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COLLEGE OF BUSINESS AND ECONOMICS

SCHOOL OF GRADUATE STUDIES

**THE EFFECT OF SERVICE RECOVERY ON CUSTOMER SATISFACTION: THE
CASE OF ETHIOPIAN MINISTER OF REVENUE**

**A THESIS SUBMITTED TO THE DEPARTMENT OF MARKETING MANAGEMENT
AS PARTIAL FULFILLMENT FOR THE REQUIREMENTS OF THE DEGREE OF
MASTER'S OF ARTS (MA) IN MARKETING MANAGEMENT**

BY

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ADDIS ABABA, ETHIOPIA

ADDIS ABABA UNIVERSITY

COLLEGE OF BUSINESS AND ECONOMICS

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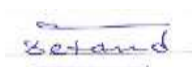
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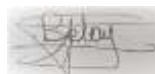
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Declaration

I declare that the research entitled with “*The Effect of Service Recovery on Customer Satisfaction: The Case of Ethiopian Minister of Revenue*” is my original work and has not been presented in Addis Ababa University or any other University, and that all sources of material used for the research have been duly acknowledged.

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Acknowledgment

All praise is due to the Almighty God for granting me the power, courage and wisdom to finish my study Thanks God. I would like to take the opportunity to thank all those people who have contributed to this work over the time period.

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Letter of certification

This is to certify that **Zinabu Girma Shewangizaw** has carried out thesis on the topic entitled with “**The Effect of Service Recovery on Customer Satisfaction: The case of Ethiopian Minister of Revenue**” and submitted in partial fulfillment of the requirements for the award of degree of Master of Arts (MA) in Marketing Management complies with the regulations of the University and meets the accepted standards with respect to originality and quality.

Dr. Getie Andualem
(Thesis Advisor)

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List of abbreviations and acronyms

ANOVA	Analysis of variance
CS	Customer satisfaction
DJ	Distributive justice
ERCA	Ethiopian revenue and custom authority
IJ	Interactional justice
MOR	Minister of revenue
PJ	Procedural justice
SPSS	Statistical Package for Social Science
SRD	Service recovery dimension
SRP	Service Recovery Paradox
VIF	Variance inflation factor

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Abstract

This study investigated the effect of service recovery on customer satisfaction in Ethiopian minister of revenue. The main objective of this study was to examine service recovery and customer satisfaction on minister of revenue taxpayers by taking of three perceived justice service recovery dimensions of procedural, interactional, and distributive justices. In this study, fully employed quantitative research approach and explanatory research design were used. The study has been used cluster sampling technique. The researcher used both primary and secondary data collection methods. The sample size of this study is 388 taxpayers, out of 13,014 target populations that taken from Ethiopian minister of revenue branch offices. Furthermore, the researcher used descriptive and inferential statistics to analyze data with the help of Statistics Package of Social Science. The finding and discussion of this research is achieve our objectives that clearly indicates procedural, interactional, and distributive justice with the coefficient of 0.213, 0.415, and 0.424 respectively has a positive and significant effect on customer satisfaction. This leads to, a unit of each variable increase, an increase in customer satisfaction by increasing the value of each coefficient variables.

Finally, all the three perceived justice service recovery dimensions have their own positive effect of enhancing overall customer satisfaction of minister of revenue taxpayers.

The guiding principle and the recommendation of the researcher should take emphasis and give more attention to the government and Ethiopian minister of revenue tend to design effective service failure recovery strategy. The further studies of this paper should be indicate and conducted service recovery from the perspective of the organization by including service personal in the study, and the same study in other public organization.

Keyword: *Perceived Justice, Service Recovery, Customer Satisfaction, Ethiopian Minister of Revenue*

Chapter One: Introduction

This chapter includes background of the study, Background of the organization, statement of the problem, research questions, and objective of the study, significance of the study, scope of the study, operational definition of terms, and organization of the study

1.1 Background of the Study

Satisfaction as a person's feeling of pleasure or disappointment resulting from comparing one's perception of a performance received (an outcome) and one's initial expectations (Kotler, 2012). Satisfaction with the process of problem resolution will be more crucial than first service attributes in influencing overall satisfaction and those intentions, and recurring angry customers to a state of satisfaction with the organization after a service or product has failed to live up to expectations is the essential way of the business strategy. In contrary, ineffective service recovery efforts have the potential of increasing dissatisfaction (Zemke and Bell 2000).

Customers often react strongly to service failures and organizations take an action in order to response to these service failures this we call it service recovery as part of quality management and the ultimate achievement of the organization is needed to maintain the business relationship with the customer, and service Company always has a second chance, even after an initial poor service experience, because recovery activities in service encounter such as apologies, explanations, substitutions, reimbursement can keep the relationship and capture negative word of mouth (Tax and Brown, 2000; Zeithaml et al., 2009).

Justice theory originally posited as having three dimensions, namely, procedural, interactional, and distributive justice (Brown et al., 2000). Procedural justice focuses on fairness of the processes leading to the outcome. In a service failure recovery context, procedural justice focuses on the process of resolving the failure, that is, whether the service organization appears to have fair policies or whether the customer's interests are considered in the firm "s policies (Tax et al., 2000).Interactional justice refers to the manner in which individuals treated during the exchange process. Thus, in a service recovery context, interactional justice focuses on the way customers treated throughout the service recovery process such as courtesy, respect, concern and empathy shown by the provider (Blodgett et al., 1993, 1997).Distributive justice focuses on the fairness of an exchange by comparing their inputs to outcomes to form an equity score. An exchange judged as fair when this equity score is proportional to the scores of a referent point. The reference point could be the output other consumers obtain. When applied to service recovery research, distributive justice focuses on the outcomes of the recovery attempt (solution)

such as compensation, exchange or replacement compared to the input (purchase, consumer's time and effort during the recovery process), or the outcomes that one consumer gets compared to other consumers.(Doan T. Nguyen et al., 2012).

In general, by applying justice theory to service recovery, researchers believe that when the service provider invests less (more) input in the service recovery process than expected by the customer, then the customer will perceive the service recovery effort to be unjust (just), and in turn will be dissatisfied (satisfied) with the recovery attempt. Furthermore, this perspective does not take into account the customer's perspective in terms of their money, time, effort or emotion. In other words, it assumed that customers passively receive the recovery attempt, and then evaluate whether the recovery effort is appropriate or otherwise. This evaluation in turn will drive customer satisfaction with the recovery attempt and other key behavioral variables such as word of mouth and repurchase intentions. (R. McColl-Kennedy et al et al., 2012).

Therefore, this study intends to clarify the factors that affect customer satisfaction by taking the three perceived justice service recovery dimensions (namely, procedural, interactional, and distributive justice) of Stephen and Tax Brown in Ethiopian minister of revenue taxpayers. Furthermore, this study is going to analyze whether the organization is satisfying its customers by giving service recovery in case if there is a failure of service.

1.2 Background of the organization

The Ethiopian Minister of Revenue (MOR) is the body responsible for collecting revenue from customs duties and domestic taxes. In addition to raising revenue, the MOR is responsible to protect the society from adverse effects of smuggling. It seizes and takes legal action on the people and vehicles involved in the act of smuggling while it facilitates the legitimate movement of goods and people across the border. One of objective of MOR the former ERCA is “to establish modern revenue assessment and collection system, provide customers with equitable, efficient and quality service” (Proclamation number 587, of the FDRE on the establishment of the ERCA.ERCA traces its origin to July 7, 2008 as a result of the merger of the Ministry of Revenues, the Ethiopian Customs Authority and the Federal Inland Revenues into one giant organization

As in the case of MOR, the customer (whether it is Ethiopian citizens or foreigners come for different purpose) have great place for the success and achievement of goal of the organization.

Objective-To establish modern revenue assessment and collection system; and provide customers with equitable, efficient and quality service, To cause taxpayers voluntarily discharge

their tax obligations, To enforce tax and customs laws by preventing and controlling contraband as well as tax fraud and evasion, To collect timely and effectively tax revenues generated by the economy; To provide the necessary support to regions with a view to harmonizing federal and regional tax administration systems

Vision- To be a leading, fair and modern Tax and Customs Administration in Africa that will finance Government expenditure through domestic tax revenue collection.

Mission –MOR will contribute to economic development and social welfare by developing a modern Tax and Customs Administration that employs professional and highly skilled staff who promote voluntary compliance amongst individuals and businesses, and take swift action against those who do not comply.

Values - MOR will understand its customers and their needs, treat them with trust and respect and help them meet their obligations. We will act with integrity, transparency and professionalism, and enforce customs and tax related laws. We will work closely with stake holders and ensure the participation of women

1.3 Statement of the Problem

Regardless of whether the organizations are public or private sectors, currently many business organizations shift from transaction marketing to relationship marketing through customer satisfaction. Customer satisfaction is an individual's perception of the performance of the product or service in relation to his/her expectations (Schiffman et al., 2005). Customer satisfactions hold a great economic benefit for an organization. Some policy makers believe that customer satisfaction is an important indicator of national economic health and also they believe that an important indicator of well-being. Satisfying customers is a complicated task, particularly when it comes to services, since studies have shown that consumers' level of satisfaction is generally lower for services than physical products (Zeithaml et al., 2013).

Though it is unlikely that service organizations can remove all service failures, they can learn to successfully respond to service failures once they do occur. This response is often referred to as service recovery and is defined as the process by which organization attempts to rectify a service failure. Studies have verified that, there is a strong positive relationship between service recovery and customer satisfaction (Masud Ibrahim et al., 2014; Boon Liat Cheng., 2018; Efreem Sisay Assefa., 2014) conducted towards Uganda Telecom, Malaysia's hotel industry and Retail Banks in Ethiopia respectively. The Researcher's reveals that all the dimensions of perceived justice

significantly affect complainants' level of satisfaction with the service recovery (Boon Liat Cheng et al., 2018).

(Potluri and Mangnale, 2011) mentioned that almost half of customers are dissatisfied by services provided by both public and private services sectors including Ethiopian minister of revenue in Ethiopia. Other studies (Tewodros, 2015) focused on Ethiopian revenue and custom authority; they stated that Even though improvements have been observed in the last three years especially after the merger of Addis Ababa City Revenue with the Ethiopian Revenue and Custom Authority, Revenue offices still have operated with insufficient facilities and equipment. According to these studies, in many cases the knowledge and attitude of service provider in the service providing sector are not at the required level as a result of which customers may lack confidence and assurance on the sector. Moreover the employees' willingness to support customers as required by customers is not at the expected level rather in some cases they mistreated their customers (Demirew et al., 2015).

This study aimed to identify the gap in research on service recovery in the context of revenue collection service failures as stated above, and currently based on the preliminary interview I have with some customers of Ethiopian minister of revenue, customers have many complaints regarding to the customer service failure recovery activities of the organization. Such as: - complaints regarding to the procedural justice: the policies and rules of the organization to seek fairness, the organizations failure to implement the electronic payments resulted with failure in creating and delivering convenient customer services, complaints relating to interactional justice: they are complaining on lack of enthusiasm and misbehavior, lack of Confidence, time management, and communication problem of workers; and lack of manpower, and complaints regarding to distributive justice: the restitution that receives as a result of inconveniences. All this and other related problems may create service failure and customer dissatisfaction. Accordingly, due to the above states problem the researcher is inspired to investigate the effect of service recovery on customer satisfaction taking Ethiopian minister of revenue as a case organization.

Although many studies have been made in the area of service recovery, and customer satisfaction in Private organization, only few studies could be conducted relating to service recovery, and the importance of customer satisfaction in public organization in general and the Ethiopian minister of revenue in particular directly and also the previous studies focused on general impact of service recovery dimension on customer satisfaction. Therefore, this study focuses on by exploring and identifying the factors that affect customer satisfaction in Ethiopian minister of

revenue by taking the three perceived justice service recovery dimensions separately such as procedural, interactional, and distributive justice from the perspective of customers.

1.4 Research Question

1.4.1 Main research question

What are the effects of Service recovery on customer satisfaction in Ethiopian minister of revenue tax payers?

1.4.2 Sub-research question

- How does procedural justice influence customer satisfaction in the case of MOR?
- Does interactional justice have an effect on customer satisfaction in the case of MOR?
- Does distributive justice affects customer satisfaction in the case of MOR?

1.5 Objectives of the study

1.5.1 General objective of the study

The general objective of the study is to examine the effect of service recovery on customer satisfaction in case of Ethiopian minister of revenue.

1.5.1 Specific objectives of the study

The specific objectives of the study are to:

- Examine the effect of procedural justice on the customer satisfaction in the case of MOR
- Investigate the effect of interactional justice on the customer satisfaction in the case of MOR
- Determine the effect of distributive justice on the customer satisfaction in the case of MOR

1.6 Significance of the Study

All citizen of the country want to live in freedom at their country and Ethiopian Minister of revenue is the only government organization to collect revenue for government in Ethiopia. It is expected a lot from this organization to care for its citizen wisely and intelligently. Displeasure of citizen to this organization means displeasure of the citizen to the government, and also dissatisfied citizen may not be Faithfull to the organization and also to government which results in the loss of revenue for government and low living position in the country.

The study may be important to minister of revenue that collect revenue from the citizen by showing the effect of service recovery on customer satisfaction; and also it may be important to other public and private service organization in the country generally.

The study is significant to the MOR since it provides information regarding service failure recovery satisfaction of the customer. The study collected data and analyses and ultimately summarizes the findings. These findings are of vital importance to the revenue office as it has a true reflection of service failure recovery and its impact on customer satisfaction. This study is useful to students and researchers as it is a source of information and literature on service recovery, and also, the study may be useful to further study; since few studies have undertaken on service recovery and the importance of customer satisfaction in public organization.

1.7 Scope of the Study

The study was focused only on examining the effect of service recovery on customer satisfaction in the Ethiopian minister of revenue. Since there are many factors that affect customer satisfaction; but this study only focuses on the three perceived justice services recovery dimensions (includes procedural, interactional, and distributive justice). Furthermore, because of time and resources scarcity this study focuses only on three branches of Ethiopian minister of revenue (MOR), (MOR large tax payers, MOR medium tax payers, and west Addis Ababa small tax payers) found in Addis Ababa. The researcher used explanatory research design together with quantitative research approach. A primary and secondary source of data was used, and a questionnaire method of data collection was used by the researcher.

