THE STUDY ON STRATEGIES OF INCREASING CUSTOMER SATISFACTION ON THE SERVICES OF GENERAL DEPARTMENT OF TAXATION IN KOHKILUYEH AND BOYERAHMAD PROVINCE

Ali Hossein Asadpour¹ and *Yaghoub Ansari²

¹Department of Management, Yasouj Branch, Islamic Azad University, Yasouj, Iran
Department of Management, College of Humanity Science, Yasouj Science and Research Branch, Islamic Azad University, Yasouj, Iran
²Department of Management, Yasouj Branch, Islamic Azad University, Yasouj, Iran
*Author for Correspondence

ABSTRACT

The main objective of this study is to investigate ways to increase customer satisfaction on the services of general department of taxation in Kohkiluyeh and Boyerahmad Province. This research is application from objective aspect and descriptive correlational from the method of research aspect. Since the results of this research will be applied in General Department of Taxation in Kohkiluyeh and Boyerahmad Province, it is application. The study population of this research is consisted of all clients or in other words all customers. Due to the infinite size of the target population in order to determine the sample size, the formula of determining the sample size, the infinite population was used that the total sample size of 384 was estimated. The tool which was used to measure the variables of interest in this study is a researcher made questionnaire. Then the data was analyzed by SPSS software. By using the Pearson correlation coefficient test data have been analyzed. The results of the research showed that there is a significant relationship between organizational factors, environmental factors, personal factors, and the nature of work, quality of service and customer satisfaction.

Keywords: Organizational Factors, Environmental Factors, Quality of Service and Customer Satisfaction

INTRODUCTION

Customer satisfaction is the goal of most business organizations. But much less expensive is to retain existing customers than to attract new ones. Providing appropriate customer service leads to customer retention and their satisfaction with the services provided leads them to recommend the products to others. This is a value to be able to positively advertise by the customers, that provides the company with new sales.

In contrast, customer dissatisfaction with the service provided could reduce the market share of the company (Ranjbaran et al., 2002). Government agencies today are faced with the question of how we can improve the efficiency of government agencies. Today's Organizations are working in a dynamic environment, full of ambiguity and changing. Given that one of the most striking features of the current era is dramatic and sustained change and transformation which can be seen in attitudes, social values, ways of doing things and a lot of other things in life. Organizations are faced with changes that in today’s world of customer orientation and increasing competition crush any resistance and will push forward all by itself.

The extent and variety of changes on today’s organizations is so much that there is no way except conformity and responding to these changes. In today’s transforming world, if an organization is not able to respond to its customers’ needs and changes or is passive against changes will not develop (HadizadehMoghadam et al., 2005).

McKenna (1991) suggests that organizations in order to satisfy customers should study the market, forget advertisement and promotion and to emphasize the development of infrastructure by providing products and services, to meet customer needs. The customer should be able to achieve true satisfaction by inferred quality and value of goods and services (Riscinto-Kozub, 2008).
General administration of taxation is one of the most important departments in the country for tax collection and also plays an important role in creating benefits and developing the country in this regard, many problems such as companies’ and even individuals’ tax evasion are seen in this area. One of the greatest things that can be seen in this context is customer dissatisfaction. So with regard to the matters raised the main issue in this research is whether there is a significant relationship between the strategies to increase customer satisfaction and customer satisfaction on the Services of General Department of Taxation in Kohgiluyeh and Boyer-Ahmad Province.

Review of Literature

Customer Satisfaction

Juran defines customer satisfaction as following: Customer satisfaction is when the customer feels that the characteristics of the products are in accordance with his expectations. Wirt and Bateson have stated, satisfaction is the result of a cognitive component and an affective (emotional) component of a process of evaluation which both are valuable and necessary in modeling of consumer behavior in service design.

Oliver also believes that feelings along with various cognitive judgment plays a role in satisfaction development and it is necessary to understand the process of customers’ consumption. Thus, some demonstrate indicators of satisfaction, cognitive dimension and some its emotional and effective nature. However, in most studies, the affective or emotional point of view has been accepted (Vazirzanjani et al., 2010). The degree of customer satisfaction positively affects the choice of price mechanisms (Homburg et al., 2014).

