Brown et al. (1993) raised psychometric concerns regarding the use of difference score and felt that the gap model would display poor reliability, because expectation and perception could be positively correlated. They also suggested that if the statistical variance of performance score and expectation score are different, any tests of statistical significance would become more complex. The other criticizer claims that SERVQUAL is not applicable to a wide variety of service contexts as the common tool for evaluating service quality (Carman, 1990).

The above explanation provides a critical discussion of the traditional models, but it is not convincing and it seems that this model still needs to be further developed. In the following, other shortcomings in gaps models are addressed and a model is developed based on the discussion. Considering the critical discussion, more gaps are added to the previous models. The new components which are proposed to be fitted in to the model include.

Ideal service standards;

- Service quality strategy and policy;
- Translation of service quality strategy and policy into service quality specifications and service design;
- Management perceptions of customer perception; and
- Employee perceptions of customer perception.

Although the elements listed in SERVQUAL model have been proven to be the main method for evaluating service quality from the consumer's perspective (Brown, 1993), drawbacks in using SERVQUAL in measuring service quality has been the reason that the SERVPERF scale was proposed by (Cronin & Taylor, 1992), after they called into question the conceptual basis of the SERVQUAL, having found it, led to confusion with service satisfaction. These researchers discarded the 'E' for 'expectation' claiming instead that 'P' for 'performance' alone should be used. They meant that higher perceived performance entails higher quality service. Unfortunately, during this past century, customers have changed their behaviors in ways that do not suit organizational behavior.

(Ladhari, 2009), reviewed 20 years (1988-2008) of research on the SERVQUAL scale for measuring service quality. A range of studies that have applied the SERVQUAL scale in this 20-year period are examined in the review of the literature. These studies are selected from well-known databases. The paper identified and summarized numerous theoretical and empirical criticisms of the SERVQUAL scale. Despite these criticisms, the paper concluded that SERVQUAL remains a useful instrument for service-quality research. The paper provided a useful source of information on SERVQUAL and its applications. In particular, the paper summarized a selection of 30 applications of SERVQUAL.

2.5.2. Perception of Service Quality

Perceived service quality has been defined as the consumer's global attitude or judgment of the overall excellence or superiority of the service. Perceived service quality results from comparisons by consumers of expectations with their perceptions of service delivered by the suppliers (Lewis, 1983) and (Zeithaml, 1990)

It is argued that the key to ensuring good service quality perception is in meeting or exceeding what customers expect from the service. Thus, if perception of the actual service delivered by the supplier falls short of expectation, a gap is created which should be addressed through strategies that affect the direction either of expectations or perceptions, or both (Parasuman, 1985), (Zeithaml, 1990)

2.5.3. Customer Expectations

Customer expectations are beliefs about a service that serve as standards against which service performance is judged (Zeithaml, 1993), what customers think a service provider should offer rather than what might be on offer (Parasuraman, 1985,1988.1991). Expectations are formed from a variety of sources such as the customer's personal needs and wishes (Edvardsson, 1994), the customer's personal philosophy about a particular service, by promises (staff, advertising and other communications), by implicit service promises (such as price and the tangibles associated with the service), by word-of-mouth communication (with other customers, friends, family and experts), as well as by past experience of that service (Zenithal and Bitner, 1996).

Customers' expectations are consumers' beliefs about the performance a product based on prior experience and communications. When companies fall short of those expectations, customers are dissatisfied. When companies exceed them, consumers are delighted. In both cases, customers are emotionally charged by their experience the delighted are more likely to be loyal, and the dissatisfied are more inclined to switch (Gilbert et al., 1999).

Customers expectations are based on personal experience, observation of others, company actions, advertising, and promotion. Each time a company delights a customer, new expectations are created.

Similarly, with each change in product, price, promotion, or distribution, expectations can be affected. A major challenge for companies is to create marketing strategies which give buyers

high but realistic expectations. Companies must continue to do better in light of competitor“ efforts and rising consumer expectations. (Gilbert et al., 1999)

2.6. Customer Satisfaction

On the face of it, it might seem that customer satisfaction is a pretty straightforward concept that readily lends itself to evaluation. However, upon further consideration it can be appreciated as a complex and multifaceted concept that has attracted enormous attention from both the academic and practitioner communities, not least because it is recognized as being of great significance to the well-being of individuals, firms and the economy as a whole. (Ennew et al., 2007)

Satisfaction is generally recognized as a pleasurable outcome, „a desirable end state of consumption or patronization“ (Oliver, 1997). Precise definitions of satisfaction vary, but common themes emphasize that it is a customer’s judgment of the consumption experience formed through some kind of psychological process that involves some form of comparison of what was expected with what was received. This does not preclude the possibility that interim judgments of satisfaction can be made (i.e. part way through the consumption process), and also allows for the possibility that satisfaction judgments may be made after specific transactions or in relation to an accumulated series of transactions.

For example, a customer may form a satisfaction judgment relating to a specific encounter with a financial adviser and a satisfaction judgment relating to the overall relationship with that adviser. Similarly, consumers may form satisfaction judgments about specific attributes of a service (e.g. the responsiveness of staff, the amount of information provided, branch opening hours, etc.) or about the service overall. Satisfaction will involve a positive experience and the delivery of a service that matches (or possibly exceeds) customer expectations; delight goes a stage further, delivering beyond expectations and generating a stronger emotional response.

What is evident in most discussions of satisfaction (or even delight) is that consumer judgments are made by comparing the service that is experienced against some pre-existing standard. One of the commonest bases for comparison is that of perceptions against expectations. This is commonly referred to as the Disconfirmation Model of Satisfaction. In simple terms, when perceptions are less than expectations the result is a negative disconfirmation, resulting in a negative evaluation and a lack of satisfaction. Confirmation of expectations or a situation of positive disconfirmation (where performance exceeds expectations) will result in a positive

evaluation, usually satisfaction but perhaps also delight. There are clear similarities between this perspective on customer satisfaction and the idea that service quality is derived from the gap between expectations of what should be received and perceptions of what is actually received. The key difference arises in the way in which expectations are specified. In the case of service quality, the starting point for a comparison is some notion of „ideal“ expectations (what I *should* get); in the case of customer satisfaction, the starting point is predicted expectations (what I *will* get). Expectations provide only one comparison standard, although probably the most commonly used. Other comparison standards that may be relevant in satisfaction judgments include customer needs and a sense of what is fair/reasonable (equity theory).

A significant amount of marketing research is dedicated to measuring customer satisfaction and customer loyalty, but especially customer satisfaction. Satisfaction ratings are major indicators of an organization's competitiveness. Today, every extremely successful company makes a concerted effort to satisfy customers. The race to beat competitors in customer's satisfaction is a powerful business objective because satisfaction is an overall indicator of how well customers rate a company's performance. (Gilbert et al., 1999).

Customer satisfaction is a customer's positive, neutral, or negative feeling about the value she/he received from an organization's product in specific use situations, (Robert B. Woodruff and Sarah F., n.d.). Today, it is more important for organizations to conduct all aspects of their business to satisfy customers. Favorable satisfaction ratings not only boost sales but can also have a dramatic effect on company performance.

In (Oliver, 1997), satisfaction is the 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. Satisfaction is an "overall customer attitude towards a service provider" (Levesque et al., 1996). or according to (Zineldin, 2000), an emotional reaction to the difference between what customers anticipate and what they receive. When customers are satisfied, they are more likely to return, while dissatisfied customers are more likely to go elsewhere (Heskett, 1997), (Strauss, 2001), (Zairi, 2001)

Since, customer satisfaction is strongly influenced by the interaction between customers and employees (Boshoff, 1996), examining employee behavior is critical. Employee behavior, though, is strongly influenced by the operating organizational culture (Chow, 2002) (Ferris,

1998), (Pratt et al., 1992); (Schein, 1996), “a system of shared values and beliefs that produces norms of behavior and establishes an organizational way of life” (Koberg, et al,1987). Where the existing literature relates organizational culture and customer satisfaction, those links are either theoretical or indirect (Gowing, et al, 2002); (Gupta, 2005). Quality of service is the focus of the assessment that reflects the customer's perception of the five specific dimensions of service. Conversely, satisfaction is more inclusive, that is, satisfaction is determined by the perception of service quality, product quality, price, situation factors, and personal factors (Zeithaml, et al , 2001)