1.8 Limitation of the study

There are a number of limitations to this study that influence the reliability of the results and restrict the amount to which the findings can be generalized. This study was done on checking only the performance of the organization by using the three dimensions of service recovery on the eyes of the customers. And the respondents selected for this research are MOR large, medium, West Addis Ababa small taxpayer's branches. Therefore, this study is delimited by the absence of service personal in the study and also only measures the performance of customers or taxpayers on the service they receive from revenue office during service encounter, when they came to the respective branch office to pay their taxes.

1.9 Operational Definition of Terms

MOR (Minister of Revenue): is the body responsible for collecting revenue from customs duties and domestic taxes

Service: is any activity or benefit that one party can offer to another that is essentially intangible and does not result in the ownership of anything (Kotler, 2003).

Service Recovery: the actions taken by an organization in response to a service failure (Alan Wilson et al., 2016).

Service Failure: is generally described as service performance that falls below a customer's expectations in such a way that leads to customer dissatisfaction. (Alan Wilson et al., 2016)

Service Recovery Paradox: is the phenomenon where customers who experience an excellent service recovery after a failure feel even more satisfied than customers who had no problem in the first place (Lovelock and Wirtz, 2016)

Customer: the user of the service or product of a company or organization

Customer Satisfaction: is an individuals' feeling of pleasure or disappointment resulting from comparing the perceived performance or outcome in relation to the expectation (Lovelock, 2004).

Procedural Justice: the policies and rules that any customer has to go through to seek fairness (Lovelock and wirtz, 2016).

Interactional Justice: involves the employees of the firm who provide the service recovery and their behavior toward the customer (Lovelock and wirtz, 2016).

Distributive Justice: concerns the restitution or compensation that a customer receives as a result of the losses and inconveniences caused by the service failure (Lovelock and Wirtz, 2016).

1.10 Organization of the Research Report

The research report is organized under five chapters as listed below:

Chapter one: Introduction: This chapter contains background of the study, Statement of the problem, research question, objectives of the study, significance of the study, and scope and the limitation of the study, operational definition of terms

Chapter two: Review of related literature: This chapter deals with the literature relevant to the study. It have an introduction, the different theoretical that guide this study, empirical review and conceptual framework of the study, and hypothesis development

Chapter three: Research Methodology: This chapter describes the approaches and design of research, population of the study, Sampling techniques, the sources of data, the data collection, instruments, and the methods of data analysis used.

Chapter four: Data presentation, analysis and interpretation: This chapter summarizes the results/findings of the study; interpret and discuss the findings.

Chapter five: Summary, Conclusion and Recommendation: This chapter comprises four sections, which include summary of major findings, conclusions, recommendations and direction for future study.

Chapter Two: Review of Related Literature

Introduction

This chapter provides an insight to readers about the different theories that guide this study include the social exchange theory, equity theory, justice theory, attribution theory, and disconfirmation paradigm. Furthermore, empirical review of previous literatures of popular authors to acquire comprehensive intellectual understanding on the subject matter to show the literature gap in the subject area and also based on the objective of the study and previous studies it also proposed hypothesis, the end of the chapter, the conceptual framework of the study is presented to show the nature of relationship of the research variables and state the research hypothesis

2.1 Theories Governing Service Recovery Study

2.1.1 Social Exchange Theory

This theories give emphasis to the exchange relationship must be fair. Customers appraise service recovery efforts during service encounter, and they also used social exchange theory and the equity theory .The social exchange theory is based on the view of equal partners in an exchange and in purchasing and consumption situations, a consumer's sense of injustice. Generally, outcomes from perceived unfairness compared with either one's expectations or other comparison standards (Oliver et al., 1997).

Service failure able to viewed as customers' economic subside and social loss in an exchange. Therefore, Service providers try to recover the balance via offering customers economic value in the form of compensation and social resources. Consequently, customers consider the failure situation as a negative inequity and will attempt to balance equity with post-purchase behavior (Smith et al., 1999).

2.1.2 Equity Theory

Customers use equity theory to judge service recovery efforts and public feel fairly treated in social exchange relationship when they perceived their own economic outcomes relative to their inputs are in balance. In the other way inequity is said to exist if the perceived inputs and outcomes in an exchange relationship are perceived to be unjust or unfair (Adams, 1965). The occurrence of inequity is predictable to the outcome in both dissatisfaction and behavior that might incite actions to bring about a balance. In a service marketing situation, customer inputs can be the costs linked with a service failure. The outcomes consist of definite recovery method used. The outcomes should be perceived to be fair or just via the customers in order for them to

be satisfied with the service recovery. Perceived justice service recovery proposes to the service recovery itself, the outcomes connected to the service recovery strategy, and the interpersonal behaviors enacted in the recovery procedure, and the delivery of outcomes are all critical in service recovery assessment during a service encounter (Hoffman and Kelley, 2000).

Equity theory focus on the motivational and cognitive processes of weighing sacrifices or funds (justice inputs) against rewards (justice outputs), and comparing the result with others experiencing equivalent situations. An equity theory arrangement seems particularly reasonable in a service failure context, given that consumers often perceive an inequity after that a service failure. As inequities happen, equity theory provides a meaningful framework for determining consumer perceptions of satisfaction, purchase Intent, and WOM (Kelley, 2000).

2.1.3 Justice Theory

The justification of justice theory is consistent with equity theory in that customers' perceptions regarding the fairness of service recovery efforts decide their future behavioral intentions (Brunner et al., 2008). Justice theory has been widely used to explain customers' reactions toward a service failure (Adams, 1963). The concept of justice provides a theoretical framework for the study of dissatisfied customers' post complaint behavior and researchers comprise that justice theory as a theoretical background for governing service recovery studies, and also customers appraise the fairness of a service recovery, which is provided in particular encounter, from three different perspectives: distributive justice, procedural justice, and interactional justice (McColl-Kennedy et al., 2003).

2.1.4 Attribution Theory

Customers' judgments about the cause and effect attribution influence their subsequent emotions, attitudes, and behaviors based on the three dimensions of causal attributions: locus, controllability, and stability. Attribution theory has useful for explaining customer responses to product and service failures. Researchers have emphasized the mediating roles of attribution influences. In general, dissatisfied customers who consider the cause to have an external locus and to be stable and controllable are more likely to exit and to engage in negative word-of-mouth behavior than those who consider that the problem is unlikely to recur and is uncontrollable (Kelley H.H 1967)

Table 2. 1 Summery on theories used in the studies of service recovery

Theories	Author	Assumption	Service recovery and failure
Social Exchange Theory	(Oliver, 1997).	The view of equal partners in an exchange and In purchasing and consumption situations, a consumer's sense of injustice generally results from perceived unfairness compared with either one's expectations or other comparison standards	Service failures can be viewed as customers' economic loss and social loss in an exchange
Equity Theory	Adams in 1965	Customers use equity theory to evaluate service recovery efforts and people felt fairly treated in social exchange relationship when they perceived their own economic outcomes relative to their inputs are in balance	Service failure recovery is important to understanding the intentions and future behavior of the customers.
Justice Theory	Stephen and Tax Brown	The justification of justice theory is consistent with equity theory in that customers' perceptions regarding the fairness of service recovery efforts decide their future behavioral intentions	Customers evaluate the fairness of a service recovery, which is provided in particular encounter, from three different perspectives: distributive , procedural, and interactional justice
Attribution Theory	Kelley H.H 1967	Has applied for explaining customer responses to product and service failures	Customers react quickly to service failure.

2.2 Perceived Justice Dimensions

Justice theory originally posited as having the three perceived justice service recovery dimensions (procedural, interactional and distributive justice (Stephen and Tax Brown, 2003).

2.2.1 Procedural Justice

Procedural justice concerns policies and rules that any customer has to go through to seek fairness. Customer expects the firm to assume responsibility, which is the key to the start of the fair procedure, followed by a convenient and consideration of customer inputs into recovery process. In addition to fair compensation; customers expect fairness in terms of policies, rules and timeliness of the complaint process.

They want easy access to the complaint process, and they want things handled quickly, preferably by the first person they contact. They appreciate companies that can be adaptable in their procedures so that the recovery effort can match their individual circumstances. Many times what the customer asks for is actually less than the company might have expected. Fair procedures are characterized by clarity, speed and absence of difficulties. Unfair procedures are those that customers perceive as slow, prolonged and inconvenient. (Lovelock & wirtz, 2016)

2.2.2 Interactional Justice

Interactional Justice involves employees of the firm who provide the service recovery and their behavior toward the customer giving an explanation for the failure and making an effort to resolve the problem are very important. However, the recovery must be perceived as genuine, honest and polite

Above and beyond their expectations of fair compensation and difficulty-free, quick procedures, customers expect to be treated politely, with care and honesty. This form of fairness can dominate the other forms if customers feel the company and its employees have uncaring attitudes and have done little to try to resolve the problem. This type of behavior on the part of employees may seem strange (Lovelock and wirtz, 2016).

2.2.3 Distributive Justice

Outcome justice concerns compensation a customer receives as a result of the losses and inconveniences incurred because of service failure. This includes compensation for not only the failure but also time, effort and energy spent during the process of service recovery (Lovelock & wirtz, 2016). Customers expect outcomes, or compensation, to match the level of their dissatisfaction. This compensation can take the form of actual monetary compensation, an

apology, future services for free, reduced charges, replacements. Customers expect equity in the exchange that is they want to feel that the company has ‘paid’ for its mistakes in a manner at least equal to what the customer has suffered. The company’s ‘punishment should fit the crime’. Customers expect equality that is; they want to be compensated no more or less than other customers who have experienced the same type of service failure. Outcome justice is especially important in settings in which customers have particularly negative emotional responses to the service failure in this situation recovery efforts should focus on improving the outcome from the customer’s point of view (Alan Wilson et al., 2016)

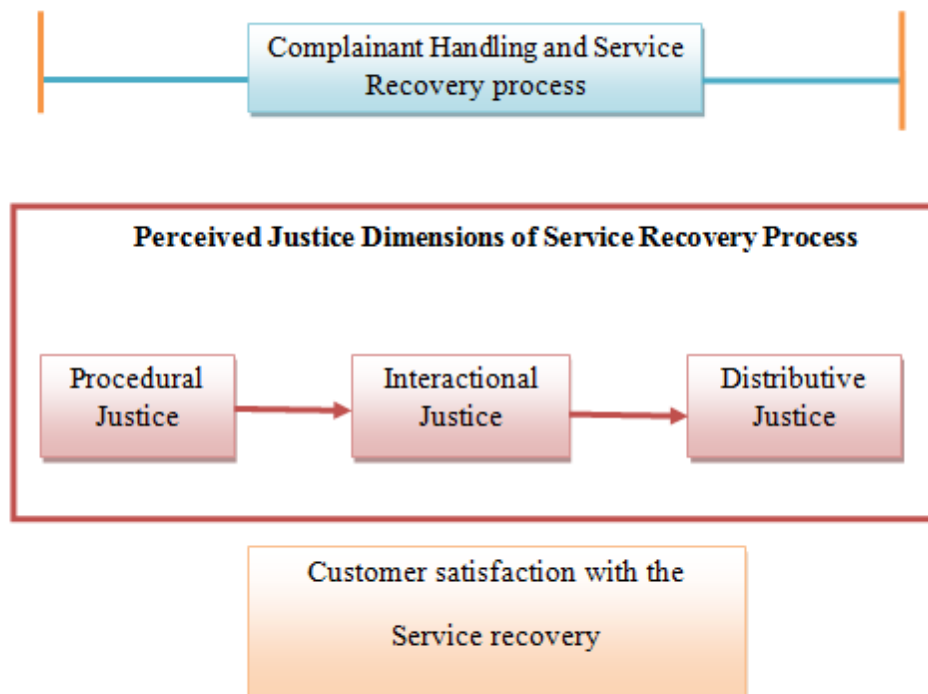


Figure 2. 1 Justice dimensions of service recovery process

2.3 Service Recovery Paradox

The SRP the situation in which post service recovery satisfaction is greater than previous to the service failure when customers receive high recovery performance; In this context, effective service recovery may lead to higher satisfaction compared to the service that was correctly serving the initial time, and recovery encounters would mean a chance for service providers to increase customer maintenance (Maxham et al., 2001)

Based on the disconfirmation framework, the paradox is connected to a secondary satisfaction subsequent a service failure in which customers compares their expectations for recovery to their perceptions of the service recovery performance. If there is a positive disconfirmation, that is, if perceptions of service recovery performance are greater than expectations, a paradox might emerge (secondary satisfaction becomes greater than pre-failure satisfaction). If not, in the case of a negative disconfirmation, there is a twice negative effect, as service failure followed by a flawed recovery (McCollough et al., 2000).

The paradox can be acceptable by the script theory and the commitment–trust theory for relationship marketing. Script theory proposes that there is a common sequence of acts in a service delivery, in such a way that employees and customers share similar beliefs regarding the expected order of events and their respective roles in the process. If a service failure occurs, it works as a deviation from the predicted script and produces an increased sensitivity in the customer regarding the failure and the redress process. Because of this, satisfaction with the recovery process becomes more relevant than satisfaction with the initial attributes in influencing the final cumulative satisfaction (Magnini et al., 2007)

2.4 Service Recovery Strategy

An effective service recovery strategy has multiple potential impacts. It can increase customer satisfaction and loyalty and generate positive word-of-mouth communication. A well-designed, well documented service recovery strategy also provides information that can be used to improve service as part of a continuous improvement effort. By making adjustments to service processes, systems and outcomes based on previous service recovery experiences, companies increase the likelihood of ‘doing it right the first time’. In turn, this reduces costs of failures and increases initial customer satisfaction (Alan Wilson, 2016).

Customer loyalty characterized by a more favorable attitude towards one company in comparison to their competitors and by a repeat buying behavior. Furthermore, it is said, “loyal. Customers often talk a great deal about a company and may be responsible for generating much new business over the years. Being satisfied after having experienced a service failure helps the customer to accept mistakes and go through the process with the provider because they are convinced that their recovery expectations will meet .The positive relationship between loyalty and service recovery indicates that the customers are willing to spread positive word-of-mouth, providing references and recommend the company to friends and family (Komunda, 2012).

2.5 Principles of Effective Service Recovery Systems

Lovelock and Wirtz (2016) mention the three principles of effective service recovery as:

First, make it easy for customers to give feedback: Make feedback easy and convenient, Reassure customers that their feedback will be taken seriously and will pay off, and Make providing feedback a positive experience.