The Benefits of Customer Satisfaction and Quality Service

One of the most critical issues is service quality and has been identified as a means to create competitive advantage and improve organizational performance in the insurance industry. Hoffman and Bateson (1997) have stated that creating a high level of service quality brings customer satisfaction and loyalty and this in turn leads to an increase in the market share and profitability.

Kristen and coach (2010) recent research results confirmed the effect of service quality on business success. From the viewpoint of the optimal value of quality of service in the public sector, the expectations of customers as perceptions of service should be considered unfortunately, despite the great importance of service quality, many managers are not completely aware of how it should be measured and there is a little consensus on how to evaluate the quality of service.

In consumer awareness, leading to greater consumer sovereignty no organization has right to neglect the needs of the client.

Associated with congestion in the financial services market, there is clearly a need for a fundamental distinction in order to achieve a competitive advantage. There are many reasons that this distinction should be quality of service.

A Service is qualitative which can satisfy the needs and wants of customers and clients' expectations that coincide with the level of service provided. In recent years much attention has been drawn to customers' needs in relation to the quality of services and providing high levels of quality and service to customers as a means to achieve competitive advantage.

One of these advantages is the ability to create barriers to competition, customer loyalty, producing differentiated products, reducing marketing costs and the possibility of determining the high prices (Moradi and Hemati, 2009).

Existing literature on customer satisfaction revealed that customer satisfaction is positively associated with firm performance (Saeidi et al., 2014).

Perceptions of the service is affected by transitive factors. According to figure (1) four factors have influence on customer perception of satisfaction, quality and service value, these factors include:
Customer satisfaction is a kind of insurance against social mistakes of the institution, which are inevitable as a result of changes related to production services. Regular clients in dealing with such situations are more tolerant, since because of the previous pleasant experiences, simply ignore small mistakes and sometimes the organization and do not go toward competitors with any inadvertent error. So it is not surprising that customer satisfaction is the most important task of organizations and institutions, as this has a direct relationship with customer retention, market share and profit of organization (Hosseinpoor, 2010).

**Strategies to Achieve Customer Satisfaction**

Customer satisfaction for the survival of many businesses that can stand against their competitors is essential. Studies show that keeping customers satisfied and also maintaining them represents effectiveness of the cost management (Sun and Kim, 2013). Treating uniquely with people and taking care about their personality is of basic methods of service to the public. To achieve these goals, staff training is essential. People in an organization are one of the main assets; they must create a relationship of joy and knowledge which is the basic principle of respect that can open the door to other staff. The importance of the human resources of an organization provides a good platform for public veneration. In short, respect must be begun inside the organization. In today’s manufacturing or services organizations customer satisfaction is known as an important measure of their motor and the trend is still rising. Customer care and satisfaction is what refers to compete globally. Customer satisfaction leads to subsequent success of the companies and that customer satisfaction is the most important management priority against other objectives, such as profitability, greater market share, product development, etc. (Gharibi, 2011).

**What Factors Determine a Customer’s Satisfaction or Dissatisfaction?**

Level of customer satisfaction is an important factor in assessing quality and service through the development of a new product specially customized product development (Lynn *et al.*, 2014). Answering to this question lies on the relationship between consumer expectations and the performance of the product (service). If the goods do not appear as consumer expectation will repent of their consumer but if the product (service) is more than consumer expectation the consumer will be very content and satisfied. Expectations of consumers of goods are formed based on messages from suppliers (providers), friends or other sources of information to provide customer satisfaction, but why is it so important? To answer to this question it can be said that since companies’ sales occur in two main forms of new customers and old customers, the cost of attracting new customers is usually more than keeping the old ones, therefore old customers are specially important since not only they can request new services but also encourage others.
Research Article