Figure 2. 2. Customer satisfaction model

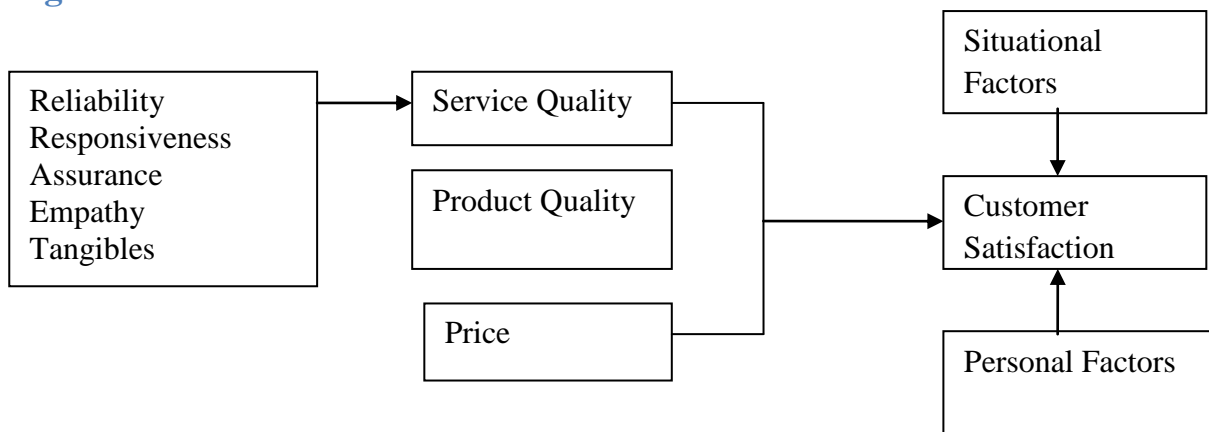


Figure 2.2. Customer satisfaction model, Source: (Zeithaml & Bitner, 2001)

Customer satisfaction has become a key intermediary objective in service operations due to the benefits it brings to organizations (Ranaweera et al, 2003). The importance of customer satisfaction is derived from the generally accepted philosophy that for a business to be successful and profitable, it must satisfy customers (Shin & Elliott, 2001). Previous research has demonstrated that satisfaction is strongly associated with re-purchase intentions (Cronin & Taylor, 1992) (Fornell, 1992). Customer satisfaction also serves as an exit barrier, helping a firm to retain its customers (Fornell, 1992); (Halstead, 1992). Several studies have concluded that it costs more to gain a new customer than it does to retain an existing one (Blodgett, et al, 1995); (Gummesson, 1994). In addition, customer satisfaction also leads to favorable word-of-mouth publicity that provides valuable indirect advertising for an organization (Halstead, 1992), (Fornell, 1992). In many industries, having satisfied customers also means that the organization receives fewer complaints (Fornell, 1996), (Anderson,1996), (Char et al , 1996), (Spreng, et

al,1995), hence reducing costs in handling service failures. Researchers also maintain that satisfied customers are willing to pay more for the benefits they receive and are more likely to be tolerant of an increase in price (Fornell, 1996); (Anderson, 1994). (Shin,& Elliott, 2001) Concluded that, through satisfying customers, organizations could improve profitability by expanding their business and gaining a higher market share as well as repeat and referral business.

2.7. The Relationship between Service Quality and Customers' Satisfaction

Since customer satisfaction has been considered to be based on the customer's experience on a particular service encounter, (Cronin & Taylor, 1992), it is in line with the fact that service quality is a determinant of customer satisfaction, because service quality comes from outcome of the services from service providers in organizations. Definitions of consumer satisfaction relate to a specific transaction (the difference between predicted service and perceived service) in contrast with „attitudes“, which are more enduring and less situational oriented, (Lewis, 1993). This is in line with the idea of (Zeithaml, 2006). Regarding the relationship between customer satisfaction and service quality, (Oliver, 1993) first suggested that service quality would be antecedent to customer satisfaction regardless of whether these constructs were cumulative or transaction-specific.

Some researchers have found empirical supports for the view of the point mentioned above (Anderson, et al., 1993); (Fornell, 1996), (Spreng, 1996), where customer satisfaction came as a result of service quality. In relating customer satisfaction and service quality, researchers have been more precise about the meaning and measurements of satisfaction and service quality. Satisfaction and service quality have certain things in common, but satisfaction generally is a broader concept, whereas service quality focuses specifically on dimensions of service. (Wilson,2008), Although it is stated that other factors such as price and product quality can affect customer satisfaction, perceived service quality is a component of customer satisfaction (Zeithaml ,2006). This theory complies with the idea of (Wilson, 2008), and has been confirmed by the definition of customer satisfaction presented by other researchers.

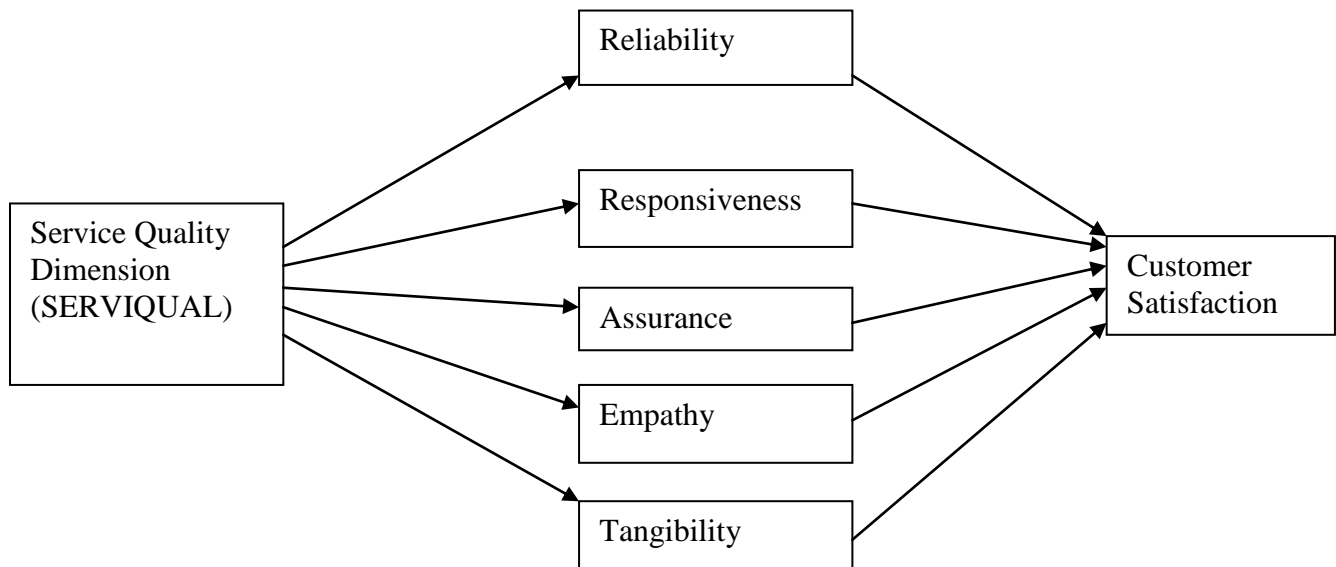
It has been proven from past researches on service quality and customer satisfaction that Customer satisfaction and service quality are related from their definitions to their relationships with other aspects in business. Some authors have agreed to the fact that service quality

determines customer satisfaction (Parasuman, 1985), in their study, proposed that when perceived service quality is high, then it will lead to increase in customer satisfaction.

2.8. Conceptual Framework

Based on narrow down scope of literature review above, the relationship between service quality variables and customer satisfaction can be shown in figure below.

Figure 2.3: Conceptual Framework



Source: The SERVQUAL Conceptual Framework, (Parasuman, 1985)

CHAPTER THREE

RESEARCH DESIGN AND METHODOLOGY OF THE STUDY

This chapter presents the research methodology, the sources of data, the study site and population, the sample size and sampling technique, the procedures of data collection, the data gathering tools, the methods of data analysis and Ethical considerations

3.1. Research Design

Research design is a framework or blueprint for conducting a research. It contains all the necessary information needed to structure and solve the research problems.

Thus the Design of this particular research is descriptive research design. The reason behind using descriptive study is that the researcher is interested in describing the existing situation under study.

3.2. Target Population

Population refers to the entire group of people, events, or objects of interest that a researcher wishes to investigate. It is a complete set of elements that possess some common characteristic defined by the sampling criteria established by the researcher. It forms the basis from which the sample or subjects will be drawn (Bryman & Bell, 2011). Therefore, for this particular study the population was drawn from Main Branch of Jimma Town Revenue Authority, which is from 1268 customers.