Second, Enable effective service recovery: service recovery should be proactive, recovery procedures need to be planned, recovery skills must be taught, and recovery requires empowered employees.

The third, Establish appropriate compensation level: How generous should compensation be? What is positioning of your firm? How severe was service failure? Who is the affected customer?

2.6 Confirmation, and Disconfirmation Paradigm

Customer satisfaction and dissatisfaction is defined as the difference between an individual's pre-purchase expectations and post purchase performance of the product or service. The confirmation/disconfirmation paradigm has provided that conceptual framework for many customers' satisfaction/dissatisfaction studies. The paradigm consists of three fundamental elements: expectations, perceived performance, and whether performance meets expectations indicated that consumers build up expectations primarily through image, satisfaction with past service experience, word-of-mouth communications (Oliver et al., 1997).

2.7 Understanding the Customer Complaining Behavior

According to (Lovelock and Wirtz, 2016) the four main purposes of complaining are: - To obtain restitution or compensation, to vent their anger, to Help or improve the service or may be for altruistic reasons. Whenever service failure occurs, people expect to be adequately compensated in a fair manner. However, recent studies neither show that many customers feel they have not been treated fairly nor received adequate recompense. When this happens their reaction tends to immediate, emotional, and enduring. And once the customers make a complaint, they expect firms to deal with them in a fair manner along three dimensions of fairness (procedural, interactional and outcome justice

Most dissatisfied customers do not complain as they may not know where to complain, they find it too much effort and unpleasant. Studies show that majority of complainants are made at the place where the service was received, 99% of the customer feedback was given face to face or

over the phone to customer representatives. Less than 1% of all complainants were submitted via e-mail, letters, Customer feedback cards, or firms website. Research findings consistently show that people in higher socio economic levels are more likely to complain than those in lower levels. Their better education, higher income, and greater social involvement give them the confidence, knowledge and motivation to speak up when they encounter problems (Lovelock and Wirtz, 2016).

Further, those who complain also tend to be more knowledgeable about the product in question.

Previous Researches show that on Average, only five percent to ten percent of customers who have been unhappy with the service actually complain. Sometimes the percentage is far lower.

2.8 Customer Satisfaction

Even if several researches had done on satisfaction, their definition on satisfaction cannot agree on a common definition. In particular, satisfaction is a critical issue in the service recovery context because dissatisfied customers who receive appropriate recovery show higher positive behavioral intentions than customers satisfied with the initial services. Satisfaction is defined as consumer's fulfillment response. Satisfaction is a judgment that a product or service feature, or the product or service itself, provided a pleasurable level of consumption-related fulfillment, and includes levels of under- or over fulfillment. Customer satisfaction is an individual's subjectively derived favorable evaluation of any outcome and experience associated with consuming a product. It is an emotional, favorable, and subjective evaluation; it derives from the psychological state relating to customers' purchasing behavior (Maxham et al., 2001).

Companies may respond to the service failure independent of customer reactions or as a direct function of customer complaints Service recovery is the actions a in response to service failure takes to seek out dissatisfaction and in response to, i.e. service failure Finally, satisfaction is only of value to firms if it elicits some kind of positive financial outcome. The service management literature suggests that profitability and growth are largely determined by loyalty, and that behavioral loyalty itself is a direct result of customer satisfaction (Andreassen, 2000).

Satisfied customers are more likely to return to those who have helped them, and dissatisfied customers are more likely to go elsewhere next time. The key to organizational survival is the retention of satisfied customers. Loyalty of customers is a function of satisfaction, and loyal customers spend more on your products and services, encourage

others to buy from you and believe that what they buy from you is worth what they pay for it. Companies want to achieve customer satisfaction; they must measure it, because “you cannot manage what you cannot measure” (Andreassen, 2000).

A customer satisfaction survey is a useful performance measurement format that should help an organization and its staff to understand customer’s viewpoint of a firm’s performance on a completed project. Customers are the purpose of organizations activities, instead of their depending on a firm, organizations very much depend on them. Accurate information about customers enables companies to provide products or services, which match their needs (Rondeau et al., 2006).

2.9 Empirical Literature Review

This section examines the scholarly and empirical literature review related to service recovery and its effect on customer satisfaction as follows;

Michael A. Mc Collough et al., (2000), conducted the study on an Empirical Investigation of Customer Satisfaction after Service Failure and Recovery in the southwestern United States. The target 1,005 airline passengers were approached while waiting to board flights and asked to participate in the study. Of those, 727 (72.3%) settled to cooperate. Total of 550 passengers returned the surveys before boarding, whereas 177 took surveys with them. Of these 177 sample members, 65 mailed back their surveys within 3 weeks of the completion of sampling. By Using 615 (61.2% of those approached and 84.6% of those who agreed to participate) sample based on systematic random sampling. In conclusion, customer satisfaction is lesser following service failure and recovery than in the case of error-free service. In broad-spectrum, the outcome shows that, companies fare better in the eyes of consumers by avoiding service failure than by responding to failure with superior recover.

Beverley a. Sparks et al. (2001) conducted the study about justice strategy options for increased customer satisfaction in a services recovery in Australia hotel setting. Specifically, this study investigates the levels of satisfaction associated with various combinations of procedural, interactional, and distributive justice related service recovery strategies in hotel setting. In order to answer the research questions experimental design was used to investigate the three key dimensions of justice (procedural, interactive, and distributive) on customer satisfaction and future intentions and in order to target a group of people who had experience with the type of service under consideration, and it uses a convenience sample drawn from business and

community groups was selected. The researcher found that satisfaction varied significantly depending on the different combinations of recovery measures.

Nancy Bouranta et al. (2019) conducted the study on the effect of service recovery on customer loyalty: the role of perceived food safety in Greece. The purpose of this study to focus on the food industry and empirically examine the mediating role of consumers' perceived food safety on the relationship between a company's service recovery and customer loyalty. By using 836 samples randomly selected, and Exploratory and confirmatory factor analyses were applied to validate the proposed constructs. The causal relationships among constructs were examined using structural equation modeling. The results shows that consumers' perceived food safety partially mediates the effect of a company's service recovery on customer loyalty, and in addition to this the socio-demographic profile of consumers also significantly influences the underlying factors of product and the loyalty attributes.

Ting-Yu Chueh et al. (2014) conducted the study on Effects of Service Recovery on Customer Satisfaction and Relationship Retention in Catering Industry in northern Taiwan. In these studies the researcher discusses the relations between service recovery and relationship retention and explore the mediating effects of customer satisfaction using 500 customers of Noble Family as the research samples. The findings shows that service recovery presents significant correlations with customer satisfaction, Customer satisfaction shows remarkable correlations with relationship retention, and also service recovery has positive correlations with relationship retention and Customer satisfaction appears partial mediating

Zheng Fang et al., (2012) investigated on quantifying the Dynamic Effects of Service Recovery on Customer Satisfaction: Evidence from Chinese Mobile Phone Markets. In these study the researchers look into two issues which contains earlier experimental or survey research: (1) whether the time-varying things of service recovery on customer satisfaction may follow a stretched decay or small decay and (2) why and what service recovery efforts have a superior and faster swelling, with respect to the significance and timing of on the road to recovery customer satisfaction losses due to service failures.

Millissa F. Y. Cheung et al., (2016) investigated the effect of organizational responses to service failures on customer satisfaction perception. This study explores how organizational responses to service failures affect perceived justice and recovery satisfaction by using 410 respondents was randomly selected. This experienced service failures in Hong Kong, china. The results shows that the acknowledgement of and prompt action to fix service failures were positively connected

to perceived justice, which in turn affects recovery satisfaction. In addition to this, customer relation orientation moderated the relationship between acknowledgement of service failure and justice perceptions of service recovery, whereas customer task orientation moderated the relationship between prompt action for service recovery and justice perceptions of that recovery.

Syed Taimoor Hassan et al. (2014), studied on the impact of service recovery on customer satisfaction in hospitality industry in Pakistan cites. Convenience sampling has been employed as the sampling strategy for this study using 240 Samples. The researchers found that service recovery have positive upshot on customer satisfaction as far as hospitality industry is shocked and also employee empowerment moderates the relationship between service recovery and customer satisfaction.

Abbas Keramati et al. (2018) study on the effect of service recovery on customers' Satisfaction in e-banking: an empirical investigation, the authors conducted qualitative case study. The rational inspiration behind these studies is to provide empirical knowledge about the service failure and recovery in e-banking; as a result, the frequency rate and the effect on the customers correspondingly by journal review and ground studies in an Iranian private bank.

Boon Liat Cheng et al. (2018) conducted the study on Service recovery, customer satisfaction and customer loyalty: evidence from Malaysia's hotel industry. By using 500 samples taken, who had the experiences of staying in the hotels in Malaysia, and the structural equation modeling technique was used to examine the causal relationships in the model and hypotheses developed. The researchers found that service recovery dimensions are significantly correlated to customer satisfaction and have a positive relationship between customer satisfaction and customer loyalty.

Masud Ibrahim1 et al. (2014) studied on service recovery and customer Satisfaction: A Case of Uganda Telecom. This study adopts a quantitative approach design. Using 250 samples used for this study comprising 100 Uganda telecom Staff and 150 subscribers of Uganda telecom in Kampala central business district. The result shows that a significant positive relationship between service recoveries based on firm's understanding of customer complaints, firm's fair treatment of customer complaints and customer satisfaction.

Ah-Keng Kau et al., (2006) investigated the effects of service recovery on consumer satisfaction: a comparison between complainants and non-complainants using 428 samples. The researchers found that the complainants' level of satisfaction with service recovery was significantly affected by perceived justice. The behavior of customers in terms of trust, word-of-mouth and loyalty

were also found to be affected by their satisfaction with the service recovery. The results also show that the levels of trust, WOM and loyalty were significantly higher for persons who have satisfied with the service recovery compared with those who were dissatisfied. In addition to this the customers who were initially satisfied with the service expressed greater trust and positive WOM compared with the satisfied complainants.

James et al., (1999) conducted the study on Service recovery's influence on consumer satisfaction, positive word-of-mouth, and purchase intentions and the authors investigated that moderate to high level of service recovery efforts have significantly increase post-failure levels of satisfaction, purchase intent, and positive WOM. On the other hand, poor service recoveries seemingly exacerbate the discontent attributed to a service failure, and the results do not match with a recovery paradox, whereby post-recovery satisfaction is larger than the satisfaction prior to the service failure. Generally, these study advocates that firms do not always benefit from service recovery efforts over and above a moderate level.

Na Young Junga et al. (2017) investigated the effect of service recovery on customers perceived justice, satisfaction, and word-of-mouth intentions on online shopping websites. The outcomes show that consumer' perceptions of distributive and interactional justice different by the different types of service recovery and supported important relationships among perceptions of justice, satisfaction, and WOM intentions and consumers react in a different way to a different types of service recovery and that consumers particularly favor apology among types of service recovery.

Reza Etemad-Sajadi et al. (2019) conducted the study on the impact of service recovery output/process on customer satisfaction and loyalty: the case of the airline industry. Using 159 samples and a variance-based structural equation modeling method was used. The result shows in general, clients were not satisfied with the way that the service has been recovered. Common reason for complaining was a problem due to flight delay, followed by problem with the baggage, overbooking, and flight cancellation. This study found that positive impact of service recovery's output/process qualities on customer satisfaction and customer loyalty.

Table2. 2 Summary of empirical literature review

Authors	Industry	Findings
Na Young Junga et al. (2017)	online shopping websites	Consumers' perceptions of distributive and interactional justice differ by the types of service recovery
Masud Ibrahim1 et al. (2014)	Uganda Telecom	Service recoveries have a significant positive influence on customer complaints, firm's fair treatment of customer complaints and customer satisfaction
Syed Taimoor Hassan et al. (2014),	hospitality	Service recovery has positive effect on customer satisfaction and also employee empowerment moderates relationship between service recovery and customer satisfaction
Reza Etemad-Sajadi et al. (2019)	airline	Service recovery's output/process qualities have a positive impact on customer satisfaction and customer loyalty.
Beverley a. Sparks et al. (2001)	Australia hotel setting	Customer satisfaction varied significantly depending on the various combinations of recovery measures.
Ting-Yu Chueh et al. (2014)	Catering Industry	Service recovery significant correlations with customer satisfaction, and Service recovery reveals notable correlations with relationship retention and Customer satisfaction
Nancy Bouranta et al. (2018)	food safety in Greece	Consumers' perceived food safety partially mediates the effect of a company's service recovery on customer loyalty, and the socio-demographic profile of consumers also significantly influences on product and the loyalty attributes.

2.10 Conceptual Frame Work and Hypothesis Development

A conceptual framework is a visual or written product, one that, "explains either graphically or in narrative form (Wilson et al., 2015).The independent variables for this study taken from the justice dimension of service recovery process. There are three elements serve as independent variables which consist of distributive justice, interactional justice and procedural justice. The dependent variable for this study is customer satisfaction.

