



**ADDIS ABABA UNIVERSITY COLLEGE OF BUSINESS AND
ECONOMICS SCHOOL OF COMMERCE DEPARTMENT OF
MARKETING MANAGEMENT GRADUATE PROGRAM UNIT**

**THE EFFECT OF E-TAX SERVICE QUALITY DIMENSIONS ON CUSTOMER
SATISFACTION: THE CASE OF MINISTRY OF REVENUES EAST ADDIS
ABABA SMALL TAX PAYERS BRANCH OFFICE**

A Thesis submitted for Partial Fulfillment of the Requirement for the Award of the
Degree of Masters of Arts in Marketing Management

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JUNE, 2023

ADDIS ABABA

STATEMENT OF DECLARATION

I, Abraham Getahun Sileshi, hereby declare that this thesis work entitled “**THE EFFECT OF E-TAX SERVICE QUALITY DIMENSIONS ON CUSTOMER SATISFACTION: THE CASE OF MINISTRY OF REVENUES EAST ADDIS ABABA SMALL TAX PAYERS BRANCH OFFICE**” submitted in partial fulfillment of the requirements for Master of Arts in Marketing Management to Addis Ababa University, School of Commerce, is the result of my own effort and that all sources of information used for the study have been properly acknowledged.

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STATEMENT OF CERTIFICATION

This is to certify that under my supervision Abraham Getahun completed this research work on the topic entitled “THE EFFECT OF E-TAX SERVICE QUALITY DIMENSIONS ON CUSTOMER SATISFACTION: THE CASE OF MINISTRY OF REVENUES EAST ADDIS ABABA SMALL TAX PAYERS BRANCH OFFICE”. It is his original work and can be submitted for the award of the Degree of Masters of Arts in Marketing Management.

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(Advisor)

June, 2023

ADDIS ABABA UNIVERSITY SCHOOL OF COMMERCE MARKETING
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(Approval sheet)

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LIST OF ACRONYMS

CPA: Certified Public Accountant

D & M IS: DeLone and McLean Information Success Model

ERCA: Ethiopian Revenues and Customs Authority

E-Government: Electronic Government

E-Tax: Electronic Tax

G2B: Government to Business

G2C: Government to Citizen

G2E: Government to Employees

G2G: Government to Government

MOCIT: Ministry of Communication and Information Technology

ICT: Information and Communication Technology.

MOR: Ministry of Revenues.

MOR EAABO: Ministry of Revenues East Addis Ababa Branch office.

NGO: Non-Governmental Organizations

SPSS: Statistical Package for Social Science

TAM: Technology Acceptance Model

ABSTACT

In recent years there is a shift from the traditional government services to e-government services. The e-tax system is one of these government initiatives that are implemented by MORs to automate the tax system. This research aimed at evaluating the effects of e-service quality dimensions on the customer satisfaction of the e-tax system users at the Ministry of revenues East Addis Ababa Small Tax Payers Branch Office. Data was collected through questionnaire from 385 samples selected from the population of the MOR branch office. The study used purely quantitative research design. The research also used both explanatory and descriptive research approaches. Both descriptive and inferential statistics were used to analyze the data. The questionnaire was adopted from measurement scales developed by prior researches. The reliability and validity of the instrument were tested and proved that it was an adequate (relevant) instrument for the study. The results of the research showed that the six dimensions of the e-service quality (website design, ease of use, reliability, security, personalization, and responsiveness) do have a positive and significant effect on the dependent variable (customer satisfaction). From the six independent variables responsiveness is the strongest predictor of customer satisfaction, then follows security; ease of use has the third strongest positive effect on customer satisfaction, while reliability is the fourth strongest predictor of customer satisfaction. Website design and personalization are the fifth and sixth positive predictors of customer satisfaction respectively.

Keywords: e-government, e-service quality, e-services, customer satisfaction, e-tax

CHAPTER ONE: INTRODUCTION

1.1. BACKGROUND OF THE STUDY

E-Government services are becoming the main gateway for online communication and service delivery between the government agencies and their customers. Traditional government services are characterized by many loopholes, time consuming processes, immense paper work, extensive human interference and lack of customer satisfaction (Obert et al., 2018; Filipe, Álvaro, and Manuel, 2015; Madeleine, 2015).

Due to the advancement of information technology, which has an impact on the tax administration system, online tax service (E-Tax) has received a lot of attention recently. Using internet technology, e-tax is a contemporary, efficient, and accessible method of e-filing, e-payment, clearance services, and accessing tax-related information. Customers can access their own tax-related information through e-tax at any time and from any location. The E-tax system is convenient, time-saving, and cost-effective from the viewpoints of both tax administrators and taxpayers (ERCA, 2012).

The quality of traditional services has been thoroughly researched; however, focuses on e-service quality is just getting started. Because of the intangible nature of e-services, it is more difficult to measure the e-service quality and thus to assess the resulting customer satisfaction (Al-Nuaimi et al., 2016). The main difference between traditional services and e-services is the shift from interpersonal interaction to human computer (IT) interaction (Merewe, 2010; Filipe, Álvaro, and Manuel, 2015). This difference gives rise to questions concerning what dimensions to be considered in assessing e-service quality (Filipe, Álvaro, and Manuel, 2015).

The distinct features of e-services, in particular the separation of the location requirement as in traditional services, allow for the direct application of the typical variables that are used to

measure service quality in the traditional (offline) services. According to Filipe, Alvaro, and Manuel (2015) and Al-Nuaimi et al. (2016), it is not ideal to consider that the traditional service quality dimensions (assurance, tangibles, empathy, reliability, and responsiveness) will adequately cover all of the factors influencing the evaluation of e-service quality.

Researchers asserted that e-service quality is one of the key e-service success factors (Zeithmal et al., 2006), and this is due to e-service quality greatly influences customers satisfaction and their intention to use the service in the future (Van der Merwe, 2010). Unlike the relative agreement on the factors affecting traditional service quality that in turn affect customer satisfaction, i.e. tangibles, empathy, reliability, responsiveness, and assurance; there is no such agreement on the common dimensions of e-service quality. However, some widely used dimensions that reappeared frequently, include; website design, ease of use, reliability, security, personalization, and responsiveness (Paulo et al., 2019; Ahmed et al., 2020; Ighomereho et al., 2022). This research mainly focus on testing the above mentioned dimensions of e-service quality in the context of e-tax service in Ethiopia and the effect of these dimension on the overall satisfaction of the e-tax service users at the east Addis Ababa small tax payers branch office.

1.2. PROBLEM STATEMENT

In order to enhance internal efficiency and provide prompt public services, e-government is getting a wide consideration recently (Zaidi, 2017). The use of internet technology facilitates quick delivery of services and information from the government to various stakeholders, facilitate speedy communication, rapid process improvement, and prompt information accessibility that empowers the public (Zaidi, 2017). According to the Ministry of Communication and Information Technology (2013), e-government is a tool for public administration to improve democratic involvement and make it more open and transparent.

According to the Ministry of Communication and Information Technology (2013), the Ethiopian government has been trying to implement the e-government service in a number of public service areas, including e-tax, e-customs, business and commercial license, document authentication services, and others. It is commonly recognized that traditional government services lack consumer satisfaction due to their inefficiency, excessive paperwork, length of time required, and other factors (Hailu and Shifare, 2019; Tadesse & Abebachew, 2011; Taffesse, 2009).

Customers usually demand the best quality services in both traditional and e-services, and service givers are expected to meet these expectations by upgrading and updating their service components, and routinely assessing their customer satisfaction level and other performance outcomes (Zaidi, 2017). However, because services are intangible, it can be challenging to assess and precisely measure how clients view services and service quality. According to Gronroos (2000), "a service provider will be able to suggest how to influence these evaluations in a desired direction when it knows how the service will be evaluated by the customer." As a result, studies that focus on service quality needs to focus on various ways as possible and must examine all of the unique aspects of service quality.

The majority of studies and models in the e-service area are created with an emphasis on commercial services and e-commerce websites. Unfortunately, there aren't many academic studies that have taken a thorough approach to investigating e-service, e-service quality aspects, and e-service customer satisfactions, particularly in the e-government service field (specifically in Ethiopia). In Ethiopia there are limited numbers of studies made on identifying e-service quality dimensions that could affect customer satisfaction in the e-tax area (Ahmed, 2020; Tesfaye, 2020; Gultie, 2019; Kebede, 2017; Tedla, 2019). All of them used either TAM (perceived ease of use, perceived usefulness, perceived risk, and perceived computer self-

efficacy) or DeLone and McLean's IS (Information quality, system quality and service quality) models.

Literature also reveal that most of the existing e-government researches were done in developed nations therefore it is hard to consider how applicable they might be to developing nations (Azab et al., 2009). Because of their unique implementation requirements and circumstances, developing nations may not be able to use existing models (Zaidi, 2017).

Therefore, then arises a need to assess other e-service quality models that could be used to measure the satisfaction level of the customer in order to make regular improvements. This research tries to analyze the effect of e-service quality dimensions on customer satisfaction with the focus of MOR's e-tax system by using a different model (approach) that considers six dimensions (Website design, Ease of Use, Reliability, Security, personalization and Responsiveness) as the factors that affect customers satisfaction of MOR e-tax services.

1.3. RESEARCH QUESTIONS

The research attempts to address the following main and sub research questions.

1.3.1. Main research question

What is the effect of e-tax service quality dimensions on customer satisfaction?

1.3.2. Sub research questions

- How does e-tax service website design affect customer satisfaction?
- Does e-tax service ease of use affect customer satisfaction?
- What is the effect of e-tax service reliability on customer satisfaction?
- How does e-tax service security influence customer satisfaction?
- What is the effect of e-tax service personalization on customer satisfaction?
- To what extent does e-tax service responsiveness affect customer satisfaction?

1.4. OBJECTIVES OF THE RESEARCH

1.4.1. General objective

The General objective of the research is to assess the effect of e-tax service quality dimensions on customer satisfaction on e-tax services in East Addis Ababa Small Tax Payers Branch Office.

1.4.2. Specific objectives

The specific objectives of the research are:

- To determine the effect of e-tax service website design on customer satisfaction.
- To examine the effect of e-tax service ease of use on customer satisfaction.
- To identify the effect of e-tax service reliability on customer satisfaction.
- To investigate the effect of e-tax service security on customer satisfaction.
- To assess the effect of e-tax service personalization on customer satisfaction.
- To evaluate the effect of e-tax service responsiveness on customer satisfaction.

1.5. SIGNIFICANCE OF THE STUDY

The result of any study will have a benefit for various stakeholders either directly or indirectly.

The study will give some information about the E-tax system, the quality of the e-tax service and its effect on taxpayer's satisfaction. The tax authority will benefit from knowing how its customers value its e-tax service and how satisfied they are with it. The customers of MOR will also benefit from the results of the study if the office makes improvements by considering the results of the research. Furthermore, future researches will also use the results, theoretical and conceptual backgrounds of this study for their studies.

1.6. SCOPE OF THE STUDY

The research considers the dimensions of e-service quality as the independent variable. The dimensions of e-service quality that are considered are: website design, ease of use, reliability, security, personalization, and responsiveness. The research employed a quantitative research method to examine the relationship between the dimensions of the independent variable, i.e., e-service quality, and a dependent variable, i.e., customer satisfaction.

MOR does have many branches in Addis Ababa. These branches are established to serve tax payers of different income groups. These groups are small tax payers branch offices, medium tax payers branch offices, and large tax payers branch offices. This research's target population is small tax payers that are actually using the e-tax service at East Addis Ababa Small Tax Payers Branch Office.

1.7. LIMITATIONS OF THE STUDY

Even if the results and findings of the study are valuable, its limitations must be given due consideration. One potential limitation of the study is that the results might not be strong that it could not be generalizable to the whole e-tax users in the country due to its scope limitation i.e., it is restricted to only one branch of MOR(East Addis Ababa Small Tax Payers Branch Office).