3.3. Sampling Technique and Sample Size

3.3.1. Sampling Technique

In this study probability sampling or simple random sampling method was employed. According to (Aaker & Kumar, 2004), probability sampling involves four considerations. Firstly, the target population must be specified. Secondly, the method for selecting the sample needs to be developed. Thirdly, the sample size must be determined, and finally, the non-response problem must be addressed.

Accordingly 304 respondents were drawn from target population of 1268 and the Questionnaires were distributed by the researcher and three employees of the Revenue Authority to 304

respondents randomly selected. This technique was used because in Simple Random Sampling, each customer has the equal chance of being selected from the target population .Furthermore, this process helps to avoid arbitrary or biased selection of sample elements.

3.3.2. Sample Size

The sample size refers to a subset of the larger population. Knowing the sample size is important for collecting accurate results. (Bryman & Bell, 2011), suggested that the sample size must be carefully selected to be a representative of the population. For this particular study used a sample size of 304, which was obtained by using following formula, with confidence level of 95%

$$n = N / (1 + N (e)^2) \text{ (for known population)}$$

Where

e=represents acceptable magnitude of error \pm an error factor

N=Target Population

n=represent sample size

$$n=1268/1+1268(0.05)^2=304$$

3.4. Data collection

In the process of collecting data, a questionnaire was developed to ensure that all the information required for analysis could be obtained. Data was collected from the Customers of Jimma Town Revenue Authority of Main Branch and the respondents were selected on Simple random Sampling basis.

3.5. Data Source and Collection Method

To achieve the objectives of this study; the researcher used primary data source and Secondary Data .Primary data was collected using questionnaires. Questionnaires were distributed by the researcher personally and three employees of the Jimma Town Revenue Authority were participated/helped me in distribution and collection of the Questionnaires. The service quality dimensions were measured using Likert scale with five response categories (Strongly Disagree, Disagree, No Comment, Agree and Strongly Agree were used for expectation and perception of

customers and Very dissatisfied, Dissatisfied, No Comment, Satisfied and Very satisfied were used for feeling of customers concerning the Service they obtained from the Revenue Authority.

“The Likert scale method was preferred to make questions interesting to respondents and thereby enhance their cooperation, ultimately to ensure maximum response rate (Robson, 2002)

The secondary data were gathered from operational Manuals, Proclamations, guidelines and regulations issued by the Federal and Regional Revenue Authority Reports issued by the office to the regional Revenue authority. Literatures from books and previously done research materials, articles and journals related to service quality were intensively reviewed.

3.5.1. Questionnaire

The questionnaires were divided into four Parts. Part one deals with demographic information, Part two deals with Customers’ Expectations, Part three stated about customers perceptions and in Part four also about customers were asked the overall judgment customers satisfaction based on a five- scale interval. The first part questions consisted of the demographic features of the respondents such as gender, age, marital status and Educational level. The SERVQUAL instrument is used to measure service quality. SERVQUAL developed by (Parasuraman et al., 1998.), focuses on the service attributes.

3.6. Methods of Data Analysis and presentation

Data collected were prepared by cleaning, coding and entering them in computer using the software SPSS version 20. Pearson’s Correlation analysis was used to establish the degree of relationships between independent variables (Reliability, Responsiveness, Assurance, Empathy and Tangibility) and dependent variable (Customer satisfaction). Pearson Correlation was preferred because it assesses the strength of linear relationship between two variables used to test for the relationship between two variables and GAP analysis was also used calculate the difference between customers’ perception and expectation.

3.7. Ethical Considerations

To maintain the ethics requirement of the study, letter of permission was obtained from Jimma University to the respective informing institutions. Informed consent was secured from the informant officers concerned and thus respondents before filling the Questionnaires. The

respondents were given the privilege of not writing and/or mentioning their name and other identities to encourage them respond without uncertainty and threat. Furthermore, they were assured the responses are treated confidentially. No respondent was forced to field the questionnaire unwillingly. Respondents were let free to express their opinions and feelings without any reservation/pressure.

CHAPTER FOUR

DATA PRESENTATION, ANALYSIS AND DISCUSSION OF THE RESULTS

4.1. Introduction

This chapter consists of the presentation, analysis and the interpretation of data gathered through structured questionnaires. The data considered in this chapter was obtained using the SERVQUAL model. Under this chapter, Demographic Information of Respondents, result of reliability test, Average Gap Analysis of customer expectations and perceptions concerning quality services delivery dimensions of the Revenue Authority , Pearson correlation analysis, Gap analysis and customers overall satisfaction analysis were presented.

The Questionnaires were distributed to 304 Sample Size of respondents and 293 valid Questionnaires were returned back for analysis, the rest some Questionnaires were rejected because they had not been filled correctly as well as some Questionnaires were not returned. Out of the total questionnaires distributed 293(96.38%) of the questionnaires' were returned back.

4.2. Demographic Information of Respondents

The Demographic Information of the respondents in a research was considered as a determinant factor for the accomplishment of the study. As the main source of information, the respondents of this study were Jimma Town Main Branch Revenue Authority. The demographic Information of respondents was summarized in the following tables.

4.2.1. Gender of Respondents

Table 4.1 below shows the gender distribution of the respondents who responded for this particular study.

Table 4. 1. Gender of Respondents

	Frequency	Percent	Valid Percent	Cumulative Percent
Male	218	74.40	74.40	74.40
Valid Female	75	25.60	25.60	100.00
Total	293	100.00	100.00	

Source:-Field Data July, 2017

The Above table reveals that the Gender Distribution of the Respondents. From total of 293 respondents 218 (74.40%) were males and the rest 75(25.60%) were females. Therefore, the majority of the respondents were males. In other words it can be deduced that most of the Jimma Town Revenue Authority were males.

4.2.2. Age of Respondents

The table below gives a breakdown of the age groups of the respondents who participated in filling questionnaire of the study.

Table 4.2. Age of Respondents

	Frequency	Percent	Valid Percent	Cumulative Percent
18-29	32	10.90	10.90	10.90
30-39	100	34.10	34.10	45.10
Valid 40-49	123	42.00	42.00	87.00
>50	38	13.00	13.00	100.00
Total	293	100.00	100.00	

Source:-Field Data July, 2017

The data above depicted that the majority of the respondents were age between 40 to 49 years comprising of 123 (42.00%) of the respondents, 100 (34.10%) of the respondents were age between 30 to 39 years, 32 (10.90%) of the respondents were age between 18 to 29 and the rest 38 (13.00%) were above 50 years. Thus majorities of the Respondents age were between 40 to 49 and 30 to 39 age which account together 76.10% of the Respondents. Thus most of the Jimma Town Revenue Authority Customers' who participated in this study are not at youth stages and they are matured in ages. As it is know that the customers' who discloses their tax at Main Brach of the Revenue Authority were the category of "A" and "B" of tax payers. Therefore, this implies that business activities were related with the matured in age. In other words Matured leads in to increases business activities.

4.2.3. Marital Status of Respondents

Table 4.3 below shows the marital status distribution of the respondents who participated in the study.

Table 4.3 Marital Status of Respondents

	Frequency	Percent	Valid Percent	Cumulative Percent
Single	28	9.60	9.60	9.60
Married	257	87.70	87.70	97.30
Valid Divorced	8	2.70	2.70	100.00
Widowed	-	-	-	
Total	293	100.00	100.00	

Source:-Field Data July, 2017

In terms of marital status the above table depicts that 257 (87.70%) of the respondents were married, 28(9.60) % of respondents were single and the remaining 8(2.70%) of the respondents were divorced. Therefore, most of the respondents of who participated in this particular study were married. Since majorities of Jimma Town Revenue Authority were married, this implies that being married has great role in business activities.

4.2.4. Educational level of Respondents

Table 5.2 below shows the Educational level distribution of the respondents who participated in the study.

Table 4.4. Educational level of Respondents

	Frequency	Percent	Valid Percent	Cumulative Percent
Primary school	21	7.20	7.20	7.20
Secondary school	79	27.00	27.00	34.10
High school	97	33.10	33.10	67.20
Valid Certificate	16	5.50	5.50	72.70
Diploma	44	15.00	15.00	87.70
First Degree	36	12.30	12.30	100.00
Total	293	100.00	100.00	

Source:-Field Data July, 2017

The above table revealed that the Educational level of the respondents. Accordingly the this table indicates that, 21 (7.20%) of the respondents had a Primary school completed, 79 (27.00%) had a Secondary School, 97(33.10%) had High school, 16(5.50%) had certificate, 44(15.00%) had Diploma holders and 36 (12.30 %) had attained a university .Therefore, the majority of the respondents had High School and Secondary School Completed and followed by Diploma holders, First degree, Primary School and Certificate holders respectively.