Independent variables used to support the study in investigating the relationship between service recovery and its customer satisfaction. Therefore, based on objectives of study, and the justice dimensions of service recovery process and customer satisfaction literatures review, the following conceptual framework has been presented below

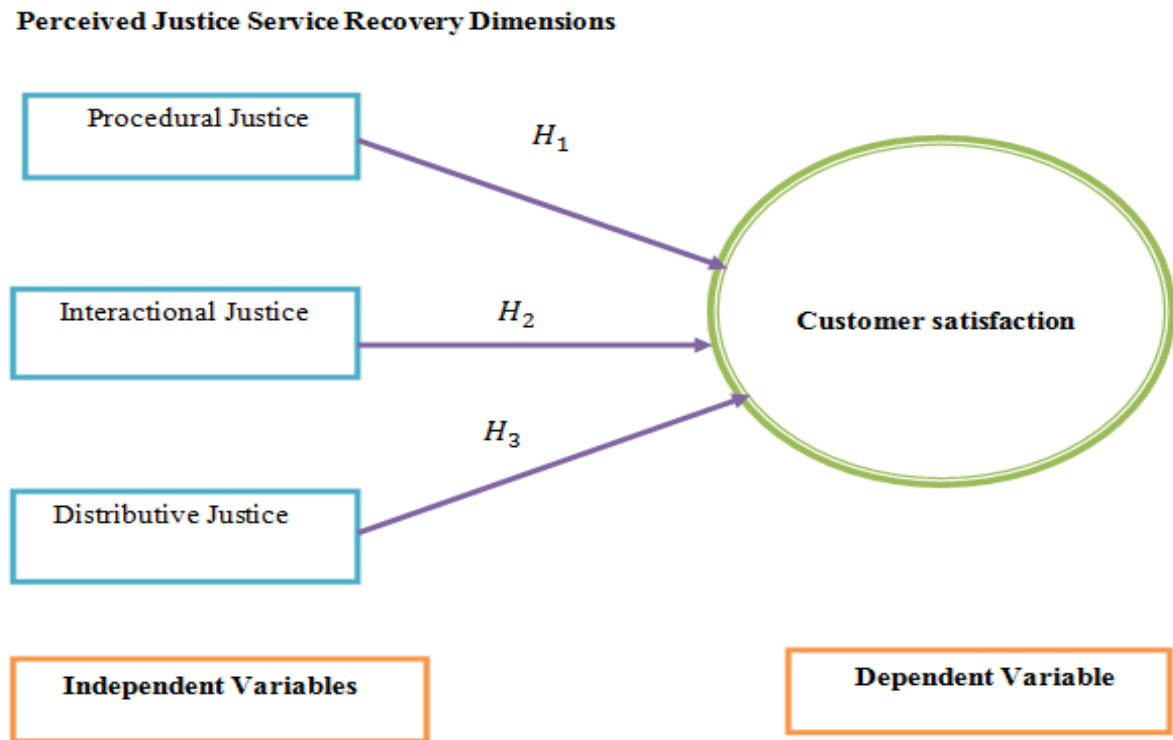


Figure 2. 2 Conceptual framework of the study, Source: Tax & Brown (2000)

Hypothesis Development

In line with the objective of the study the following hypothesis are formulated to be tested using appropriate statistical tolls.

H0₁: Procedural justice has no positive and significant effect on customer satisfaction

Ha₁: Procedural justice has a positive and significant effect on customer satisfaction

H0₂: Interactional justice has no positive and significant effect on customer satisfaction

Ha₂: Interactional justice has a positive and significant effect on customer satisfaction

H0₃: Distributive justice has no positive and significant effect on customer satisfaction

Ha₃: Distributive justice has a positive and significant effect on customer satisfaction

Chapter Three: Research Methodology

Introduction

This chapter contains description of the study area, research approach, research design, the population and sample size, the instrument for data collection, method of data analyze, and how the reliability and validity of the study is test and control, and the ethical consideration will be explain.

3.1 Description of the Study Area

The area of the study was Addis Ababa, Ethiopia. It is reasonably chosen because most of the government head office including minister of revenue found in Addis Ababa. Addis Ababa is the capital city of Ethiopia. In according to this the majority of the government revenue collected from this city.

3.2 Research Approach

In order to achieve this study and to gain a better understanding about the research problem and to answer the research questions the researcher was used quantitative research approach because, quantitative research is used to measure the problem by the way of generating mathematical data or data that can be transformed into usable statistics. In line with this, quantitative research tests the theoretically established effect and relationship between variables using sample data with the intention of statistically generalizing for the population under investigation.

3.3 Research Design

The way, in which the researcher develops the research design, based on the research questions and in line with this, the researcher was used explanatory research design in order to answer research question and to determine the relationship between the dependent (customer satisfaction) and the independent variables (procedural, interactional, and distributive justice) and to establish any association between these variables.

3.4 Population Size of the study

The target populations of the study are active tax payers taken from the three Ethiopian minister of revenue branch office. These are Minster of revenue large taxpayer (793), Minster of revenue medium taxpayer (4448) and Minster of revenue west Addis Ababa small tax payers (7773) that are found in Addis Ababa. In a nutshell, the of 13,014 tax payers in Addis Ababa

3.5 Sampling Technique and Sample Size

The study used cluster sampling techniques, because cluster sampling requires large sample size than other random sampling techniques and the population are heterogeneous in nature i.e. there are large, medium and small tax payers. As shown on the target population section, there are 13,014 tax payers from which the sample size is taken. The sample size for this study is determined by using Yamane (1967) formula. The formula for determining sample size is:

$$n = \frac{N}{1+Ne^2} = \frac{13014}{1+13014*0.05^2} = 388$$

Where n is the sample size, N is the population size (13014) and e is the level of precision (5%). After the total sample size is determined, it is proportionally distributed to each cluster as shown on table 3.1.

Table 3. 1The total population and sample size

<i>S/n</i>	Clusters	Number of Customers	sample size
1	large tax payers	793	24
2	medium tax payers	4448	132
3	small tax payers	7773	232
Total		13,014	388

Source: MORs Customer services' records of 2020

In this study, the researcher distributed questionnaires to the customer's of Ethiopian minister of revenue randomly; these are (From Minster of revenue large taxpayer (24), Minster of revenue medium taxpayer (132) and Minster of revenue small tax payers (232)) that are found in Addis Ababa. In a nutshell, the of 388 taxpayers

3.6 Sources of Data Collection

In this study, the researcher was used both primary and secondary sources of data .primary sources of data was collected through questionnaire from Ethiopian minister of revenue taxpayer's. Secondary sources of data were collected through Books, journals, articles and websites related to the topic were also used as supporting materials.

3.7 Data Collection Instruments

The instruments used to collect the pertinent data that are important to achieve the objectives of the study are questionnaires. The questionnaire was adopted from previous researcher. It is important to ensure that the questionnaire answers the objectives being sought by the study. For this reason, the researcher involved an expert in the area to make sure that the questionnaire is valid. It is important to note that the questionnaire was tested and retested to ensure that its reliability is acceptable. The questionnaire includes only close ended questions. The questionnaire was divided into three parts. The first part captures data on demographics including the taxpayers group of the respondents, educational level of the respondents, the age of the respondents and. The other two remaining parts captures data specific to the objectives of the study. The closed questions are based on Likert scale on (1-5 point scale) to measure the perceived effect of service recovery on customer satisfaction at the Ethiopian minister of revenue that found in Addis Ababa. Finally a questionnaire was translated into Amharic.

3.8 Method of Data Analysis

The data was analyzed through descriptive statistics and inferential statistics through Statistical Package for Social Sciences (SPSS). Descriptive statistics (involves frequency, percentage, mean, standard vision) and inferential statistics (involves regression and correlation analysis). At the end, the data was presented in the form of tables, and graphs so as to make all the data readable and understandable.

3.8.1 Model Specification

To show the factors affecting customer satisfaction, the regression model is developed based on the theoretical framework of the study presented in chapter two. The regression model is estimated by using OLS (ordinary least square) method where the dependent variable is the mean score of customer satisfaction, and the independent variables are mean score of procedural, interactional and distributive justices. The model is given by the equation1.

$$CS = \beta_0 + \beta_1PJ + \beta_2IJ + \beta_3DJ + \mu \dots\dots\dots (1)$$

Where, CS is the mean score of customer satisfaction, PJ is mean score of procedural justice, IJ is mean score of interactional justice and DJ is the mean score of distributive justice. Moreover, β_0 is the intercept of the model, $\beta_1 - \beta_3$ are the slopes (coefficients) of the independent variables, and μ is the error (residual) term of the model. The basic diagnostic tests such as normality, multicollinearity, heteroscedasticity and autocorrelation tests will be checked at the analysis part.

3.9 Validity and Reliability

3.9.1 Validity

The researcher check the validity by ensuring the questionnaire provides adequate coverage of the investigative questions guiding the research. The questionnaire was pre-tested on customers who are not on the sample to evaluate the questions in order to determine the non-essential items that needed to be removed and the essential items to be added.

To ensure external validity by including the customers of MOR taxpayers that represents MOR Large, medium, and West Addis Ababa small tax payers. The findings of this research can be generalized to customers whose characteristics resemble those of Ethiopian minister of revenue.

3.9.2 Reliability

Reliability analysis was conducted using Conbach's **Alpha** which measured the internal consistency by establishing if certain item within a scale measures the same construct (Mugenda, 2008). The findings of the test are shown below on Table 4.4

Table 3. 2 Reliability Test Results

		Number of attributes	Cronbach's Alpha
Service recovery dimensions Independent variables	Procedural justice	6	0.801
	Interactional justice	5	0.870
	Distributive justice	3	0.712
Dependent Variable	customer satisfaction	4	0.808

Source: Survey (2020) SPSS Output

According to Gliem and Gliem (2003), the Alpha value threshold is **0.7**, which forms the study's benchmark. **Cronbach's Alpha** was established for every objective which formed a scale. The table shows, Interactional and Procedural had the highest reliability value ($\alpha= 0.870$ and 0.801) respectively, and distributive justice (0.712). Customer satisfaction having reliability value of ($\alpha=0.808$). This illustrates that all the four variables were reliable as their test values exceeded the prescribed threshold of 0.7 .

3.10 Ethical Considerations

The study was appreciated to use information from the Ethiopian minister of revenue. Thus, the study acknowledges the fact and cautions that the data to be obtained from the MOR solely used for academic purposes. It is also ethically right to clarify that the findings may not necessarily be

an indication of how well or worse the Authority has been doing in terms of revenue collections. Having noted this, the study advises that use of the findings without expert advice, is at the peril of the user. The researcher was keeping a high level of confidentiality and integrity throughout the field work and afterwards. Further the study was treating the responses from the respondents with confidentiality it deserves. The researcher pledges that the data and information was solely used for academic purpose

Chapter Four: Data Analysis, Presentation, and Interpretations

Introduction

This chapter presents the findings and results of the study in the order of the research objectives. It begins by analyzing the demographic characteristics of the sample population and then investigates how the sample population understood by the effect of service recovery on customer satisfaction of minister of revenue in addiss ababa. The results are based on a response rate, demographic information of the respondents, and measurement of constructs. The discussions below present the appropriate data analysis and interpretations based on the data collected from the respondents and key informants using Statistical Package for Social Science.

4.1 Questionnaire Response Rate

The researcher distributed questionnaires in three brances of minister of revenue tax payers (in which MOR's large taxpayears, MOR's mediumtax payers, and MOR's west Addis Ababa small tax payers).

Table 4. 1Questionnaire Response Rate

Catagory	Frequency	Percentage %
Returned	350	90.3%
Not returned	38	9.7%
Total	388	100

Source: Survey (2020)

As demonstrated on table 4.1, a total of 388 questionnaires were distributed, 350 (90.3%) of the respondents responded to the questionnaires while only 38 (9.7%) did not returned. According to Mugenda (1999), a response rate of 50% is adequate for study analysis and reporting; a rate of 60% is generally consider good while a response rate of 70% and above is considered excellent.

4.2 Demographic Characteristics of the Respondent

Demographic characteristics of the respondents that comprise of gender, age, marital status, education levelused in this study to gather information in order to have an in-depth insight of the respondent's characteristics. The collected information results show below on

Table 4. 2 Demographic characteristics of respondents

Demographic	characteristics	Frequency	Percent
Geneder	Male	192	54.9
	Female	158	45.1
	Total	350	100.0
Age	Between 18-29	127	36.3
	Between 30-39	164	46.9
	Between 40-49	54	15.4
	Above 50	5	1.4
	Total	350	100.0
Marital Status	Single	133	38.0
	Married	214	61.1
	Divorced	3	.9
	Total	350	100.0
Educational Level	Elementary and below	24	6.9
	High School	15	4.3
	Certificate	92	26.3
	First Degree	199	56.9
	Masters and Above	20	5.7
	Total	350	100.0

Source: Survey (2020) SPSS Output

Table 4.2 shows that 54.9 per cent of the respondents are male whereas only 45.1 are female and 127 or 36.3% of respondents were between the Age of 18-29, 164 or 46.9 % of respondents were between 30-39 ages, 54 respondents or 15.4% were between the ages of 40-49, and there are 5 (1.4%) people whose ages are 50 and above. The marital status of the respondents were 133 or 38% are single, 214 respondents (61.1%) married and 3 (0.9%) of respondents are divorced. The education levels of the respondents are 24 (6.9%) were elementary school and below, 15(4.3%) were completed secondary school, 92(26.3) were Certificate and diploma holder, 199(56.9%) were first degree holder and 20(5.7%) were holder of masters and above

Table 4. 3Tax Payers' Group in minister of revenue

	characteristics	Frequency	Percent
Tax Payers' Group	Small Tax Payers	203	58.0
	Medium Tax Payers	125	35.7
	Large Tax Payers	22	6.3
	Total	350	100.0

Source: Survey (2020) SPSS Output

Table 4.3 shown that, from 350 respondents, 58% (203) are small tax payers, 35.7 % (125) are medium tax payers, and 6.3 % (22) are large tax payers. This results show that small tax payers are dominating of the sample followed by medium and large tax payers

4. 3 Service failure encountered

Table 4. 4 Respondents that encountered service failure in MOR

		Frequency	Percent
Have you ever encountered any service failure	Yes	304	86.9
	No	46	13.1
	Total	350	100.0

Source: Survey (2020) SPSS Output

Table 4.5 shows that, from 350 respondents, 304 (86.9%) of from them are encountered service failure in the organization and 46 (13.1%) of from them are not encountered any service failure in the organization. This implies that many of the respondent's happened service failure during service encountered period of the organization, meaning that the procedures, and the service employees and distributive service in the service encountered period are not meet the expectation of tax payers needs related to the service delivered by the department, employees and, generally the organization in the actual service place. Therefore the Ethiopian minister of revenue should tend to identify the causes for service failures and take immediate service recovery actions to retain the dissatisfied customers by the previous services and satisfy by making effective service recovery mechanisms.

4.4. Types of service failure encountered in minister of revenue

Table 4. 5 Discomfort on service given by the employees and the departments

Discomfort on service given by the employees and the departments			
		Frequency	Percent
Valid	Yes	103	29.4
	No	247	69.6
	Total	350	100

Source: Survey (2020) SPSS Output

When we see the number of respondent's that observed Discomfort on service given by the employees and the departments. From which 103(29.4%) of the respondents are discomfort on service given by the employees and the departments in the revenue office. This number is not as such a very small number for minister of revenue because minister revenue contributes to

economic development and social welfare by developing a modern tax and customs administration in the country by employs professional and highly skilled staffs who promote voluntary compliance amongst individuals and businesses.