The second limitation of this study might be the limited number of e-service quality dimensions (six) that could affect customer satisfaction were used. Customer satisfaction could be affected by so many factors beside the six factors used in the study. The unavailability of abundant e-service quality researches in Ethiopia especially on e-tax services limited the empirical review of the study.

It is also well recognized that the limitations and drawbacks associated to the research design (purely quantitative), the research instrument used (Since the study only used survey questionnaire to collect data it might have limited the room for opinions of the study

respondents), the sampling technique, statistical analysis methods employed do have an effect on the overall research process and thus on the results and conclusions.

1.8. ORGANIZATION OF THE STUDY

The study was organized in five chapters. The first chapter dealt with the general introduction of the study. The second chapter is about the review of related literature. The third chapter is concerned with the research methodology. The fourth chapter dealt with data results and discussion. Eventually, chapter five is about the summary, conclusions and recommendations.

CHAPTER TWO: REVIEW OF RELATED LITERATURE

2.1. INTRODUCTION

The study is designed to investigate how e-tax service quality dimensions affects customer satisfaction by taking theories and empirical observations into consideration. This chapter aimed at describing the theoretical background of the thesis; indicating gaps in the literature by reviewing empirical studies on E-government, E-tax, E-government service quality, customer satisfaction; and developing hypotheses and conceptual framework.

Topics in the chapter are arranged in such a way that: first, presentation of review of the literature on e-government, e-services, customer satisfaction and e-tax; second, review and presentation of empirical studies on e-service, e-government, e-tax; and third, the establishment and presentation of hypothesized relationships and conceptual framework of the study.

2.2. E-Government, E-Services, and customer satisfaction overview

2.2.1. E-Government

E-Government: E-government is the practice of using information technology by government organizations to improve interactions with individuals, corporations, and other branches of the government (World Bank, 2011).

Our daily life is becoming more and more reliant on technological advances in communication and information (ICT) (Abied, 2017). In comparison to earlier decades, there has been a significant change in how systems and organizations are managed. The expanding capabilities of ICT are responsible for this significant change (Alshehri & Drew, 2010). Private organizations were the first to make use of these developing ICT capabilities for e-commerce. Governments, citizens, and organizations are gradually changing how they interact with one another as a result

of the increased usage of ICT by individual users, researchers, and governments (Alshehri & Drew, 2010).

2.2.1.1. E-government Domain

Citizens, government personnel, corporations, Non-Governmental Organizations (NGOs), government agencies, and other governments may all be stakeholders in e-government efforts (Abied, 2017). According to Kanaan (2009), e-government domain can be categorized into four major groups, including:

Government to Government (G2G): according to Seifert (2008) and Zaidi (2017) G2G involves the integration of internal systems and processes from all levels of government (federal, state, and local) into a single system. G2G refers to electronic data transfers, sharing, and transactions between government departments, agencies, or organizations (Kanaan, 2009). By improving communication and coordination between the involving parties, G2G tries to improve intergovernmental performance (Huang et al., 2005; Zaidi, 2017).

Government to Business (G2B): G2B refers to the interactions between businesses and governments (Zaidi, 2017; Seifert, 2008). The G2B sector primarily constitutes the public sale of goods produced by governments and the acquisition of goods and services (Abied, 2017).

Government to Citizen (G2C): According to Zaidi (2017) G2C refers to all online interactions between the public and the government. The purpose of these applications is to provide citizens with proper, adequate support wherever they are and whenever they need it by enabling them to carry out online tasks like looking up the contact information of government agencies, job applications, getting building permits, filing and paying taxes (e-tax) services and more (Abied, 2017; Zaidi, 2017).

Government to Employees (G2E): According to Tang et al. (2011) G2E entails online communication using internet based tools between government agencies and their employees with the aim of providing employees with the opportunity to access information about pay and benefit plans, educational opportunities, and civil rights. Additionally, it offers a useful method for bringing workers together, facilitating knowledge sharing, and delivering e-learning to them (Abied, 2017; Zaidi, 2017).

2.2.1.2. Benefits and Roles of E-Government

Without a question, the e-government system offered significant benefits. Online services are quicker, less expensive, and always accessible when compared to traditional services (Zaidi, 2017). As a way to cut costs, enhance citizen services, and boost effectiveness and efficiency all levels of the government sector, many governments throughout the world are implementing e-government services (Alshehri & Drew, 2010).

According to the literature reviewed, the following are the most important advantages of implementing e-government systems:

- **E-government enhances the quality of services provided:** this is the goal of the switch from traditional to electronic government (Robert et al., 2005; Nguyen, 2015).
- **Cost Savings:** When governments go online, phone calls and paperwork will be reduced. Customers are shown to profit financially from e-government services because they are more convenient, efficient, simple to use, and accessible (Abied, 2017).
- **Stability:** E-government can contribute to national stability in a number of ways, including through the dissemination of news via technological platforms, the creation of volunteer opportunities for citizens, etc. (Abied, 2017).

- **Time saving:** conducting transactions electronically saves a significant amount of time. Response times and mistake rates are typically decreased by e-government services (Abied, 2017).
- **Efficiency improvement:** Because e-government involves less manual human involvement, it decreases human-related errors. Benefits of this include avoiding information duplication since pertinent data is already present in integrated databases that can automatically refer to one another to get pertinent data during transactions. It facilitates finding and obtaining government services for individuals and businesses (Abied, 2017).
- **Enhanced transparency of government's operations:** Government operations are more transparent and accessible thanks to e-government, which makes budgets and spending data available online as well as through opening up government business processes to the public. Through these services, citizens have the opportunity to participate in numerous democratic processes (Reddic & Global, 2010).
- **Increased civic engagement:** E-government systems encourage and facilitate online discussion, campaigning, voting, and the exchange of pertinent election data, which results in increased civic engagement in political processes. Public participation in policymaking is frequently regarded as a crucial component of effective government (Abied, 2017).

2.2.1.3. Challenges of E-Government Implementation

Because of underdeveloped technical, infrastructure, cultural, and social constraints, e-government system deployment in developing countries is full of challenge (Ahmed et al., 2013;

Abied, 2017). The following are a few of the difficulties and issues encountered identified by researchers when adopting the e-government system in developing nations:

- **Technical Challenges:** includes lack of ICT infrastructure, and problems associated with privacy and security (Alshehri & Drew, 2010; Nikohkwo & Islam, 2013; Abied, 2017).
- **Organizational/Management Issues:** These include reluctance to change, a lack of cooperation, and a lack of trained staff to implement and support e-government services (Abied, 2017).
- **Political Issues:** these might include lack of political stability. Political considerations and conditions have an effect on how e-government services are implemented and adopted in developing nations (Alshehri & Drew, 2010; Abied, 2017).
- **Social Issues:** includes the gap in digital literacy levels, social status, and cultural elements (Alshehri & Drew, 2010; Al-Naimat et al., 2012; Abied, 2017).
- **Financial Issues:** these include the high cost of building the infrastructure for the e-government system, training employees, etc. (Alshehri & Drew, 2010; Nikohkwo & Islam, 2013; Abied, 2017).
- **Inappropriate Implementation Methodology:** This may involve replicating or re-implementing e-government services in poor countries in the same way that developed nations did it (Abied, 2017).

2.2.2. E-Service Quality

E-service is a range of Internet-based electronic interactions, from the publication of news and information on a website to transactional services like the downloading of forms, two-way transactions, or online payments (Lu et al, 2007). E-service quality is the general evaluation of a

service's usefulness made by consumers based on their impressions of both what they receive and what they are supplied (Khushdil, 2018).

Services in e-government are crucial because they are the primary means by which the government can meet the demands of citizens who have unique, changing, explicit, and implicit needs. In other words, public administration information and functions are incorporated into digital government services, making them accessible through digital interfaces (Buckely, 2003; Zaidi, 2017).

The idea of the quality of traditional services serves as the foundation for the idea of e-service quality. E-service quality can be categorized as one of the primary factors that determine whether an online firm succeeds or fails (Zaidi, 2017). E-service quality is characterized from a variety of angles, taking into account the viewpoint of the customer, service effectiveness, customer expectations, and service perceptions (Hien, 2014). Both the quality of the e-service and the website are quite rich in terms of definitions, models, and measuring tools. However, several dimensions have been put forth, and the component dimensions are not widely agreed upon (Zaidi, 2017). The body of research implies that e-service quality is a multidimensional construct, albeit different studies have different definitions of what that means (Zeithaml et al., 2002).

2.2.3. E-Tax

E-tax system is an online platform that enables taxpayers to access tax services online (Night & Bananuka, 2019). Different electronic tax systems were introduced as part of the government services' modernization process with the aim of enhancing tax reporting rate, proper management of tax revenue, and increasing the dependability and promptness of service delivery

(Nshimirimana & Twesigye, 2022). The e-tax system is a crucial online tool that enables users to efficiently and at their convenience file their tax information (Veermootoo et al., 2018).

The recent and evolving way of communication between the tax authorities and taxpayers is through e-tax (e-filing) (Nshimirimana & Twesigye, 2022). Paper-based tax systems are difficult for taxpayers to file and also tiring for tax administration to reconcile among different documents (Nshimirimana & Twesigye, 2022).

Recently the manual records of taxpayers are replaced by the electronic tax system. As a customer service provider, e-tax has helped people avoid having to appear in person to submit returns, file tax payments, comply with other tax duties, and get services. The e-tax system with enhanced quality and features was introduced with the aim of making tax related processes and transactions easier for taxpayers (Nshimirimana & Twesigye, 2022).

In 2008, the Ethiopian government gave major tax payers the choice of filing their taxes manually or electronically (Venkata and Haftay, 2018). The manual tax filing system requires the tax officer to spend a significant amount of time reviewing each and every taxpayer's supporting documentation. In order to enable customers to make payments online, the e-tax system also contains an electronic payment interface connected to a number of banks.

2.2.3.1. The advantages of e-filing system

The e-tax system's ability to save time and money is one of its key benefits (Nagaratnam, 2021). This is due to the fact that filing taxes is done online, without paper, and without having to physically visit the tax office (Nshimirimana & Twesigye, 2022). Additionally, when compared to the manual approach, the e-tax system is quicker and simpler to use. By just clicking on the screen, the e-tax submission can be completed, and the data will be submitted in real time within

a few seconds (Nagaratnam, 2021). The e-tax system reduces tax officers' burden as well. The e-tax service helps taxpayers to be able to acquire verification for the transaction they processed, which has a lower risk of document loss than the manual (paper) form. The e-tax system also aids in lowering the rate of human mistake that might occur during the filing of taxes and arise from calculating errors (Nagaratnam, 2021).

The e-tax system, according to Bank (2014), aids in the decline of corruption instances. This is so that face-to-face interaction is avoided during computerized transactions. Therefore, there would be no opportunity for any party to engage in criminal activity.

2.2.3.2. The drawbacks of e-tax system

The e-tax system's disadvantage is caused by the availability of the internet i.e., there is a mandatory need to have an internet connection to access the system. Although the e-tax system may be practical, there is a chance that a security breach could occur. Users put their trust in the security of the financial data uploaded online when they submit their tax information through the e-tax system (Bank, 2014). Although most networks are protected, there is still a chance that sensitive and confidential user financial data could be intercepted or stolen. According to Bank (2013) the overall capacity of the system may also create problems especially when there are plenty of users or transactions at the same time. For instance, accessing the system may need more time after logging on to the website. Due to the high number of concurrent users, the system will run more slowly. This circumstance typically arises right before the filing deadline, during the busiest time (Bank, 2013).