4.3. Reliability Analysis

Table 4.5. Reliability Analysis

SERVEQUAL Dimensions	Number of Attributes	Cronbach's Alpha of Perceived Performance	Cronbach's Alpha of Expectation
Reliability	5	.976	.771
Responsiveness	4	.947	.871
Assurance	4	.960	.843
Empathy	5	.960	.853
Tangibility	4	.953	.856

Source:-Field Data July, 2017

Reliability is defined as be fundamentally concerned with issues of consistency of measures (Bryman and Bell, 2003). There are three prominent factors related to considering whether a measure is reliable: stability, internal reliability and inter observer consistency. In this study, internal reliability was considered. (Bryman and Bell, 2003)suggested that a multiple-item measure in which each answers to each questions are aggregated to form an overall score, we need to be sure that all our indicators are related to each other .It can be tested using Cronbach's alpha method. The result of 0.7 and above implies an acceptable level of internal reliability as suggested by (Hair, 1998)

The above Table shows the reliability scores perceived performance and Expectation. As we can observe from table 4.5 above, all of the alpha coefficients both perceived performance and Expectation were above the required level of 0.7.

4.4. Total Gap Analysis

(Parasuman, 1985), defined service quality as “a measure of how well the service level delivered matches customer expectations; delivering quality service means confirming to customer expectations on a consistent basis”. This definition clearly shows that as service quality is what customers’ assess through their perceptions and expectations of a service experience.

The researcher calculates the gap between perceived performance and customer’s expectation by subtracting the mean score of customers’ expectation from the mean score of perceived performance. The following table depicts the difference between mean expectations of Customers’ and their mean perceived performance of Jimma Town Revenue Authority.

Table 4.6.Total Gap Analysis

Service Quality Dimensions	Mean Perceived Performance Scored(P)	Mean Expectation (E)	Gap Scored (P-E)
Reliability	2.40	3.47	-1.07
Responsiveness	2.41	3.42	-1.01
Assurance	2.36	3.39	-1.03
Empathy	2.39	3.40	-1.01
Tangibility	2.38	3.28	-0.90
Average of all Dimensions	2.39	3.39	-1.00

Source:-Field Data July, 2017

Reliability

Reliability is connected to the consistency of performance and dependability, (Grönroos C, 1983).This dimension includes keeping promises, showing a sincere interest in solving problem, give right service the first time, providing the service at the time they promise to do so and trying to keep an error free record. From the above table one can observe that the Customer’s of Jimma Town Revenue Authority indicated that the mean expectations in this dimension are 3.47 and their mean perception also 2.40.This means that concerning reliability Quality Service Dimension of perceived performance of the Customer’s of Jimma Town Revenue Authority was less than their expectation.

The difference between expectations and perceptions in this dimension for the Revenue Authority was -1.07.This a negative result indicated that the actual performance was less than the

Customers' expectations. Thus, the result of the analysis revealed that the customers were not at all satisfied with the quality described in this dimension.

Responsiveness

According to (Grönroos, 1988) this factor concerns to what extent the employees are prepared to provide service. This dimension touch subjects as information about the service, giving prompt service, employee's willingness to help the customers and that the employees never are too busy to respond to requests from customers. The above table revealed that the Customers' of Jimma Town Revenue Authority mean an expectation in this dimension was 3.42 and mean perception 2.41. So the difference between expectations and perceptions in this dimension for the Revenue Authority was -1.01. The perceived performance was less than the Customers' expectations. That means the customers were not satisfied with the quality described in this dimension.

Assurance

According to (Zeithaml, 1990), assurance is about competence, courtesy, credibility, and security. (Grönroos C, 1983), describes those factors separately; courtesy is about politeness, respect, consideration, friendliness of contact personnel (including receptionists, telephone operators, and customer officers and so on). Competence is connected to the knowledge and skills of contact personnel, operational support personnel (and also research capability) that are needed for delivering the service. Credibility involves factors such as trustworthiness, believability and honesty. It means to the level the company has the customer's best interest at heart. Factors that affect the credibility are the company name, reputation, personal characteristics and the degree to which the hard sell is connected to interactions with customers. Security means freedom from danger, risk or doubt. Factors included are: physical safety, financial security and confidentiality. This dimension can also be connected to the functional quality (Grönroos, 2007).

This dimension is about the behavior and ability of the employees to instill confidence, secure transactions, courtesy of the employees and the knowledge of the employees to answer questions from customers.

The table above revealed that the mean expectation of Customers of Jimma Town Revenue Authority was 3.39 and their mean perceived performance 2.36. The difference between

Customer's expectation and their perceptions in this dimension for the Revenue Authority was - 1.03. As we can see, that the customers' of Jimma Town Revenue Authority were not satisfied with the quality described in this dimension. This means that the customer expectation exceeds the actual performance of the Revenue Authority.

Empathy

According to (Zeithaml, 1990), empathy is about easy access, good communication and understanding the customer. (Grönroos C, 1983), describes those factors separately. Easy access is connected to the approachability which means for example if the operating hours are convenient, the location of the facilities are convenient, the waiting times are short and also easy access by telephone. Good communication is about keeping the customer informed in a language they can understand and also listen to the customer. Understanding the customer is about making an effort to understand the customer which involves learning about specific requirements, providing individualized attention and recognizing also the regular customer.

This dimension include factors such as individual attention, if the company has the best of the customer at their heart, if the employees understand the specific needs of the customers and convenient operating hours. This dimension is clearly connected to the functional quality (Grönroos, 2007).

The responses of Customer's of Jimma Town Revenue Authority were revealed that the mean expectation in this dimension were 3.40 and their mean Perception 2.39. The difference between expectations and perceptions in this dimension in Jimma Town Revenue Authority was -1.01. Thus, this means that customer's perception less than their expectation. In other words the customers' were not satisfied with the quality described in Empathy this dimension.

Tangibility

Tangibility dimension includes physical facilities, equipment, personnel and communication material and if the personnel appear neat. Customer's Jimma Town Revenue Authority indicated mean expectations in this dimension is 3.28. At the same time their mean perception about this dimension is 2.38. That means that the customer's expectation about physical appearance, modern looking equipment, the appearance of the employees was less than what they really perceived in the Revenue Authority.

The difference between expectations and perceptions in this dimension for Revenue Authority is -0.90. As we can see, that the means perception is less than the expectations. The Jimma Town Revenue Authority Customers were not satisfied concerning Service Quality dimensions described in Tangibility.

In general the average of all Service Quality Dimension (Reliability, Responsiveness, Assurance, Empathy and Tangibility) of customers' expectation was greater than their perception in the Jimma Town Revenue Authority. So customer's expectation in average concerning to all dimensions 3.39 and their perception also 2.39. The Average Gap scored was -1.00. This indicated that the Revenue Authority customer's was not satisfied in all service Quality Dimensions. Therefore, knowing what customers expect is an essential process in delivering quality service for the Revenue Authority to improve their Quality Service Delivery for the Customers'.

(Sunayana, 2010) investigated the level of customer satisfaction with the service quality of private banks. A structured survey was conducted in Hissar district, India, with a sample of 250 respondents who had at least one savings account in a private sector bank. The questionnaire was based on SERVQUAL model (Parasuraman, 1985,1988,1991). A descriptive statistics analyzed (mean and paired t-test) was used to evaluate the level of service quality of India's private sector banks from the customers' perspective. The study examined the service quality gap by comparing customers' expectations and actual perceptions. The study focused on customers' satisfactions towards the various service provided by private sector banks. The results of the study indicated that the overall service quality provided by the private banks was below customers' expectations. According to (Kim, 2001) to "deliver quality services to customers, we need to understand their expectations". It is therefore not surprising that "delivering superior service quality appears to be a prerequisite for success, if not survival" (Parasuraman, 1988). The findings of this study therefore agree with the findings of (Kim, 2001) in which they state that "given accurate understanding of expectations, customer service, which can be regarded as a process that consists of several steps to satisfy customer requirements, should be redesigned to match them".

4.5. Correlation between Service Quality Dimensions and Customers' Satisfaction

To determine the relationship between service quality dimensions (Reliability, Responsiveness, Assurance, Empathy and Tangibility) and customer satisfaction, Pearson correlation was computed. Table 4.7, below indicated the results of Pearson correlation on the relationship between Quality Service Delivery Dimensions and Customer's satisfaction.