Table 4. 6 Delay of decision by management body of the organization

Delay of decision by management body of the organization			
		Frequency	Percent
Valid	Yes	83	23.7
	NO	267	76.3
	Total	350	100

Source: Survey (2020) SPSS Output

When we see the number of respondent’s that observed delay of decision by management body of the organization. From which 83(23.7%) of the respondents are delay of decision by management body of the organization. This implies the management body of the organization delay on decision regarding to the complaints of the customer

Table 4. 7 Problem on procedures that followed by the organization

Problem on procedures that followed by the organization			
		Frequency	Percent
Valid	Yes	82	23.4
	NO	268	76.6
	Total	350	100

Source: Survey (2020) SPSS Output

As shown the above table, 23.4% the respondents that observed problem on procedures that followed by the organization. This implies the procedures, rules and policy that followed by the organization are not suitable s for the customers try to find fairness

Table 4. 8 Employee’s failure in customer handling

Employee’s failure in customer handling			
		Frequency	Percent
Valid	Yes	41	11.7
	NO	309	88.3
	Total	350	100

Source: Survey (2020) SPSS Output

When we see the figure of respondent's that observed Employee's failure in customer handling 41(11.7%). This number is not as such a very small figure for minister of revenue because minister revenue employs professional and highly skilled staffs who promote voluntary compliance amongst individuals and businesses.

Table 4. 9 Communication problem of the workers

Communication problem of the workers			
		Frequency	Percent
Valid	Yes	41	11.7
	NO	309	88.3
	Total	350	100

Source: Survey (2020) SPSS Output

As demonstrated the above table, one of the service failure that occurred in any services organization are communication problem of service provider and the customer. When we see the number of respondent's that observed problem on communication are 41 (11.7%).This implies there is communication gap among customers, service staff and management body of minister of revenue

Table 4. 10 Summary of types of service failure encountered in MOR

		Frequency	Percent
Type of Service Failure	Discomfort on service given by the employees and the departments	103	29.4
	Delay of decision by management body of the organization	83	23.7
	Problem on procedures that followed by the organization	82	23.4
	Employee's failure in customer handling	41	11.7
	Communication problem of the workers	41	11.7
	Total	350	100.0

Source: Survey (2020) SPSS Output

As we can see the above summary table of service failures occurred in Ethiopian minister of revenue- Discomfort on service given by the employees and the departments (29.4%), Delay of decision by management body of the organization (23.7%), Problem on procedures that followed by the organization (23.4%), Employee's failure in customer handling and Communication Problem (11.7%) are the major service failure areas stated by the respondent's consecutively as stated in the above summary table.

4. 5 Type of Responses Given From Ethiopian Minister of revenue

Table 4. 11 Organizations' Response for Service failure

		Frequency	Percent
Organizations' Response	Apology	49	14.0
	compensation	28	8.0
	Explanation of the failure	124	35.4
	Nothing	149	42.6
	Total	350	100.0

Source: Survey (2020) SPSS Output

Table 4.7 shows that, the organization response after service failure and compensation for Service failure, from which, 149 (42.6%) respondents given to noting with reference to service failure, 124(35.4%) respondents are given explanation regarding the service failure that occurred in the organization, 49 (14%) of respondents are given apology concerning the service failure, and 28(8%) of the respondents given compensation in relation to service failure. As we can see from the above response „nothing any kind of responses from Ethiopian minister of revenue comprises 149 (42.6%) observed. This implies there is a problem on response rate

4. 6 Compensation Given For Service Failures

Table 4. 12 Compensation Type

Have you been compensated?			
		Frequency	Percent
Compensation for Service failure	Compensated	134	38.3
	Not Compensated	216	61.7
	Total	350	100.0

Source: Survey (2020) SPSS Output

Compensation for service failure, from 350 respondents, 216 are not compensated for service failure and 134 are compensated for service failure, 61.7% of the respondents are not compensated for service failure that occurred in the organization, only 38.3% of the respondents are compensated for service failure.

4.7 Organization’s Service Recovery Intentions

4.7.1 Procedural Justice

Respondents were asked their level of agreement and disagreement relating to the procedural justice. Majority of the responses for the procedural justice were disagreement. The highest disagreement were 40.3% which is the rules and processes when delivering service are simple and attractive to seek fairness and the organization policies and procedures are flexible followed by 38.9%. Which is about the organization policies and procedures considered my right and obligation while handling the inconvenience

Table 4. 13 Respondents’ level of agreement on procedural justice

S/n	Statements	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Mean	Std
1.	The rules and processes when delivering service are simple and attractive to seek fairness	16.3%	40.3%	27.1%	14.6%	1.7%	2.45	0.985
2.	The policies and procedures of the organization answers all the problem I frequently encountered at this office	14%	37.7%	28%	18.3%	2%	2.57	1.007
3.	The organization’s policies and procedures considered my class and my status	15.4%	35.1%	27.1%	21.1%	1.1%	2.57	1.027
4.	The organization policies and procedures are flexible	10%	40.3%	14.9%	23.7%	11.1%	2.86	1.212
5.	The organization policies and procedures considered my right and obligation while handling the inconvenience	14.3%	38.9%	25.4%	18.3%	3.1%	2.57	1.043
6.	The time taken to solve my problem was up to standard	20.3%	31.4%	26.9%	18.9%	2.6%	2.52	1.091

Source: Survey (2020) SPSS Output

4.7.2 Interactional Justice

Respondents were asked their level of agreement and disagreement relating to the interactional justice. Majority of the responses for the interactional justice were disagreement. The highest disagreement were 47.7% which is about the service failure happened the employee apologized

for the failure and handled my case in a professional way followed by 42%, Which is about the employee of MOR are polite and willing to help customers

Table 4. 14 Respondents’ level of agreement on interactional justice

S/n	Statements	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Mean	Std
1.	When there is a service failure the employee apologized for the failure and handled my case in a professional way	18.3%	47.1%	18%	13.1%	3.4%	2.36	1.034
2.	The service employee gave me an honest explanation for my questions	16.9%	33.4%	21.4%	24%	4.3%	2.65	1.142
3.	The employee of MOR are polite and willing to help customers	14.6%	42%	20.3%	19.1%	4%	2.56	1.079
4.	The employee were patient, confident and empowered	9.4%	33.4%	31.7%	21.7%	3.7%	2.77	1.023
5.	The employees have a knowledge and respect to go extra mile to solve my problem.	8.9%	40.3%	30.9%	18.6%	1.4%	2.63	0.932

4.7.3 Distributive Justice

Respondents were asked their level of agreement and disagreement relating to the distributive justice. Majority of the responses for the distributive justice were disagreement. The highest disagreement were 40.6% which is about the correction and answers given for the complaint or the customers are adequate followed by 36%, which is about the MORs answers and response for the complaint, and accurately give right solution when there is a problem.

Table 4. 15 Respondents’ level of agreement on distributive (outcome) justice

S/n	Statements	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Mean	std
1.	I believe that the treatment given for customers in response to service failures are fair	10.6%	29.7%	28.9%	23.4%	7.4%	2.87	1.113
2.	I believe that the correction and answers given for the complaint of customers are adequate	16.6%	40.6%	27.6%	13.7%	1.7%	2.43	0.978
3.	I think MORs answers and response for the complaint will satisfy and accurately give right solution when there is a problem	10.6%	36%	29.7%	20.9%	2.9%	2.69	1.008

4.8 Relative Importance of Major Service recovery dimensions

In order to categorize the level of importance of the three service recovery dimensions (procedural, interactional and distributive justices,) from the tax payers’ point of view the respondents were asked to rank starting from most important to least important. Based on the results the most important dimension is interactional justice, which accounts 36.9% of the responses followed by distributive justice, which accounts for 32% of the responses. In addition, the least important dimension mentioned by the respondents was the Procedural justice, which accounts for 30.6% of the total responses.

Table 4. 16 Level of Importance of Service recovery dimensions

Level of importance		Procedural justice	Interactional justice	Distributive justice
Valid	Most important	30.6%	36.9%	32%
	Important	46.6%	22%	32.6%
	Least important	22.9%	41.1%	35.4%
	Mean	1.92	2.04	2.03
	Std	7.28	0.883	0.822

4.9 Overall Customer Satisfaction with service recovery dimensions

To identify the level of customer satisfaction of the respondents with regard to the three dimensions of service recovery (procedural, interactional, and distributive) Respondents were asked to mention their level of agreement and disagreement with regard to the dimensions of service recovery in relation to the service failure they faced in minister of revenue. The highest disagreement is 41.7% which is the outcomes of the service recovery of the organization followed by 40.3% overall service recovery process.

Table 4. 17 Descriptive statistics for overall customer satisfaction

S/n	Statements	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	Mean	std
1.	I am satisfied with the policies and procedures used to handle my problem	10%	40.3%	26%	20%	3.7%	2.67	1.023
2.	I am satisfied with the interactions I had with the personnel of the company during the overall process	16.6%	39.4%	28.3%	13.1%	2.6%	2.46	1.000
3.	I am satisfied with the outcomes of the service recovery	11.1%	41.7%	23.7%	21.1%	2.3%	2.62	1.011
4.	Generally I am satisfied with all the operation of minister of revenue	8.9%	39.7%	30.9%	19.1%	1.4%	2.65	0.936

4.10 Correlation Analysis

The relationship between independent variables (The three Perceived justice service recovery dimension such as: procedural, interactional, and distributive justice) and dependent variable (Customer satisfaction). A correlation result which is 0 indicates zero correlation, a result which is between 0.1 and 0.3 indicates a weak correlation among variables, a result which is between 0.4 and 0.6 shows a moderate correlation, a result between 0.7 and 0.9 indicates a strong correlation among variables, while a result which is equal to 1 indicates perfect correlation (Member, 2017).

The researcher was used the Pearson Correlation Coefficient(r) to check the correlation between all the variables used in this study. Pearson correlation is appropriate for the data measured as an interval scale for the accurate measure of the linear relationship between two variables.

Table 4. 18 Correlation matrix between dependent and independent variables

		Procedural justice	Interactional justice	Distributive justice	Overall customer satisfaction
Procedural justice	Pearson Correlation	1			
	Sig. (2-tailed)				
	N	350			
Interactional justice	Pearson Correlation	.448**	1		
	Sig. (2-tailed)	.000			
	N	350	350		
Distributive justice	Pearson Correlation	.651**	.535**	1	
	Sig. (2-tailed)	.000	.000		
	N	350	350	350	
Overall customer satisfaction	Pearson Correlation	.644**	.723**	.747**	1
	Sig. (2-tailed)	.000	.000	.000	
	N	350	350	350	350

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

Source: Survey (2020) SPSS output

As it shown in Table 4.13, there was a significant positive correlation between the independent variables (procedural, interactional, and distributive justice) and dependent variable (Customer satisfaction) at significant level of (P<0.01). The strength of linear relationship between

procedural justice with customer satisfaction has positive, but moderate relationship and it is statistical significant as the Pearson correlation coefficient implied (0.644).Whereas, interactional justice has a positive and strong relationship with customers satisfaction and it is statistical significant as the Pearson correlation coefficient implied (0.723).Distributive justice has a positive and strong relationship and it is statistically significant with Customer satisfaction as Pearson correlation coefficient shows (0.747), t at p value less than 0.01($P < 0.01$).

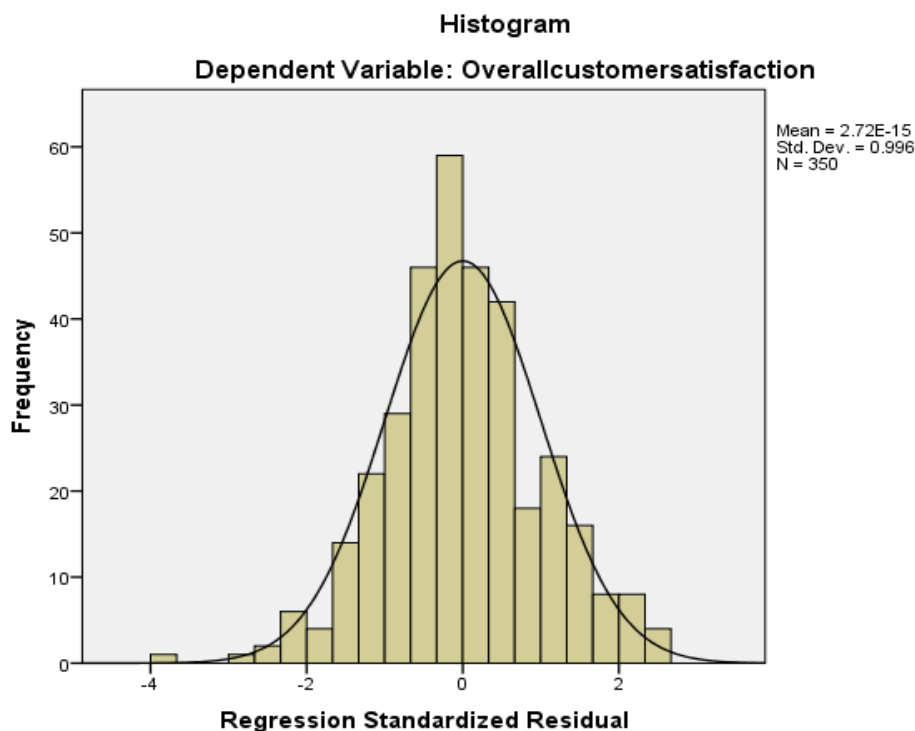
4.11 Diagnosis Test for Running Multiple Regression Analysis

The regression result must pass the classical linear regression model (CLRM) assumption which is normality, heteroscedasticity, autocorrelation and multicollinearity assumptions.

4.11.1 Normality Test

Normality test assumes that the residual has zero mean and constant variance. Thus, the result on Figure 4.1Indicates the mean of the residual is zero and its variance is 1 which implies that the distribution of the error term is normally distributed.

Figure 4. 1 Normality Test



Source: Survey (2020) SPSS output

4.11.2 Multicollinearity Test

CLRM assumes that independent variables are not linearly associated. Thus, the researcher applied VIF (variance inflation factor). Based on the assumption VIF is less than 10% there will be no multicollinearity. Table 4.14 indicates no multicollinearity detected because the value of VIF of the three service recovery dimensions is less than 10%. The value of VIF (Variance Inflated Factors) of the three service recovery dimensions (PJ, IJ, DJ) was 1.777, 1.437, and 1.990 were respectively indicating the non-existence of Multicollinearity.