2.2.3.3. Challenges associated with the implementation of e-tax system

Despite the fact that the e-tax system has provided the government (the tax authority) and the taxpayers with significant benefits, there are certain difficulties in putting it into practice. The

fundamental issue is that users lack knowledge of the most essential computer abilities. Therefore, they could prefer to use the manual system, which is the more traditional method of filing taxes. Key hurdles include the difficulty of learning something new and resistance to change. Users' willingness to use electronic government apps is also significantly influenced by security issues (Bank, 2013).

2.2.4. E-Government Services and Quality

All service providers must focus their attention on the issue of how to improve the caliber of their offerings. Examined is the link between e-service quality traits, overall service quality, and client satisfaction (Zaidi, 2017). By raising the level of service quality provided by the e-government service environment, both user satisfaction and e-government efficiency can be increased. You might think of the quality of the e-government service as the extent to which an e-government website permits the competent delivery of effective e-services to aid individuals, businesses, and organizations in concluding their governmental transactions (Tan et al., 2008). Services in e-government play a crucial role and are seen as a very essential means of assisting the government in meeting the demands of its citizens.

When assessing the efficacy of e-government services, numerous techniques for measuring the quality of e-services lay an emphasis on the functionality of the web portal and the degree of client satisfaction. Public satisfaction is influenced by both the service's quality and what the public anticipates from it (Zaidi, 2017). According to researchers (Santos, 2003; Welch and Pandey, 2005; Gupta et al., 2012; Zaidi, 2017), one of the key factors in evaluating whether e-government is successful or not is the quality of the services provided to users in the virtual environment.

2.2.5. Customer Satisfaction

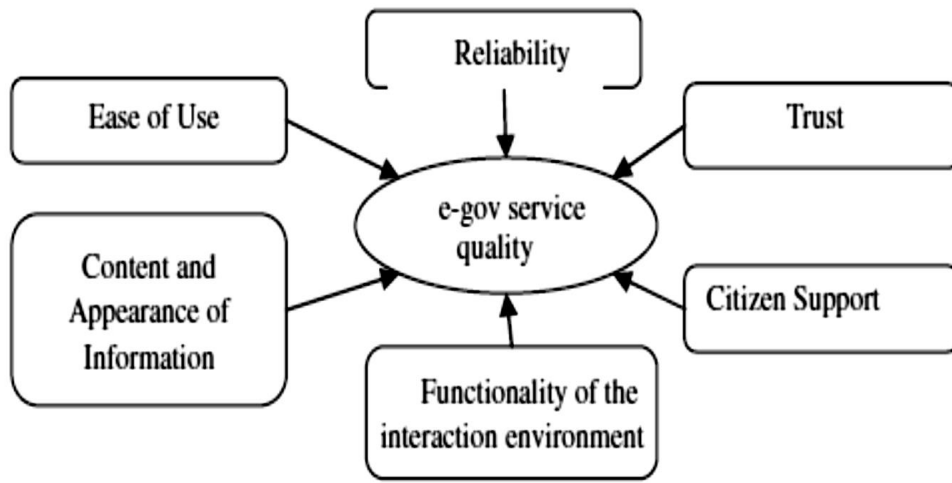
Customer Satisfaction is an all-encompassing emotional reaction to the experience a consumer has after using a service (Eid, 2015). By using information and communication technology (ICT) in an effective manner, the government has the ability to increase citizen happiness. Citizens' perceptions of the ease of using online services (transaction), the accuracy of the information (transparency), and actively using electronic communication (interactivity) all influence how satisfied they are with e-government services (Zaidi, 2017). Regarding e-government services, satisfaction is correlated with individuals' impressions of the services, including the accuracy of the information provided by the government, the practicality of the service, etc. The goal of e-government service delivery is to foster trust (Welch et al., 2005; Liu and Zhou, 2010; Zaidi, 2017). According to several research, the primary factor influencing satisfaction is service quality (DeLone and McLean, 2003; Zaidi, 2017).

2.3. MODELS FOR MEASURING E-GOVERNMENT SERVICE QUALITY

1. E-GovQual for Measuring E-Government Service

Papadomichelaki and Mentzas, (2009) proposed a scale for measuring the of e-government services quality. They have conceptualized an e-GovQual model for measuring the quality of e-government services for public administration. To assess the quality of e-government services, E-GovQual takes into account six key factors. The model's limitations, including the scope, demographics(limited number of sample), the difficulty of generalizing the findings outside of Greece owing to cultural differences, and the varying levels of e-government maturity with other nations, are all addressed by the authors (Papadomichelaki and Mentzas, 2009). Figure 1 depicts the quality model for e-government services:

Figure 1: E-GovQual Model

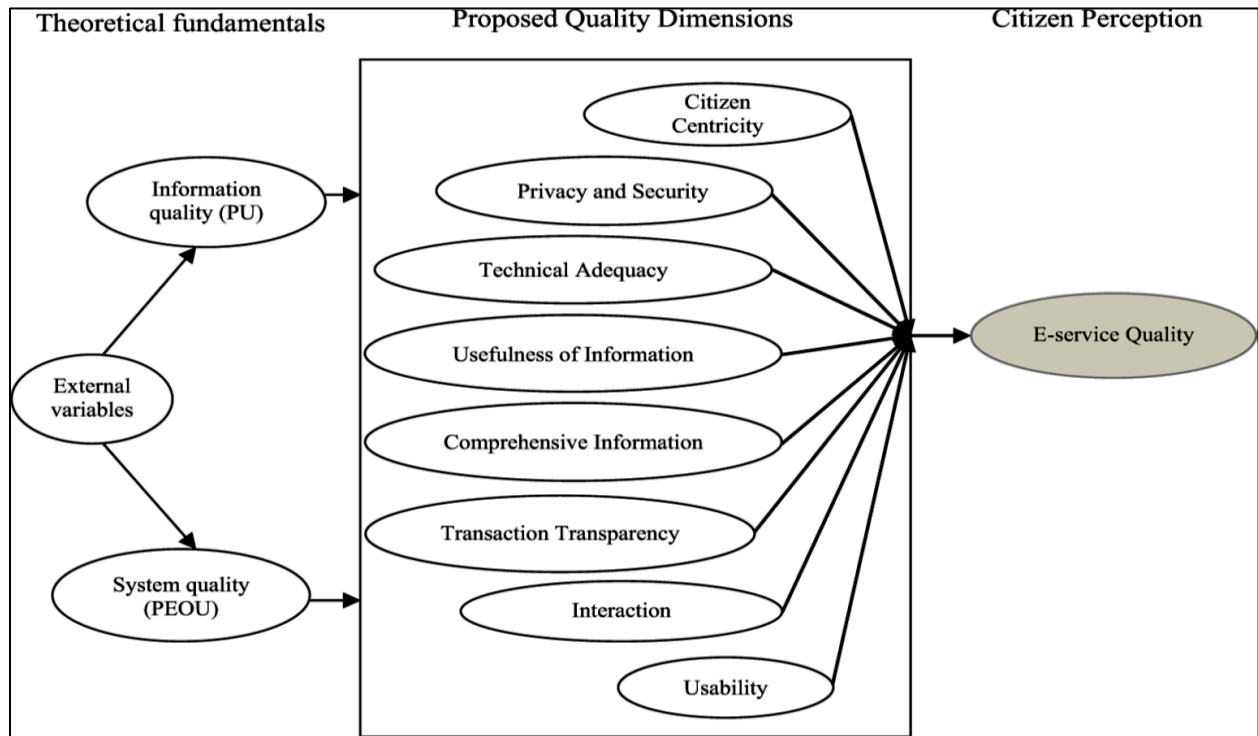


Source: Papadomichelaki and Mentzas, 2009

2. E-service Quality of Government Portals Assessing Model

Bhattacharya et al. (2012), in their paper "E-service quality model for Indian government portals: citizens' perspective" employed the D&M IS Success Model and the Technology Acceptance Model (TAM) as their study's foundational models. The existing literature provided eight quality measurement tools that were used to assess the e-service quality of government portals. The various dimensions are shown in figure 2 below.

Figure 2: Model for assessing e-service quality of government portals

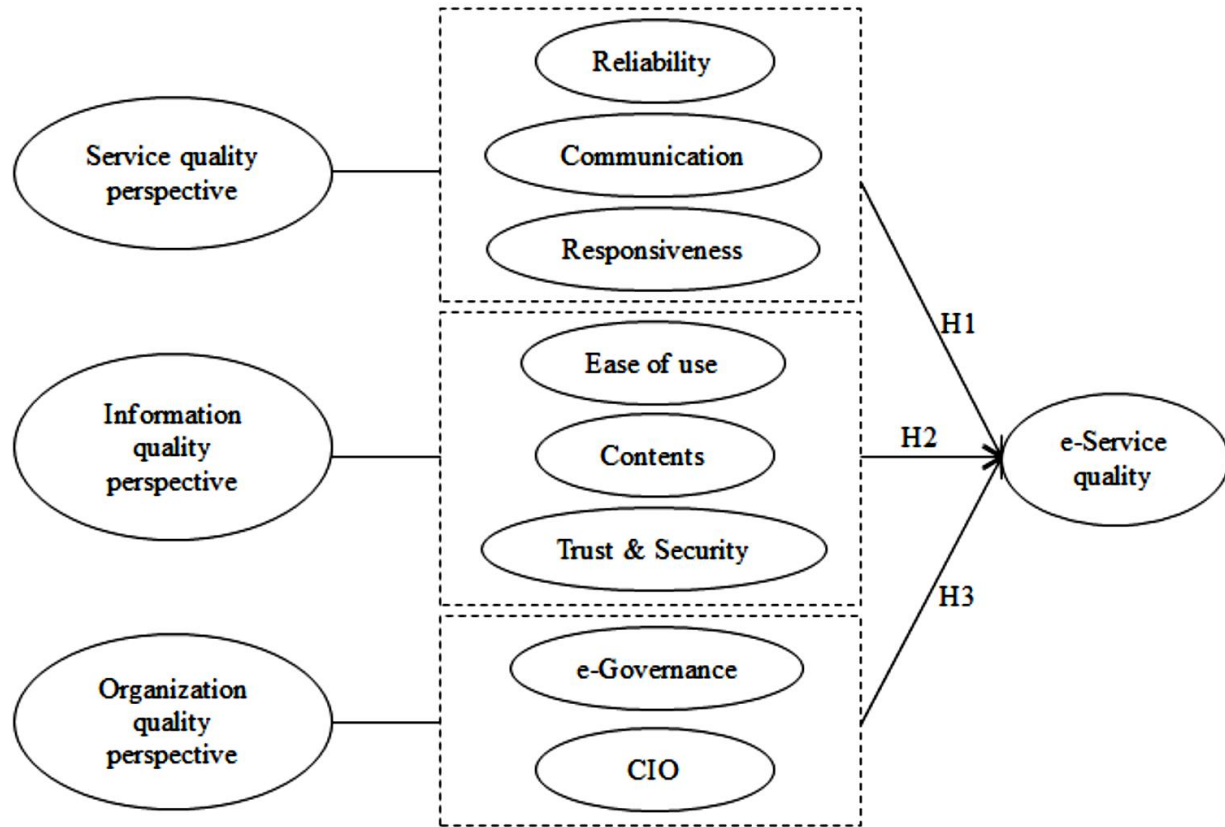


Source: Bhattacharya et al., 2012

3. E-government Service Quality Model

A conceptual research on "Evaluation of E-Government Service Quality" was carried out by Hien (2014). The "Organization Quality" dimension is an additional dimension in Hein's suggested model, which is comparable to the model given by Bhattacharya et al. (2012). Eight indicators were chosen. The study by Hein is entirely conceptual and has not been validated and verified to attest the coherence of the dimensions in the suggested model (Hein, 2014). The Hein's model is depicted in Figure 3.