(Catler, 2009). Still there is no comprehensive and exact definition of customer satisfaction. The issue of guaranteeing customer satisfaction is problematic for different companies and organizations managers. Many of them ask themselves unless we have a clear definition how we can achieve customer satisfaction. Everything starts with a customer so an understanding of the customer and having relationship with the customer is the first step on the way to them. This satisfaction is achieved when your performance is convincing and there is a perfect harmony between expectations and reality and this coordination is achieved by providing high quality services and reasonable price along with providing unexpected services. Customer satisfaction is the result of customer requirements take precedence over all other issues, for real satisfaction of the customer understanding their thoughts, identifying their needs and then responding quickly with solutions, products, systems and services for new high quality are the most important. In today’s business world, companies cannot be careless of customers’ expectations and needs. They should apply all their strength in order to increase customer satisfaction, since the customer satisfaction, followed by its many advantages such as creating competitive advantage, encouraging customer loyalty, reducing costs of attracting new customers, increasing reliability reputation, reducing costs of mistakes and also bringing sustainable development (Cycles and Durand, 1997; Hart and Dale, 1995).

What should be done to make Customer Satisfaction?

1. Identify Customer Expectations

In the process of customer satisfaction the most important step is identifying customer expectations. Identification of customer expectations is not possible but to go to him and get his opinion. Age of suspicion of customers has passed and to be informed of the customers’ needs you should learn to listen to them. For this purpose and in order to identify the expectations of customer today suppliers use statistical techniques to survey the customers by different method of postal, telephone and in person. In this regard, considering the factors that form customer expectations of service, product or brand is important (Momeni, 2005).

2. What are the Real Needs of Customer?

The main needs of a customer can be named as follows:

1- Respect
2- Elegant appearance and behavior by sellers
3- Available goods and services according to the needs and wants of him
4- Quality of goods and services
5- Reasonable prices of goods and services
6- Minimum time spent for goods and services
7- Customers access to managers of higher levels
8- Value to the customer suggestions to improve the product, service, etc.

Responding to all above mentioned needs leads to customer satisfaction and will be the key to sustainability. In fact, customer satisfaction is same as customer orientation which is the main mission of a customer oriented organization (Seyed Javadin and Yazdani, 2005).

3. Design of Products and Services based on the Needs and Expectations

When the producer knows what customer wants and on what level is his expectations of goods and services of interest can enable engineers to design a product or service. At this stage it is necessary to define and design the goods or service for a variety of customer to fit the characteristics of needs and expectations. If in definition and design there is not enough adaptation as well as customers’ expectations dissatisfaction will occur after receipt of the goods or services (Sajadi, 1998).

4. Production and Delivery based on Design

After identifying the different dimensions of customer expectations and transforming their expectations to appropriate characteristics of the design stage, it comes to the production of goods or services based on the designed characteristics. Sometimes two former stages are properly done but in production stage because of some factors such as lack of facilities or lack of enough and exact attention to defined characteristics in designing the product, it is not exactly what customer expects. These problems and
disorganizations sometimes are emerged in delivery stage and cause customers dissatisfaction. Tendency to customer attracting, bounds the supplier to have an appropriate plan for providing financial resources and proper equipment for producing systems and methods and proper tools in order to desirably deliver to the customer (Ganjali, 2004).

**Customer Satisfaction Index Model in the America**

This model was presented in 1994 with participating cooperation of American Quality Association and Trade College of Michigan University, this model was based on Sweden model. Customer satisfaction index model in America is a structured model and includes a number of variables and the overall relationships between them. Customer satisfaction index is in the middle of this chain. Expectations, perceived value and quality are defined as effective in customer satisfaction. On the other hand, customer loyalty and customer complaints are known as outputs of the model (Radyng, 2004).

![Figure 2: Model of the American Customer Satisfaction (Radyng, 2004)](image)

**Research Hypothesis**

**Main Hypothesis**

There is a significant relationship between strategies of increasing customer satisfaction on the services of General Department of Taxation in Kohkiluyeh and Boyerahmad Province.