Table 4.7. Correlations

		Reliability	Responsiveness	Assurance	Empathy	Tangibility	Customer Satisfaction
Reliability	Pearson Correlation	1	.926**	.911**	.914**	.882**	.926**
	Sig. (2-tailed)		.000	.000	.000	.000	.000
	N	293	293	293	293	293	293
Responsiveness	Pearson Correlation	.926**	1	.904**	.885**	.861**	.879**
	Sig. (2-tailed)	.000		.000	.000	.000	.000
	N	293	293	293	293	293	293
Assurance	Pearson Correlation	.911**	.904**	1	.932**	.907**	.901**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000
	N	293	293	293	293	293	293
Empathy	Pearson Correlation	.914**	.885**	.932**	1	.934**	.914**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000
	N	293	293	293	293	293	293
Tangibility	Pearson Correlation	.882**	.861**	.907**	.934**	1	.917**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000
	N	293	293	293	293	293	293
Customer Satisfaction	Pearson Correlation	.926**	.879**	.901**	.914**	.917**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000
	N	293	293	293	293	293	293

** . Correlation is significant at the 0.01 level (2-tailed).

Source:-Field Data July, 2017

A correlation coefficient has a value ranging from -1 to 1. Values that are closer to the absolute value of 1 indicate that there is a strong relationship between the variables being correlated whereas values closer to 0 indicates that there is little or no linear relationship (Fikre E/Silassie, 2009)

As described by (Andy Fild, 2006), the correlation coefficient is a commonly used measure of the size of an effect: Values of ± 0.1 represent a small effect, ± 0.3 is a medium effect and ± 0.5 is a large effect. As explained on (Fikre E/Silassie, 2009), “the sign of a correlation describes the type of relationship between the variables being correlated. A positive correlation coefficient indicates that there is a positive linear relationship between the variables. A negative value indicates a negative linear relationship between variables.

The result of correlation for this study can be presented as follows:

The relationship between Reliability and Customers’ Satisfaction was investigated using Pearson correlation. The result from correlation analysis indicated that there was a strong positive and significant relationship($r=0.926$, $n=293$, p value 0.000) between Reliability and Customers’ Satisfaction

The relationship between Responsiveness and Customers’ Satisfaction was ($r = 0.879$ $n=293$ p value 0.00).This indicated that strong positive and significant relationship between Responsiveness and Customers’ satisfaction in Jimma Town Revenue Authority.

Assurance and customer satisfaction ($r= .901$ $n=293$ P value 0.00), this means that strong positive and Significant relationship between Assurance and customers’ satisfaction in the Revenue Authority.

As we can observe from the above table, Empathy and customers’ satisfaction has been strong positive and significant relationship with ($r = 0.914$, $n=293$ with P value 0.000) With regard to Tangibility and customers’ satisfaction is also strong positive and significant relationship with ($r=0.917$ $n=293$ with P 0.00) in Jimma Town Revenue Authority.

As we can observed from the above correlation five of the Quality Service Delivery Dimensions and Customers’ satisfaction had been strong positive and significant relationship. All the Quality Service Delivery Dimensions and Customers’ Satisfaction relations were greater than 0.50, this indicated that they have been strong relationship and statically significant, since p value < 0.01 .

(C.N. Krishna Naik, 2010), in their topic Service Quality (SERVQUAL) and its Effect on Customer Satisfaction in Retailing used SERVQUAL dimension to analyze the gap between perceptions and expectations of the customer, concerning with the service at retail units in the South Indian state of Andhra Pradesh. They assessed Customers' Satisfaction level for the services offered at selected retail units in the city of Hyderabad. Five dimensions in service quality (SERVQUAL), tangibility, reliability, responsiveness, empathy, and assurance (Parasuraman et al., 1985), have been considered for this empirical research. The result of research showed that services offered by retail units have positive impact and are significant in building customers' satisfaction.

The above finding also, supported by various empirical studies (Parasuraman, 1988); (Zeithaml, 1996); (Parasuraman et al., 1994); (Oliver, 1993); (Bitner, 1990); 1990; (Fornell, 1992) ; (Anderson, 1993), all of the research above has shown a positive relationship between service quality and customer satisfaction.

Thus, from the analysis we could conclude that service quality Dimensions were the basic and positive effect on customers' satisfaction in the Jimma Town Revenue Authority. So the finding reinforces the need for Authority's management to place an emphasis on the Quality Service Delivery Dimensions in order to raise their customers' satisfaction.

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4.6. The overall Customers' Satisfaction results in Jimma Town Revenue Authority

Customer satisfaction is a psychological concept that involves the feeling of wellbeing and pleasure that results from obtaining what one hopes for and expects from an appealing product and/or service (Kotler, 2009), (Lovelock, 2007), conceptualizes customer satisfaction as an individual's feeling of pleasure (or disappointment) resulting from comparing the perceived performance or outcome in relation to the expectation. According to (Lovelock, 2007), customer satisfaction is a consumer's post-purchase evaluation and affective response to the overall product or service experience.

Satisfaction can be determined by subjective (e.g. customer needs, emotions) and objective factors (e.g. product and service features). Customer satisfaction is perceived as a cumulative and transactional. On the one hand from a transactional-specific perspective, customer satisfaction is

based on a one time, specific post-purchase evaluative judgment of a service encounter (Wang and Lo, 2002). On the other hand, in the cumulative customer satisfaction perspective, it is conceptualized as an overall customer evaluation of a product or service based on purchase and consumption experiences over a time period (Lovelock, 2007),Lovelock and Wirtz argue that since cumulative satisfaction is based on a series of purchase and consumption experiences, it is more useful and reliable as a diagnostic and predictive tool than the transaction perspective that is based on a one-time purchase and consumption experience.

Expectation influences customer satisfaction through market communication, image, word of mouth and customer needs. Customer satisfaction is an important element that drives customer retention, loyalty and post-purchase behavior of customers (Kotler, 2006).The following table revealed as the Jimma Town Revenue Authority customers’ satisfaction ranging from Highly Dissatisfied to highly satisfied.

Table 4.8. Customers’ satisfaction

	Frequency	Percent	Valid Percent	Cumulative Percent
Highly dissatisfied	40	13.70	13.70	13.70
Dissatisfied	178	60.80	60.80	74.40
Somewhat satisfied	39	13.30	13.30	87.70
Satisfied	26	8.90	8.90	96.60
Highly satisfied	10	3.40	3.40	100.00
Total	293	100.00	100.00	

Source:-Field Data July, 2017

In order to generate the overall score of customers’ satisfaction level, respondents were asked to rate the level of their satisfaction on Likert’s 5 point Scale. An fortunately, when this research is conducted the Revenue Authority is working the Daily income estimation or Presumptive tax due to this and low quality service delivery systems most of the respondents were not pleasant or trusted on the service of Revenue Authority . As we can observe from the above table most of the Respondents were dissatisfied. Thus the overall satisfaction of the respondents indicated that 40(13.70%) of the Respondents were answered that they were highly dissatisfied concerning to the Quality Service Delivery Dimensions (Reliability, Responsiveness, Assurance, Empathy and

Tangibility) provided by Revenue Authority, 178 (60.80%) were dissatisfied, 40(13.70) were Highly dissatisfied, 39(13.30) were somewhat satisfied, 26(8.90) were Satisfied and only 10(3.40%) were highly satisfied.

From the response of respondents above one could observed that majorities of the Respondents were dissatisfied with the Quality Service Delivery Dimensions provided by Jimma Town Revenue Authority which constituted 60.80% and followed by Highly Dissatisfied 13.70%.

This particular study was supported by empirical evidence of (Asfaw Tay, 2014),tried to assessed service delivery and customer satisfaction of ESLS enterprise focusing on logistics transport sector by identifying gaps, potentials and constraints for development of effective and efficient transport service. The findings of this study indicated that most customers' of the Revenue Authority were dissatisfied.

CHAPTER FIVE

SUMMARY OF MAJOR FINDING, CONCLUSION AND RECOMMENDATION

5.1. Summary of Major Findings

The Summary of major findings of this study was as follow.

The research respondents were classified in different aspects like, Gender, Age, and Marital Status and Educational level. The Reliability test of this study (Cronbach's alpha) for both customers' expectations and perceptions are above the required level of 0.70.