Figure 3: E-government Service Quality Model



Source: Hien, 2014

2.4. EMPIRICAL REVIEW

2.4.1. Previous Studies on E-Government E-Service Quality

Ighomereho et al (2022): in their research “From Service Quality to E-Service Quality: measurement, dimensions and model” on 400 e-channel users in Lagos state, Nigeria found out that the relevant e-service quality dimensions influencing overall e-service quality and thus customer satisfaction are Website Appearance, Ease of Use, Reliability, Security, Personalization, Fulfilment and Responsiveness. According to them, website appearance is not a significant dimension of service quality.

Alhyari and Alhyari (2014): In their study “Toward Quality Measurement Approaches for Improving E-Government Services in Jordan”, they have concluded that reliability, responsiveness, ease of use, personalization, Website design, and security are the important e-service dimensions that affect user satisfaction.

Papadomichelaki and Mentzas (2012): In their research “e-GovQual: A multiple-item scale for assessing e-government service quality”, an e-government service quality model (e-GovQual) is conceptualized and then a multiple-item scale for measuring e-government service quality of governmental sites where citizens seek either information or service, is developed, refined, validated confirmed and tested. The e-GovQual scale consisting of 21 attributes, grouped under four dimensions were used. The dimensions used includes: Reliability, Efficiency, Citizen Support, and Trust. They assert that each of the dimensions have a significant impact on overall service quality.

Zaidi and Qteishat (2012): In their research “Assessing e-government service delivery (government to citizen)”, they proposed System availability, efficiency, privacy, responsiveness, compensation, and contact as the e-service quality dimensions that affect customer satisfaction.

Hu et al., (2009): In their study “Determinants of Service Quality and Continuance Intention of Online Services: The Case of e-Tax”, in Hong Kong, they found out that the two service characteristics security and convenience; and one of the technology characteristics (perceived usefulness) were the key determinants of service quality and thus customer satisfaction.

Islam et al., (2012): In their study “Factors affecting user satisfaction in the Malaysian income tax e-filing system”, they attempted to investigate the influence of electronic service quality dimensions on E-filing user satisfaction in the northern region of Malaysia. The electronic

service quality dimensions used in the study were information quality, system quality, and service quality. Three factors were considered to measure the information quality; accuracy, completeness, and updated information. System quality was measured by four factors namely; functionality, responsiveness, reliability, and flexibility. The service quality was measured by perception of services, trust building, and customization. The findings show that all the above factors are positively related to e-tax customer satisfaction.

Chen, (2010): in his research “Impact of quality antecedents on taxpayer satisfaction with online tax-filing systems—an empirical study” in Taiwan, identified Information Quality (Informativeness, accuracy); System Quality (access, interactivity, ease of use); and Service Quality (Responsiveness, Reliability, Empathy) are determinants of user satisfaction. And the findings show all the factors affect customer satisfaction.

Alanezi et al., (2012): In their study “A Proposed Model for Assessing E-Government Service Quality: An E-S-QUAL Approach”, by adopting and modifying the E-SQUAL scale proposed eight dimensions of e-service quality including: efficiency, system availability, privacy, responsiveness, contact, personalization, and web appearance.

Veeramootoo et al., (2018): In their research “What determines success of an e-government service? Validation of an integrative model of e-filing continuance usage”, they found out that information quality (personalization, completeness, relevance, easy-to-use and security); system quality (usability, availability, reliability, adaptability, and response time); and service quality positively influences service quality and thus customer satisfaction.

Ozturan and Surucu (2019): In their study “Citizen Satisfaction with E-Government Services: Case of Turkey”, an empirical study with the aim of identifying and modeling the factors

affecting citizen satisfaction with e-government services identified four dimensions of e-service quality i.e. ease of use, savings, trust and service quality that positively affects customer satisfaction.

Taherdoost and Madanchian (2021): In their study “Empirical Modeling of Customer Satisfaction for E-Services in Cross-Border E-Commerce”, identified performance (accessibility, ease of use, fulfillment, processing, functionality, delivery, and flexibility); security, training, usability (efficiency and usability); user friendly (ease of use and convenience); trust (credibility, reliability and assurance); and design (aesthetic design, navigation, site attraction, customization, site presentation, appearance, site structure, and site lay out) as the factors of e-service quality that affect customer satisfaction.

Nguyen et al., (2020): In their study “The Determinants of Citizens’ Satisfaction of E-Government: An Empirical Study in Vietnam”, a research aimed at identifying the determinants of e-government satisfaction in Hanoi, Vietnam, and assess their impact. They have identified efficiency, trust, reliability; citizen support, convenience, and transparency have positive influence on citizens’ satisfaction with e-government.

Goh et al., (2012): In their research “E-Service Quality and User Satisfaction toward E-Filing”, with the aim of examining users’ satisfaction toward e-filing in Malaysia, nine dimensions of e-service quality (efficiency, system availability, reliability, responsiveness, privacy, contact, ease of use, site design, and information quality) are significantly and positively correlated with user satisfaction.

2.4.2. E-Service Quality Dimensions and Hypothesis Formulation

These dimension of e-service quality are adopted (with modification) from the model used by Ighomereho et al (2022). This model is selected because it has been used widely in recent times in different countries with different culture and IT experience (Ighomereho et al 2022; Alanezi and Sellami, 2019; Swaid and Wigand, 2019). The model was designed by considering the most common dimension of e-service quality in other popular models including e-GOVQUAL, TAM, and D & M IS models (Ighomereho et al 2022; Saba, 2022, Swaid and Wigand, 2019). The relative simplicity of the model and the items in the research instrument (both conceptually and structurally) in comparison to the other models is the other reason for the researcher to choose it.

Website Design

Website design: According to Poon and Lee (2012), website design refers to the aesthetics of the site as well as the information organization, color, animation, photographs, text, format, sound, and visual design.

By adopting clear and simple language, every item on a website should be understandable to users (Taherikia and Shamsi, 2014). The user interface must be organized and aesthetically pleasing to attract customers (Lee and Lin, 2005). According to past studies (Hongxiu et al., 2009; Khushdil, 2018; Paulo et al., 2019), a website's aesthetics significantly affect how customers judge a service's quality and, as a result, their degree of satisfaction.

H 1: The E-tax website Design positively affects E-tax customer satisfaction

Ease of Use

Ease of Use: relates to how easily and simply the e-service system may be used and understood (Ighomereho et al., 2022). It can also be said that the website has features that make it easy for

users to locate what they need, such as good search capabilities and the ability to swiftly and simply navigate between pages (Saba, 2014).

One of the key factors influencing the quality of e-services has been identified as ease of use. Yazeed et al. (2014) noted that some users had trouble comprehending the instructions for carrying out particular processes. The likelihood of gaining devoted clients improves when customers are satisfied, which may make a user-friendly e-service portal crucial. The opposite is also true: if an e-service portal is difficult to use, users may be unable to complete their intended transaction and may not return (Al-Hawary & Al-Smeran, 2017).

H 2: The E-tax Ease of use positively affects E-tax customer satisfaction

Reliability

Reliability: is the capacity of an online platform to deliver the promised service consistently, dependably, and accurately, including how frequently the website is updated, how quickly customers' questions are responded to, and how accurately online transactions are processed (Narteh, 2015; Saba, 2014).

Reliability is considered to be one of the most important determinants of customer satisfaction and e-service quality (Narteh, 2015; Saba, 2014; Al-Hawary & Al-Smeran, 2017; Tan et al., 2018). The premise that when a service is delivered as promised, customers' perceptions of the quality of the e-service are likely to improve is what reliability is all about.

H 3: The E-tax system reliability positively affects E-tax customer satisfaction

Security

Security: is the technical definition of a website's security, including the safeguarding of users' personal information, protection from fraud and financial loss, and protection of customers (Narteh, 2013; Saba, 2014).

Customers should feel confident while using online e-service websites by offering secure transactions (Lee & Lin, 2005). Informational security is a protection offered to real customers from a potential misuse of their information by other unauthorized parties. Contrarily, transactional security relates to the protection of online business transactions. Researches by Akinmayowa and Ogbeide (2014) and Paulo et al. (2017) indicated that security is a key component of the quality of e-services.

H 4: The E-tax system security positively affects E-tax customer satisfaction

Personalization

Personalization: is the customer perception of the individualized attention and distinct service designed to fit individual needs and preferences which results in optimum online services and saves the customer time and raises their opinion of service quality (Lee and Lin, 2005; Saba, 2014).

Understanding client needs, preferences, and expectations and meeting them online are all part of personalization. In this method, the website's content will provide the impression that it was created with the users in mind (Ighomereho et al., 2022). Every time a returning consumer logs in to the website, it needs to greet them by name. This gives customers a sense of familiarity and closeness, which has a good impact on their relationship with the company and their level of

customer loyalty (Poon & Lee, 2012). Through e-service, a company can gather, store, and uniquely identify each of its clients.

H 5: The E-tax system personalization positively affects E-tax customer satisfaction

Responsiveness

Responsiveness: is the timely delivery and returns through the site, flexibility, and quick problem-solving (Tan et al., 2018; Saba, 2014).

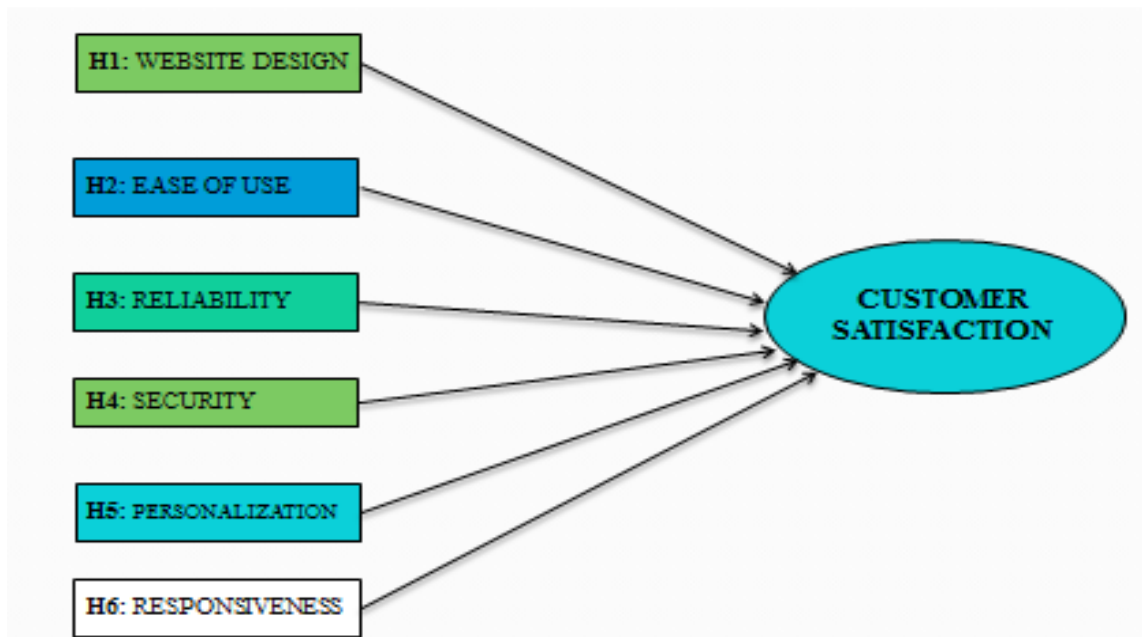
Muhammad et al. (2014) define responsiveness as the way a customer or support service responds to help the customer when a consumer experiences problems with a service. The business's ability to address customer concerns brought on by failed transactions. E-service portal users expect quick responses to their inquiries. As a result, the capacity to answer customer questions, concerns, and disappointments determines how well-received an e-service is (Ighomereho et al., 2022). According to Narteh, (2015), Al-Hawary & Al-Smeran, (2017), and Saba (2014), responsiveness is a key factor in determining of e-service quality.