© Copyright 2015 | Centre for Info Bio Technology (CIBTech)
Research Article

**Subordinate Hypothesis**

1. There is a significant relationship between organizational factors and customer satisfaction on the services of General Department of Taxation in Kohkiluyeh and Boyerahmad Province.
2. There is a significant relationship between environmental factors and customer satisfaction on the services of General Department of Taxation in Kohkiluyeh and Boyerahmad Province.
3. There is a significant relationship between personal factors and customer satisfaction on the services of General Department of Taxation in Kohkiluyeh and Boyerahmad Province.
4. There is a significant relationship between nature of work and customer satisfaction on the services of General Department of Taxation in Kohkiluyeh and Boyerahmad Province.
5. There is a significant relationship between service quality and customer satisfaction on the services of General Department of Taxation in Kohkiluyeh and Boyerahmad Province.

**MATERIALS AND METHODS**

This research is application from objective aspect and descriptive correlation al from the method of research aspect. Since the results of this research will be applied in General Department of Taxation in Kohkiluyeh and Boyerahmad Province, it is application. The study population of this research is consisted of all clients or in other words all customers. Due to the infinite size of the target population in order to determine the sample size, the formula of determining the sample size, the infinite population was used that the total sample size of 384 was estimated.

The tool which was used to measure the variables of interest in this study is a researcher made questionnaire. To ensure the reliability of the questionnaire, 30 questionnaires were tested in the statistical community members and after collecting and calculating Cronbach’s alpha the total was equal to 91.7 which represents high reliability of mentioned questionnaire. For data analyzing Pearson correlation coefficient test was used.

**Data Analysis**

**First Hypothesis**

H₀: rₓᵧ = 0 There is no relationship between organizational factors and customer satisfaction.
H₁: rₓᵧ ≠ 0 There is a relationship between organizational factors and customer satisfaction.

According to Table (1) it is seen that the sig = 0.000 and α = 0.05. Therefore, 95 percent sure the H₀ hypothesis is rejected and H₁ hypothesis is confirmed and this relationship is significant. Also according to this table, it can be said that the intensity of correlation between two variables of organizational factors and customer satisfaction is 61.5 % which represents the direct relationship between these two variables.

**Table 1: Correlation coefficient between organizational factors an customer satisfaction**

<table>
<thead>
<tr>
<th></th>
<th>Customer satisfaction</th>
<th>Organizational factors</th>
</tr>
</thead>
<tbody>
<tr>
<td>Customer satisfaction</td>
<td>Pearson correlation coefficient</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>Significance level</td>
<td>0.000</td>
</tr>
<tr>
<td></td>
<td>Number</td>
<td>384</td>
</tr>
<tr>
<td></td>
<td></td>
<td>383</td>
</tr>
<tr>
<td>Organizational factors</td>
<td>Pearson correlation coefficient</td>
<td>0.615**</td>
</tr>
<tr>
<td></td>
<td>Significance level</td>
<td>0.000</td>
</tr>
<tr>
<td></td>
<td>Number</td>
<td>383</td>
</tr>
<tr>
<td></td>
<td></td>
<td>383</td>
</tr>
</tbody>
</table>

**Second Hypothesis**

H₀: rₓᵧ = 0 There is no relationship between environmental factors and customer satisfaction.
H₁: rₓᵧ ≠ 0 There is a relationship between environmental factors and customer satisfaction.
According to Table (2) it is seen that the sig = 0.000 and α = 0.05. Therefore, 95 percent sure the H₀ hypothesis is rejected and H₁ hypothesis is confirmed and this relationship is significant. Also according to this table, it can be said that the intensity of correlation between two variables of environmental factors and customer satisfaction is 50.4% which represents the direct relationship between these two variables.

### Table 2: Correlation coefficient between environmental factors and customer satisfaction

<table>
<thead>
<tr>
<th></th>
<th>Customer satisfaction</th>
<th>Environmental factors</th>
</tr>
</thead>
<tbody>
<tr>
<td>Customer satisfaction</td>
<td></td>
<td>0.504**</td>
</tr>
<tr>
<td>Pearson correlation coefficient</td>
<td>1</td>
<td>0.000</td>
</tr>
<tr>
<td>Significance level</td>
<td>384</td>
<td>379</td>
</tr>
<tr>
<td>Environmental factors</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pearson correlation coefficient</td>
<td>0.504**</td>
<td>1</td>
</tr>
<tr>
<td>Significance level</td>
<td>0.000</td>
<td></td>
</tr>
<tr>
<td>Number</td>
<td>379</td>
<td>379</td>
</tr>
</tbody>
</table>

**Third Hypothesis**

H₀: rₓᵧ = 0 There is no relationship between nature of work and customer satisfaction.
H₁: rₓᵧ ≠ 0 There is a relationship between nature of work and customer satisfaction.