Table 4. 19 Multicollinearity Test

Model (Mean Score)	Collinearity Statistics	
	Tolerance	VIF (%)
Procedural Justice	.563	1.777
Interactional Justice	.696	1.437
Distributive Justice	.502	1.990

Source: Survey (2020) SPSS output

Two values are given in table: **Tolerance** and **VIF**. Tolerance is an indicator of how much of the variability of the specified independent not explained by the other independent variables in the model and calculated using the formula $1 - R^2$ for each variable. If this value is very small (less than .10) it indicates that the multiple correlation with other variables is high, suggesting the possibility of multicollinearity. As you see the above table, the tolerance values of procedural, interactional, and distributive justices are (0.563, 0.696 and 0.502) respectively. This implies there is no concern of multicollinearity since all the values are greater than 0.10. The other value given is the VIF (Variance inflation factor), which is just the inverse of the Tolerance value (1 divided by Tolerance). VIF values above 10 would be a concern here, indicating multicollinearity. As per the above table, the VIF values of procedural, interactional, and distributive justices are (1.777, 1.437 and 1.990) respectively. This implies there is no concern of multicollinearity since all the values are less than 10. Based on the values of (tolerance and VIF) on table 4.14; we can conclude there is no concern of multicollinearity (Freund & Wilson, 2003)

4.11.3 Autocorrelation Test

CLRM assumes there is no serial correlation among error terms. Durbin Watson (DW) test is the common techniques of detecting autocorrelation. Thus, if DW test is near 2 there is no autocorrelation between the error terms. Multiple R is the correlation between the observed and predicted values of outcome by the multiple regression models. The large values of the multiple R

represent a large correlation between the predicted and observed values of the outcome. A multiple R of 1 represents a situation in which the model perfectly predicts the observed data. R square (R^2) is the coefficient of determination that indicates the proportion of variance in one variable explained by a second variable. And the adjusted R^2 tells us how much variance in the outcome would be accounted for if the model had been derived from the population from which the sample was taken (Field, 2009).

Table 4. 20 Durbin Watson Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.852 ^a	.727	.724	.37889	1.510
a. Predicators variable: (Constant), Procedural justice, Interactional justice, and Distributive justice					
b. Dependent Variable: Overall customer satisfaction					

Source: Survey (2020) SPSS output

As the Table 4.15, indicates the DW test value 1.510 which is almost approaching to 2 therefore there is no autocorrelation.

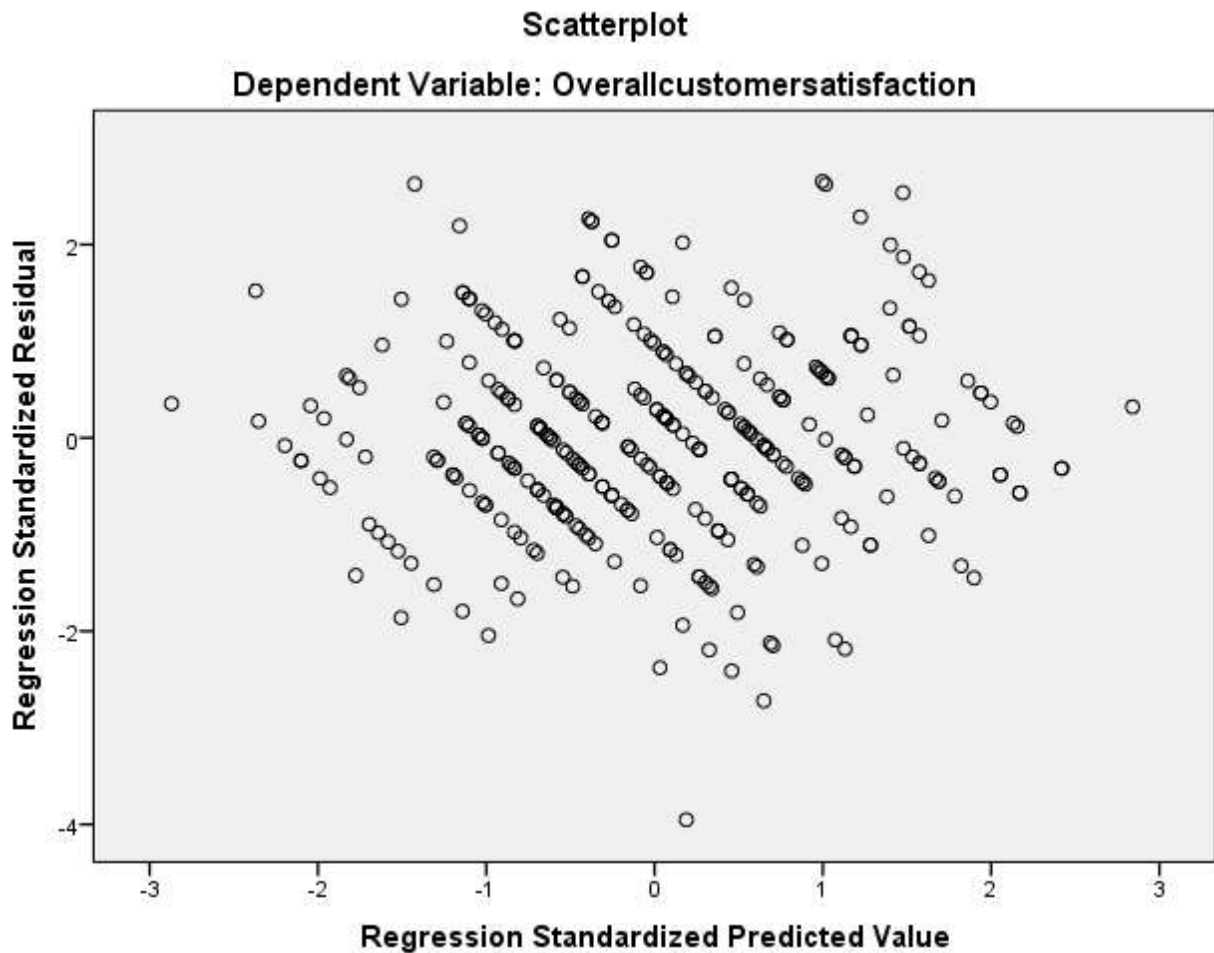
From the model summary table 4.15, R has the value 72.7 % which represents the overall correlation between the independent variables (procedural, interactional, and distributive justice) and dependent variable (customer satisfaction) of Ethiopian Minister of revenue taxpayers. The predictor variables (R^2) have accounted for 72.7% and the adjusted R square of 72.4% with estimated standard error deviation of 0.37889 Thus, 72.4% of the variation in customer satisfaction could be explained by the three independent variables. The other 27.6 % are presented by other variables out of this model. This confirms that, customer satisfaction was significantly affected by the three dimensions of perceived justice (procedural justice, interactional justice, and distributive justice). In other words 72.4% of the variation on customer satisfaction is explained by the three service recovery dimensions of perceived justice and the remaining 27.6% of the variance on customer satisfaction was due to unknown factors.

4.11.4 Heteroscedasticity Test

CLRM assumes the variances of the error term is the same? The researcher applied a scatter plot technique standardized residuals (ZRESID) against the standardized predicted values (ZPRED)

in Statistical Package for Social Science tool. If there is heteroscedasticity the plot will have patters such as funnel shape or curve. On the other hand, if the plot indicates no pattern there is no heteroscedasticity. As the figure indicated below there is no pattern or shape of the residual, thus, there is no heteroscedasticity.

Figure4. 2 Heteroskedasticity Test (Residual plot)



Source: Survey (2020) SPSS output

4.12 Analysis of Variance (ANOVA)

Analysis of variance was also done to establish the significance of the regression Model. At 95% confidence interval, a significant value (p-value) of .000 and F-value of 306.574 was registered as shown in Table 4.16 This shows the regression model is a suitable prediction for explaining service recovery and its impact on customer satisfaction of Minister of revenue tax payers (MOR's)

Table 4. 21 ANOVA Test

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	132.033	3	44.011	306.574	.000 ^b
Residual	49.671	346	.144		
Total	181.704	349			

a. Dependent Variable: Overall customer satisfaction

b. Predictor variable: (Constant), Procedural justice, Interactional justice, and Distributive justice

Source: Survey (2020) SPSS output

4.13 Regression Analysis Result

To analyze the effect of service recovery dimensions (procedural, interactional, and distributive justice) on customer satisfaction of minister of revenue tax payers. Over the entire model passed the four diagnostic tests in accordance with Classical Linear Regression Assumptions (CLRM). The next part will present the results of the regression output of the effect of service recovery on customer satisfaction minister of revenue

The Unstandardized Coefficients of determination under the B column in Table 4.17 Below (model 2) were used to substitute the unknown beta values of the regression model. The beta values indicated the direction of the relationship. A positive or negative sign indicates the nature of the relationship. The significant values (p-value) under sig. column indicate the statistical significance of the relationship or the probability of the model giving a wrong prediction. A p-value of less than 0.05 is recommended as it signifies a high degree of confidence. The coefficient of regression analysis indicates all variables are statistically significant. Therefore, on the next paragraphs we presents and discusses the effects of the predictors (independent)' variable on customer satisfaction of Ethiopian minister of revenue tax payers.

Table 4. 22 Regression coefficients results

Regression Coefficients					
Model	Un-standardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-.187	.097		-1.933	.054
Procedural justice	.213	.040	.200	5.333	.000
Interactional justice	.415	.033	.424	12.593	.000
Distributive justice	.424	.043	.390	9.833	.000

a. Dependent variable: Overall Customer satisfaction

Source: Survey (2020) SPSS output

Unstandardized beta coefficient (β)

The unstandardized coefficient refers to the direction of the relationship and the amount of change that the different independent variables contribute to the overall customer satisfaction given that one unit change in the value of the independent variable.

The unstandardized coefficients (PJ, IJ, and DJ) are the coefficients of the estimated regression model as it is indicated in chapter three. Hence, by including the error term (μ), the model for customer satisfaction can be written as CS

$$CS = \beta_0 + \beta_1PJ + \beta_2IJ + \beta_3DJ + \mu \dots\dots\dots (1)$$

Where: CS=Customer satisfaction, PJ=procedural justice, IJ=Interactional Justice, DJ=distributive justice, and μ = Error term, β_0 = Constant factor, β_1 = Coefficient of procedural justice, β_2 = Coefficient of interactional justice, β_3 = Coefficient of distributive justice

Based on the unstandardized coefficients we obtain the regression equation:

$$CS= -0.187 + 0.213 PJ+ 0.415IJ + 0.424DJ$$

From the multiple regression tables 4.17, procedural, interactional, and distributive justice are significantly affect customer satisfaction, since their p-value is 0.000 which is less than the level of significance 0.05. They are significant and have a positive relationship with dependent variable of Customer satisfaction.

As it is indicated in the table 4.17, the procedural justice has a positive significant effect on customer satisfaction with b coefficient of 0.213 and beta coefficient 0.200 shows a one unit increase procedural justice, increases customer satisfaction by 0.213.

Interactional justice is a positive and significant effect on customer satisfaction Minister of revenue taxpayers with b coefficient of 0.415 and beta coefficient 0.424 shows that a one unit increases interactional justices, increase customer satisfaction by 0.415.

Distributive justice has a positive and significant effect on customer satisfaction with b coefficient of 0.424 and beta coefficient 0.390 shows that a one unit increases distributive justices, increase customer satisfaction by 0.424.

The standard beta coefficients of PJ, IJ, and DJ were 0.200, 0.424, and 0.390 respectively. These verify that interactional justice makes the strongest contribution while procedural justice contributes less. The t – values of PJ, IJ, and DJ were 5.333, 12.593, and 9.833 respectively. These values suggest that each service recovery dimension of the perceived justice independently affect customer satisfaction

The results indicated that there was positive and statistically significant relationship between procedural justice and customer satisfaction ($\beta = .200$, $t = 5.333$, $p < .05$) similarly, there was a positive and statistically significant relationship between interactional justice and customer satisfaction ($\beta = .415$, $t = 12.593$, $p < .05$), there was a positive and statistically significant relationship between distributive justice and customer satisfaction ($\beta = .424$, $t = 9.833$, $p < .05$) The fact that the regression coefficients are positive means that increase in procedural, interactional, and distributive justice corresponds to increase in customer satisfaction.

Standardized Coefficients

The standardized coefficients are useful to know which independent variable is more important. They are used in comparison of impact of any independent variable on the dependent variable. As indicated in regression coefficients table interactional justice had the highest standardized coefficient (.424) followed by distributive justice (.390) This revealed that interactional justice had higher relative effect on customer satisfaction followed by Distributive and procedural justice respectively in their relative importance on customer satisfaction. As indicated from the

table from regression coefficient table, the predictor variables of all service recovery dimensions: procedural, interactional, and distributive justice are statistically significant in predicting customer satisfaction because all their p-values are less than alpha level of 0.05.

The standardized coefficient, in contrast to the unstandardized, explains how much each independent variable uniquely contributes to the regression model. In this case the Interactional justice has the largest beta coefficient of 0.424, which means that this variable contributes the most to the model compared to the other independent variables.

4.14 Validating the Proposed Hypotheses

Ha₁: Procedural justice has a positive and significant effect on customer satisfaction

Based the above regression analysis result, procedural justice has a positive and significant effect on customer satisfaction with a coefficient of 0.213 at the significance level $p < 0.05$. It means that a 1 % change of procedural justice, there is a 0.213% change of customer satisfaction. Thus, Ha₁ is accepted.

Ha₂: Interactional justice has a positive and significant effect on customer satisfaction

From regression analysis, interactional has a positive and significant effect on customer satisfaction with a coefficient of 0.415 at the significance level $p < 0.05$. It means that a 1 % change of interactional justice, there is a 0.415% change of customer satisfaction. Hence, Ha₂ is accepted.

Ha₃: Distributive justice has a positive and significant effect on customer satisfaction

The last hypothesis testing of the regression analysis provides that distributive justice has a positive and significant effect on customer satisfaction, where the coefficient value of 0.424 at p value < 0.05 . It means that a 1 % change of distributive justice, there is a 0.424% change of customer satisfaction. Therefore, Ha₃ is accepted

Table 4. 23 Summary of Hypothesis

Hypothesis	Type of data analysis	Beta value	P-value	Type of relationship	Result
Ha1: Procedural justice has a positive and significant effect on customer satisfaction	Regression Analysis	.213	.000≤0.05	Positive	Accepted
Ha2: Interactional justice has a positive and significant effect on customer satisfaction	Regression Analysis	.415	.000≤0.05	Positive	Accepted
Ha3: Distributive justice has a positive and significant effect on customer satisfaction	Regression Analysis	.424	.000≤0.05	Positive	Accepted

4.15 Discussion of the Results

The discussion part of the study provides a clarification of the above correlation and regression results in line with the research questions.