To deal the customers' expectations and perceptions concerning the Quality Service Dimensions (Reliability, Responsiveness, Assurance, Empathy and Tangibility) the respondents give valuable responses for research effectiveness and generalization. According to their responses Customers' were not perceived as they expected. The difference between Customers' perceptions and Expectations of all Quality Service Delivery Dimensions (Reliability, Responsiveness, Assurance, Empathy and Tangibility) were revealed a negative value. Thus the average discrepancy between customers' perceived performance and customers' expectations for this study were -1.00. Therefore, customers' of Jimma Town Revenue Authority were not perceived as they expected concerning Quality Service Dimensions.

Regarding correlation all Quality Service Delivery Dimensions have been strong positive relationship and statistically significant with p value of 0.00 in the Revenue Authority. Since the relationship of independent variables and dependent variables are above 0.5 and has been strong relationship with customers' satisfaction.

The overall Customers' satisfaction of Jimma Town Revenue Authority according to the responses of respondents out of 293 valid Questionnaires returned 218 (74.40) were Dissatisfied and highly dissatisfied with the Quality Service Delivered by Jimma Town Revenue Authority to them.

5.2. Conclusion

The study was conducted to assess the effect of Quality Service Delivery Dimensions on customers' satisfaction in Jimma Town Revenue Authority by using SERVEQUAL model questionnaire for collecting data from the customers' of the Revenue Authority.

Gap analysis (Gap 5 = perception minus expectation) was performed to measure Customers' expectations and their perceptions about Quality Service Delivery Dimensions (Reliability, Responsiveness, Assurance, Empathy and Tangibility) of the Revenue Authority.

The differences between Customers' mean expectations and mean perceptions of all Quality Service Delivery Dimensions of this study showed a negative gap scores.

Thus the customers' of Jimma Town Revenue Authority were not satisfied by the five Service Quality Dimensions.

The correlation result shows that, the five Quality Service Delivery Dimensions (Reliability Responsiveness, Assurance, Empathy and Tangibility), were positively and significantly related with customers' satisfaction. Since their relation >0.50 Quality Service Delivery Dimensions and customers' satisfaction have been strong relationship in Jimma Town Revenue Authority.

The customers' overall satisfaction analyzed revealed that, 178 (60.80%) and 40(13.70) of Jimma Town Revenue Authority were dissatisfied and highly dissatisfied with the Quality of Service Delivery.

5.3. Recommendations

Jimma Town Revenue Authority is one of the Towns' public organizations which are responsible to collect internal Revenues, control tax fraud, evasion, and secure social welfare of the society. Therefore, in order to perform their obligation or duties effectively the Revenue Authority expected to improve their Quality Service Delivery.

Based on the findings of this study the following recommendations were forwarded;

The Revenue Authority have to minimize a negative scored between customers' perceptions and expectations concerning all Quality Service Delivery Dimensions (Reliability, Responsiveness, Assurance, Empathy and Tangibility) meanwhile, the responsible bodies have to understand what customers' expect from the Revenue Authority while they provided the Service, in addition

it had better if the Revenue Authority prepared a discussion forum with their customers' on regular basis to minimize these discrepancy.

Since all Quality Service Delivery Dimensions have strong positive and significant relationship with customers' satisfaction in Jimma Town Revenue Authority, they have to improve all Quality Service Delivery Dimensions (Reliability, Responsiveness, Assurance, Empathy and Tangibility) by keeping their promises, showing a sincere interest in solving problem, give right service the first time, providing the service at the time they promise to do so and trying to keep an error free record, giving trainings to employees to improve their ability to give prompt service, and willingness of the employees to help customers, training its employees to make them competent enough to deliver the service and the Revenue Authority should have the customers' best interest at heart, understanding the specific needs of the customers and convenient operating hours and full filled the physical facilities needed to improve their service provision.

As the responses of the respondents only 10(3.40%) were highly satisfied, 26(8.90%) were Satisfied and 39(13.30) were somewhat satisfied. This revealed that the majorities of the Jimma town Revenue Authority Customers' were dissatisfied with the service they obtained. Since Satisfied Customers disclose their tax timely and honestly, the Revenue Authority have to give high emphasis on improving customers' satisfaction which should incorporated the five Service Quality dimensions (Reliability, Responsiveness, Assurance Empathy and Tangibility).

5.4. Directions for Further Research

This thesis was covered only Jimma Town Revenue Authority and also the sample size was only 293 it focused on customers' who disclose their tax at main Branch of the Revenue Authority. Therefore, it is better for any forthcoming researcher who wants to investigate similar studies including all other sub-branches exists at Kebele levels and taking considerable sample size. Furthermore, it is also better if comparative study will be conducting between Revenue Authority and Other public Organizations in Jimma Town on similar issues to find out other factors that can affect customers' satisfaction.

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Appendices

JIMMA UNIVERSITY
COLLEGE OF BUSINESS AND ECONOMICS
DEPARTMENT OF MANAGEMENT

Questionnaire to be Filled by Customer of Jimma Town Revenue Authority

Dear Respondent,

The objective of this questionnaire is to secure the necessary and relevant first-hand information/primary data to conduct a Thesis regarding "**Assessment of the effect of Quality Service Delivery Dimensions on Customers' Satisfaction in Jimma Town: Case Study of Revenue Authority**" for the partial fulfillment of the Masters of Business Administration (MBA) Program at Jimma University. I kindly request you to provide me reliable information. Your responses will be kept confidential.

Thank you in advance for your cooperation.

N.B

- No need to write your name
- Put (√) inside the box or table for an alternative you think is right.

Part I. Demographic information

1.1 Gender Male Female

1.2 Age 18-29 years old 30-39 Years old 40-49 years old
50 years old and above

1.3 Marital Status Single Married Divorced Widowed

1.4 Educational level Primary School Secondary School
High School Certificate Diploma
1st Degree 2nd Degree and above

Part II. Customers' Expectations

Directions: Based on your experiences as a consumer/Client of Jimma Town Revenue Authority, please think about the Service quality that they were delivered. Please show the extent to which you think that Revenue Authority would possess the feature described by each statement. For each statement, please show the extent of your **expectation** that Revenue Authority has the feature described by the statement. **Circle 1 if you strongly disagree, and circle 5 that if you strongly agree. You may circle any of the numbers in the middle that show how strong your expectations are** (1= strongly disagree 2= Disagree 3= No Comment 4= Agree and 5= strongly agree).

	Variables								
1	Reliability	Strongly	Disagree	Disagree	No	Commen	Agree	strongly	Agree
1.4	Jimma Town Revenue Authority will provide their services at the time they Promise to do so.	1	2	3		4	5		
1.5	Jimma Town Revenue Authority will insist on error-free records.	1	2	3		4	5		
2	Responsiveness								
2.1	Employees of Revenue Authority will tell customers exactly when services will be performed.	1	2	3		4	5		
2.2	Employees of Revenue Authority will give prompt service to customers.	1	2	3		4	5		
2.3	Employees of Revenue Authority will always be willing to help customers	1	2	3		4	5		
2.4	Employees of Revenue Authority will never be too busy to respond to customer requests	1	2	3		4	5		
	Assurance								
3.1	The behavior of employees of Revenue Authority will instill	1	2	3		4	5		

	confidence in customers					
3.2	The service delivery process is efficient	1	2	3	4	5
3.3	Employees of Revenue Authority will be consistently courteous with customers.	1	2	3	4	5
3.4	Employees of Revenue Authority will have the knowledge to answer customer questions.	1	2	3	4	5
4	Empathy					
4.1	Revenue Authority will give customers individual attention.	1	2	3	4	5
4.2	Revenue Authority will have operating hours convenient to all their customers.	1	2	3	4	5
4.3	Revenue Authority will have employees who give customers personal attention.	1	2	3	4	5
4.4	Revenue Authority will have the customers' best interests at heart.	1	2	3	4	5
4.5	The employees of Revenue Authority will understand the specific needs of their customers	1	2	3	4	5
5	Tangibles					
5.1	Revenue Authority will have modern-looking equipment.	1	2	3	4	5
5.2	The physical facilities at Revenue Authority will be visually appealing.	1	2	3	4	5
5.3	Employees of Revenue Authority will be well dressed and neat in appearance.	1	2	3	4	5
5.4	Materials associated with the service (such as pamphlets or statements) will be clear and visually appealing in Revenue Authority.	1	2	3	4	5

Part III. Customers' Perceptions

Directions: The following set of statements relate to your feelings about Jimma Town Revenue Authority. For each statement, please show the extent to which you **believe/perception** that Revenue Authority has the feature described by the statement. **Circle 1 if you strongly disagree, and circle 5 that if you strongly agree. You may circle any of the numbers in the middle that show how strong your feelings are** (1= strongly disagree 2= Disagree 3= No Comment 4= Agree and 5= strongly agree).