H 6: The E-tax system responsiveness positively affects E-tax customer satisfaction

2.4.3. Conceptual Framework of the study

The relationship between the independent and dependent variables is depicted in a conceptual framework diagram. The six e-service quality aspects, including website design, ease of use, reliability, security, personalization, and responsiveness, are the independent factors in this study. The dependent variable is customer satisfaction with the MOR e-tax system.

Figure 4: Conceptual Framework



Source: Ighomereho et al (2022) (With modification)

CHAPTER THREE: RESEARCH DESIGN AND METHODOLOGY

3.1. INTRODUCTION

The research approaches considered, the research methodologies used, the data sources and instruments used for data collection, the study population and sampling procedures selected, the methods used for data analysis, and finally the ethical guidelines followed are all covered in this chapter.

3.2. RESEARCH DESIGN

A research design outlines the overall strategy a researcher will use to address the study question(s) at hand (Saunders, Lewis, and Thornhill, 2016). Typically there are three different sorts of study designs: mixed, qualitative, and quantitative. A quantitative research design was adopted in this study. Measuring variables and their interactions is a part of quantitative research. Understanding theories that can be used to explain some aspects of reality, developing hypotheses based on those theories, operationalizing the concepts in those hypotheses, systematically gathering data to test those hypotheses, analyzing that data, and reporting findings are all components of quantitative research (Bryman, 2012).

3.3. RESEARCH APPROACH

The research questions are addressed by utilizing descriptive and explanatory research approaches. Explanatory researches are ideal for testing hypothesis testing. The research is concerned with assessing the effect of e-service quality dimensions (Independent variables) on the customer satisfaction (Dependent variable) of MOR. The relationship between two or more variables is the focus of a descriptive study design (McDaniel and Gates 2008).

3.4. DATA TYPES AND DATA SOURCES

Primary and secondary data sources are the two basic types of data sources (Kothari, 2004). The initial, newly acquired, and thus uniquely characterized primary data are those that are gathered. Secondary data are those that are already gathered and processed statistically by another party (Kothari, 2004). Both types of data sources were employed in this study. A survey method was used to get the required information from the taxpayers in order to get the primary data. The secondary sources of data comprised a variety of documents, books, articles from journals, and research papers that were relevant to the subject field.

3.5. POPULATION OF THE STUDY

The population of the study includes all the e-tax system users in the Ministry of Revenues East Addis Ababa Small Tax Payers Branch office. The e-tax system users at the East Addis Ababa Small Tax Payers Branch office include Private Limited Companies (PLCs) with an annual sales volume of 30 million Birr and less. This group also constitutes the small tax payers of eastern Addis Ababa geographic location. As of January 15, 2023 there are 10,222 customers using the e-tax system at the branch.

3.6. SAMPLING PROCEDURE

3.6.1. Sample size

There are various methods for figuring out the sample size, such as conducting a census for small populations, copying the sample size of related research, using published tables, and applying formulas to figure out the sample size (Kothari, 2004). According to Kothari (2004), As a general rule, one can state that the sample ought to be the right size, i.e. it shouldn't be too big or too tiny.. In this study the sample size was determined by using Yamane's formula with 95%

confidence level (Yamane, 1967). The formula used and the computation made to determine the sample size is shown below:

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

Where:

N is the population

n is the sample size and

e is the level of precision. This formula will be used for the study's population, i.e., $N=10,222$ with $\pm 5\%$ precision. Assuming 95% confidence level and $e=0.5$, the sample size is 385.

3.6.2. Sampling Technique

Convenience sampling technique which is a non-probabilistic sampling is used. Convenience sampling is a non-probability sampling method where units are selected for inclusion in the sample because they are the easiest for the researcher to access. This can be due to the homogeneity of the population, geographic proximity, availability at a given time, or willingness to participate in the research (Nikoloulou, 2022). According to Burns and Burns (2008), convenience sampling is often used because no alternative is available. This happens when, due to constraints of finance and permission, research can only be carried out on conveniently accessible groups (Burns and Burns, 2008). In this study to avoid the very limitation of convenience sampling i.e. bias in sampling and possible researcher bias, the researcher put the questionnaires in about 5 department offices at the MOR branch office under the study, and customers who came to these departments were asked to respond to the questions by the officers and they were selected without any personal preference by the researcher.

3.7. DATA GATHERING INSTRUMENTS

Questionnaires tend to be used for descriptive or explanatory research (Saunders, Lewis, and Thornhill, 2016). Survey questionnaire is the main data collection tool utilized in this study and it is an adaptation from the literature review on related studies (Kaur et al, 2020; Madeleine, 2015; Gupta et al, 2015; Al-Nuaimi et al, 2016; Candra and Juliani, 2018; Nagaraj and Singh, 2017; Saba, 2014; Nishant, Srivastava, and Teo, 2019; Papadomichelaki and Mentzas, 2016).

The questioner is segmented in to two parts. The first part was used to collect general demographic information of respondents. The second part focused on collecting data on the dimensions of e-service quality and the overall satisfaction level of customers. This part consists of 21 questions, each of them are asked on a 5-point Likert Scales constituting 1= 'strongly disagree', 2= 'disagree', 3= 'neutral', 4= 'agree' and 5= 'strongly agree'.

3.8. RELIABILITY AND VALIDITY

In order to assess the quality of research in the natural sciences and quantitative research in social sciences, reliability and validity are crucial (Saunders, Lewis, and Thornhill, 2016).

3.8.1. Reliability

Replication and consistency are terms used to describe reliability; specifically, whether a researcher can successfully duplicate an earlier research design and get the same results (Saunders, Lewis, and Thornhill, 2016). In this study, the internal consistency of the variables in the research instrument was evaluated using Cronbach's alpha. Cronbach's alpha, a coefficient of reliability used to assess a test's or scale's internal consistency, yielded a result between 0 and 1 (Kothari, 2004). A Cronbach's alpha score of 0.70 or higher are considered as adequate to determine reliability (Kothari, 2004).

25 questionnaires were gathered to test the instrument's reliability and Cronbach's α for each dimension were calculated. As shown in Table 1, all scales have Cronbach's α s of higher than 0.7 and the overall reliability of the instrument is 0.763. Thus, it could be concluded that the instrument is reliable for its intended purpose.

Table 1: Summary of Reliability Statistics

Reliability Statistics		
	Cronbach's Alpha	No of items
Website Design	.726	2
Ease of use	.808	3
Reliability	.742	3
Security	.751	2
Personalization	.704	4
Responsiveness	.761	4
Customer Satisfaction	.849	3
Overall Reliability	.763	21

Source: Survey Result, 2023

3.8.2. Validity

Validity is primarily determined by the appropriateness of the chosen measurement, the accuracy of the results analysis, and the generalizability of the conclusions (Saunders, Lewis, and Thornhill, 2016). Content validity is the extent to which a measuring instrument provides adequate coverage of the topic under study (Kothari, 2004). According to Kothari (2004), the content validity's determination is primarily based on personal judgment. There is no numerical way to represent it, but a panel of experts in the field will be employed to determine how well the measuring instrument complies with the criteria (Kothari, 2004). To check the content validity of the research instrument used in this study, two approaches were followed, i.e. extensive summary of instruments used in related studies and asking the opinions of experts in the field.

Summary of the reviewed studies are shown in table 2. The opinions of 5 experts in the field were also collected and their suggestions were considered in the final version of the instrument.

Table 2: Summary of Instruments Used in Related Research

QUESTIONS	REFERENCES
Website Design (WD)	Kaur et al (2020); Madeleine (2015); Candra and Juliani (2018); Gupta et al (2015); Sayin and Okursoy (2013); Al-Nuaimi et al (2016); Nagaraj and Singh (2017); Saba (2014); Nishant, Srivastava and Teo (2019)
Ease of Use (EU)	Al-Nuaimi et al (2016); Kaur et al (2020); Madeleine (2015); Gupta et al (2015); Sayin and Okursoy (2013); Nagaraj and Singh (2017); Saba (2014); Nishant, Srivastava and Teo (2019), Papadomichelaki and Mentzas (2016)
Reliability (R)	Candra and Juliani (2018); Kaur et al (2020); Madeleine (2015); Gupta et al (2015); Sayin and Okursoy (2013); Al-Nuaimi et al (2016); Nagaraj and Singh (2017); Saba (2014); Nishant, Srivastava and Teo (2019), Papadomichelaki and Mentzas (2016)
Security (S)	Al-Nuaimi et al (2016); Kaur et al (2020); Madeleine (2015); Gupta et al (2015); Sayin and Okursoy (2013); Candra and Juliani (2018); Nagaraj and Singh (2017); Saba (2014); Papadomichelaki and Mentzas (2016)
Personalization (P)	Kaur et al (2020), Madeleine Stiglingh (2015), Gupta et al (2015), Sayin E. and Okursoy A. (2013). Al-Nuaimi et al (2016), Candra and Juliani (2018). Nagaraj and Singh (2017), Saba M. Hussain (2014), Nishant, Srivastava, and Teo (2019); Papadomichelaki and Mentzas (2016)
Responsiveness (RES)	Al-Nuaimi et al (2016); Kaur et al (2020); Madeleine (2015); Gupta et al (2015); Sayin and Okursoy (2013); Candra and Juliani (2018); Nagaraj and Singh (2017); Saba (2014); Nishant, Srivastava and Teo (2019), Papadomichelaki and Mentzas (2016)
Customer Satisfaction (CS)	Candra and Juliani (2018); Gupta et al (2015); Kaur et al (2020); Madeleine (2015); Sayin and Okursoy (2013); Al-Nuaimi et al (2016); Nagaraj and Singh (2017); Saba (2014); Papadomichelaki and Mentzas (2016)

Source: Research Review, 2023

3.9. DATA ANALYSIS TECHNIQUE

Data collected through the questionnaire were entered into the Statistic Package for the Social Science (SPSS 23.0) software and the relevant data analysis were performed.

Descriptive statistics like mean, frequency, and standard deviation were calculated for both the questionnaire and the analysis of demographic factors such as gender, age, education level, etc. Inferential statistics including correlation analysis and regression analysis were performed.

3.10. ETHICAL CONSIDERATION

The respondents were not obliged to write their names or anything else that could be used to identify them in order to protect the confidentiality of the information they provided and to maintain their anonymity. The introductory part of the questionnaire clearly reveal the purpose of the research and the questionnaire was distributed only to people that are willing to participate.

Moreover, all the literatures, studies, reference materials collected and used in this study were duly acknowledged in the reference list.

CHAPTER FOUR: RESULTS AND DISCUSSION

4.1. INTRODUCTION

This chapter is concerned with descriptive analysis, presentation of data including the response rate, demographic information, various inferential statistical analysis that were performed, and subsequent interpretations of these analyses that were made.

4.2. DESCRIPTIVE ANALYSIS

Descriptive statistics were used to describe the fundamental aspects of the study's data. In this research, through the use of descriptive statistics simple summaries about the sample (demographics) and the instrument used and quantitative descriptions in a manageable form were provided.

4.2.1. Response Rate

In order to collect the data, 385 questionnaires were distributed to the target sample of the research population. 100% of the questionnaires that were distributed were returned with the required responses.

4.2.2. Demographic characteristics of the respondents

The research's demographic factors are sex (gender), age, level of education and user experience with the e-tax system. The summaries of these demographic factors are shown in Table 3 below.

