

**TAX SERVICES QUALITY AND TAX REVENUE  
PERFORMANCES:-A STUDY ON OROMIA REGIONAL  
GOVERNMENT OROMIA TAX REVENUE AUTHORITY  
JIMMA BRANCH TAX REVENUE OFFICE**

A Thesis Submitted to the School of Graduate Studies of Jimma University in  
Partial Fulfillment of the Requirements for the Award of the Degree of MSc  
Accounting and Finance

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Aug, 2020

## Declaration

I, the undersigned, declare that this research paper is my original work and that to the best of my knowledge, it contains no material previously published by another person nor material which has been accepted for the award of any other degree of the University, except where due acknowledgement has been made in the text.

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Signature\_\_\_\_\_

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## **ACKNOWLEDGMENT**

I am very happy to express my greatest and deepest gratitude to my advisor, Dr. Matewos Kebede and Co-adviser, Sentayehu Tulu (MSc) for their kind supervision, unreserved support and reliable advice throughout the preparation of this thesis.

My gratitude also extended to regional revenue office Jimma branch for their valuable cooperation in giving the necessary information and assisting me with all the demanded reference materials for me in performing this work.

I would like to extend my love and respect to my wife Enatealem Fantaw, for her countless initiation and support to accomplish my education and research.

Lastly, but not the least, I would like to express my sincere gratitude to all peoples who helped me in any way or another to undertake the research.

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## **List of Abbreviations**

**SERVQUAL:** Service Quality

**SERVPERF:** Service Performance

**SPSS:** Statistical Packages for Social Scientists

**TOT:** Turn Over Tax

**VAT:** Value Added Tax

## ABSTRACT

*Service quality is one of the critical success factors that influence the competitiveness of an organization. Users of public service, unlike consumers in the private sector, usually have little or no option to go elsewhere for services or to withdraw payment. Organizations that provide public services therefore need to take additional steps to ensure that services are of a high quality. The purpose of this paper was to investigate tax services quality and tax revenue performance Oromia regional government Oromia tax revenue authority Jimma branch tax revenue office. The sample size was 382 and the sampling technique used was convenient sampling. Self-administered survey questionnaire based on the modified 20 items of the service performance scale was used as instrument to collect primary data. The results of correlation analysis showed that all the five service quality dimensions were significantly correlated with tax revenue performance. The dimension that was highly correlated with tax revenue performance was responsiveness and assurance respectively followed by empathy, reliability, and finally tangibility was found to be the dimension that was least correlated with tax revenue performance. Multiple regression analysis was also performed and from the results the 68% for the model summary of the five service quality dimensions which indicated that service quality dimensions on aggregate are capable of explaining the variance in tax revenue performance. The 'b' coefficients for the all service quality dimensions were statistically significant. The findings suggest that the Oromia regional government Oromia tax revenue authority Jimma branch tax revenue office need to improve all the five dimensions of service quality. Finally, concerned officials of the branch should assess service quality satisfaction continuously to keep the services corresponded with customers' point of view.*

Keyword: Tax Service Quality, Service Quality Dimension, Tax Revenue Performance, Service Performance Tax Revenue Office,

# CHAPTER ONE

## INTRODUCTION

### 1.1 Background of the study

Service quality commonly defines as the extent to which a service meets customers' needs or expectations (Lewis, B.R. and Mitchell, V.W. (1990); Dotchin, J.A. and Oakland, J.S. (1994a); Asubonteng, P., McCleary, K. and Swan, J. (1996); Wisniewski, M. and Donnelly, M. (1996). Service quality can thus be defined as the difference between customer expectations of service and perceived service. If expectations are greater than performance, then perceived quality is less than satisfactory and hence customer dissatisfaction occurs (Parasuraman, A., Zeithaml, V. and Berry, L.L. (1985); Lewis and Mitchell, 1990). In today's global competitive environment, delivering quality service is considered as an essential strategy for success and survival (Parasuraman et al., (1985).

Tangibility, reliability, responsiveness, assurance and empathy are used to measure the gap between customers expected level and perceived level by performing the gap analysis (Parasuraman et al., (1985) Service quality and customer satisfaction used by some writers interchangeably. But according to Zeithaml, V.A., Bitner, M.J. and Gremler D.D 2013 although they have certain things in common satisfaction is generally viewed as a broader concept, whereas service quality focuses specifically on dimensions of service. Based on this view perceived service quality is a component of customer satisfaction. Several researches have been done on the relation between service quality and satisfaction: findings of some of these researches show that satisfaction results in service quality (Parasuraman et al., (1988). Also, the research conducted by Sureshchandar G.S, Rajendran C. & Anantharaman R.N, (2002) shows that, there is a two-way relation between satisfaction and service quality.

One of the most Determinant Factor for Customer Satisfaction is Service quality due to the fact that customer satisfaction has been considered to be based on the customer's experience on a particular service encounter (Cronin & Taylor, (1992). Hence many service organizations have adopted the principles of service quality to maximize customer satisfaction and to increase their customer base and the application of these principles has also trickled into public sector organizations (Osei D, (2012).

The most widely used models in measuring service quality are the SERVQUAL model which was developed and modified by (Parasuraman. et.al, (1988)and SERVPERF model which was developed by (Cronin & Taylor, (1992). The SERVQUAL model developed by Parasuraman states that service quality can be measured by identifying the gaps between customers' expectations of the service to be rendered and their perceptions of the actual performance of the service. The SERVPERF model is a modification of the SERVQUAL model which is based up on performance theory and states that performance is only measure of service quality.

Taxpayer services is adopted by tax revenue office context to mean the cooperation between taxpayers and tax administrators, improved service delivery for taxpayer voluntary compliance, quick handling of taxpayers complaints and provision of effective tax education (tax revenue office bulletin 2019). The taxpayer services can be improved if the tax revenue organization like tax revenue office knows and understand s their taxpayer's expectations.

According to (Jenkins G & Khadha R, 2000), the rationale for providing quality taxpayer services is to raise tax awareness and enhance the level of voluntary tax compliance. They add that, provision of taxpayer services can be done by providing the taxpayers and their agents with clear precise and timely tax information, simplifying the tax forms and tax laws, translating the laws into local understood dialects by the taxpayers, ensuring courtesy and considerate treatment is extended unconditionally to all taxpayers, responding expeditiously to every taxpayer's enquiry, compliant or request, explaining the grounds for derivation of every tax assessment, providing proper technical advice to the taxpayer requests about tax implications, assisting new taxpayers to register, educating the taxpayers and the general community about tax obligations and rights.

Therefore, the present study focuses to identify which variables can Oromia regional government Oromia tax revenue authority Jimma branch tax revenue office performance and solving literature conflict.

## **1.2 Statement of the problem**

The Ethiopian Government has been undertaking substantial reforms in reforming and modernizing the tax revenue office to provide equitable, efficient and effective service to taxpayers. On the contrary, some researchers emerged to argue that tax revenue office in general and the service delivery in particular of the revenue sector is poorly performed. Despite the efforts taken by the government, there has been poor service delivery and the taxpayers continued to complain about the quality of the service, behavior of the tax office staff, Poor handling taxpayer queries and complaints on tax matters, lengthy bureaucratic tax administrative procedures coupled with the nature of physical facilities in keeping and processing accurate and up to date taxpayer information.(Tax revenue office, 2018).

From the researcher point of view, a lot of work has been done studying the customer's satisfaction with service provision by the private sector, especially in developed countries. But there is lack of sufficient study related to tax service quality and tax revenue performance with quality determinant factors in service delivery of revenue bodies in Ethiopia. Very few studies such as a study by Temitm (2014) indicated that Business taxpayers in Addis Ababa- Ethiopia are not satisfied with the existing tax system.

Yesegat and Fjeldstad (2013), a study on Taxpayers' views of business taxation in Ethiopia, found that the limited capacity of tax revenue office service quality resulted on taxpayers' dissatisfaction on which, in turn, result on low compliance level, and poor tax revenue performance in Ethiopia. In addition, Yesegat and Fjeldstad (2016) conducted a study on Business people views of paying tax in Ethiopia; found that, taxpayers' satisfaction and service quality have a statistically significant correlation. Moreover, tax revenue office Customer service Business process tried to gather feedback through brochures and evaluate monthly on taxpayer perception toward the service. However, this is not on research basis. Therefore, the lack of researches tax service quality and tax revenue performance Oromia regional government

Oromia tax revenue authority Jimma branch tax revenue office motivated the researcher to conduct this study. To slim down the gap the researcher identify the quality of taxpayer's service on the performance of tax revenue office: a study on Oromia regional government Oromia tax revenue authority Jimma branch tax revenue office mainly with service quality dimensions (tangibility, reliability, responsiveness, assurance and empathy), provided by tax revenue office. So, this present research would add to that body of knowledge. This study expected to answer the following basic research question.

### **1.3 Research Questions**

1. What is the level of perceived Service quality of Oromia regional government Oromia tax revenue authority Jimma branch tax revenue office?
2. What is the relationship between each dimension of Service quality and tax revenue performance?
3. What is the extent of the effect of service quality on tax revenue performance through each Service quality dimensions?
4. Which of these dimensions of service quality have a significant effect on tax revenue performance?
5. Which dimensions or aspects of service quality need to be improved in the context of Oromia regional government Oromia tax revenue authority Jimma branch tax revenue office?

### **1.4 Objective of the Research**

#### **1.4.1 General Objective of the Study**

The overall objective of the study is to tax services quality and tax revenue performance of Oromia regional government Oromia tax revenue authority Jimma branch tax revenue office.

#### **1.4.2 Specific Objectives**

The specific objectives are:-

1. To measure perceived service quality of Oromia regional government Oromia tax revenue authority Jimma branch tax revenue office.
2. To examine the relationship that exists between each Service quality dimensions and Tax revenue performance.
3. To determine the extent of the effects of each service quality dimensions on service quality dimension.
4. To identify and describe dimensions of service quality which have a significant effect on tax revenue performance.
5. To identify those dimensions or aspects of service quality that need to be improved in the context of Oromia regional government Oromia tax revenue authority Jimma branch tax revenue office.

### **1.4.3 Hypothesis**

H1 reliability has significant positive effect on tax revenue performance.

H2 responsiveness has significant positive effect on tax revenue performance.

H3 Assurance has significant positive influence on tax revenue performance.

H4 Empathy has significant positive impact on tax revenue performance.

H5 Tangibility has significant positive impact on tax revenue performance.

## **1.5 Delimitation/Scope of the study**

Since the topic area of Tax service quality and tax revenue performance is very broad by its nature, this study did not access all the literature concerning Tax service quality and tax revenue performance. Hence conceptually the study was limited to the topic concerning the effects Tax service quality and tax revenue performance. The other delimitation is that even if the topic of the study concerns both the employees and customers, the study was only focused on customers because the researcher was interested in viewing this subject from the perspective of customers who consume services.

## **1.6 Limitation of the Study**

This study was subjected to some limitations that were emanated from methodology of the research. For instance the study was carried out through the use of cross-sectional survey design using structured questionnaire as a research instrument to perform quantitative method of data analysis. The data collected by the survey strategy is unlikely to be as wide-ranging as those collected by other research strategies. For example as Saunders et al. (2009) stated there is a limit to the number of questions that any questionnaire can contain in order to gain the goodwill of the respondent which was the case for this study. Kothari, C.R (1990) stated some of the limitations of using questionnaire as a research instrument, these are bias due to no-response which is often indeterminate, difficulty to know whether willing respondents are truly representative and the low rate of return of the duly filled in questionnaires which was also encountered on this study etc.

The other methodological limitation of this study is that as the methodology was quantitative there was no depth experience description. According to Dudwick et al.(2006) this is a limitation because many important characteristics of people and communities for example identities, perceptions, and beliefs cannot be meaningfully reduced to numbers or adequately understood without reference to the local context in which people live.

### **1.7 Significance of the Study**

The issues addressed in this study would bring about immense contributions to different bodies. As a research thesis, the primary merits of the study will go to the Oromia regional government Oromia tax revenue authority Jimma branch tax revenue office will get some ideas on how to develop and implement an efficient and effective service provision system for its respective tax administrations. This may also motivate regional Tax Revenue Office to improve its customer handling and service provision techniques. For the researcher, the study will help to broaden the knowledge on the topic area. Finally, anybody who might be interested to conduct a research in the area may use the study as a reference.