	Variables					
1	Reliability	strongly disagree	Disagree	No Comment	Agree	strongly agree
1.1	Revenue Authority promises to do something by a certain time, it does so.	1	2	3	4	5
1.2	When you have a problem Revenue Authority shows a sincere interest in solving it.	1	2	3	4	5
1.3	Revenue Authority performs its service right first time.	1	2	3	4	5
1.4	Revenue Authority provides its services at the time it promises to do so.	1	2	3	4	5
1.5	Revenue Authority insists on error-free records.	1	2	3	4	5
2	Responsiveness					
2.1	Employees of Revenue Authority tell you exactly when the service will be Performed.	1	2	3	4	5
2.2	Employees of Revenue Authority give you prompt service.	1	2	3	4	5
2.3	Employees of Revenue Authority are always willing to help you.	1	2	3	4	5
2.4	Employees of Revenue Authority are never too busy to respond to your requests.	1	2	3	4	5
3	Assurance					

3.1	The behavior of Revenue Authority employees instills confidence in you.	1	2	3	4	5
3.2	The service delivery process is efficient	1	2	3	4	5
3.3	Employees of Revenue Authority are consistently courteous with you.	1	2	3	4	5
3.4	Employees of Revenue Authority have the knowledge to answer your questions.	1	2	3	4	5
4	Empathy					
4.1	Revenue Authority gives you individual attention.	1	2	3	4	5
4.2	Revenue Authority has operating hours convenient to you.	1	2	3	4	5
4.3	Revenue Authority has employees who give you personal Attention.	1	2	3	4	5
4.4	Revenue Authority has your best interests at heart.	1	2	3	4	5
4.5	Employees of Revenue Authority understand your specific needs.	1	2	3	4	5
5	Tangibles					
5.1	Revenue Authority has modern-looking equipment.	1	2	3	4	5
5.2	Revenue Authority physical facilities are visually appealing.	1	2	3	4	5
5.3	Revenue Authority employees are well dressed and neat in appearance.	1	2	3	4	5
5.4	Materials associated with the service (such as pamphlets or statements) are clear and visually appealing at Revenue Authority.	1	2	3	4	5

Part IV. Customers' Satisfaction

1. The following statement relates to your feeling about Jimma Town Revenue Authority.

Please respond by circling the number which best reflects your own perceptions.

My feelings towards Jimma Revenue Authority services can best be described as

- | | |
|------------------------|-----------------|
| 1. Highly dissatisfied | 2. Dissatisfied |
| 3. Somewhat satisfied | 4. Satisfied |
| 5. Highly satisfied | |

ጂማ ዩኒቨርሲቲ
ቢዝነስና ኢኮኖሚክስ ኮሌጅ
ሜጅማት ትምህርት ክፍል

ይህ ማጠቃለያ የተዘጋጀው በጂማ ዩኒቨርሲቲ የቢዝነስና ኢኮኖሚክስ ኮሌጅ ሁለተኛ አመት የደህረ ምረቃ ተምህሮ ሲሆን አለመው የጂማ ከተማ ገበያዎች ባለስልጣን አገልግሎት አሰጣጥ ጥራት እና በደንበኞች እርካታ ላይ ያለው ተጽዕኖ በምላረ ሪፖርት ለምደረግ ጥናት የመጀመሪያ ደረጃ ሚጃ ለመስጠት ነው። የሚሰጡት መልስ የሚወለደው ለዚህ ጥናት አላማ ብቻ ነው። ስለሆነም ከዚህ በታች ለቀረቡት ጥያቄዎች ትክክል ነው የሚሉትን መልስ ይሰጡ ዘንድ በትኩረት እንጠይቃለን።

ስለትብብር በቅድሚያ አመላካኝ ለሁ

መሠሪያ

- ስምዎን መጥቀስ አያስፈልግም
- ትክክል ነው የሚሉትን መልስ በተዘጋጀው ሳጥን ወስጥ (✓) ምልክት እስቀምጡ።

ክፍል አንድ

1.1. ስም ወንድ ሴት

1.2. ዕድሜ ከ18-29 አመት ከ30-39 አመት ከ40-49 አመት 50 አመትና በላይ

1.3. የጋብቻ ሁኔታ ያገባ/ች ያላገባ የፈታ/ች

1.4 የትምህርት ደረጃ አንደኛ ደረጃ ሁለተኛ ደረጃ ሰርቲፍኬት

ዲፕሎማ የመጀመሪያ ዲግሪ እና በላይ

ክፍል ሁለት:- Customers Expectations/የደንበኞች አገራግሎት ጥራት መጠይቅ

እንደ አንድ የጂማ ከተማ ገቢዎች ባለስልጣን አገልግሎት ተመቃሚ የሚሰጣቸውን አገልግሎት ጥራት ደረጃ ያስቡ። ጂማ ከተማ ገቢዎች ባለስልጣን ሊኖረው ይገባል ብለው እረሰ ከሚያስቡት/Expect/ከምያደርጉት መለያዎች ከዝህ ቢታች የተጠቀሱትን ጉዳዎች ያስፈላግነታቸውን ደረጃ ከ1-5 የቀረቡትን ቁጥሮች በመክብብ እባካዎትን ያመልክቱ።

1=በጭራሽ አልስማመም 2 = አልስማመም 3 = ሃሳብ የለኝም

4 = እስማማለሁ 5= በጣም ስማማለሁ

1	ታማነት/Reliability					
1.1	ጂማ ከተማ ገቢዎች ባለስልጣን አንድ ነገር በተወሰነ ጊዜ ውስጥ ለማድረግ ቃል ከገባ የገባውን ቃል ይፈፅማል።	1	2	3	4	5
1.2	ጂማ ከተማ ገቢዎች ባለስልጣን ደንበኞቹ ችግር በሚገጥማቸው ጊዜ ችግራቸውን ለመፍታት ያለውን ፍላጎት በቅንነት ያሳያል።	1	2	3	4	5
1.3	ጂማ ከተማ ገቢዎች ባለስልጣን አገልግሎቱን ከመጀመሪያ ጀምሮ በትክክል ይተገብጋል።	1	2	3	4	5
1.4	ጂማ ከተማ ገቢዎች ባለስልጣን አገልግሎቱን ቃል በገባበት ሰአት ይፈፅማል።	1	2	3	4	5
1.5	ጂማ ከተማ ገቢዎች ባለስልጣን ከስዕተት የፀዳ ሪከርድ ይኖረዋል።	1	2	3	4	5
2	ፈጣን ምላሽ መስጠት/Responsiveness					
2.1	የጂማ ከተማ ገቢዎች ባለስልጣን ሰራተኞች ለደንበኞቻቸው አገልግሎት የሚሰጡበትን ሰአት ይወስናሉ።	1	2	3	4	5
2.2	የጂማ ከተማ ገቢዎች ባለስልጣን ሰራተኞች ለደንበኞቻቸው ፈጣን አገልግሎት ይሰጣሉ።	1	2	3	4	5
2.3.	የጂማ ከተማ ገቢዎች ባለስልጣን ሰራተኞች ሁልጊዜ ደንበኞችን ለመርዳት ፈቃደኞች ይሆናሉ።	1	2	3	4	5
2.4	የጂማ ከተማ ገቢዎች ባለስልጣን ሰራተኞች የደንበኞችን ጥያቄ ለመመለስ ጊዜ አያጡም።	1	2	3	4	5
3	ሚጋገጥ/Assurance					
3.1	የጂማ ከተማ ገቢዎች ባለስልጣን ሰራተኞች በሀርይ በደንበኞች አዕምሮ ላይ መተማመንን ይፈጥራሉ።	1	2	3	4	5
3.2	የጂማ ከተማ ገቢዎች ባለስልጣን ደንበኞች ከባለስልጣኑ በሚያገኙት አገልግሎት ላይ የመተማመን ስሜት ይሰማቸዋል።	1	2	3	4	5
3.3	የጂማ ከተማ ገቢዎች ባለስልጣን ሰራተኞች ሁሉም ለደንበኞች ትሁት ናቸው።	1	2	3	4	5
3.4	የጂማ ከተማ ገቢዎች ባለስልጣን ሰራተኞች የደንበኞችን ጥያቄ ለመመለስ የሚያስችል ዕውቀት ይኖራቸዋል።	1	2	3	4	5
4	የደንበኛን ችግር እንደራስ ማየት/Empathy					
4.1	ጂማ ከተማ ገቢዎች ባለስልጣን ለደንበኞቹ ግለሰባዊ ትኩረት ይሰጣል።	1	2	3	4	5
4.2	ጂማ ከተማ ገቢዎች ባለስልጣን ለሁሉም ደንበኞቹ ምቹ የሰራ ሰዓት ይኖረዋል።	1	2	3	4	5
4.3	ጂማ ከተማ ገቢዎች ባለስልጣን ለደንበኞቹ ግለሰባዊ ትኩረት ሊሰጡ የሚችሉ ሰራተኞች ይኖሩታል።	1	2	3	4	5
4.4	ጂማ ከተማ ገቢዎች ባለስልጣን የደንበኞቹን የለውጥ ፍላጎት ያወቃል።	1	2	3	4	5
4.5	የጂማ ከተማ ገቢዎች ባለስልጣን ሰራተኞች የደንበኞቻቸውን የተለየ ፍላጎት ያወቃሉ።	1	2	3	4	5