According to Table (3) it is seen that the sig = 0.000 and α = 0.05. Therefore, 95 percent sure the H₀ hypothesis is rejected and H₁ hypothesis is confirmed and this relationship is significant. Also according to this table, it can be said that the intensity of correlation between two variables of nature of work and customer satisfaction is 54.8% which represents the direct relationship between these two variables.

### Table 3: Correlation coefficient between nature of work and customer satisfaction

<table>
<thead>
<tr>
<th></th>
<th>Customer satisfaction</th>
<th>Nature of work</th>
</tr>
</thead>
<tbody>
<tr>
<td>Customer satisfaction</td>
<td></td>
<td>0.548**</td>
</tr>
<tr>
<td>Pearson correlation coefficient</td>
<td>1</td>
<td></td>
</tr>
<tr>
<td>Significance level</td>
<td>0.000</td>
<td></td>
</tr>
<tr>
<td>Number</td>
<td>384</td>
<td>382</td>
</tr>
<tr>
<td>Nature of work</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Pearson correlation coefficient</td>
<td>0.548**</td>
<td>1</td>
</tr>
<tr>
<td>Significance level</td>
<td>0.000</td>
<td></td>
</tr>
<tr>
<td>Number</td>
<td>382</td>
<td>382</td>
</tr>
</tbody>
</table>

**Fourth Hypothesis**

H₀: rₓᵧ = 0 There is no relationship between service quality and customer satisfaction.
H₁: rₓᵧ ≠ 0 There is a relationship between service quality and customer satisfaction.

According to Table (4) it is seen that the sig = 0.000 and α = 0.05. Therefore, 95 percent sure the H₀ hypothesis is rejected and H₁ hypothesis is confirmed and this relationship is significant. Also according to this table, it can be said that the intensity of correlation between two variables of service quality and customer satisfaction is 45.3% which represents the direct relationship between these two variables.
Table 4: Correlation coefficient between service quality and customer satisfaction

<table>
<thead>
<tr>
<th></th>
<th>Customer satisfaction</th>
<th>service quality</th>
</tr>
</thead>
<tbody>
<tr>
<td>Customer satisfaction</td>
<td>Pearson correlation coefficient</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>Significance level</td>
<td>0.000</td>
</tr>
<tr>
<td></td>
<td>Number</td>
<td>384</td>
</tr>
<tr>
<td>Service quality</td>
<td>Pearson correlation coefficient</td>
<td>0.543**</td>
</tr>
<tr>
<td></td>
<td>Significance level</td>
<td>0.000</td>
</tr>
<tr>
<td></td>
<td>Number</td>
<td>381</td>
</tr>
</tbody>
</table>

Fifth Hypothesis

$H_0: r_{x,y} = 0$ There is no relationship between personal factors and customer satisfaction.

$H_1: r_{x,y} \neq 0$ There is a relationship between personal factors and customer satisfaction.

According to Table (5) it is seen that the sig = 0.000 and $\alpha = 0.05$. Therefore, 95 percent sure the $H_0$ hypothesis is rejected and $H_1$ hypothesis is confirmed and this relationship is significant. Also according to this table, it can be said that the intensity of correlation between two variables of personal factors and customer satisfaction is 55.7% which represents the direct relationship between these two variables.