Table 3: Demographic characteristics of the respondents

Variables	Categories	Outcomes	
		Frequency	Percentage
Sex	Male	169	43.9
	Female	216	56.1
	Sub Total	385	100
Age	18-25	31	8.1
	26-35	185	48.1
	36-45	123	31.9
	Above 46	46	11.9
	Sub Total	385	100
Level of Education	Diploma	67	17.4
	First Degree	233	60.5
	Post Graduate	32	8.3
	Other	53	13.8
	Sub Total	385	100
User Experience	Less Than 1 Year	201	52.2
	1-2 Years	154	40.0
	Greater Than 2 Years	30	7.8
	Sub Total	385	100.0

Source: Survey Result, 2023

4.2.3. Descriptive Analysis of the Research Instrument and the Variables

Respondents were asked to rate their opinions on a five point Likert scale. The scale range from 1 ‘Strongly Disagree’ to 5 ‘Strongly Agree’ on 21 questions involving the six e-service quality dimensions (independent variables) and Customer Satisfaction (dependent variable). The results of descriptive statistics (mean and standard deviation) of each question in the instrument and overall descriptive statistics of each dimension (variables) are presented in table 4.

Table 4: Descriptive statistics of each question and overall variables in the study

	Variables	MEAN	S. DEV
WD1	The e-tax site is interactive and attractive to its users	3.95	.418
WD2	The e-tax site is visually appealing	4.05	.713
Overall Website Design		3.9974	.39528
EU 1	I find it easy using the e-tax system to file my taxes	3.97	.435
EU 2	Learning to use the e-tax system is easy for me	4.01	.577
EU 3	The e-tax system site provides clear and easy procedures, processes and	4.03	.736
Overall Ease of Use		4.0009	.39124
R 1	The MOR e-tax site provides its services at the time it promises to do so	3.98	.364
R 2	The e-tax system doesn't crash at pick times	4.04	.626
R 3	The e-tax site is available and accessible whenever I need it	4.01	.813
Overall Reliability		4.0087	.44087
S 1	Acquisition of user name and password in the e-tax site is secure	3.90	.492
S 2	It is secure for me to file my taxes using the e-tax service	4.09	.631
Overall Security		3.9935	.40096
P 1	The e-tax system provide the precise information I need for filling my	3.99	.520
P 2	The output of the e-tax system is presented in a useful format	3.95	.442
P 3	The information content in the e-tax system is consistent with my	4.03	.524
P 4	The e-tax system have a customized information that match my needs	3.98	.681
Overall Personalization		3.9883	.30961
RES 1	I usually gets the e-tax information I needed from the system on time	3.94	.367
RES 2	When I prepare and file my tax information, the e-tax system is quick to	3.98	.502
RES 3	The e-tax system makes information immediately accessible	3.97	.572
RES 4	I find the e-tax system effective in responding to my needs	4.10	.615
Overall Responsiveness		3.9968	.30961
CS 1	I will use the online tax system again in the future	3.78	.581
CS 2	I will recommend the online tax system to other tax payers	4.04	.607
CS 3	Overall I am satisfied with the service of the e-tax system	4.17	.447
Overall Customer Satisfaction		3.9983	.40109

Source: Survey Result, 2023

As also shown in table 4, the overall mean value of the research variables range between 3.99 and 4.01, this implies that the respondents have agreed on the e-service quality dimensions (variables) that could affect their satisfaction on the e-tax service offered by the MOR East Addis Ababa Small Tax Payers Branch Office. The relatively low values of the standard deviation also reveal that the data are narrowly spread.

4.3. CORRELATION ANALYSIS

A correlation analysis studies the joint variation of two or more variables for determining the amount of correlation between two or more variables (Kothari, 2014). We can measure the strength of the linear link between two ranking or numerical variables using the correlation coefficient (r) (Saunders, Lewis, and Thornhill, 2016). The correlation coefficient can take on any value between $+1$ and -1 , where a value of $+1$ represents a perfect positive correlation, and a value of -1 represents a perfect negative correlation (Saunders, Lewis, and Thornhill, 2016).

According to Saunders, Lewis, and Thornhill (2016), when:

- $r = 0$ (perfect independence between the variables)
- $0 < r < 0.2$ (weak positive correlation)
- $0.2 < r < 0.35$ (Moderate positive correlation)
- $0.35 < r < 0.6$ (Strong positive correlation)
- $0.6 < r < 0.8$ (very strong positive correlation), and
- $r = 1$ (perfect positive correlation).

Table 5: Correlation matrix

		Correlations						
		WD	EU	R	S	P	RES	CS
Website Design	Pearson Correlation	1						
	Sig. (2-tailed)							
	N	385						
Ease of Use	Pearson Correlation	.640**	1					
	Sig. (2-tailed)	.000						
	N	385	385					
Reliability	Pearson Correlation	.717**	.720**	1				
	Sig. (2-tailed)	.000	.000					
	N	385	385	385				
Security	Pearson Correlation	.620**	.631**	.707**	1			
	Sig. (2-tailed)	.000	.000	.000				
	N	385	385	385	385			
Personalization	Pearson Correlation	.572**	.555**	.636**	.563**	1		
	Sig. (2-tailed)	.000	.000	.000	.000			
	N	385	385	385	385	385		
Responsiveness	Pearson Correlation	.692**	.679**	.740**	.666**	.612**	1	
	Sig. (2-tailed)	.000	.000	.000	.000	.000		
	N	385	385	385	385	385	385	
Customer Satisfaction	Pearson Correlation	.764**	.771**	.823**	.783**	.685**	.825**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	
	N	385	385	385	385	385	385	385

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

Source: Survey Result, 2023

The results in table 5 show that, the correlation matrixes of all independent variables (e-service quality variables) are positively and significantly correlated to the dependent variable (Customer Satisfaction). The result also show that the Responsiveness variable is strongly correlated to the dependent variable (customer satisfaction) with $r = 0.825$, followed by Reliability with $r = 0.823$, then Security with $r = 0.783$, Ease of use with $r = 0.771$, Website design with $r = 0.764$ and with the least correlation of Personalization ($r = 0.685$) with Customer Satisfaction.

As shown in table 5, all of the Sig (2-tailed) values are 0.000 i.e. below 0.05 which shows that the researcher can have 95% confidence on the relationship that exist between the variables is not due to chance.

4.4. REGRESSION ANALYSIS

Regression analysis is the process of calculating the coefficient of determination and regression equation using one independent variable (Saunders, Lewis, and Thornhill, 2016). According to Saunders, Lewis, and Thornhill, (2016), it can also be used to predict the value of a dependent variable given the value of one or more independent variables by calculating a regression equation.

4.4.1. Assumptions for Testing Regression Analysis

While performing a regression analysis there is a need to insure that certain assumptions including normality, linearity, multicollinearity and etc. are met (Saunders, Lewis, and Thornhill, (2016).

4.4.1.1. Test of Normality

A. Skewness and Kurtosis

Skewness and Kurtosis are the widely used techniques that are used to test the normality of a distribution. Skewness measures the asymmetry of a distribution whereas, Kurtosis is about the pointedness or flatness of the distribution compared with the normal distribution.

According to George and Mallery (2010) the normal range for normality for both Skewness and kurtosis statistics is between - 2 and + 2. Table 6 shows that the values of Skewness and Kurtosis are between -2 and 2. It could be concluded that the data is normally distributed.

Table 6: Normality of Distribution (Skewness and Kurtosis)

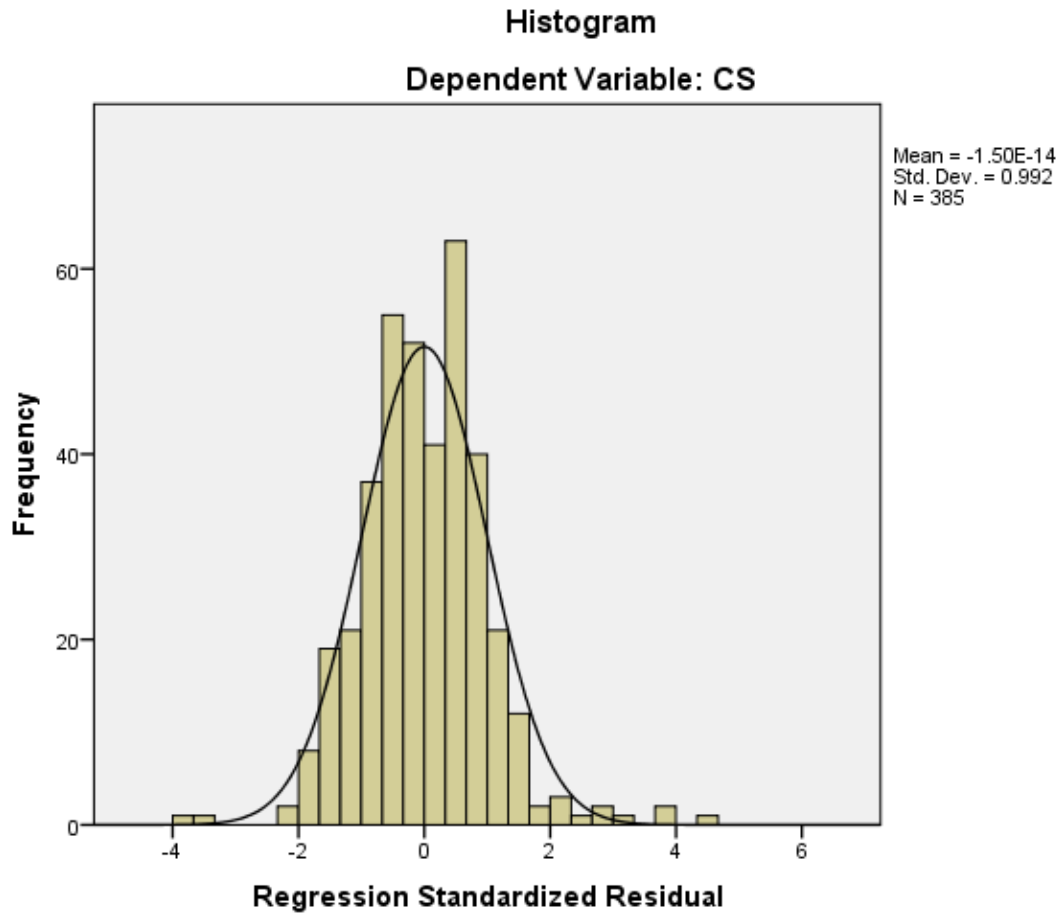
Descriptive Statistics					
	N	Skewness		Kurtosis	
	Statistic	Statistic	Std. Error	Statistic	Std. Error
WEBSITE DESIGN	385	.009	.124	-1.398	.248
EASE OF USE	385	-.073	.124	-.897	.248
RELIABILITY	385	.439	.124	-1.128	.248
SECURITY	385	.023	.124	-1.444	.248
PERSONALIZATION	385	.081	.124	-.920	.248
RESPONSIVENESS	385	.033	.124	-.944	.248
CUSTOMER SATISFACTION	385	.019	.124	-.914	.248
Valid N (listwise)	385				

Source: Survey Result, 2023

B. Histogram

It is required to determine the distribution of values for variables including numerical data prior to conducting any statistical tests (Saunders, Lewis, and Thornhill, 2016). This can be seen by plotting either a frequency polygon or a histogram (Saunders, Lewis, and Thornhill, 2016). The data are symmetrically dispersed if they are equally scattered on each side of the highest frequency (Saunders, Lewis, and Thornhill, 2016). A specific variant of the symmetric distribution, where the data can be represented as a bell-shaped curve, is a normal distribution (Saunders, Lewis, and Thornhill, 2016). Figure 5 show that there is a normal distribution among the data set in the study.