### **1.8 Organization of the Study**

This study comprised five Chapters. Chapter one is introduction, chapter two contains theoretical and empirical review of related literatures, Chapter three deals with the research



methodology, Chapter four discussed on data analysis and interpretation. And finally Chapter five comprised summary of findings, Conclusions and recommendations.

## **CHAPTER TWO**

### **RELATED LITERATURE REVIEW**

#### **2.1 Introduction**

This chapter presented the overview of current literature related to the study with in the frame of the research problem presented earlier. The theoretical and empirical review of both of the independent and dependent variables and their relationship are reviewed based on previous studies that are related to this topic and then the conceptual frame work was developed based on reviewed literatures and models.

#### **2.2 Theoretical Review**

##### **2.2.1 Arguments on the Concept of Quality**

Researchers and practitioners from philosophy, economics, operations and marketing have offered rival opinions on the meaning of quality (Jan. V. R, (2009).

According to (David A.G, (1984) five approaches to the definition of quality can be identified: (1).The transcendent approach of philosophy defines quality as a synonymous with “innate excellence”. It is both absolute and universally recognizable, a mark of uncompromising standards and high achievement. (2).The product-based approach of economics views quality as precise and measurable variable. According to this view difference in quality reflects difference in quantity of some ingredient or attribute possessed by a product. (3).The user-based approach of economics, marketing, and operations management start from the opposite premise that quality “lies in the eyes of the beholder”. Individual consumers are assumed to have different wants or needs, and those goods that best satisfy their preferences are those that they regard as having the highest quality. (4).The manufacturing based definitions focus on the supply side unlike the user based definitions of quality which incorporate subjective elements, for they are rooted in the consumer preferences. Virtually all manufacturing-based definitions identify quality as “conformance to requirements”. Once a design or a specification has been

established, any deviation implies a reduction in quality. Excellence is equated with meeting specifications, and with “making it right the first time”. (5).Value-based approaches of operations management define quality in terms of costs and prices. According to this view, a quality product is one that provides performance at an acceptable price or conformance at an acceptable cost.

Although these definitions are applicable to both products and services, it can be argued that quality management in relation to services demands a different approach when compared to products for the simple reason that services have different distinguishing features (Jan. V. R, (2009). According to (Parasuraman A. Z., (1985)efforts in defining and measuring quality have come largely from the goods sector. Knowledge about goods quality, however, is insufficient to understand service quality. (Girma. B, (2015).also confirmed the fact that from reviewing articles on quality, it has been found that early research has been focusing on defining and measuring the quality of tangible goods and products while the more challenging service sector was disregarded.

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### **2.2.2 Characteristics of Service**

In the services marketing literature, many differences between services and physical goods are discussed and then interpreted as the “characteristics of services“. These are: intangibility, inseparability, variability, and perish ability (Bruhn. M. and Georgi. D, (2006), (Kotler. P. and Armstrong. G, (2012).

**Service intangibility** means that services cannot be seen, tasted, felt, heard, or smelled before they are bought.

**Service variability** means that the quality of services depends on who provides them as well as when, where, and how they are provided.

**Service perishability** means that services cannot be stored for later sale or use.

**Service inseparability** means that services cannot be separated from their providers, whether the providers are people or machines. If a service employee provides the service, then the employee becomes a part of the service (Grönroos, (1998)also states that service elements are interpreted as a process of consumption where the consumer perceives the production process as

part of the service consumption and not just the outcome, as in the traditional marketing of physical goods.

According to Georgi (2006) all the four characteristics of service can be ascribed to one central characteristic: 'services are processes'. The notion of the process outcome leads to one of the service characteristics mentioned: services are intangible. The intangibility of services results in the importance of employees and communications in the quality evaluation process of a customer. Because of their intangibility, service capacities can decay, i.e. services are perishable and cannot be stored. Another consequence of the intangibility of services is that services cannot be transported. Furthermore, services are consumed and produced simultaneously. In addition, services are heterogeneous, i.e. a service can be very different for each customer.

A major characteristic of the service process is the participation of the customer, i.e. the service Process cannot be conducted without some customer involvement. Therefore, the customer in services marketing theory is also called the co-producer of the service. In other words, the customer of a service is regarded as an „external factor“. Since the customer is also present as the service is produced, provider-customer interaction is a special feature of services. And hence both the provider and the customer affect the service outcome.

### **2.2.3 Service Quality**

(Parasuraman A. Z., (1985). Stated that it is inappropriate to use a product-based definition of quality when studying the service sector and therefore developed the expression of "service quality". According to them the definition of the concept is attitude, which results from a comparison of customers' expectations with perceptions of performance.

(Grönroos. C, (1984).-was also towards the same view of defining the concept of service quality as a form of attitude that results from a comparison of expectations with perceptions of performance. (Cronin & Taylor, (1992).however argues that the conceptualization of service quality as a gap between expectations and performance is inadequate. According to them, the concept of service quality should be customers 'attitude towards the service, since the concept of satisfaction is already defined as a gap between expectations and performance. They also argued that an attitude based conceptualization would argue for evaluation of performance on specific service attributes.

Generally two schools of thought emerged in the definition of service quality, namely the Scandinavian and American schools (Daniel, (2014)(Ganesh. R. and Haslinda, (2014).

The Scandinavian school of thought, also called the "Nordic" perspective, defined service quality using categorical terms and divided the construct into different dimensions, these are (1) functional (the process of service delivery), (2) technical (the outcome of the service encounter), and (3) reputational quality (the reflection of the corporate image) (Grönroos. C, (1984).

The American school defined service quality using more descriptive terms and uses other dimensions for service quality. These are tangibility, reliability, responsiveness, assurance and empathy (Parasuraman. et.al, (1988).As it was stated by (Daniel, (2014), analyzing the studies on Perceived service quality we see that the "American" conceptualization dominates Perceived service quality literatures.

#### **2.2.4 Service Quality Dimensions**

According to(Suuroja, (2003) service quality is not viewed as a separate construct, but it is viewed as an aggregate of several dimensions or components due to the fact that service comprises a complex bundle of explicit and implicit attributes. Cognizant to this fact it is logical to assume that the customers overall evaluation should include evaluations along these attributes (Gronroos, 1984; Parasuraman et al., 1988).

The original study by (Parasuraman.et.al, (1985) presented ten dimensions of service quality which are stated below

- ❖ Tangibles: the appearance of physical artifacts and staff members connected with the service (accommodation, equipment, staff uniforms, and so on).
- ❖ Reliability: the ability to deliver the promised service.
- ❖ Responsiveness: the readiness of staff members to help in a pleasant and effective way.
- ❖ Competence: the capability of staff members in executing the service.
- ❖ Courtesy: the respect, thoughtfulness, and politeness exhibited by staff members who are in contact with the customer.
- ❖ Credibility: the trustworthiness and honesty of the service provider.
- ❖ Security: the absence of doubt, economic risk, and physical danger.
- ❖ Access: the accessibility of the service provider.

- ❖ Communication: an understandable manner and use of language by the service provider.
- ❖ Understanding the customer: efforts by the service provider to know and understand the customer.

Further investigation led to the finding that, among these 10 dimensions, some were correlated. Hence later these ten dimensions stated above were further purified and developed into five dimensions i.e. tangibility, reliability, responsiveness, assurance and empathy to measure service quality, SERVQUAL(Parasuraman. et.al, (1988). These five dimensions identified are as stated below:

- ❖ Tangibility: physical facilities, equipment, and appearance of personnel
- ❖ Reliability: ability to perform the promised service dependably and accurately
- ❖ Responsiveness: willingness to help customers and provide prompt service
- ❖ Assurance: knowledge and courtesy of employees and their ability to inspire trust and Confidence
- ❖ Empathy: caring individualized attention the firm provides to its customers

As it was confirmed by (Amanfi, (2012) the five dimensional construct of (Parasuraman. et.al, (1988)is the most universally accepted and most extensively used construct of service quality dimensions.

### **2.2.5 Models for Measuring Service Quality**

The elusive and indistinct construct nature of service quality discussed earlier made it difficult to define and measure. Many researchers have sought to define and measure the concept of service quality (e.g. Gronroos 1984, Parasuraman et al.1985 and 1988, Cronin and Taylor 1992). Consequently, two contradicting approaches emerged regarding how to measure service quality. One group of researchers support the disconfirmation paradigm of perceptions minus expectations; and the other group support the performance-based approach of a perceptions only measure of service quality.

(Grönroos. C, (1984)-was among the researchers who support the disconfirmation paradigm of perceptions minus expectations and developed the service quality model to measure perceived service quality. This model by (Grönroos. C, (1984)-was based on the test of qualitative methods and used three service quality dimensions namely, technical quality, functional quality,

and corporate image. Technical quality was the “what” part (dealt with what was delivered) whereas functional quality was the” how” part (dealt with how the service was delivered). Corporate image was the third dimension, which was meant to have a positive impact on customer perceptions.



Fig. 2.1 Service quality model by Grönroos  
 Source: (Grönroos, (1998)

Currently the most widely used models in measuring service quality are the GAP Model (developed and modified by Parasuraman, et al. (1988) which states that service quality can be measured by identifying the gaps between customers’ expectations of the service to be rendered and their perceptions of the actual performance of the service) and the SERVPERF Model(developed by(Cronin & Taylor, (1992) which states that performance is the only measure of service quality).

### **I. The SERVQUAL or GAP Model**

(Parasuraman. et.al, (1988)-developed a conceptual model of service quality where they identified five gaps that could impact the consumer's evaluation of service quality. Within the SERVQUAL or GAP model, service quality is defined as the gap between customer perceptions and customer expectations. When customer's perceptions of a service exceed their expectations, they will perceive a high service quality. However, when a customer perceives that a service fails to meet expectations, the customer perceives bad service quality. This difference, called GAP 5, is determined by four other gaps, GAP 1 to GAP 4: service quality is not reached when there is a GAP 1 between customer expectations and the management's perceptions of these expectations and/or a GAP 2 between the management's perceptions of customers' expectations and the defined service specifications and/or a GAP 3 between the defined service specifications and the delivered service and/or a GAP 4 between the communicated service and the delivered service.