Table 5: Correlation coefficient between personal factors and customer satisfaction

<table>
<thead>
<tr>
<th></th>
<th>Customer satisfaction</th>
<th>personal factors</th>
</tr>
</thead>
<tbody>
<tr>
<td>Customer satisfaction</td>
<td>Pearson correlation coefficient</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>Significance level</td>
<td>0.000</td>
</tr>
<tr>
<td></td>
<td>Number</td>
<td>384</td>
</tr>
<tr>
<td>personal factors</td>
<td>Pearson correlation coefficient</td>
<td>0.557**</td>
</tr>
<tr>
<td></td>
<td>Significance level</td>
<td>0.000</td>
</tr>
<tr>
<td></td>
<td>Number</td>
<td>384</td>
</tr>
</tbody>
</table>

RESULTS AND DISCUSSION

First Hypothesis

According to the achieved results of statistical data analysis, it can be said that the intensity of correlation between two variables of organizational factors and customer satisfaction is 61.5%. Organizational factors are also one of the most important factors influencing customer satisfaction. Customers think that extra bureaucracy should be omitted in organizations and affairs should be done so fast in organizations and they expect that organizations should respond to their needs thus arrangements should be provided in order to satisfy customers. The results of this test are consistent with the results of Gharibi and Ekhlasi Oskuee (2012) researches. They found in their research that organizational factors are more important in customer satisfaction.

Second Hypothesis

According to the achieved results of statistical data analysis, it can be said that the intensity of correlation between two variables of environmental factors and customer satisfaction is 50.4%. Environmental factors are also one of the most important factors that are in relations with customer satisfaction. In
relation to environmental factors such as political, economic, cultural, social or others are kind of in a relationship with customer satisfaction. While the recovery of any of the factors listed naturally customer satisfaction will also improve. The results of the test are consistent with the results of Gharibi and Ekhlasi (2012) researches. They found in their research that environmental factors are effective in customer satisfaction.

Third Hypothesis
According to the achieved results of statistical data analysis, it can be said that the intensity of correlation between two variables of nature of work and customer satisfaction is 54.8 %. Nature of work is also a factor that is in relations with customer satisfaction. If the nature of work is difficult naturally customers’ expectations of organization will be high while the nature of work is simple the condition may completely change. And in proportion to the nature of the work it is expected that staff deal with customers should be optimal. The results of the test are consistent with the results of Gharibi and Ekhlasi (2012) researches. They found in their research that nature of work is effective in customer satisfaction.

Fourth Hypothesis
According to the achieved results of statistical data analysis, it can be said that the intensity of correlation between two variables of services and customer satisfaction is 45.3 %. Quality of services that department offers to customers should be equal to the expectations of customers if the quality of services are lower than what customers expect they will be dissatisfied in this case. The results of the test are consistent with the results of Gharibi and Ekhlasi (2012) researches. They found in their research that service quality is effective in customer satisfaction and customers prefer scientific management methods than traditional methods.

Fifth Hypothesis
According to the achieved results of statistical data analysis, it can be said that the intensity of correlation between two variables of personal factors and customer satisfaction is 55.7 %. Human resources are considered as the most important factor between different factors and sources in an organization and as the greatest capital of a country and from long time it has been the main factor of countries development. For a look at the history of the world, particularly after the Renaissance, especially in countries like Japan and Germany after World War II that were pretty much destroyed later re-emerged and were among the giants of industry and technology, represent the role of human resources in the development of these countries and high-level managers are well aware that the training and development of human resources is a shortcut that can bring them to the destination.

Suggestions
- Effective management of information and communications network by encouraging groups to debate and free speech and involving them in information, complaints, criticisms, identifying clear objectives and expectations, using gestures to convey the message and identify physical and psychological factors making the connections.
- In order to reduce conflicts between individuals and groups and create group cohesion and change the attitude of the staff, involve people in the workshops, attended by industry expert psychologists and try to create an emotional and creative atmosphere between members and staff.
- Through studying the work, timing and method of assessment, discussing ways of doing things correctly and reasonable expectations of the job, reducing staff workload and conflict properly.
- The allocation of rewards and benefits should be reform and reasonable.
- According to the results of the study the reform of the nature of the work should be revised.
- Based on the results of this study the causes of staff stress should be reduced.

ACKNOWLEDGEMENT
We are grateful to Islamic Azad University, Yasouj branch authorities, for their useful collaboration.

REFERENCES