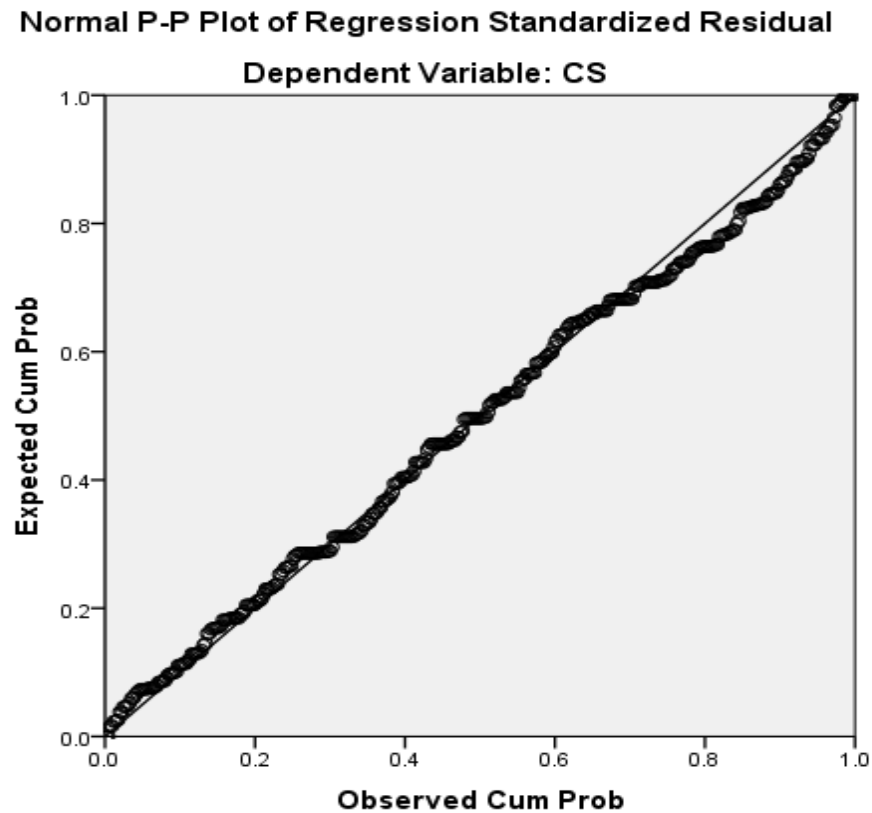
Figure 5: Histogram



4.4.1.2. Linearity:

Linearity is the extent to which the variation in the dependent variable is related to the variation in the independent variables (Saunders, Lewis, and Thornhill, 2016). The P-P plot (Probability-Probability Plot) where the standardized residuals are compared with the normal distribution were used in the research. As shown in figure 5 the residual line closely follows the normal distribution diagonal line therefore it could be concluded that the data is normally distributed.

Figure 6: P-P PLOT



Source: Survey Result, 2023

4.4.1.3. Multicollinearity

Absence of correlation between two or more independent variables makes it difficult to determine the separate effects of individual variables (Saunders, Lewis, and Thornhill, 2016). Multicollinearity is a case in which two or more independent variables have a high correlation (Saunders, Lewis, and Thornhill, 2016). A common measure of multicollinearity includes the tolerance value and its inverse i.e. the variance inflation factor (VIF) (Saunders, Lewis, and Thornhill, 2016). Multicollinearity is not a problem when the tolerance value is between 0.10 and 1.00, whereas if the VIF value is less than ten (Robert Ho, 2006). The results in table 7 shows that the tolerance factor values are way less than 1 and all the VIF values are less than 4 which show that there is no multicollinearity problem among the independent variables.

Table 7: Multicollinearity Statistics

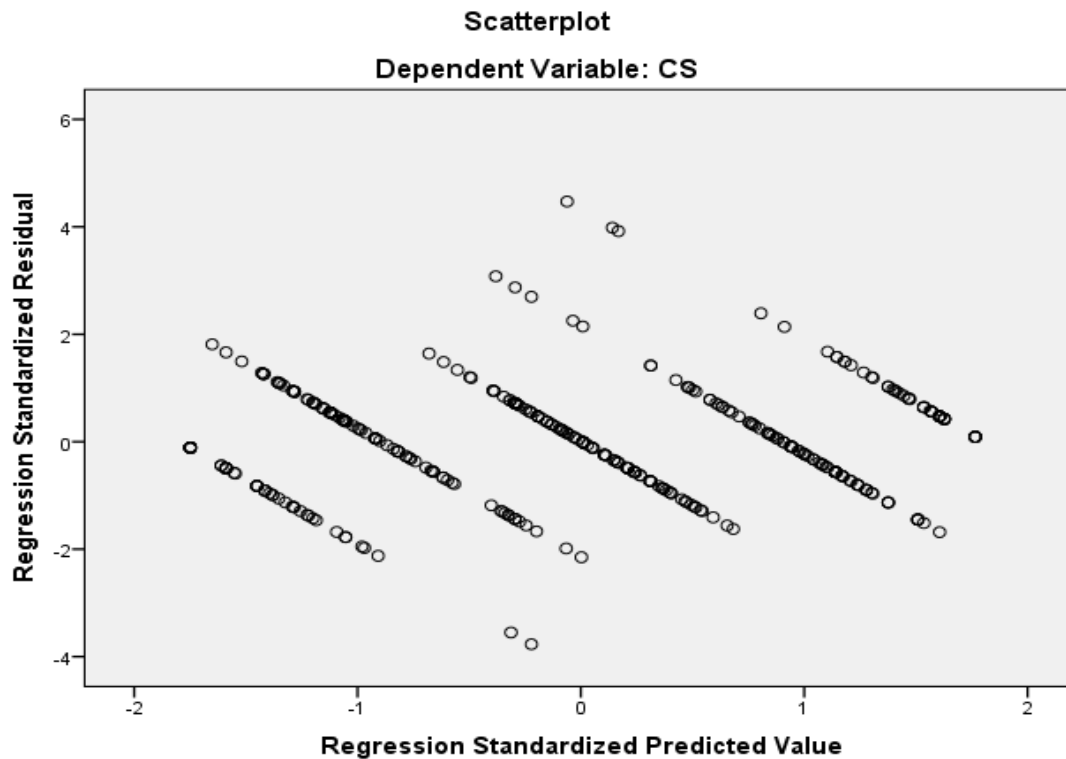
Coefficients^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	WEBSITE DESIGN	.406	2.461
	EASE OF USE	.411	2.432
	RELIABILITY	.288	3.473
	SECURITY	.430	2.324
	PERSONALIZATION	.531	1.883
	RESPONSIVENESS	.349	2.862
a. Dependent Variable: CUSTOMER SATISFACTION			

Source: Survey Result, 2023

4.4.1.4. Test for Homoscedasticity

Homoscedasticity assumes that the variance of the residuals (the amount of error in the model) is comparable across all points in the model. (Saunders, Lewis, and Thornhill, 2016). I.e. the spread of the residuals should be fairly constant at each point of the predictor variables (across the linear model) (Saunders, Lewis, and Thornhill, 2016). No evident funneling was visible in the result plot of the standardized residuals vs the standardized predicted values (Figure 7), indicating that the homoscedasticity assumption has been satisfied.

Figure 7: Scatter Plot



Source: Survey Result, 2023

4.4.1.5. AUTO-CORRELATION

Durbin-Watson: is a statistic used to determine whether the dependent variable's value at time t is related to its value at a previous time period (autocorrelation), and it is significant since it indicates that the reliability of the results of the regression analysis is less likely (Saunders, Lewis, and Thornhill, 2016). Its value ranges from zero to four, and a value of 2 indicate no autocorrelation, the value close to zero indicates positive autocorrelation, whereas, a value towards 4 indicates a negative autocorrelation. The result in table 8 shows that the Durbin–Watson value is 1.882 which is so close to 2 that there is no autocorrelation in the model.

4.4.2. Multiple Regression Analysis

The exploratory power of the independent variables (WD, EU, R, S, P, and RES) on the dependent variable (Customer Satisfaction) was determined by the use of multiple linear regression analysis.

1. Model Summary

The model summary shows that how much of the variance in the measure of the dependent variable (customer satisfaction) is explained by the independent variables.

Table 8: Model Summary

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.924 ^a	.854	.851	.15462	1.882
a. Predictors: (Constant), RES, P, S, EU, WD, R					
b. Dependent Variable: CS					

Source: Survey Result, 2023

R: is about the correlation between the dependent and independent variables. It usually ranges between 0 and 1 (Saunders, Lewis, and Thornhill, 2016). R values that are closer to 1 show strong correlation between the dependent variables and the dependent variable. Whereas, R values that are closer to zero show weaker correlation (Saunders, Lewis, and Thornhill, 2016). The result in table 9 show that R= .924 indicate that the six independent variables strongly predicted the dependent variable.

R Square (R^2): is the coefficient of multiple determinations which indicates the degree of the goodness of fit for the estimated multiple regression equation (Saunders, Lewis, and Thornhill, 2016). It represents the proportion of the variability in the dependent variable that can be explained by the multiple regression equation. It can be interpreted in terms of percentage of

variation in the dependent variable that can be explained by the independent variables (Saunders, Lewis, and Thornhill, 2016). The value of R^2 also ranges from 0 to 1 (Saunders, Lewis, and Thornhill, 2016). The result in table 9 show the value of $R^2 = 0.854$, which indicate that the six independent variables (WD, EU, R, S, P, and RES) explains 85.4% of the dependent variable (customer satisfaction). The remaining 14.6% might be due to other independent variables that are not considered and included in this research or it might also be due to the random error.

2. ANOVA

One-way analysis of variance, or ANOVA, is used to determine whether a numerical variable has been separated into three or more distinct groups when a descriptive variable is used to do so (Saunders, Lewis, and Thornhill, 2016).

According to Saunders, Lewis, and Thornhill (2016), the spread of data values (variance), within and between groups of data is analyzed by comparing means. They further asserted that the F statistics represent the difference among the means. A high F ratio with a significance level under 0.05 (i.e., statistically significant) indicates that the likelihood of any difference between groups arising by chance is minimal (Saunders, Lewis, and Thornhill, 2016).

The result on table 9 show that the significance (p) result on the ANOVA table is 0.000 which is less than 0.05, and there is a large F value which proved the presence of a good degree of statistically significant prediction.

Table 9: ANOVA

ANOVA ^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	52.739	6	8.790	367.640	.000 ^b
	Residual	9.038	378	.024		
	Total	61.777	384			
a. Dependent Variable: CUSTOMER SATISFACTION						
b. Predictors: (Constant), RESPONSIVENESS, EASE OF USE, SECURITY, WEBSITE DESIGN, PERSONALIZATION, RELIABILITY						

Source: Survey Result, 2023

3. The Regression Coefficient

The multiple regression coefficients shows how an increase or decrease in the independent variable's mean value causes a corresponding rise or decrease in the dependent variable's mean value (Greener, 2008).

Table 10: Summary of Coefficients

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0.766	0.119		6.454	.000
	WEBSITE DESIGN	0.149	0.031	0.147	4.767	.000
	EASE OF USE	0.177	0.031	0.173	5.639	.000
	RELIABILITY	0.154	0.033	0.169	4.617	.000
	SECURITY	0.226	0.030	0.225	7.518	.000
	PERSONALIZATION	0.145	0.036	0.110	4.059	.000
	RESPONSIVENESS	0.341	0.043	0.263	7.908	.000
a. Dependent Variable: CUSTOMER SATISFACTION						

Source: Survey Result, 2023

The column β in the table 10 shows the beta values for the regression coefficients for WD, EU, R, S, P, and RES to assess the significance of the hypothesis.

4. Regression Equation

The regression equation that shows the predicting values of linear combination of Website design, Ease of use, Reliability, Personalization, Security, and Responsiveness on customer satisfaction is shown below:

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + \beta_6 X_6 + \varepsilon$$

$$CS = 0.766 + 0.149WD + 0.177EU + 0.154R + 0.226S + 0.145P + 0.341RES + \varepsilon$$

Where: Y= Customer Satisfaction (Dependent Variable)

β_0 = Intercept (constant)

$\beta_1, \beta_2, \beta_3, \beta_4, \beta_5,$ and β_6 = beta coefficients

X_1 (Website Design), X_2 (Ease of Use), X_3 (Reliability), X_4 (Security), X_5 (Personalization), and X_6 (Responsiveness)

ε = Sampling error

The results shown on tables 5 and 10 reveal that Website design, Ease of use, Reliability, Personalization, Security, and Responsiveness positively and significantly affect customers' satisfaction of MOR e-tax service. As shown in table 11, the sig-value for all the independent variables are statistically significant ($p < .05$) which is a proof that all the proposed e-service dimensions have significant and positive effect on the dependent variable (customer satisfaction).