From the correlation analysis result, procedural justice ($r=0.644$), interactional justice ($r=0.723$), and distributive justice ($r=0.747$) are positively correlated with customer satisfaction. From the above procedural justice are moderately and positively correlated with customer satisfaction, and the other to variables are strongly and positively correlated with customer satisfaction.

With a similar manner, a multiple regression analysis result showed that the coefficient of determination (R^2) is 72.7%. It means that 72.7% of the variation in customer satisfaction could be explained by the three independent variables of perceived justice service recovery dimension of procedural, interactional, and distributive justice and other unexplored variables may explain the variation in customer satisfaction accounts for about 27.3%. The analysis results also indicated that the procedural, interactional, and distributive justice are positively and significantly affect customer satisfaction at the level of significance $p \text{ value} < 0.05$. The result of these findings confirmed and in lined with the proposed hypothesis in the literature. The procedural justice has a positive and significant effect on customer satisfaction with

unstandardized Coefficients (b) coefficient of 0.213 shows a one unit increase procedural justice, increases customer satisfaction by 0.213. The result proved that the revenue office improve the police and rule of the organization in order to satisfy the customers.

From the analysis result, Interactional justice is a positive and significant effect on customer satisfaction of the minister of revenue taxpayers with unstandardized coefficient (b) of 0.415 shows that a one unit increase interactional justice, increase customer satisfaction by 0.415

From the regression analysis result showed that distributive justice also has a positive and significant effect on customer satisfaction with unstandardized coefficient (b) of 0.424. The result indicated that the improvement of the distributive justice in the organization will increase customer satisfactions'. It means that a unit improvement in distributive justice, customer satisfaction will improve by 0.424 units. The result indicated that distributive justice is an important factor for customer satisfaction of minister of revenue taxpayers.

Chapter Five: Summary, Conclusion and Recommendation

Introduction

In this section of the study, the researcher dealt about the summary of findings, conclusions and recommendations. The researcher worked on a summarized result of the study based on the discussion of analysis part; following this, the conclusions are derived on the basis of the research objectives and the three research questions. The last part of this section is entirely focused on the recommendation from the study that drew from the context and overall result of the study. In addition, the researcher included based on the limitation of the study suggestions for future studies.

5.1 Summary of major finding

The study shows that, from the total number of respondent's 192(54.9%) are male and 158(45.13%) are female. That means the difference on the number of male and female respondents are only 34. It implies the participation on this study for both female and male were good. The number of respondent's in the age of 18-29 comprises 127 (36.3%), the number of respondents were between 30-39, 164 (46.9%). 54 respondents or 15.4% were between the ages of 40-49, and there are 5 (1.4%) people whose ages are 50 and above. This also implies 46.5% of the respondents of this study were between 30-39 followed by 18-29 comprises 36.3%. The education levels of the respondents are 24 (6.9%) were elementary school and below, 15(4.3%) were completed secondary school, 92(26.3) were Certificate and diploma holder, 199(56.9%) were first degree holder and 20(5.7%) were holder of masters and above. The educational level of the respondents is dominated by first degree holder followed by Certificate and diploma.

The study shows that, from the total number of respondent's, 58% (203) are small tax payers, 35.7 % (125) are medium tax payers, and 6.3 % (22) are large tax payers. This results show that small tax payers are dominating sample followed by medium and large tax payers

The major type of service failures encountered in minister of revenue mentioned by the respondents were, from which 103(29.4%) of the respondents are discomfort on service given by the employees and the departments in the revenue office, and followed by Delay of decision by management body of the organization 83(23.7%), Problem on procedures that followed by the organization 82(23.4%), Employee's failure in customer handling, and Communication problem of the workers 41(11.7%). Respondents discomfort on service given by the employees and the departments in the revenue office are the dominate type of service failure. Respondents asked to mention the kind of responses by the Ethiopian minister of revenue; they received right after the

service failure. Based on the findings of the study; the respondents received nothing 149 (42.6) followed by the respondents received explanation by 124 (35.4%), 49 (14%) of respondents are given apology concerning the service failure, and 28(8%) of the respondents given compensation in relation to service failure. Therefore, most respondents received to noting with reference to service failure.

5.2 Conclusion

The primary objective of this study was the effect of service recovery on customer satisfaction in the case of Ethiopian Minister of revenue. What are the effects of Service recovery on customer satisfaction in MOR.? To answer this question, secondary objectives were formulated and to examine whether the specific variables hypothesized to Influence this satisfaction behavior such as procedural justice, interactional justice, and distributive justices have an influence on customer satisfaction. The study employed quantitative research methods together with Explanatory research design together with review of related literature. Based on the responses received from the respondents through standard questionnaires collected and the findings of the analysis

Based on the findings of this study interactional justice, distributive justice, and procedural justice have strong relationship with the overall customer satisfaction successively from first to third. From this, we can conclude that all the three perceived justice dimensions have their own positive impact of enhancing overall customer satisfaction. Based on the finding of this study, the reliability of all the three perceived justice dimensions are reliable and acceptable since their values are greater than 0.70. Reliability over 0.80 is good; reliability in the range of 0.70 is acceptable; and reliability less than 0.60 is considered poor (Sekaran, 2003). Therefore, all the three perceived justice dimensions are consistence indicator to customer satisfaction.

Based on the results of the R-squared values and the standardized coefficients of perceived justice dimensions, we can conclude about the general hypothesis of perceived justice dimensions. The combined hypothesis results of all the three Independent variables have positive significant effect on customer satisfaction (dependent variable) and all of them are accepted. One of the objectives of the study was to determine the effect of procedural justice on the customer satisfaction in the case of MOR .Based on the results we can conclude that procedural justice is the least contributor to boost customer satisfaction in the case of MOR. The second objective of the study was to examine the effect of interactional justice on customer satisfaction in the case of MOR. Based on the results we can conclude that interactional justice is a major contributor to

increase customer satisfaction implying that taxpayers view empathy, politeness, effort, explanation during the interaction with the service employees in the provision of services.

The third objective of the study was to determine the effect of distributive justice on the customer satisfaction in the case of MOR. Based on the results, distributive justice is the second contributor to increase customer satisfaction in the case of MOR.

5.3 Recommendations

By using the results, the researcher recommends the following point to the Ethiopian minister of revenue:

- The major type of service failures encountered in minister of revenue are discomfort on service given by the employees and the departments, Delay of decision by management body of the organization, Problem on procedures that followed by the organization Employee's failure in customer handling, and Communication problem of the workers are the major service failure areas stated by the respondent's consecutively. All the five major service failure problems confirmed above are very crucial elements for successful and effective service delivery. Therefore, management of the revenue office, Departments, employees, and all concerned stakeholders should give serious attention and remedial action to solve the problem that occurred during the delivery of service.
- Ethiopian minister of revenue office should give serious attention for interactional and distributive justice. In service recovery context, interactional justice involves the personnel of the firm who provide the service recovery and their behavior toward the customer, and Distributive justice means concerns the restitution or compensation that a customer receives as a result of the losses and inconveniences caused by the service failure.
- Ethiopian minister of revenue should focus their efforts aimed at improving service recovery on the areas of staff training and empowerment, Improves the rules and policies that an individual pass to seek fairness when it happened service failure and treated has in a timely and efficient manner, and should focus their efforts aimed at improving speed of response. To reduce service failures the key solutions for minister of revenue should be increasing the of quality of services by empowering all front line employees of the organization, digitalization of all its services to boost satisfaction of customers and management of the organization should take proactive measures.

5.4 Suggestions for Further Research

By taking into consideration the complication of what affect customer satisfaction in public organization, the following directions were given for the future research

1. The future research included qualitative research approach in the study
2. Such kind of study must be done in other public organization, to wind up the factors that affect customer satisfaction at Ethiopian minister of revenue. As several scholars recognized that customer satisfaction in other public organization may also influence customer satisfaction of tax payers' organization.
3. The study must be done by taking sample from more other additional branches. Because service failure recovery may be different from branch to branch.
4. Service personnel should be included in the study

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Appendix I: Questionnaire in English
Addis Ababa University
College of Business and Economics
School of Commerce
Marketing Management graduate program

Dear Respondent

My name is **Zinabu Girma**. I am a graduate student at Addis Ababa university school of commerce, and currently I am conducting a research on the Topic "**The Effect of Service recovery on Customer Satisfaction ‘The case of Ethiopian minister of revenue**". I kindly request you to provide me reliable information. The outcome of study is purely for academic purpose and thus does not affect you in any case. I assure you that your response will be treated with strict confidentiality. Therefore, your genuine and timely response is extremely vital for the quality and successful completion of the study. Therefore, I kindly request you to spend some of your valuable time to complete this questionnaire to the best of your knowledge.

If you have any question regarding this questionnaire, please contact me:-

Zinabu Girma Shewangizaw

Mobile-0921620518

E-mail-zgirma217@gmail.com

General Instruction:-

- If you are new customer please don't fill this questionnaire (you have to pay your taxes at least for three months in respective branch)
- No need of writing your name

Procedural Justice

10. What do you think about the organization's policies and procedures considering the service failure you encountered?

S/no	Statements	Strongly disagree	Disagree	Neutral	Agree	Strongly agree
10.1	The rules and processes of MOR when delivering service are simple and attractive to seek fairness	1	2	3	4	5
10.2	The policies and procedures of MOR answers all the problem I frequently encountered at this office	1	2	3	4	5
10.3	The company's policies and procedures considered my class and my status	1	2	3	4	5
10.4	The Ethiopian minister of revenue policies and procedures are flexible	1	2	3	4	5
10.5	The MOR policies and procedures considered my right and obligation while handling the inconvenience	1	2	3	4	5
10.6	The time taken to solve my problem was up to standard	1	2	3	4	5

Interactional justice

11. How did the service personnel handle the failure that occurred in the organization?

S/no	Statements	Strongly disagree	Disagree	Neutral	Agree	Strongly agree
11.1	When there is a service failure the employee apologized for the failure and handled my case in a professional way	1	2	3	4	5
11.2	The service employee gave me an honest explanation for my questions	1	2	3	4	5
11.3	The employee of MOR are polite and willing to help customers	1	2	3	4	5
11.4	The employee were patient, confident and empowered	1	2	3	4	5
11.5	The employees have a knowledge and respect to go extra mile to solve my problem.	1	2	3	4	5

Distributive Justice

12. Do you think that the whole service recovery process is fair?

S/no	Statements	Strongly disagree	Disagree	Neutral	Agree	Strongly agree
12.1	I believe that The treatment given for customers in response to the failures of the service are fair	1	2	3	4	5
12.2	I believe that the correction and answers given for the complaint of customers are adequate	1	2	3	4	5
12.3	I think MORs answers and response for the complaint will satisfy and accurately give right solution when there is a problem	1	2	3	4	5

Level of importance of major dimensions of the service recovery:-

13. Which one of the following do you think most important regarding the service failure and recovery process? Please rank 1 to 3, (where; 1=most important, 2=Important and 3=least important).

13.1. The Ethiopian MORs policies and procedures used to handle the failure

13.2. The efforts of the Ethiopian MOR personnel to handle the problem

13.3. The final service recovery outcome

Part III: Overall Customer Satisfaction

14. Are you satisfied with the overall service failure handling process?

S/no	Statements	Strongly disagree	Disagree	Neutral	Agree	Strongly Agree
14.1	I am satisfied with the policies and procedures used to handle my problem	1	2	3	4	5
14.2	I am satisfied with the interactions I had with the personnel of the company during the overall process	1	2	3	4	5
14.3	I am satisfied with the outcomes of the service recovery	1	2	3	4	5
14.4	Generally I am satisfied with all the operation of minister of revenue	1	2	3	4	5

Appendix II

መጠይቅ በአማርኛ

አዲስ አበባ ዩኒቨርሲቲ

ኮሌጅ አፍ ቢዝነስ ኤንድ ኢኮኖሚክስ

የንግድ ስራ ት/ቤት

የማርኬቲንግ ማኔጅመንት የምረቃ መርሃግብር

ውድመላሽ፤

እኔ ዝናቡ ግርማ አባላለው የኢዲዮአበባ ዩኒቨርሲቲ የንግድ ስራ ት/ቤት የሁለተኛ ዲግሪ ተመራቂ ተማሪ ስሆን በአሁኑ ጊዜ በኢትዮጵያ ገቢዎች ሚኒስቴር መ/ቤት በሚሰጠው አገልግሎት ላይ የሚያጋጥሙ ችግሮችን ለመፍታት ከሚደረገው ጥረት የደንበኞችን እርካታ በሚመለከት የሚያተኩር ሲሆን እርሶም ይህንን መጠይቅ በመሙላት አስፈላጊውን ትብብር እንዲያደርጉልኝ ስል በአክብሮት እጠይቃለሁ። የጥናቱ ውጤት ሙሉ በሙሉ ለአካዳሚክ መረጃ የሚያገለግል ሲሆን በምንም ሁኔታ በእርስዎ ላይ አሉታዊ ጫና አያሳድርም። የሚሰጡት መረጃ በሚስጥራዊነት የሚያዝ መሆኑን ላገናዝብዎ እወዳለሁ። ስለዚህ የሚሰጡን ትክክለኛ እና ጊዜውን የጠበቀ ምላሽ ለዚህ ጥናት ስኬት እጅግ ጠቃሚነው። በመሆኑም ውድ ጊዜዎን ሰጥተውን ለዚህ መጠይቅ ባለዎት ግንዛቤ ምላሽ እንዲሰጡን በትህትና እንጠይቃለን። ምንም ዓይነት ጥያቄ ካለዎ እባክዎን በሚከተለው አድራሻ ያግኙን

ዝናቡ ግርማ ሸዋንግዛው

ሞባይልስልክ:-0921620518

ኢ-ሜይል-zgirma217@gmail.com

ጠቅላላ መመሪያ፡-

- አዲስደንበኛ ከሆኑ እባክዎን ይህንን መጠይቅ አይሙሉ (በዚህ ቅርንጫፍ ቢያንስ ለአራት ወራት ግብር መክፈል አለብዎ)
- ስምዎን መጻፍ አይጠበቅብዎትም

ክፍል I: ጠቅላላ መረጃ መመሪያዎች ፡ እባክዎ በሚመለከተው ጥያቄ በሚመርጡት ምርጫ ላይ (✓) ምልክት ያድርጉ ወይም ለእያንዳንዱ ጥያቄ በቀረበው ባዶ ቦታ ላይ ባለው ስፍራ ላይ ይጻፉ፡፡

1. ስም ወንድ ሴት
2. ዕድሜ በዓመት ከ18-29 ከ30-39 ከ40-49 ከ50 እና ከዛ በላይ
3. የጋብቻ ሁኔታ ያላገባ/ች ያገባ/ች የፈታ/ች
4. የትምህርት ደረጃ የመጀመሪያ ደረጃ ወይም ሁለተኛ ደረጃ ት/ቤት
 የምስክር ወረቀት ወይም ዲፕሎማ
 የመጀመሪያ ድግሪ
 2ኛ ደግሪ ከዚያ በላይ

5. በየትኛው የግብር ክፍያ ዓይነት ብንዎት?
 አነስተኛ የግብር ክፍያዎች መካከለኛ የግብር ክፍያዎች
 ከፍተኛ የግብር ክፍያዎች

6. ከአሁን በፊት የአገልግሎት መስተጓጎል ገጠመዎታል? አዎ የለም

7. እባክዎ ያጠመዎትን የአገልግሎት መስተጓጎል ይግለጹ (ከአንድ በላይ መምረጥ ይችላሉ)፡፡

- ሀ. በሠራተኞች እና በሥራ ክፍሎች በሚሰጡት አገልግሎት አለመርካት
- ለ. የሠራተኞች ደንበኛ አያያዝ ብቁ ያለ መሆን
- ሐ. በመስሪያ ቤቱ የሥራ አመራር አካል የውሳኔ መጓጎት
- መ. በኢትዮጵያ ገቢዎች ሚኒስቴር የአመራር ሂደት ጋር በተያያዘ ያሉ ግሮች
- ሠ. የሠራተኞች የመግባባት ግር

8. ከኢትዮጵያ ገቢዎች ሚኒስቴር ካገኙት ባለስልጣን ምን ዓይነት ምላሽ አገኙ?