SERVICE QUALITY MODEL

Consumer

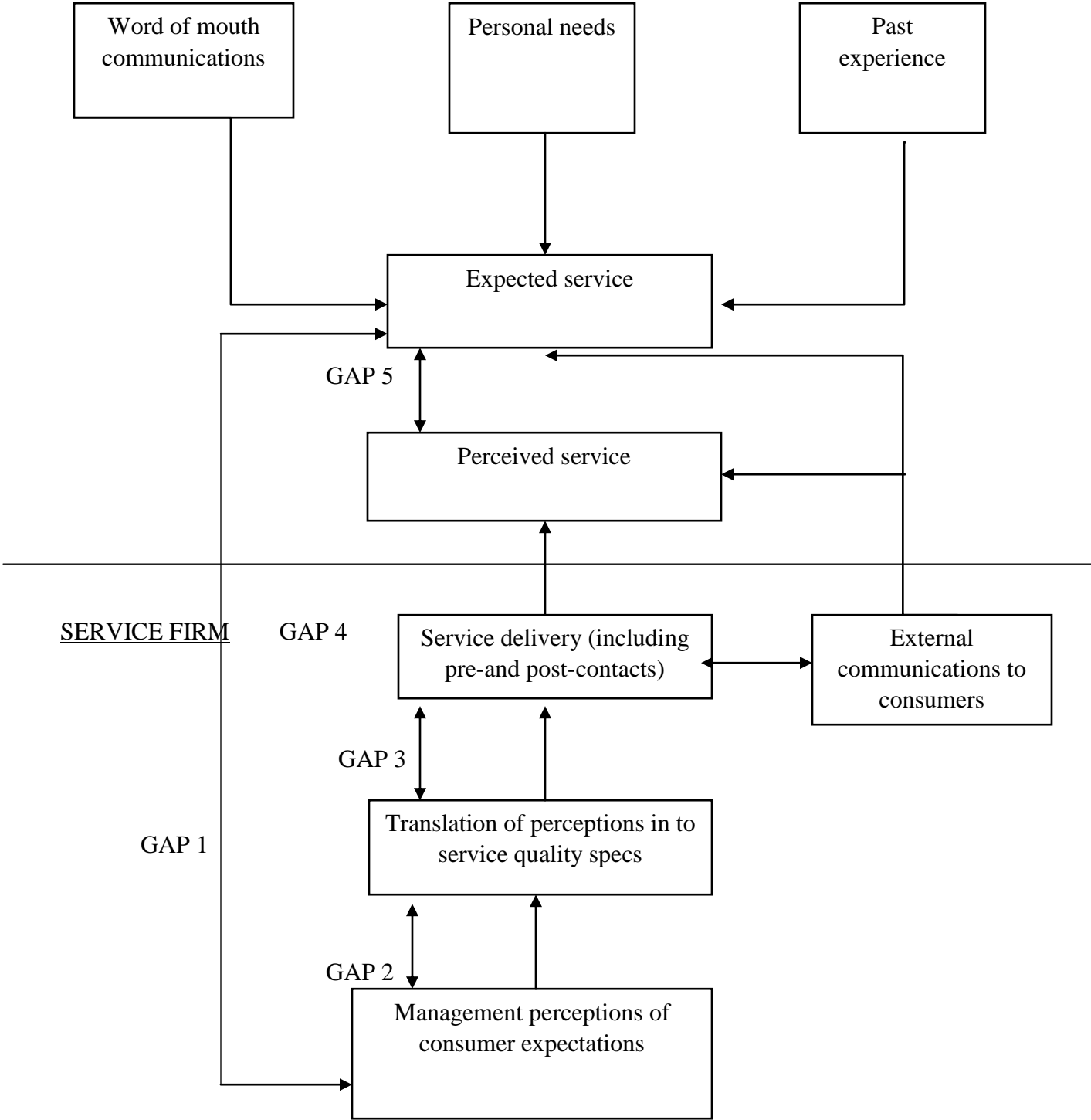


Fig 2.2 Service quality gaps model  
 Source: (Parasuraman.et.al, (1985).

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. et.al, (1993), drawbacks in using SERVQUAL in measuring service quality has been the reason that the SERVPERF scale was proposed (Cronin & Taylor, (1992) who questioned the conceptual basis of the SERVQUAL .

## **II. The SERVPERF Model**

SERVPERF model (Service Performance model) is a model which was developed on the basis of critique of SERVQUAL by (J.J.Cronin & Taylor, (1992). They claimed that the study by Parasuraman's et al. of relations between expected and experienced quality is not proper approach to quality assessment. The authors argued that the performance-based measure of service quality, the SERVPERF model, is an improved means of measuring the service quality construct (Cronin & Taylor, (1992).

Based on empirical research across different industries, including bank pest control dry cleaning, and fast food they provided evidences that support the distinction of performance only measure of SERVPERF model over SERVQUAL model and they maintained the same items scale proposed by Parasuraman et al. The authors also considered that service quality is an antecedent of customer satisfaction, and also service quality has meaningful impact on purchase intention even if the impact is less compared to the impact from customer satisfaction (Cronin & Taylor, (1992). They also emphasized that the service quality is conceptualized by customer's attitude related with the dimensions of service quality, rather than by the gap between expectation and performance as suggested by satisfaction model.

### **Evaluation of SERVQUAL and SERVPERF Model**

The service quality models SERVQUAL and SERVPERF has been applied in several industries -and been object of research for different areas. (Cronin & Taylor, (1992)-Concluded that SERVPERF is more sensitive than the SERVQUAL to measure variations in perceived service Quality. According to them the SERVPERF model produced more steady results. In the literature there are other studies that confirm the findings obtained by (Cronin & Taylor, (1992)about the superiority of SERVPERF compared with the SERVQUAL model, in assessing

the quality of services in different areas, including internal services (Salomi et al., 2005; Mohd et al., 2013).

Many researchers have criticized the SERVQUAL model based on identified issue about the difference score approach - expectations and performance, because they can causes poor reliability (Brown. et.al, (1993) and problems of variance restriction associated with the component scores, it means, the restriction is related to the problem to harm the predictive validity of the model (Peter. et. al, (1993).

Methodologically, the SERVPERF scale represents marked improvement over the SERVQUAL scale. Not only is the scale more efficient in reducing the number of items to be measured by 50 per cent, it has also been empirically found superior to the SERVQUAL scale for being able to explain greater variance in the overall service quality measured through the use of single-item scale” (Sanjay K .J and Garima, (2004).

(Laroche, (2004) Provided empirical evidences that the SERVQUAL model must not be used in measurement of service quality in every type of industry, it means, different industries require thorough analysis to identify the suitable model to measure service quality. Another evaluation about the SERVQUAL or Gap model is the one that was presented by Teas (1993) where the scale to measure expectations can induce different types of expectations and the respondents of research are not able to identify difference among the score to measure expectations. The concerns in measure expectations have been a relevant topic for debate among researches in different areas (Oh, 1999) and the SERVPERF model has not been an aim to the same criticisms (Da Silva, 2014).

Hence based on the above discussions of Literatures which indicates the superiority of SERVPERF model over the SERVQUAL model and also due to the simplicity of SERVPERF Model in number of items to be measured, the researcher selected the SERVPERF model and Used for this study.

### 2.2.6 Customer Satisfaction and Service Quality

Some researchers believe that perceived service quality is just one component of customer satisfaction (Ganesh. R. and Haslinda, (2014). On the other hand even if service quality and customer satisfaction are believed to have a close relationship, researchers generally agree that the two are conceptually distinct constructs (Bitner, (1990), (Oliver, (1993a). (Yap S.F. and Kew, (2007)-Identified elements that distinguish customer satisfaction from service quality as given in the table below.

Customer Satisfaction	Service Quality
Customer satisfaction can result from any Dimension, whether or not it is quality related.	The dimensions underlying quality judgments are rather specific.
Customer satisfaction judgments can be formed by a large number of non-quality issues, such as needs, equity, perceptions of fairness	Expectations for quality are based on ideas or Perceptions of excellence.
Customer satisfaction is believed to have more Conceptual antecedents.	Service quality has less conceptual Antecedents.
Satisfied judgments do require experience with the service or provider	Quality perceptions do not require experience with the service or provider

Table 2.1 key elements to identify service quality and customer satisfaction

Source: (Yap S.F. and Kew, (2007)

“Despite some arguments as to whether these two terms describe the same concept or whether They are distinct in nature; most scholars agree that they are nonetheless highly inter-correlated” (Abd-El-Salam & Shawky, (2013). Hence cognizant to this fact and based on the

above discussions one can sum up that service quality and customer satisfaction is two separate constructs but they have a close relationship.

Once it is conceptualized that service quality and customer satisfaction are two separate constructs that are being correlated, there is also a debate about the conceptual measurement of service quality and customer satisfaction and hence there are at least two schools of thought (Abd-El-Salam & Shawky, (2013). The first school argued that service quality is the antecedent of customer satisfaction (Parasuraman. et.al, (1988);(Cronin & Taylor, (1992); (Fornell, (1992).The other school in contrary argued that it is Customer satisfaction which is an input to customers' perceptions of service quality(Bitner, (1990); (Bolton R.N. and Drew, (1991).

The first view is relevant for this study as the study is based on the SERVPERF model which was developed by (Cronin & Taylor, (1992). Cronin and Taylor discussed customer satisfaction as a function of service quality offered to customers. According to them customer satisfaction has been considered to be based on the customer's experience on a particular service encounter. -Hence it is in line with this fact that service quality is a determinant of customer satisfaction, because service quality comes from outcome of the services from service providers in organizations.

The study made by many Researchers also suggests that to achieve a high level of customer satisfaction, a high level of service quality should be delivered by the service provider as service quality is normally considered an antecedent of customer satisfaction (Shanka, (2012). According (Zeithaml V.A. & Bitner, (2000) Customer satisfaction is influenced by customer's perceptions of quality. And Service quality is an antecedent of the broader concept of customer satisfaction (Zeithaml. et. al, (1996); (Lee & Lee, (2000).The European and American customer satisfaction indices models also suggest that service quality is a component of satisfaction (Fornell, Johnson, Anderson, & Cha, (1996).

### **2.3 Empirical literature Review**

(Aliah & and Tarmizi, (1998)Conducted a study to assess service quality provided by an income tax payment department in Malaysia; they adapted SERVQUAL instrument comprising of 25 items.

They named it as KualKhi to measure service quality provided by an income tax payment department in Malaysia, the result of the studies showed that significant gaps existed between the expectations of the income taxpayers and the services they accepted such as reliability, responsiveness and empathy. These three gaps are bigger than tangibility and assurance dimensions. However, the overall service quality is high. This shows that zone of tolerance exists as the income tax payer are willing to compromise with quality.

(Osei D, (2012)-conducted a study on Eastern regional office of the Ghana VAT tax payers service for the objective of examining the measures adopted by the VAT service to improve the quality of service delivery, and for assessing the perceptions of taxpayers on the quality of service delivery from the VAT service. The study used survey methods and interview schedule was used as the instrument to collect data. Under the first objective the study found that the VAT service has decentralized its operations to make it more accessible and hence to improve its responsiveness to the needs of the clients. The strategy of occasional training of staff was implemented to improve the responsiveness, reliability and assurance of the VAT service to the clients and the branch offices have been fully furnished with the necessary facilities and technology to improve the tangibility of the services. Under the second objective of assessing the perceptions of taxpayers on the quality of service the study found that majority of the respondents have positive perceptions about the service quality of the VAT service.

(Sharifuddin, (1998/1999)-used the SERVQUAL tool to measure service quality at ten public transportation departments. SERVQUAL questionnaires were distributed to the customers and also service providers of six state departments around Malaysia. The study found that even though the public transportation department understands the needs of the customers but the expectations of customers are higher. Therefore, this demonstrated that customers' expectations were not met.(Arawati & Baker, (2007)-used SERVPERF model in determining the relationship between service quality, service performance and customer satisfaction in 86 Malaysian public departments. From nine of ten service quality dimensions proposed by (Parasuraman.et.al,

(1985), they only managed to extract three dimensions. They labeled the three dimensions as responsiveness, access and credibility. They found out that all these three dimensions are related to customer satisfaction and service performance.

(Agus & Barker, (2007)-distributed two separate modified SERVQUAL models within Malaysian Ministries with results demonstrating a strong correlation between service quality dimensions, service performance, and customer satisfaction. They had to modify the questionnaire to cater for measuring customer satisfaction and service performance alongside service quality.

(Ilhamie, (2010) -conducted a study in three hundred public organizations in Malaysia. Respondents were asked to allocate hundred points (100) to the five service quality dimensions. The results were as follows - tangibles (21.10); reliability (20.63); responsiveness (20.51); assurance (20.05) and empathy (18.11). The conclusions were that service quality impacted on customer satisfaction as indicated by the scores of the dimensions, but tangibles happened to be the most important determinant, with empathy being the least.

(Amanfi, (2012)-conducted empirical study on public service setting and the study assessed the relationship between service quality and customer satisfaction, a modified SERVQUAL instrument was used. The results indicated that there is a positive relationship between service quality and customer satisfaction and that improvement in service quality can lead to the achievement of higher customer satisfaction while some are not.

(Iyikal O.C. and Celebi, (2016)-conducted a study with the aim to measure the service quality provided by the public enterprises in Turkish Republic of Northern Cyprus (TRNC) by employing (Parasuraman. et.al, (1988) SERVQUAL Model. Results of the study expressed that, expectations of the respondents regarding the quality of service (E) which provided by the public enterprises was higher than the perceived quality of services provided (P) which indicates customers are dissatisfied with the quality of the services provided by the public enterprises in Turkish Republic of Northern Cyprus (TRNC). Regression results also suggested that only dimensions of reliability and assurance have exerted positively significant effects on

the overall customer satisfaction in public sector of Turkish Republic of Northern Cyprus (TRNC).