5	የመገልገያ ቁሳቁሶች/እቃዎች /Tangibility					
5.1	የጂማ ከተማ ገቢዎች ባለስልጣን ዘመናዊ የሆኑ እቃዎች ይኖራቸዋል።	1	2	3	4	5
5.2	የጂማ ከተማ ገቢዎች ባለስልጣን መገልገያ እቃዎች ለአይን ሳቢ ናቸው።	1	2	3	4	5
5.3	የጂማ ከተማ ገቢዎች ባለስልጣን ሰራተኞች ፅዱ ናቸው።	1	2	3	4	5
5.4	በጂማ ከተማ ገቢዎች ባለስልጣን ከአገልግሎት ጋር የሚያያዙ እቃዎች ወይም ማስረጃዎች(አነስተኛ መፅሔቶችና አረፍተኛ ነገሮችን የመሳሰሉትን) ለአይን ማራክ ናቸው።	1	2	3	4	5

ክፍል ሦስት: Customers Perceptions / የደንበኞች አመለካከት

የሚቀጥሁሉት አረፍተኛ ነገሮች ስለ ጂማ ከተማ ገቢዎች ባለስልጣን ያለዎትን አመለካከት/Customers' Perceptions የሚመለከቱ ናቸው። በእያንዳንዱ አረፍተኛ ነገሮች የተጠቀሱት ነገሮች ባለስልጣኑ በምን ያህል መጠን አለው ብለው ያምናሉ? ባለስልጣኑ በአረፍተኛ ነገሮች የተጠቀሱት ነገሮች በምን ያህል ደረጃ እንዳለው ከ1-5 የቀረቡትን ቁጥሮች በመክበብ እባክዎትን ያመልክቱ።

1=በጭራሽ አልሰማመም 2 = አልሰማመም 3 = ሃሳብ የለኝም

4 = እስማማለሁ 5= በጣም ስማማለሁ

1	ታማኝነት/Reliability					
1.1	ጂማ ከተማ ገቢዎች ባለስልጣን አንድ ነገር በተወሰነ ጊዜ ውስጥ ለማድረግ ቃል ከገባ የገባውን ቃል ይፈፅማል።	1	2	3	4	5
1.2	ጂማ ከተማ ገቢዎች ባለስልጣን ደንበኞቹ ችግር በሚገጥማቸው ጊዜ ችግራቸውን ለመፍታት ያለውን ፍላጎት በቅንነት ያሳያል።	1	2	3	4	5
1.3	ጂማ ከተማ ገቢዎች ባለስልጣን አገልግሎቱን ከመጀመሪያ ጀምሮ በትክክል ይተገብጋል።	1	2	3	4	5
1.4	ጂማ ከተማ ገቢዎች ባለስልጣን አገልግሎቱን ቃል በገባበት ሰአት ይፈፅማል።	1	2	3	4	5
1.4	ጂማ ከተማ ገቢዎች ባለስልጣን ከስዕተት የፀዳ ሪከርድ ይኖረዋል።	1	2	3	4	5
2	ፈጣን ምላሽ ማስጠን/Responsiveness					
2.1	የጂማ ከተማ ገቢዎች ባለስልጣን ሰራተኞች ለደንበኞቻቸው አገልግሎት የሚሰጡበትን ሰአት ይወስናሉ።	1	2	3	4	5
2.2	የጂማ ከተማ ገቢዎች ባለስልጣን ሰራተኞች ለደንበኞቻቸው ፈጣን አገልግሎት ይሰጣሉ።	1	2	3	4	5
2.3	የጂማ ከተማ ገቢዎች ባለስልጣን ሰራተኞች ሁልጊዜ ደንበኞችን ለመርዳት ፈቃደኞች ይሆናሉ።	1	2	3	4	5
2.4	የጂማ ከተማ ገቢዎች ባለስልጣን ሰራተኞች የደንበኞችን ጥያቄ ለመመለስ ጊዜ አያጡም።	1	2	3	4	5

3	ሚጋገ ጥ/Assurance					
3.1	የጂማ ከተማ ገቢዎች ባለስልጣን ሰራተኞች በሀርይ በደንበኞች አዕምሮ ላይ መተማመንን ይፈጥራል።	1	2	3	4	5
3.2	የጂማ ከተማ ገቢዎች ባለስልጣን ደንበኞች ከባለስልጣኑ በሚያገኙት አገልግሎት ላይ የመተማመን ስሜት ይሰማቸዋል።	1	2	3	4	5
3.3	የጂማ ከተማ ገቢዎች ባለስልጣን ሰራተኞች ሁሉም ለደንበኞች ትሁት ናቸው።	1	2	3	4	5
3.4	የጂማ ከተማ ገቢዎች ባለስልጣን ሰራተኞች የደንበኞችን ጥያቄ ለመመለስ የሚያስችል ዕውቀት ይኖራቸዋል።	1	2	3	4	5
4	የደንበኞችን ችግር እንደራሱ ማየት/Empathy					
4.1	ጂማ ከተማ ገቢዎች ባለስልጣን ለደንበኞቹ ግለሰባዊ ትኩረት ይሰጣል።	1	2	3	4	5
4.2	ጂማ ከተማ ገቢዎች ባለስልጣን ለሁሉም ደንበኞቹ ምቹ የስራ ሰዓት ይኖረዋል።	1	2	3	4	5
4.3	ጂማ ከተማ ገቢዎች ባለስልጣን ለደንበኞቹ ግለሰባዊ ትኩረት ሊሰጡ የሚችሉ ሰራተኞች ይኖሩታል።	1	2	3	4	5
4.4	ጂማ ከተማ ገቢዎች ባለስልጣን የደንበኞቹን የለውጥ ፍላጎት ያወቃል።	1	2	3	4	5
4.5	የጂማ ከተማ ገቢዎች ባለስልጣን ሰራተኞች የደንበኞቻቸውን የተለየ ፍላጎት ያወቃሉ።	1	2	3	4	5
5	የመገልገያ ቁሳቁሶች/እቃዎች /Tangibility	1	2	3	4	5
5.1	የጂማ ከተማ ገቢዎች ባለስልጣን ዘመናዊ የሆኑ እቃዎች ይኖራቸዋል።	1	2	3	4	5
5.2	የጂማ ከተማ ገቢዎች ባለስልጣን መገልገያ እቃዎች ለአይን ሳቢ ናቸው።	1	2	3	4	5
5.3	የጂማ ከተማ ገቢዎች ባለስልጣን ሰራተኞች ፅዱ ስሜት ናቸው።	1	2	3	4	5
5.4	በጂማ ከተማ ገቢዎች ባለስልጣን ከአገልግሎት ጋር የሚያያዙ እቃዎች ወይም ማስረጃዎች(አነስተኛ መፅሔቶችና አረፍተኛነቶችን የመሳሰሉትን)ለአይን ማራክ ናቸው።	1	2	3	4	5

ክፍል አራት

የሚከተለው አረፍተኛ ስለ ጂማ ከተማ ገቢዎች ባለስልጣን ያሉት ስሜት ይመለከታል። እባክ የእርሶን አመለካከት በትክክል የሚያሳዩውን ያክብቡ።

በጂማ ከተማ ገቢዎች ባለስልጣን አገልግሎት፤

1. በጭራሽ አልተደሰትኩበትም
2. አልተደሰትኩበትም
3. በመጠኑ ተደስቼባታሁ
4. ተደስቻለሁ
5. በጣም ተደስቻለሁ