Table 10 demonstrates that the intercept is .766 when all independent variables have a value of zero. The Betas of the independent variables can be summarized below:

Keeping all the other independent variables constant:

- A. Every one unit increase on the Website design will result in a 0.149 unit (14.9%) increase in the customer satisfaction level.
- B. The e-tax site Ease of Use's one unit increase will result in a 0.177 unit (17.7%) increase in the customer satisfaction level.
- C. The e-tax site reliability will increase the customer satisfaction level by 0.154 units (15.4%) for each additional one unit increase in reliability.
- D. Every one unit increase in Security variable will result in a 0.226 units (22.6%) increase in the customer satisfaction level.
- E. Every one unit increment in the e-tax site Personalization variable, there will be a 0.145 units (14.5%) increase in the customer satisfaction level.
- F. Every one unit increase in Responsiveness will create a 0.341 units (34.1%) increase in the customer satisfaction level.

4.5. DISCUSSION OF RESULTS

This study which was aimed at examining the effect of e-service quality dimensions on customer satisfaction in MOR East Addis Ababa Small Tax payers Branch Office e-tax system users. Website design, Ease of use, Reliability, Personalization, Security, and Responsiveness were the six dimensions of e-service quality considered in the study. These dimensions of e-service quality were considered to affect the dependent variable i.e., customer satisfaction of e-tax site users.

The results in table 10 show that the regression coefficients (Beta values) between all of the six independent variables and the dependent variable have positive values.

Responsiveness has the most significant effects on the customer satisfaction with the biggest Beta coefficient result ($\beta=0.341$; $p<.05$). The second strongest predictor of customer satisfaction is **security** ($\beta=0.226$; $p<.05$). **Ease of Use** ($\beta=0.177$; $p<.05$), is the third strongest predictor of customer satisfaction. **Reliability** ($\beta=0.154$; $p<.05$) is the fourth strongest predictor of customer satisfaction. **Website design** is the fifth strongest predictor of customer satisfaction at ($\beta=0.149$; $p<.05$). The sixth predictor of customer satisfaction is **Personalization** ($\beta=0.145$; $p<.05$).

The summary of the rank of e-service quality variables based on their significance and the summary of Hypothesis Testing are presented in tables 11 and 12 respectively.

Table 11: Rank of e-service quality variables based on their significance

Rank	Variable	B
1	RESPONSIVENESS	0.341
2	SECURITY	0.226
3	EASE OF USE	0.177
4	RELIABILITY	0.154
5	WEBSITE DESIGN	0.149
6	PERSONALIZATION	0.145

Source: Survey Result, 2023

Table 12: Summary of Hypothesis Testing

Hypothesis	Beta Value	Sig Value	Relationship	Decision Rule
H 1: The E-tax website Design positively affects E-tax customer satisfaction	$\beta=0.149$	.000<.05	Positive	Accepted
H 2: The E-tax Ease of use positively affects E-tax customer satisfaction	$\beta=0.177$	.000<.05	Positive	Accepted
H 3: The E-tax system reliability positively affects E-tax customer satisfaction	$\beta=0.154$	.000<.05	Positive	Accepted
H 4: The E-tax system security positively affects E-tax customer satisfaction	$\beta=0.226$	.000<.05	Positive	Accepted
H 5: The E-tax system personalization positively affects E-tax customer satisfaction	$\beta=0.145$	.000<.05	Positive	Accepted
H 6: The E-tax system responsiveness positively affects E-tax customer satisfaction	$\beta=0.341$	.000<.05	Positive	Accepted

Source: Survey Result, 2023

CHAPTER 5: SUMMARY OF FINDINGS, CONCLUSIONS AND RECOMMENDATIONS

5.1. INTRODUCTION

This chapter presents the major findings of the study, conclusions, recommendations, limitations and suggestions for future studies.

5.2. SUMMARY OF FINDINGS

- In relation to the respondents' demographics and general information:
 - ✓ The majority of the respondents were female (56.1%) and the rest 43.9% were male.
 - ✓ Regarding the age of respondents, 48.1% of them were aged between 26 and 35 followed by the age range of 36-45 with 31.9% contribution, 11.9% of them are in the age range of above 46 years and the rest (8.1%) were of in age range of 18-25.
 - ✓ Concerning the respondents level of education, the majority (60.5%) of them have First Degree, 17.4% have Diplomas, other qualifications constitute 13.8% and 8.3% have post graduate degrees.
 - ✓ More than half (52.2%) of the respondents have e-tax system experience of less than one year, 40% of them have 1-2 years of experience in the MOR e-tax service. While, 7.8%, of them have greater than two years of e-tax service experience.
- The mean score of customer satisfaction (dependent variable) is 3.9983 which show that the e-tax users' response is inclined to agree.
- The correlation analysis result reveal that, all the six independent variables: Website Design, Ease of Use, Reliability, Security, Personalization, and Responsiveness have a positive correlation with the dependent variable (customer satisfaction). However, even if

all the independent variables are positively correlated with customer satisfaction, the strength of the relationship differs among the variables.

- Finally, the regression analysis showed that, at $p\text{-value}.05.$, each independent variable was statistically significant. The coefficient correlation determination (R^2) score is 0.854, indicating that the six independent variables explained 85.4% of the variation in customer satisfaction. Random error and other factors that were not taken into account in this study could have contributed to 14.6% of the variation in customer satisfaction.

5.3. CONCLUSIONS

Service quality is often considered as the key issue in creating customer satisfaction and thus ultimate success to any organization. E-government service is a form of e-service (Internet based services) a relatively new phenomenon especially in countries like Ethiopia. Governments are implementing reforms that mainly aimed at automating their services by departing from the traditional service practices that are characterized by enormous paper work, involvement of many personnel, the need for ample time and etc. This departure from traditional service practices create new factors that could affect the level of e-service quality and thus ultimately the customers' satisfaction. The common factors of traditional service quality that could affect the customer satisfaction like assurance, reliability, responsiveness, tangibility and etc. are not relevant in the e-service quality context.

Accordingly, this research aimed to assess the factors (dimensions) of e-service quality with the e-tax context that could affect customer satisfaction. This was done by extensive review of related literature and an empirical review of researches made on related topics. Through these reviews the six variables of e-service quality (Website Design, Ease of Use, Reliability, Security, Personalization, and Responsiveness) were identified. Statistical analysis was made on data

collected from 385 e-tax service users on these independent variables and the dependent variable (customer satisfaction).

All the independent variables (Website Design, Ease of Use, Reliability, Security, Personalization, and Responsiveness) have a significant and positive effect on customer satisfaction of the MOR East Addis Ababa Small Tax payers Branch Office customers. It could be concluded that all the assumptions (hypothesis) were supported.

5.4. RECOMMENDATIONS

In accordance with the findings of the study the following recommendations are forwarded for the organization studied (MOR) and future research endeavor in this domain:

- MOR should enhance its performance on e-tax services by giving due consideration on the dimensions (factors) that contribute to superior e-service quality which in turn enhance the satisfaction of its customers.
- MOR should work extensively on what its customer value the most and expect from the e-tax service. By giving due consideration on the strength and significance of each factor as seen in the study ranking from responsiveness, security, ease of use, reliability, website design, and personalization respectively, the organization could work on improving its service performance and thus increase its customers satisfaction level.

5.5. LIMITATIONS AND SUGGESTIONS FOR FUTURE RESEARCH

Even if the results and findings of the study are valuable, its limitations must be given due consideration. One potential limitation of the study is that the results might not be strong that it

could not be generalizable to the whole e-tax users in the country due to its scope limitation i.e., it is restricted to only one branch of MOR(East Addis Ababa Small Tax Payers Branch Office).

The second limitation of this study might be the limited number of e-service quality dimensions (six) that could affect customer satisfaction was used. Customer satisfaction could be affected by so many factors beside the six factors used in the study. The unavailability of abundant e-service quality researches especially on e-tax services limited the empirical review of the study.

It is also well recognized that the limitations and drawbacks of the research instrument, the sampling technique, statistical analysis methods do have an effect on the overall research process and thus on the results and conclusions.

The following further research areas are suggested:

- Additional and extensive future researches that take other factors that could affect customer satisfaction in e-service context should be made.
- Future researches that could take many branches with different tax payers category (small, medium and large) should be made.
- Future researches should consider a combination of different research instruments to collect opinions of tax payers (customers).

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APPENDIX: SURVEY QUESTIONNAIRE



Addis Ababa University School of Commerce
Marketing Management Post Graduate Program
Questionnaire to be completed by customers

Research Topic: The Effect of E-Tax Service Quality on Customer Satisfaction: The Case of Ministry of Revenue East Addis Ababa Tax Payers' Branch Office.

Dear Respondent,

This questionnaire is designed to collect data about e-tax Service Quality on customer satisfaction; in the case of Ministry of Revenue East Addis Ababa Tax Payers' Branch Office. The information that you provide with this questionnaire will be used as a primary data in my case research that I am conducting as a partial fulfilment of the requirements for the degree of Master's in Marketing Management. I strongly believe that your cooperation is essential to the success of this research. I would like to assure you this research is only for academic purpose authorized by the Addis Ababa University College of Commerce no other person will have access to it. I would like to express my appreciation for you generous time, honest and prompt response.

There is no need to write you name

Thank you

Abraham Getahun (0911910838)

Part One: Background Information

1) Gender

☐ Female

☐ Male

2) Age

☐ 18 – 25 years

☐ 26 - 35 years

☐ 36 - 45 years

☐ 46 – 55 years

☐ over 56 years

3) Your Education level

☐ Diploma

☐ First Degree

☐ Post graduate

☐ other

4) How long have you been using the e-tax system?

☐ Less than 1 Year

☐ 1-2 Years

☐ Greater than 2 Years

Part Two: Determinants of E- Tax Customers' Satisfaction

In this section you are expected to scale up question related to factors that affecting customer's satisfaction using e- tax payment system in MOR and you overall satisfaction level. Please use a tick mark on the space (box) that best represents your opinion.

CODE	Questions	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Website Design (WD)						
WD1	The e-tax site is interactive and attractive to its users					
WD2	The e-tax site is visually appealing					
Ease of Use (EU)						
EU1	I find it easy using the e-tax system to file my taxes					
EU2	Learning to use the e-tax system is easy for me					
EU3	The e-tax system site provides clear and easy procedures, processes and instructions to follow					
Reliability(R)						
R1	The MOR e-tax site provides its services at the time it promises to do so					
R2	The e-tax site is available and accessible whenever I need it					
R3	The e-tax system doesn't crash at pick times					
Security(S)						
S1	Acquisition of user name and password in the e-tax site is secure					
S2	It is secure for me to file my taxes using the e-tax service					
Personalization (P)						
P1	The e-tax system provide the precise information I need for filling my taxes					
P2	The output of the e-tax system is presented in a useful format					
P3	The information content in the e-tax system is consistent with my previous tax filing experience					
P4	The e-tax system have a customized information that match my needs					

Responsiveness (RES)						
RES1	I usually gets the e-tax information I needed from the system on time					
RES2	When I prepare and file my tax information, the e-tax system is quick to respond					
RES3	The e-tax system makes information immediately accessible					
RES4	I find the e-tax system effective in responding to my needs					
Customer Satisfaction (CS)						
CS1	I will use the online tax system again in the future					
CS2	I will recommend the online tax system to other tax payers					
CS3	Overall I am satisfied with the service of the e-tax system					

THANK YOU