(Tran, (2016)-conducted a study for the purpose to examine the effects of service quality as well as transparency on citizen satisfaction in the public administration sector in Ho Chi Minh City based on measuring scale of items of SERVQUAL. The study results indicated that service quality significantly related with citizen satisfaction. Four factors which constitute service quality affected citizen satisfaction including Responsiveness, Empathy, Assurance and Reliability. In particular, responsiveness was the strongest affecting factor which brought the highest satisfaction level of citizens.

## **2.4 Conceptual Framework**

The theoretical and empirical review of literatures generally showed that there is a relationship between service quality and tax revenue performance; also that service quality could be evaluated by using the five service quality dimensions. Accordingly, the following Conceptual model in fig 2.1 which is derived from the SERVPERF model theory was developed and used to test the five hypotheses. Service quality in this conceptual framework is comprised by five dimensions; these are tangibility, reliability, responsiveness, assurance and empathy. The framework is based on the SERVPERF model (Cronin & Taylor, (1992) which states that service quality is a result of customers perceptions about performance of service offered. Customer satisfaction for this study was based on the concept of (Zeithaml. et. al, (1996) which states Customer satisfaction as customers feeling based on the most recent services experienced considering that this feeling is a result of affective evaluation from the customer's perspective.



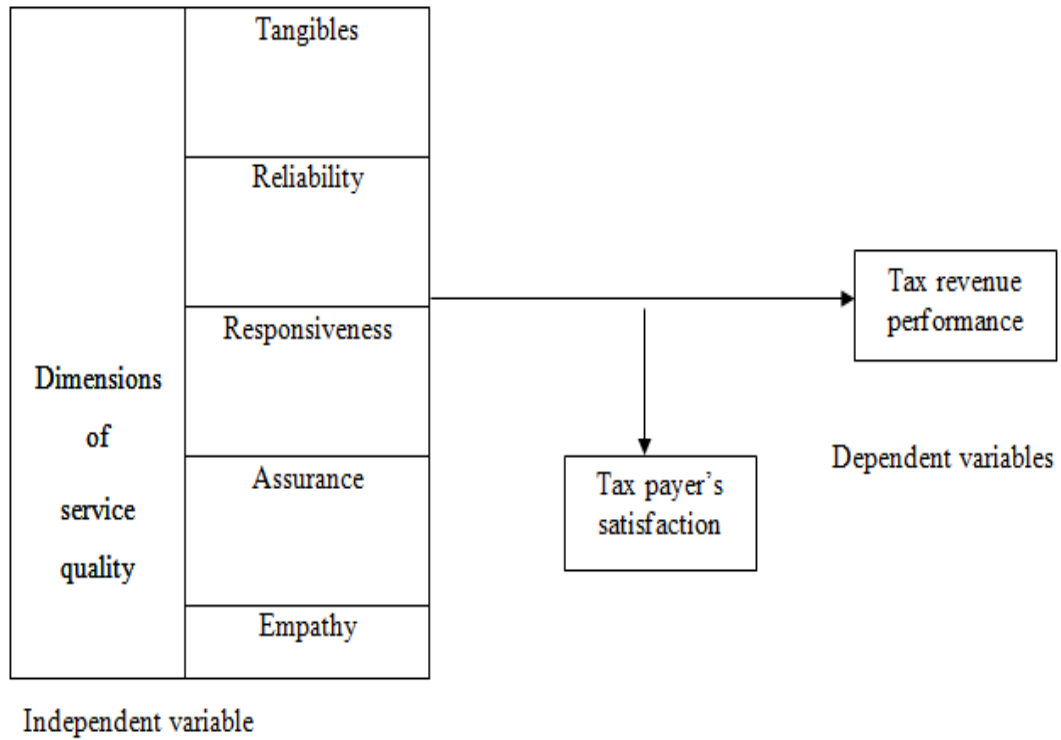


Fig 2.3 Conceptual Framework of Service Quality and Tax revenue performance developed for the study.

# **CHAPTER THREE**

## **RESEARCH DESIGN AND METHODOLOGY**

### **3.1 Introduction**

This chapter described the methodology that was employed in the study. It contains the research design employed, the sampling design, source of data collection, methodology for data collection, instrument used for data collection, methods used for data analysis, the issue of validity and reliability and finally the issue concerning Research Ethics.

### **3.2 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. In this research, the researcher used the descriptive method. The reason behind using descriptive study is that the researcher is interested in describing the existing situation under study. The analytical study design was used to establish the relationship between the quality of taxpayer services and the effect on Tax revenue performance.

### **3.3 Sampling Design**

#### **3.3.1 Target Population**

The participants for this study were selected from tax payer customers of Oromia regional government Oromia tax revenue authority Jimma branch tax revenue office. These were direct and indirect tax payers from “category “A” and “category “B” taxpayers performing different types of business activities. According to Ethiopian Federal tax proclamation 977/2016, category “A” tax payer includes any company incorporated under the tax law of Ethiopia or in a foreign country and other entities having annual turnover of Birr 1,000,000 or more. Category “B” includes those enterprises having annual turnover of more than Birr 500,000 or more but less than Birr 1,000,000

The main expected taxes which are paid by these tax payers at the level of sub city are Value added Tax (VAT) and Turn over Tax (TOT).

### **3.3.2 Sampling Frame**

This Research was conducted in order to examine the effect of Service quality on tax revenue performance a study on Oromia regional government Oromia tax revenue authority Jimma branch tax revenue office. This branch office is entitled to assess and collect VAT and TOT taxes from Category "A" and Category "B" taxpayers performing different types of business activities in branch. Currently as of own survey (2019) of the researcher there are total of about 8,223 taxpayer customers within the branch, out of which 2,803 are VAT payers and 5,420 are TOT payers.

### **3.3.3 Sample and Sampling Techniques**

According to (John, Khan, & Robert, (2007). sampling is the process or technique of selecting a suitable sample for the purpose of determining parameters or characteristics of the whole population. There are two basic sampling techniques: probability and non-probability sampling. A probability sample is defined as a sample in which every element of the population has an equal chance of being selected. And alternatively, if sample units are selected on the basis of personal judgment, the sample method is a non-probability sampling (John, Khan, & Robert, (2007).

For this study, convenience sampling method which is a non-probability sampling was utilized for selection of participants. Convenience sampling is available to the researcher by virtue of its accessibility (Bryman. A. & Bell, (2003).The reason for choosing this method was that it was practically difficult to access all tax payer customers of the branch in order to give them equal chance of being included

### **3.3.4 Sample Size**

According to Yamane (1967) a sample sizes of finite population (assuming 95% confidence level) can be calculated by using simple formula which is given below. Accordingly the researcher used this formula to determine the sample size for the study.

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

Where; n= total sample size

N=total population

e = the level of precision or sampling err = (0.05)

As indicated in the sample frame for this study the total population was 8,223

$$n = \frac{8,223}{1+8,223(0.05)^2}$$

n≈382

### **3.3.5 Sampling Procedure**

Based on the sample size determined above 387 questionnaires was distributed to participants on face to face during the scheduled time for the survey. As mentioned earlier the questionnaires were self-administered and the selection of participants was done by a convenience sampling method. Hence those taxpayer customers who were available for service during the survey time were selected as participants. Furthermore to increase the accessibility of participants the survey time was arranged during high service period.

## **3.4 Sources of Data**

The data that was utilized as input for analysis of empirical evidence for the main research question were only Primary data that was collected from primary sources or tax payer customers of Oromia regional government Oromia tax revenue authority Jimma branch tax revenue office. Secondary data was not utilized as input for analysis of empirical evidence for the main research question.

## **3.4 Method of Data Collection**

For this study, Primary data was collected from primary sources or tax payer customers of Oromia regional government Oromia tax revenue authority Jimma branch tax revenue office. And self-administered questionnaire survey was employed as the main means of data collection instrument. The questions were made under five point likert scale. And also the researcher used a structured and a non-disguise questionnaire, where the respondents were limited with their answers and they were being informed about the purpose of the collection of data.

### **3.5 Data Collection Instrument**

To measure the Independent Variables (Tangibility, Reliability, Responsiveness, Assurance, and Empathy) and Dependent Variable (Tax revenue performance), the researcher used a questionnaire which incorporated three parts. The reason for this choice of data capture instrument was based on the research method which was quantitative method; questionnaire is the best way to collect quantitative data. The researcher used a structured and a non-disguise questionnaire, where the respondents were limited with their answers.

The first part of the questionnaire contained 3 items which were based on the demographic or general information about the respondents. The second part of the questionnaire was designed to measure service quality through its five dimensions proposed by (Parasuraman. et.al, (1988) namely; Tangibility, Reliability, Responsiveness, Assurance, and Empathy. To measure these five dimensions the 20 items of SERVPERF scales by (Cronin & Taylor, (1992) were adopted and being modified by the researcher in order to suit the context of the public sector organization, Tax revenue office. The questions were made under Likert scale based on the five-point Likert scale responses, these were: strongly disagree (1), disagree (2), no opinion or neutral (3), agree (4) and strongly agree (5).

The third part of the questionnaire contained 1 item. It was designed to measure the level of Tax revenue performance based on Lovelock and Wright (1999) with five-point Likert scale response, these were: strongly disagree (1), disagree (2), no opinion or neutral (3), agree (4) and strongly agree (5).

Finally the English version of the questionnaire was translated in to Amharic version through the involvement of professional legal translators.

### **3.6 Data Analysis Method**

The method of data analysis used for this study is quantitative data analysis methods. This is because quantitative method is more appropriate to better understand the effects of service quality on tax revenue performance through a SERVPERF analysis. Statistical Package for Social Science (SPSS) software version 20.0 is employed to analyze and present the data through the statistical tools used for this study, namely descriptive analysis, Pearson correlation analysis and multiple regression analysis. Hence, In order to analyze the data of this study using quantitative analysis the researcher utilized both descriptive and inferential statistics. The reason for using descriptive statistics is to summarize the data collected in tables and charts and also to easily examine the results. Hence to present a descriptive statistics for this study, the researcher used frequency distributions, percent, mode, mean & standard deviation scores, and bar & pie charts. Inferential statistics is also utilized for data analysis, namely Pearson correlation analysis which is used to determine the relationships between service quality dimensions (Tangibility, reliability, responsiveness, assurance & empathy) and tax revenue performance and multiple regression analysis, which is used to investigate the effect of the five service quality dimensions on tax revenue performance and to test the five hypotheses, was utilized for analysis.

### **3.7 Validity and Reliability**

#### **3.7.1 Validity**

Validity means the validity of the results, i.e. how well the question measures the matters chosen to be studied (Webropol, 2011 ). The content validity of the instrument for the present study ensured as the service quality dimensions and items would be identified from the literature and from similar thesis works.

#### **3.7.2 Reliability**

Reliability tells about stability of the results i.e. how accurately the study has been carried out (Webropol, 2011 ). Reliability refers to whether a measurement instruments is able to yield consistent results each time it is applied. Pilot tests conducted with a small group were also feedback asked on questions and received to redefine it.

### **3.8 Ethical Issue**

Since the researcher used the data from customers which is collect through questionnaire, permission is obtain from the office administration. In order to make respondents free from any doubt for the information they provided, they are instructed not to write their names on the questionnaire and assured of that the responses would be used only for academic purpose and kept confidential. In addition to this, instructions about the purpose of the research have given to them in order to motivate when filling questionnaire. All sources of information that are used by the researcher were acknowledged. The data gathered in process of the research is keep confidential and would not be used for any personal interest and the whole process of the research is controlled to be within acceptable professional ethics.

# CHAPTER FOUR

## DATA ANALYSIS AND INTERPRATION

### 4.1 Introduction

This chapter presents the results of the study and their interpretation. It starts with presenting the demographic and background information of the respondents and then descriptive analysis of the measurement results of service quality dimensions and practices of quality of taxpayer's service and performance of tax administration are presented. Correlation analysis and regression analysis results are then presented respectively.

Out of 382 survey questionnaires distributed to the respondents the researcher is able to collect 310 questionnaires with a continuous follow up. Among 310 questionnaires collected 28 of them is non-usable due to incomplete data, and hence 282 questionnaires with a complete data is used for analysis.

### 4.2 Demographic and Background Information of the Respondents

#### 4.2.1 Gender Profile

Table 4.1 Sex Profile of the Respondents

	Frequency	Percent	Valid Percent	Cumulative Percent
Male	161	57.1	57.1	57.1
Female	121	42.9	42.9	100.0
Total	282	100.0	100.0	

Source: own survey (2020)

As it is depicted on table 4.1, from the total of 282 respondents 161 (57.1%) of them are male and 121 (42.9%) of them are female.



#### 4.2.2 Educational Profile of the Respondents

From table 4.2.2 it can be seen that out of 282 total respondents 47(16.7%) of them are at the level of below 10 Grade education, 93 (33.0%) of them are at the level of 10-12 Grade complete education, 89(31.6%) of them are diploma holders, 48(17.0%) of the are first degree holders, and only 5(1.8%) of them are at the 2<sup>nd</sup>Degree and above. Hence majority of respondents are under the category of 10-12 Grade complete followed by those individuals at the level of Diploma Holder. On the other hand there are insignificant amount of people who attended their education beyond first degree or 2<sup>nd</sup> Degree and above. The percentage representation of each category of educational level of the respondents is depicted on fig 4.2 below the table

Table 4.2 Education Background

	Frequency	Percent	Valid Percent	Cumulative Percent
Below 10 Grade	47	16.7	16.7	16.7
10-12 Grade Complete	93	33.0	33.0	49.6
Diploma Holder	89	31.6	31.6	81.2
1 st Degree Holder	48	17.0	17.0	98.2
2 nd Degree and above	5	1.8	1.8	100.0
Total	282	100.0	100.0	

Source: from own survey data (2020)

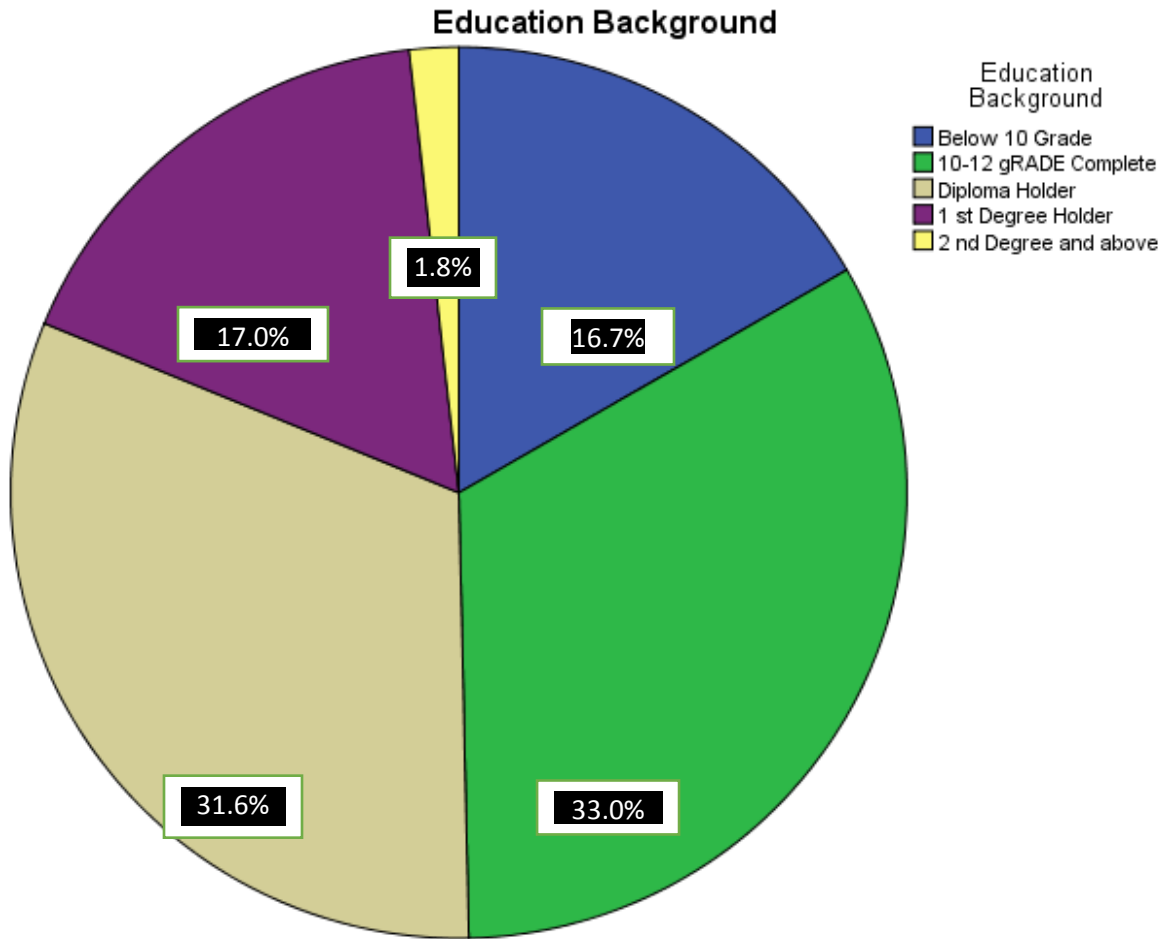


Fig 4.1 Percent representation of educational level of the respondents  
Source: from own survey data (2020) on table 4.2

### 4.2.3 Work experience Profile of the Respondents.

From table 4.2.3 work experience, the majority 87 (30.9%) were have more than 10 year, 85(30.1%) 5-10 year, 73 (25.9%) were have 1-5 year, and 37 (13.1%) respondents were Less than on year respectively. This implies that the performers had adequate understanding of how the taxation activity is working on to attain its objectives.

Table 4.3 Respondents Experience to Taxation

	Frequency	Percent	Valid Percent	Cumulative Percent
Less than on year	37	13.1	13.1	13.1
1-5 year	73	25.9	25.9	39.0
5-10 year	85	30.1	30.1	69.1
More than 10 year	87	30.9	30.9	100.0
Total	282	100.0	100.0	

Source: compiled from questionnaire, 2020

## 4.3 Descriptive Analysis

### 4.3.1 Descriptive Analysis of Service Quality Dimensions

To measure the service quality along its five dimensions which are namely tangibility, reliability, responsiveness, assurance, and empathy, the 20 items of the SERVPERF scales were used and to make the analysis suitable all the items within each dimensions are designated differently as shown in table 4.4 below.

The summary of means and standard deviations for the five service quality dimensions is shown on table 4.4 below.

Table: 4.4: a Summary of Means & Std. deviations of All the Five Service Quality Dimensions

	N	Mean	Std. Deviation
Reliability	282	2.7000	.8554
Responsiveness	282	2.6891	.9271
Assurance	282	2.6941	.9417
Empathy	282	2.6915	.9031
Tangibles	282	2.7713	.8936

Source: own survey data (2020)

As it is shown on the table the dimension with the highest mean score is Tangibles (which has mean = 2.7713, and SD = 0.8936) followed by Reliability (which has mean=2.700, and SD=0.8554). Followed by Assurance (which mean =2.6941, & SD = 0.9417) and Empathy (which mean =2.6915, & SD = 0.9031). The rest one dimension, Responsiveness, was found to be the dimension with the least mean score (mean = 2.6891, & SD = 0.9271).

The mean scores of the five service quality dimensions shows that there is a need for performance improvement in all of the five dimensions as all mean scores fall below the neutral score (3) of the five point likert scale measure of service performance. But comparatively, Responsiveness needs more improvements or remedy compared all other dimensions. Reliability, Assurance, tangibles and empathy are the one that follows in requiring more improvements or remedies.

The details of the measurements and scores for each measuring items with in the five dimensions of service quality are given and discussed below.

#### **I. Mode, Mean scores and Standard Deviations for Reliability**

There are five items for the dimension Reliability. The mode, the mean scores and standard deviations for each item are given on the table 4.5 below.

Table 4.5: Mode, Mean scores & Standard Deviations of Reliability Items

	N	Mean	Std. Deviation	Mode
Tax Revenue office employees provide services as promised	282	2.67	1.254	2
Tax Revenue office employees are dependable(loyal) in handling taxpayers problems	282	2.69	1.275	2
Employees perform services right the first time	282	2.73	1.315	2
Employees provide services at the promised time	282	2.69	1.275	2
Employees keep taxpayers informed when services will be performed	282	2.72	1.337	2
Reliability	282			

Source: own survey data (2020)

As it can be seen from the table the third item which is related to tax revenue office employees perform services right the first time accurately is good as perceived by respondents has got the highest mean score (with mean = 2.73, & SD = 1.315) and the mode is 2. On the other hand, the first item which is related to Tax Revenue office employees provide services as promised has got the least mean score compared to all items of reliability as rated by the respondents (mean = 2.67, & SD = 1.254) and the mode is 2. All reliability item has also got the mode or most frequent value of 2 which is moderate or neutral. Hence the results indicate that all reliability items are the one that needs more attention or improvement as far as reliability is concerned.

## II. Mode, Mean score and Standard Deviations for Responsiveness

The scores for the mode, the mean and standard deviations for the three items of the dimension responsiveness are given on table 4.6 below.

Table 4.6: Mode, Mean scores and Standard Deviations of Responsiveness

	N	Mean	Std. Deviation	Mode
The employees of Tax Revenue office provide prompt service to taxpayers	282	2.70	1.284	2
The employees of Tax Revenue office are willing to help taxpayers	282	2.68	1.328	2
The employees of Tax Revenue office are ready to respond to taxpayers requests	282	2.68	1.327	2
Responsiveness	282			

Source: own survey data (2020)

As it can be seen from the table the three items have got a mode value of 2, the results indicate that there should be more improvements or attention should be given by employees of Tax Revenue office for the three items of responsiveness which are related to provision of prompt service, willingness to help taxpayers, being prepared or ready to respond to taxpayers request.

### III. Mode, Mean score and Standard Deviations for Assurance

The mode, the mean and standard deviations for all of the four items for assurance are shown on table 4.7 below.

Table 4.7: Mode, Means and standard Deviations of Assurance Items

	N	Mean	Std. Deviation	Mode
Tax Revenue office employees Able to inspire confidence in taxpayers	282	2.70	1.333	2
Tax Revenue office employees make taxpayers feel safe in their transactions	282	2.70	1.333	2
Employees are polite at all times	282	2.68	1.325	2
Employees Have the knowledge to answer taxpayers' questions	282	2.70	1.333	2
Assurance	282			

Source: own survey data (2020)

As shown on the table the mode or the most frequent value for all the items of the dimension assurance is 2, which is poor. The results show that all the items of Assurance needs improvements. Hence attention should be given by Employees Have the knowledge to answer taxpayers' questions, in making taxpayers feel safe in their transaction, in being consistently polite and Tax Revenue office employees Able to inspire confidence in taxpayers.

#### **IV. Mode, mean Scores and Standard Deviations for Empathy**

As indicated on table 4.8 below, there are five measuring items for empathy whose mode, mean scores and standard deviations are given on the table.

Table 4.8: Mode, means and Standard Deviations of Empathy Items

	N	Mean	Std. Deviation	Mode
Tax Revenue office Have convenient operating hours to all	282	2.72	1.316	2
Employees given taxpayers personal attention to all	282	2.67	1.326	2
Employees have taxpayers best interests at heart	282	2.69	1.297	2
Employees understanding taxpayers needs	282	2.68	1.325	2
Empathy	282			

Source: Own survey data (2020)

As it can be seen from the table the four items have got a mode value of 2, the results indicate that there should be more improvements or attention should be given by Tax Revenue office Have convenient operating hours to all, Employees given taxpayers personal attention to all, Employees have taxpayers best interests at heart, Employees understanding taxpayer’s needs.

**V. Mode, mean scores and standard deviations for Tangibility**

There are four items for the dimension tangibility. The mode, the mean scores and standard deviations for each item are given on the table 4.9 below.

Table 4.9: Mode, mean & std. Deviations of Tangibility Items

	N	Mean	Std. Deviation	Mode
Tax Revenue office have filled with modern equipment	282	2.80	1.317	2
Physical facilities of Tax Revenue office are visually appealing	282	2.73	1.186	2
Employees of Tax Revenue office well dressed and neat in appearance	282	2.86	1.191	2
Tax Revenue office are Visually appealing materials associated with the Service	282	2.70	1.204	2
Tangibility	282			

Source: own survey data (2020)



As it can be seen from the table the four items have got a mode value of 2, the results indicate that there should be more improvements or attention should be given by Tax Revenue office have filled with modern equipment, Physical facilities of Tax Revenue office are visually appealing, Employees of Tax Revenue office well dressed and neat in appearance, Tax Revenue office are Visually appealing materials associated with the Service

**4.3.2 Descriptive analysis of Tax revenue performance**

The mode, mean and standard deviation values of tax revenue performance item are given on table 4.10a below.

Table 4.10: Mode, mean & Std.Deviation

Values of Tax Revenue Performance

N	Valid	282
	Missing	0
Mean		2.67
Mode		3
Std. Deviation		0.7608

Source: Own survey data (2020)

From the results on table 4.10 the mean value for Tax revenue is 2.67 with standard deviation 0.7608 and the mode value is 3. The mean score is below the neutral score which is 3 and the mode value 3(disagree) indicates poor level of Tax revenue performance.

The percentage and frequency of the different levels of Tax revenue performance, which is based on the five point likert scale, is shown on table 4.11 below.

Table 4.11: Frequency and Percent for the Different Levels of Tax Revenue Performance

	Frequency	Percent	Valid Percent	Cumulative Percent
Strongly agree	9	3.20	3.20	3.20
Agree	18	6.38	6.38	9.58
Neutral	142	50.35	50.35	59.93
Disagree	96	34.04	34.04	93.97
Strongly disagree	17	6.03	6.03	100.0
Total	282	100.0	100.0	

Source: Own survey data (2020)

As it is shown on table 4.11, from the total of 282 respondents 142 are neutral with the overall service provided by Tax revenue office, hence the level “neutral”(neither agree nor disagree) is highest frequent level of overall Tax revenue performance is (about 50.35%). About 96 respondents (34.04%) have the overall Tax revenue performance level which is “Disagree”, 18 respondents (6.38%) are “Agree” and 17 respondents (6.03%) are “Strongly disagree” and 9 respondent (3.2%) are “strongly agree”. The percentage for different level of Tax revenue performance is also presented by pie-chart on fig 4.3 below.

**Frequency and percent for the different levels of tax revenue performance**

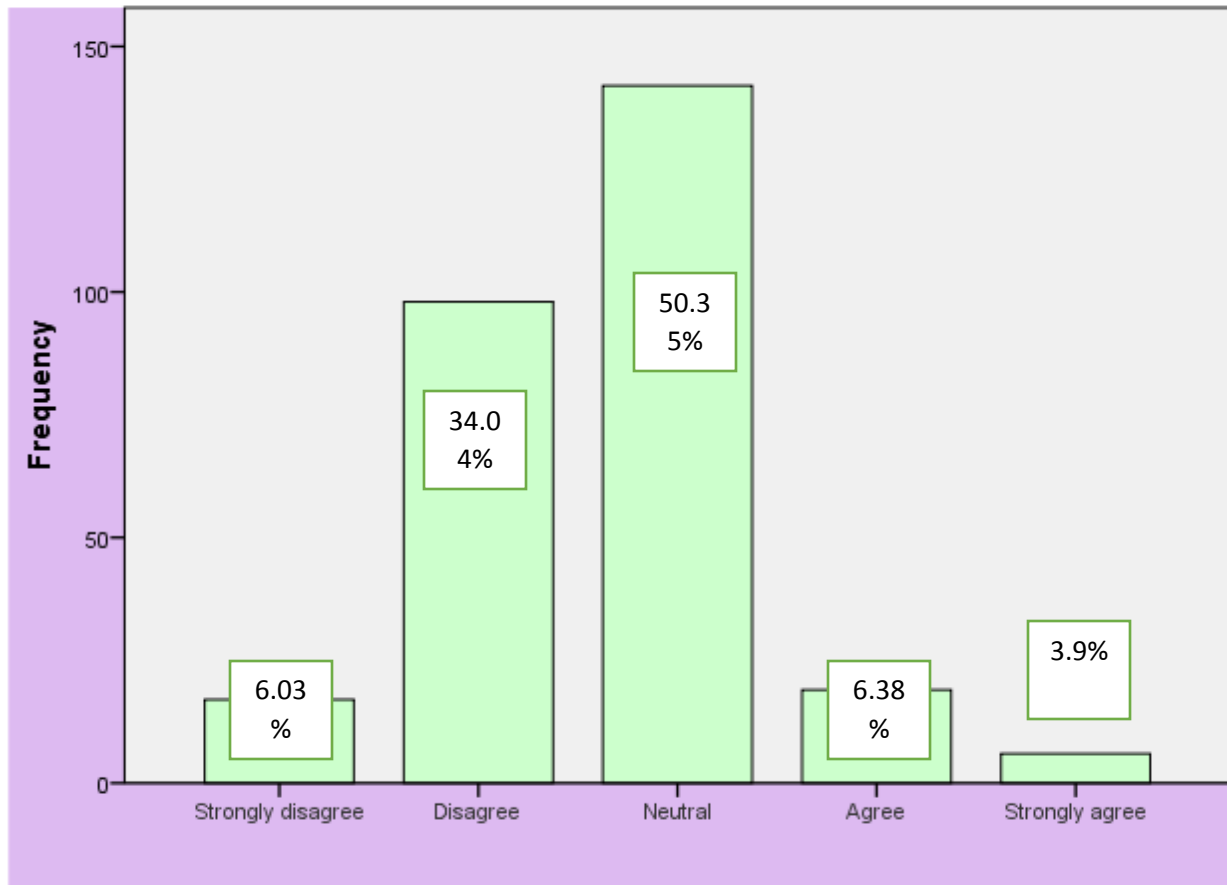


Fig 4.2: Percentage pie-chart representation for the level of Tax revenue performance  
 Source: from Own survey data (2020) on table 4.11

From the results presented on table 4.11, the total number of respondents which are either disagree or strongly disagree adds up 113 (96+17) or 40.07 % ( 34.04+6.03). By the same token, those who are either agree or strongly agree are only 27 (18+9) or 9.57% (6.38+3.19). The rest are neutral (neither agree nor disagree). Hence the above results and explanations clearly show the existence of poor level of Tax revenue performance. This is an indication that much effort should be done by Tax revenue office to improve the level of Tax revenue performance. On the other hand to achieve this goal of improving Tax revenue performance much focus should be given to the service quality dimensions discussed earlier. This is because the findings of this study which are discussed in the section correlation analysis and multiple regression analysis shows that there is high correlation between Tax revenue performance and service quality, and also service quality, through its five dimensions, is a determinant of Tax revenue performance.

#### 4.4 Pearson correlation Analysis between Tax revenue performance and Service Quality Dimensions

Pearson correlation analysis was performed for this study to determine the relationship that exists between the five service quality dimensions and Tax revenue performance and also to see the relationship that exists among service quality dimensions themselves. The results are presented on table 4.12 below

Table 4.12: Pearson Correlations of Tax revenue Performance and Service quality Dimensions

		Tax revenue performance	Reliability	Responsiveness	Assurance	Empathy	Tangibles
Tax revenue performance	Pearson Correlation	1					
	Sig. (2-tailed)						
	N	282					
Reliability	Pearson Correlation	.705**	1				
	Sig. (2-tailed)	.000					
	N	282	282				
Responsiveness	Pearson Correlation	.733**	.630**	1			
	Sig. (2-tailed)	.000	.000				
	N	282	282	282			
Assurance	Pearson Correlation	.721**	.584**	.851**	1		
	Sig. (2-tailed)	.000	.000	.000			
	N	282	282	282	282		
Empathy	Pearson Correlation	.717**	.707**	.789**	.724**	1	
	Sig. (2-tailed)	.000	.000	.000	.000		
	N	282	282	282	282	282	
Tangibles	Pearson Correlation	.367**	.199**	.297**	.336**	.260**	1
	Sig. (2-tailed)	.000	.001	.000	.000	.000	
	N	282	282	282	282	282	282

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

Source: Own survey data (2020)

As it can be seen from the table all the five service quality dimensions were significantly correlated with Tax revenue performance. The dimension that was positively correlated with Tax revenue performance was responsiveness (correlation coefficient = 0.733) followed by assurance (correlation coefficient = 0.721), empathy (correlation coefficient = 0.717), reliability

(correlation coefficient=0.705), tangibles (correlation coefficient=0.367). This result shows responsiveness, assurance; empathy and reliability is the dominant and most important service quality dimension as perceived by customers of Tax revenue office. On the other hand tangibles is the least important correlation service quality dimension as perceived by customers of Tax revenue office compared to the other four dimension but it is significant enough to correlate with Tax revenue performance and hence to improve the level of Tax revenue performance. Generally an improvement in the level of service quality with respect to all of the five dimensions will bring an improvement on the level of Tax revenue performance.

The correlation result presented on table 4.12 also shows that there was perfectly and positive correlation among the five service quality dimensions themselves. The highest correlation was found between responsiveness assurance (0.851) followed by empathy and responsiveness(0.789), empathy with assurance(0.724)and empathy and reliability (0.707) and responsiveness with reliability (0.630), assurance with reliability (0.584), tangibility with reliability (0.199),tangibility with responsiveness (0.297), tangibility with assurance (0.336), tangibility with empathy (0.260). This result indicates that an improvement in one service quality dimension will bring a significant improvement on the other dimensions.

## **4.5 Multiple Regression Analysis**

Multiple regression analysis was performed to see the extent to which the variance in the dependent variable (Tax revenue performance) is explained by the service quality dimensions, to analyze the nature of relationship that exists between the dependent variable (Tax revenue performance) and each of the independent variables (tangibility, reliability, empathy, assurance, and responsiveness). And also to test the hypothesis based the standardized coefficients of beta and the corresponding p-values.

### **4.5.1 Multicollinearity Test**

In order to confirm the acceptance of the regression model, collinearity diagnostics test was performed to check the existence of multicollinearity problem. According to Menard (1995) a tolerance value lower than 0.20 suggests a multicollinearity problem. As indicated on table 4.13 the minimum tolerance value for the model was 0.211 which is greater than 0.2. In addition to

this according to Myers (1990), a variance inflation factor (VIF) above 10 indicates the possible existence of a multicollinearity problem and hence VIF should be less than 10. Again as shown on table 4.13 the maximum VIF for the model was 4.744 which is by far less than 10. Hence both cases indicated the absence of multicollinearity problem.

Table 4.13: Collinearity Diagnostics Result<sup>a</sup>

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
Reliability	.485	2.061
Responsiveness	.211	4.744
Assurance	.260	3.843
Empathy	.300	3.335
Tangibles	.886	1.128

a. Dependent Variable: Tax revenue performance

Source: own survey data (2020)

#### 4.5.2 Model Summary

Table 4.14: Model Summary for the Five Service Quality Dimensions

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.824 <sup>a</sup>	.680	.674	2.172

a. Predictors: (Constant), Tangibles, Reliability, Assurance, Empathy, Responsiveness

Source: Own survey data (2020)

As we can see from table 4.14 the  $R^2$  for the model summary of the five service quality dimensions was 0.680 which implies that 68% of the variance in tax revenue performance is explained by the service quality dimensions.

#### 4.5.3 Regression Coefficients

Table 4.15: Regression Coefficients

Model	Unstandardized Coefficients	Standardized Coefficients	t	Sig.
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	B	Std. Error	Beta		
(Constant)	1.725	.547		3.152	.002
Reliability	.296	.043	.333	6.804	.000
Responsiveness	.244	.101	.178	2.404	.017
Assurance	.230	.067	.228	3.416	.001
Empathy	.148	.066	.141	2.259	.025
Tangibles	.143	.039	.134	3.709	.000

a. Dependent Variable: Tax revenue performance

Source: Own survey data (2020)

As shown on table 4.15 the ‘b’ coefficients which indicate the extent or the strength of the influence of each independent variable on the dependent variable (tax revenue performance) for reliability, responsiveness, assurance, empathy and tangibility were 0.296, 0.244, 0.230, 0.148 and 0.143 respectively. The mere interpretation of this shows that for unit increase reliability, responsiveness, assurance, empathy and tangibility the corresponding increase in tax revenue performance are were 0.296, 0.244, 0.230, 0.148 and 0.143 respectively. Except empathy and responsiveness the p-values for all service quality dimensions are less than or equals to the significance level 0.01 and the p-value of empathy and responsiveness is less than the significant level 0.05. Put it differently, that ‘b’ coefficients for the five service quality dimensions (reliability, assurance, tangibility) are statistically significant at 99% confidence intervals and for the dimension empathy and responsiveness significant at 95% confidence intervals. This indicates that all the five service quality dimensions have a significant and positive effect on tax revenue performance, which agrees with the results of correlation analysis presented earlier and answer the main research question and sub questions of the study.

#### 4.5.4 The equation for the Regression Line of the Model

Based on the above results of “b” coefficients (table 4.15) for the five independent variables (service quality dimensions) it is possible to derive the equation for the regression line as shown below.

$$Y = a + b_1x_1 + b_2x_2 + b_3x_3 + b_4x_4 + b_5x_5 + \dots$$

$$TRP = 1.725 + 0.296 \text{ Re l} + 0.244 \text{ Resp} + 0.230 \text{ Assu} + 0.148 \text{ Empt} + 0.143 \text{ Tan}$$

Where, TRP= Tax revenue performance

Rel= Reliability

Resp= Responsiveness

Assu= Assurance

EMP= Empathy

Tan= Tangibility

#### **4.5.5 Hypothesis Testing**

##### **Hypothesis 1**

**H1:** Reliability has significant effect on tax revenue performance in the context of regional Tax revenue office.

The multiple regression results on table 4.15 indicated that reliability has a positive significant effect on the dependent variable tax revenue performance with a 'b' coefficient of 0.296 at 99% confidence interval ( $p < 0.01$ ). Hence based on this result the null hypothesis is rejected and the alternative hypothesis 1: "Reliability has a significant effect on tax revenue performance in the context of Tax revenue office" is accepted.

##### **Hypothesis 2**

**H2:** Responsiveness has a significant effect on tax revenue performance in the context of Tax revenue office.

The multiple regression results on table 4.15 revealed that responsiveness has a positive and significant effect on tax revenue performance with a 'b' coefficient 0.244 at 95% confidence interval ( $p < 0.05$ ).

Based on this result the null hypothesis 2 is rejected and the alternative hypothesis 2: "Responsiveness has a significant effect on tax revenue performance in the context of Tax revenue office" is accepted.

##### **Hypothesis 3**

**H3:** Assurance has significant effect on tax revenue performance in the context of Tax revenue office.

Based on the multiple regression analysis results on table 4.15 Assurance positive and significant effect tax revenue performance with a 'b' coefficient 0.230 at 99% confidence



interval ( $p < 0.01$ ). As a result the null hypothesis 3 is rejected and the alternative hypothesis 3: “Assurance has significant effect on tax revenue performance in the context of Tax revenue office is accepted.

#### **Hypothesis 4**

**H4:** Empathy has significant effect on tax revenue performance in the context of Tax revenue office.

The multiple regression analysis results for empathy as shown on table 4.15 indicated that empathy has a positive and significant effect on tax revenue performance with a ‘b’ coefficient 0.148 at 95% confidence interval ( $p < 0.05$ ). Consequently the null hypothesis 4 is rejected and the alternative hypothesis 4: “Empathy has significant effect on tax revenue performance in the context of Tax revenue office” is accepted.

#### **Hypothesis 5**

**H5:** Tangibility has significant effect on tax revenue performance in the context of Tax revenue office.

With the same token to the above hypothesis the regression analysis result for tangibility on table 4.15 above indicated that tangibility positively affects tax revenue performance with a ‘coefficient 0.143 at a 99% confidence interval ( $p < 0.01$ ). Following this result the null hypothesis 5 is rejected and the alternative hypothesis 5: “Tangibility has significant effect on tax revenue performance in the context of Tax revenue office is accepted.

## **4.6 Discussion of the Findings**

This study has attempted to throw light on the issue of perceived the effect of Tax services quality on Tax revenue performance in tax revenue office. The theoretical review of the issue suggested that high level of service quality leads to high level of tax revenue performance as service quality is the dominant determinant of tax revenue performance and since service quality is a multi-dimensional construct it is measured along each of its dimensions. From empirical review of literatures the study made by many researchers generally confirmed the existence of positive relationship between service quality and tax revenue performance and most of them confirmed that service quality could be evaluated by using the five service quality dimensions even if the degree of importance of the five SERVQUAL dimensions were found to

differ based on the context of the study. There were studies that found all the five dimensions have positive correlation with tax revenue performance with varying strength of correlation and degree of importance. There were also studies that found all the five SERVQUAL dimensions have significant relationship with tax revenue performance.

An attempt has been made by this study to analyze the service quality of Tax revenue office as perceived by taxpayer customers from oromia region Jimma town tax revenue office branch and how these taxpayer customers are satisfied with the service quality provided by regional Tax revenue office. The study also attempted to analyze the relationship that exists between each of the five service quality dimensions and tax revenue performance and examined the existing effect on tax revenue performance. The results of indicated that there were poor level of service quality and poor level of tax revenue performance which agreed with the fact that poor level of service quality leads to poor level of tax revenue performance which was discussed on reviewed literatures. The findings of this study also indicated that all the five service quality dimensions have significant positive correlation with tax revenue performance and have significant positive effect on tax revenue performance, this result also agreed with the main framework and concepts discussed on reviewed literatures and furthermore supported the alternative hypothesis of the study.

# CHAPTER FIVE

## SUMMARY OF FINDINGS, CONCLUSIONS, RECOMANDATION & FURTHER RESEARCH

### 5.1 Summary of Findings

- ❖ This study was conducted is to examine the tax service quality and tax revenue performance Oromia regional government Oromia tax revenue authority Jimma branch tax revenue office. 382 survey questionnaires were distributed to respondents, out of which 282 were collected by the researcher and hence 282 questionnaires with a complete data were used for analysis.
- ❖ The gender profile of the respondents showed that from the total of 282 respondents 121 (42.9%) of them were female and 161 (57.1%) of them were male.
- ❖ The experience to taxation profile of the respondents showed that from the total of 282 respondents 37 (13.1%) of them were less than one year. 73 (29.9%) of the respondents were in 1-5 year. 85 (30.1%) of them were 5-10 year. 87 (30.9%) of respondents which were in more than 10 year which is the experience to taxation in which majority of the respondents were included.
- ❖ The educational profile of the respondents showed that out of 282 total respondents 47(16.7%) of them were at the level of below 10 grade education, 93 (33.0%) of them were at the level of 10-12 grade complete, 89 (31.6%) of them were diploma holders, 48 (17.0%) of the were first degree holders, and only 5 (1.8%) of them were at the post graduate level. Hence majority of respondents were under the category of 10-12 grade complete followed by those individuals at the level of Diploma holder. On the other hand there are insignificant amount of people who attended their education beyond first degree or post graduate level.
- ❖ Based on the descriptive analysis of the service quality dimensions, tangibility was found to be the dimension with the highest mean score (which has mean = 2.7713, and SD = 0.8936) followed by reliability (which has mean=2.7000, and SD=0.8554).The dimensions assurance (which has mean=2.6941, and SD=0.9417). The dimensions empathy (which has mean=2.6915, and SD=0.9031). The rest one dimension, responsiveness, was found to be the dimension with the least mean score (mean = 2.6891, & SD = 0.9271).

- ✚ The descriptive analysis of tax revenue performance showed that the mean and the mode scores for tax revenue performance item are 2.67&3 respectively, and from the total of 282 respondents 142 are neutral with the overall service provided by regional Tax revenue office, hence the level “neutral” (neither satisfied nor dissatisfied) was the highest frequent level of overall tax revenue performance (which was about 50.35%). About 96 respondents (34.04%) have got the overall “disagree”, 18 respondents (6.38%) were agree and 17 respondents (6.03%) were strongly disagree. Those which are strongly agree were only 9 (3.19%).
- ✚ Pearson correlation analysis was performed for this study to determine the relationship that exists between the five service quality dimensions and tax revenue performance and also to see the relationship that exists among service quality dimensions themselves. The results showed that all the five service quality dimensions were significantly correlated with tax revenue performance. The dimension that was correlated with tax revenue performance was responsiveness (correlation coefficient = 0.733)-followed by assurance (correlation coefficient = 0.721), empathy (correlation coefficient = 0.717) reliability (correlation coefficient = 0.705) tangibility (correlation coefficient = 0.367). The correlation results also showed that there was a significant positive correlation among the five service quality dimensions themselves. The highest correlation was found between responsiveness & assurance (0.851) followed by empathy and responsiveness (0.789), empathy with assurance (0.724) and empathy and reliability (0.707) and responsiveness with reliability (0.630), assurance with reliability (0.584), tangibility with reliability (0.199), tangibility with responsiveness (0.297), tangibility with assurance (0.336), tangibility with empathy (0.260).
- ✚ Multiple regression analysis was performed to see the extent to which the variance in the dependent variable (tax revenue performance) is explained by the service quality dimensions, to analyze the nature of relationship that exists between the dependent variable (tax revenue performance) and each of the independent variables and also to test the hypothesis based the standardized coefficients of beta and the corresponding p-values.

The results of multiple regression analysis hence showed that the  $R^2$  for the model summary of the five service quality dimensions was 0.680 which implies that 68% of the variance in tax revenue performance can be explained by the service quality dimensions. The “b” coefficients, which indicate the extent or the strength of the influence of each independent variable on the dependent variable (tax revenue performance) for reliability, responsiveness, assurance,

empathy and tangibility, were 0.296, 0.244, 0.230, 0.148 and 0.143 respectively. Except empathy and responsiveness the p-values for all other service quality dimensions are less than the significance level 0.01 and the p-value of empathy and responsiveness is less than the significant level 0.05. Put it differently, the “b” coefficients for the three service quality dimensions (reliability, tangibility & assurance) are statistically significant at 99% confidence intervals and for the dimension (empathy & responsiveness) was significant at 95% confidence intervals.

## **5.2 Conclusions**

From the descriptive analysis results the mean scores of the five service quality dimensions shows that there is a need for performance improvement in all of the five dimensions as all mean scores fall below the neutral score (3) of the five point likert scale measure of service performance. But comparatively, responsiveness needs more improvements or remedy compared all other dimensions. Assurance, empathy reliability and tangibles are the one that follows in requiring more improvements or remedies.

The descriptive analysis results for tax revenue performance clearly show the existence of poor level of tax revenue performance. This is an indication that much effort should be done by regional Tax revenue office to improve the level of tax revenue performance.

From the results of correlation analysis and multiple regressions analysis it can be concluded that improvement in the level of service quality through each of the five dimensions will also result in an improvement in tax revenue performance and also an improvement in one service quality dimension will result a significant improvement on the other dimensions as well.

From the results of multiple regression analysis all of the null hypotheses are rejected, and their entire corresponding alternative hypotheses are accepted.

## **5.3 Recommendations**

Based on correlation analysis results and the multiple regression analysis results of the study discussed earlier the five dimensions or factors or of service quality affect taxpayer's tax revenue performance though their degree of correlation and effect on tax revenue performance differ. Hence those recommended actions should take this fact in to account.

The 1<sup>st</sup> dimension that was highly correlated and has the strongest effect on tax revenue performance level of taxpayers was Responsiveness which is the timely reaction towards the customers' needs. The results of this study indicate that responsiveness is a must and shouldn't be taken for granted in providing quality service. To increase taxpayer's satisfaction on this regard tax revenue office needs to select employees with professional skill and good behavior especially for those sections of Reception and customer relationship in order to respond to taxpayer's request

The 2<sup>nd</sup> dimension based on the degree of correlation and effect on tax revenue performance was assurance, which is mean of being safe. The implication of the result is that taxpayers need to be provided with enough safety and confidence in their service demand. Hence on this regard tax revenue office should provide the right training to its employees regularly in order to improve their performance so that they can keep pace with tax payer's demand and the taxpayer customers develop confidence on them

The 3<sup>rd</sup> dimension based on the degree of correlation and effect on tax revenue performance was empathy. Therefore those aspects of service quality which brings ultimate improvement in this dimension should be improved and to bring this the organization should maintain and improve the empathy skill of its employees since personal contact is still very important in tax collection and related services . On this regard it is very important to promote and increase moral education, rational thinking and behavioral skills for employees through different motivational systems so that employees are cheerful to understand taxpayers, identify their needs and provide attention to them individually

The 4<sup>th</sup> dimension based on the degree of correlation and effect on tax revenue performance was reliability, which is about the accuracy and appropriateness in the service provided? The result indicated that taxpayers are concerned about the reliability. The fact that they have no

alternative option to turn into, as Tax revenue office is the only organization authorized to render services related to tax and related matters, may have contributed to their concern for reliability. Therefore in relation to service quality with respect to reliability, improvements should be made such as avoiding errors when handling affairs, providing service as promised and showing a genuine interest in solving problems. Thus, trust will be created by taxpayers for services of Tax revenue office.

The last dimension based on the degree of correlation and effect on tax revenue performance was tangibility, which was the least compared to others in terms of the degree of correlation and effect on tax revenue performance, but still significantly correlated with tax revenue performance and has an effect on it. Hence on this regard Tax revenue office should work on improving those aspects of tangibility which encompasses the appearance of the company representatives, facilities, materials, and equipment.

#### **5.4 Further Research Direction**

The study suggests that the future research in this area should focus on extending the study on other cultural contexts of Ethiopia such as the context of rural populations and also extending the study to see the relationship between cities and remote places in term of the differences in region, culture, education level and other demographic factors which are not accessed by this study. The researcher also believes that focus of further researches on these areas will contribute in generalizing the findings to nationwide.

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**Annex -A**  
**Jimma University**  
**Accounting and Finance MSC Program**  
**(Questionnaire to be Filled by Taxpayers)**

Sir/madam, the purpose of this questionnaire is to gather data about effect of Tax service quality on tax revenue performance in tax revenue office: a study on Oromia regional government Oromia tax revenue authority Jimma branch tax revenue office. The study is used purely for academic purpose and thus it doesn't affect you in any case. You're genuine, frank, and timely response is vital for the success of the study. Therefore, I kindly request you to respond to each question item carefully.

Note:

No need of writing your name

Where alternative answers are given, encircle the letter and put "✓" mark where necessary

Please return the completed questionnaire in time, thank you in advance for your cooperation and timely response.

There is no right or wrong answers

The researcher assures that the responses you provide will be kept confidential;

For further comments and information you may contact me at:-

mulualemgeremew126@gmail.com or Mobile Phone: 0917462343

Yours sincerely

## **PART I.**

General information

1. Sex            a. Male b. Female

2. Education background

- A. below 10 grade B.10-12 grade complete C. Diploma holder D. 1st degree holder  
E. 2nd degree and above

3. For how long you are a customer of this branch?

- A. Less than one year B.1-5 year C.5-10 year D. more than 10 year

## **PART II**

Direction: Please indicate your level of agreement by circling the numbers in the box for an alternative you think is right based on the five point scale given below:

1=Strongly Disagree 2= Disagree 3=No Opinion (Neutral)

4=Agree 5=Strongly Agree

Items and Dimensions		Strongly agree 1	agree 2	Neutral 3	Disagree 4	Strongly disagree 5
<b>Reliability</b>						
1	Tax Revenue office employees provide services as promised					
2	Tax Revenue office employees are dependable(loyal) in handling taxpayers problems					
3	Employees perform services right the first time					
4	Employees provide services at the promised time					
5	Employees keep taxpayers informed when services will be performed					
<b>Responsiveness</b>						
6	The employees of Tax Revenue office provide prompt service to taxpayers					
7	The employees of Tax Revenue office are willing to help taxpayers					
8	The employees of Tax Revenue office are ready to respond to taxpayers requests					
<b>Assurance</b>						
9	Tax Revenue office employees Able to inspire confidence in taxpayers					
10	Tax Revenue office employees make taxpayers feel safe in their transactions					

11	Employees are polite at all times					
12	Employees Have the knowledge to answer taxpayers' questions					
Empathy						
13	Tax Revenue office Have convenient operating hours to all					
14	Employees given taxpayers personal attention to all					
15	Employees have taxpayers best interests at heart					
16	Employees understanding taxpayers needs					
Tangibles						
17	Tax Revenue office have filled with modern equipment					
18	Physical facilities of Tax Revenue office are visually appealing					
19	Employees of Tax Revenue office well dressed and neat in appearance					
20	Tax Revenue office are Visually appealing materials associated with the Service					

### **Part III**

In receiving the service of Tax Revenue Office a study on Oromia regional government Oromia tax revenue authority Jimma branch tax revenue office, how much important is each of the



following dimensions to you? Please indicate a tick (✓) mark for your choice in the space provided.

1. Strongly disagree

3. Neutral

2. Disagree 4. Agree

5. Strongly agree

No.	Features of dimensions	1	2	3	4	5
1	The appearance of the Jimma branch tax revenue office physical facilities, equipment, personnel and communication material					
2	The branches ability to perform the promised service dependably and accurately					
3	The Jimma branch willingness to help customers and provide prompt service					
4	The knowledge and courtesy of the Jimma branch employees and their ability to convey trust and confidence					
5	The caring individual attention the Jimma branch provides to its taxpayers					

## Annex B.

### Research Instrument (Amharic)

“የአገልግሎት ጥራት በግብር ብቃት ላይ ያለው ተፅዕኖ በሚፈረፈሩ ስለሚደረገው ጥናት የተዘጋጀ መጠይቅ ውድተኝነት ሲሆን፡-

ይህ መጠይቅ የአገልግሎት ስርዓት ለማሻሻልና ለጥራት ማረጋገጥ የሚደረገው ጥናት መረጃን ለመሰብሰብ የተዘጋጀ ነው።  
: በጅምታዎች ላይ (ማስተርስ) ከፊል መሙያ የሚደረገው ጥናት ነው።

ስሜሙ ሉዓለም ገረመው ይባላል። በጅምታዎች ላይ (ማስተርስ)

የድህረ ምረቃ ተማሪ ነኝ። የእርስዎት ብብርላዚያ ጥናት ጠቃሚ ግብዓት ነው እዲሁም በደንበኞች ፍላጎት መሰረት የአገልግሎት አሰጣጥን ለማሻሻል ይረዳል። ስምዎትን መጻፍ አይጠበቅብዎትም። እንዲሁም እርስዎ የሚሰጡት መረጃ በሚስጥር የሚያዝናለዚህ ጥናት አላማብቻ የሚውል ይሆናል። ስለዚህ በተሰጠው መመሪያ መሰረት እያንዳንዱን መጠይቅ ክፍል እንዲሞሉ በአክብሮት እጠይቃለሁ። ለትብብር ዎ እና መሰጠትን።

**ክፍል 1:- አጠቃላይ መረጃ**

መመሪያ:- ተገቢውን መልስ የያዘው ቁጥር ላይ ያክቡ።

1. ፆታ

1. ሴት 2. ወንድ

2. የትምህርት ደረጃ

1. የመጀመሪያ ደረጃ 2. ሁለተኛ ደረጃ 3. ዲፕሎማ 4. ዲግሪ 5. ሁለተኛ ዲግሪ እና ከዚያ በላይ

3. የበገቢዎች ቢሮ ለምን ያህል ጊዜ ደንበኛ ነዎት

1. ከአንድ ዓመት በታች 2. ከ1-5 ዓመት 3. ከ5-10 ዓመት 4. ከአሥር ዓመት በላይ

**ክፍል 2**

ከዚህ በታች በተገለጹት 5 ነጥቦች መሰረት ከክለሮች ነው በለው በሚያስቡት የስምምነት ደረጃ ላይ በማክበብ ያሳዩ።

1=በጣም አልሰማምም 2= አልሰማምም 3=ድምጸተኛ ትንሹ 4=እሰማለሁ 5=በጣም እሰማለሁ

ቁጥር	የጥያቄዎች አይነት	1=በጣም አልሰማምም	2=አልሰማምም	3=ድምጸተኛ ትንሹ	4=እሰማለሁ	5=በጣም እሰማለሁ
1	የገቢዎች ቢሮ ሰራተኞች አለባቸው ጥሩ ነው። እንዲሁም ሲታዩ ንጹህ ናቸው።					
2	የገቢዎች ቢሮ ዘመናዊ መሳሪያ አለው					
3	የገቢዎች ቢሮ ከአግልግሎት ጋር ተያይዞ ለእይታ የሚሰጠው ጭንቀት አለው።					
4	የገቢዎች ቢሮ አካላዊ ቁሳ ቁሶች እይታን የሚሰጡ ናቸው					
5	የገቢዎች ቢሮ በገባው ቃል መሰረት አገልግሎትን ይሰጣል					
6	የገቢዎች ቢሮ ሰራተኞች የግብር ከፋዮች አገልግሎት ግሮችን ለመፍታት አስተማማኝ ናቸው።					
7	የገቢዎች ቢሮ ሰራተኞች ከመጀመሪያው ኑሮ የሚሰጡትን አገልግሎት በትክክል ይሰጣሉ					
8	የገቢዎች ቢሮ ሰራተኞች የሚሰጡትን አገልግሎት ባሉት ጊዜ ይሰጣሉ።					
9	የገቢዎች ቢሮ ሰራተኞች ለእያንዳንዱ ግብር ከፋይ ትኩረትን ይሰጣሉ።					
10	የገቢዎች ቢሮ ሰራተኞች መብታቸውን በመጠበቅ ግብር ከፋዮች ጋር ይነጋገራሉ።					
11	የገቢዎች ቢሮ ለግብር ከፋዮች የላቀ ጥቅምን ያስከብራል።					
12	የገቢዎች ቢሮ የእያንዳንዱን ግብር ከፋይ ፍላጎት ይረዳል።					
13	የገቢዎች ቢሮ ለሁለም ግብር ከፋዮች የሚመች የሥራ ስህተት አለው					
14	የገቢዎች ቢሮ ሰራተኞች ደንበኞች የራስ መተማመን እንዲኖራቸው ያደርጋል።					
15	የገቢዎች ቢሮ ሰራተኞች ግብር ከፋዮች በስራቸው ደህንነት እንዲሰማቸው ያደርጋል።					
16	የገቢዎች ቢሮ ሰራተኞች ትሁት ናቸው።					
17	የገቢዎች ቢሮ ሰራተኞች የግብር ከፋዮችን ጥያቄዎች ለመመለስ እውቀት አላቸው					

18	የገቢዎች ቢሮ የሚሰጡ አገልግሎቶችን ለግብር ከፋዮች ይገልጻል።					
19	የገቢዎች ቢሮ ሠራተኞች ለግብር ከፋዮች ፈጣን አገልግሎት ይሰጣሉ።					
20	የገቢዎች ቢሮ ሠራተኞች ሁል ጊዜ ደንበኞችን ለመርዳት ፍላጎት አላቸው።					

ክፍል 3

ከዚህ በታች በተገለጹት 5 ነጥቦች መሰረት ከክለሮች ነው በለው በሚያስቡት የስምምነት ደረጃ ላይ በማክበብ ያሳዩ።

1=በጣም አልሰማም 2=አልሰማም 3=ድምጸተኛ ብ 4=እስማማለሁ 5=በጣም እስማማለሁ

ቁጥር	የጥያቄዎች አይነት	1=በጣም አልሰማም	2=አልሰማም	3=ድምጸተኛ ብ	4=እስማማለሁ	5=በጣም እስማማለሁ
	የገቢዎች ቢሮ ከአገልግሎት ጋር ተያይዞ ለእይታ የሚሰጥ ቴሪያል አለው።					
	የገቢዎች ቢሮ ሰራተኞች የሚሰጡትን አገልግሎት ባሉት ጊዜ ይሰጣሉ።					
	የገቢዎች ቢሮ ሠራተኞች ሁል ጊዜ ደንበኞችን ለመርዳት ፍላጎት አላቸው።					
	የገቢዎች ቢሮ ሠራተኞች ለግብር ከፋዮች በስራቸው ደህንነት እንዲሰማቸው ያደርጋሉ።					
	የገቢዎች ቢሮ ሰራተኞች ለእያንዳንዱ ግብር ከፋይነት ረትን ይሰጣሉ።					