- ሀ. ይቅርታን ተቀብያለሁ ሐ. ስላለው ግሮች የግብረ-መልስ መረጃ አግኝቻለሁ

ለ. ማካካሻተቀብያለው መ. ምንምአልተቀበልኩም

9. ለገጠመው ችግር ማካካሻ አግኝተዋል?

ሀ. አዎ፣ መካካሻ አግንቻለሁ ለ. አይ፣ መካካሻ አላገኘሁም

ክፍልII: መስሪያ ቤቱ ለአገልግሎት አሰጣጥ ችግሮች የሚሰጠውን የአገልግሎት ማስተካከያ ይመለከታል

መመሪያዎች: በሚመለከተው ቁጥር ላይ በማክበብ እባክዎን ለእያንዳንዱ ጥያቄዎች የስምምነት ወይም ያለመስማማት

ደረጃዎን ይግለጹ:: (በጣም አልሰማማም=1, አልሰማማም =2፣ አስተያየት የለኝም= 3፣ እስማማለሁ = 4፣

እና በጣም እስማማለሁ = 5)

የፍትሃዊነት መመሪያዎች

10. የመስሪያ ቤቱ መመሪያ እና ውስጣዊ የሥራ አካሄድን በተመለከተ ከገጠመዎት ችግር አኳያ የመስሪያ ቤቱ መመሪያና የሥራ አካሄድ ምን ተገነዘቡ?

ተ.ቁ	አረፍተ-ነገሮች	በጣምአልሰማማም	አልሰማማም	አስተያየት የለኝም	እስማማለሁ	በጣምእስማማለሁ
10.1	የኢትዮጵያ ገቢዎች ሚኒስትር ደንቦች እና መመሪያዎች ከአገልግሎት አሰጣጥ ረገድ ቀላል እና ለፍትሃዊነት ማራኪነው::	1	2	3	4	5
10.2	ላሚያጋጥሙት ሁሉም ችግሮች የኢትዮጵያ ገቢዎች ሚኒስትር ምላሽ ይሰጣል::	1	2	3	4	5
10.3	የመስሪያ ቤቱ ፖሊሲዎች እና መመሪያዎች ደረጃዬን እና የእኔን ሁኔታ ያገናዘቡነው::	1	2	3	4	5
10.4	የኢትዮጵያ ገቢዎች ሚኒስትር ፖሊሲዎች እና መመሪያዎች ተለዋዋጭ ነው::	1	2	3	4	5
10.5	ችግሮችሲያጋጥሙኝየኢትዮጵያገቢዎችሚኒስትርፖሊሲዎችእናመመሪያዎችመብትናግዴታዎቼንያገናዘቡ ነው::	1	2	3	4	5
10.6	ችግሮቼን ለመፍታት የወሰደው ጊዜ መሠረታዊ ነው::	1	2	3	4	5

የሠራተኞችን ትብብር ይመለከታል

11. የኢትዮጵያ ገቢዎች ሚኒስትር መስሪያቤት ሰራተኞች የአገልግሎት ግድፈቶችን የሚያስተናግዱበት መንገድን ይመለከታል?

ተ.ቁ	አረፍተ-ነገሮች	በጣምአልሰማም	አልሰማም	አስተያየት የለኝም	እሰማማለሁ	በጣምእሰማማለሁ
11.1	የአገልግሎት መስተጓጎል በሚያጋጥም ጊዜ በሙያ ዊደንብ መሠረት ሰራተኞች ይቅርታ ይጠይቃሉ።	1	2	3	4	5
11.2	የአገልግሎት አቅራቢ ሰራተኞች ለጥያቄዎቹ አስተማማኝ ማሰራረያ ይሰጡኛል።	1	2	3	4	5
11.3	የኢትዮጵያ ገቢዎች ሚኒስትር ሰራተኞች የተለሳለሱ ስነ-ምግባር ዳኞች ሊሆኑ ይችላሉ።	1	2	3	4	5
11.4	የመስሪያቤቱ ሠራተኞች ትሁት፣ አክባሪ እና ተነሳሽነት ያላቸው ናቸው።	1	2	3	4	5
11.5	የመስሪያቤቱ ሠራተኞች ግሮቹን ለመፍታት ዕውቀት ያላቸው እና አክባሪ ናቸው።	1	2	3	4	5

ሁሉን አቀፍ ፍትሃዊነት

12. የመስሪያ ቤቱን የአገልግሎት ግድፈት ማስተካከያ (ማካካሽን) ይመለከታል

ተ.ቁ	አረፍተ-ነገሮች	በጣምአል ስማማም	አልስ ማምም	አስተያየት የለኝም	እስማ ማለሁ	በጣምእስ ማማለሁ
12.1	ለደንበኞች የሚሰጠው አገልግሎት ካጋጠመው የአገልግሎት መጓተት ጋር የሚጣጣም አይደለም።	1	2	3	4	5
12.2	ለደንበኞች ቅሬታ የሚሰጠው እርማት እና ምላሾች አጥጋቢ አይደለም።	1	2	3	4	5
12.3	ችግሮች በሚያጋጥሙ ጊዜ የኢትዮጵያ ገቢዎች ሚኒስትር ለደንበኞች ቅሬታ የሚሰጠው ምላሽ አርኪ እና ትክክለኛነት ክለኛነው።	1	2	3	4	5

የአገልግሎት ግድፈት ማስተካከያ በደንበኞች አይን ሲታይ ደረጃ መለኪያ መጠይቆች

13. ከሚከተሉት የአገልግሎት ግድፈት ማስተካከያ ለእርስዎ እጅግ ጠቃሚ፣ ጠቃሚ እና በመጠኑ ጠቃሚ የትኞቹ ናቸው? እባክዎን ከ1 እስከ 3 ደረጃ ይሰጡ። (1=እጅግ ጠቃሚ፣ 2= ጠቃሚ፣ እና 3= በመጠኑ ጠቃሚ)።

13.1. የመስሪያ ቤቱ መመሪያ እና የውስጥ አሰራር ሂደት ችግርን ለመፍታት ያለው አስተዋጽኦ _____

13.2. የመስሪያ ቤቱ ሰራተኞች ችግር ለመፍታት ያደረጉት ጥረት _____

13.3. የመስሪያ ቤቱ የተከሰተው ችግር የሚመጥን ማካካሻን በተመለከተ _____

ክፍል III: አጠቃላይ የደንበኞች እርካታ

14. የአገልግሎት መስተጓጎልን ለመቆጣጠር በሚደረገው አጠቃላይ ሂደት ረክተዋል?

ተ.ቁ	አረፍተ-ነገሮች	በጣምአልሰማም	አልሰማም	አስተያየትየለኝም	እሰማለሁ	በጣምእሰማለሁ
14.1	ችግሮቼን ለመቆጣጠር ጥቅምላይ በዋለው ፖሊሲዎችና መመሪያዎች ረክቻለሁ።	1	2	3	4	5
14.2	በአጠቃላይ በሂደቱ ጊዜ ከድርጅቱ ሠራተኞች ጋር ባለኝግንኙነት ረክቻለሁ።	1	2	3	4	5
14.3	የተስተጓጎለውን አገልግሎት ለመመለስ በተደገረው ጥረት ውጤት ረክቻለሁ።	1	2	3	4	5
14.4	በአጠቃላይ በኢትዮጵያ ገቢዎች ሚኒስቴር ሥራዎች ረክቻለሁ።	1	2	3	4	5

Appendix III: SPSS output

Reliability test results

Procedural justice

Reliability Statistics

Cronbach's Alpha	N of Items
.801	6

Interactional justice

Reliability Statistics

Cronbach's Alpha	N of Items
.870	5

Distributive (outcome) justice

Reliability Statistics

Cronbach's Alpha	N of Items
.712	3

Overall customer satisfaction

Reliability Statistics

Cronbach's Alpha	N of Items
.808	4

Statistics					
		Proceduraljustice	Interactionaljustice	Distributivejustice	Overallcustomersatisfaction
N	Valid	350	350	350	350
	Missing	0	0	0	0
Mean		2.6905	2.6286	2.7171	2.6314
Median		2.6667	2.6000	2.6667	2.5000
Std. Deviation		.67538	.73729	.66355	.72156
Variance		.456	.544	.440	.521
Skewness		-.112	.351	-.073	.179
Std. Error of Skewness		.130	.130	.130	.130
Kurtosis		-.350	-.168	-.346	-.275
Std. Error of Kurtosis		.260	.260	.260	.260

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.852 ^a	.727	.724	.37889	1.510

a. Predictors: (Constant), Distributivejustice, Interactionaljustice, Proceduraljustice

b. Dependent Variable: Overallcustomersatisfaction

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.	
1	Regression	132.033	3	44.011	306.574	.000 ^b
	Residual	49.671	346	.144		
	Total	181.704	349			

a. Dependent Variable: Overallcustomersatisfaction

b. Predictors: (Constant), Distributivejustice, Interactionaljustice, Proceduraljustice

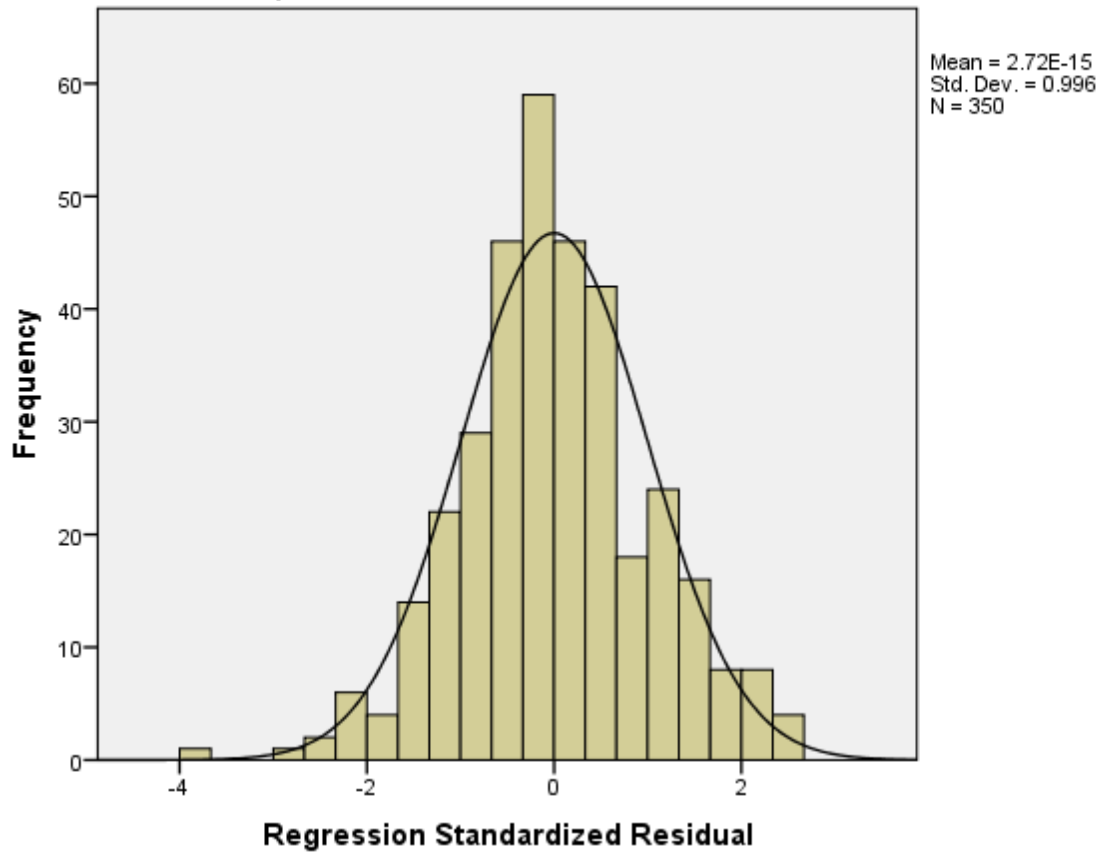
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
	B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
(Constant)	-.187	.097		-1.933	.054					
1 Proceduraljustice	.213	.040	.200	5.333	.000	.644	.276	.150	.563	1.777
Interactionaljustice	.415	.033	.424	12.593	.000	.723	.561	.354	.696	1.437
Distributivejustice	.424	.043	.390	9.833	.000	.747	.467	.276	.502	1.990

a. Dependent Variable: Overallcustomersatisfaction

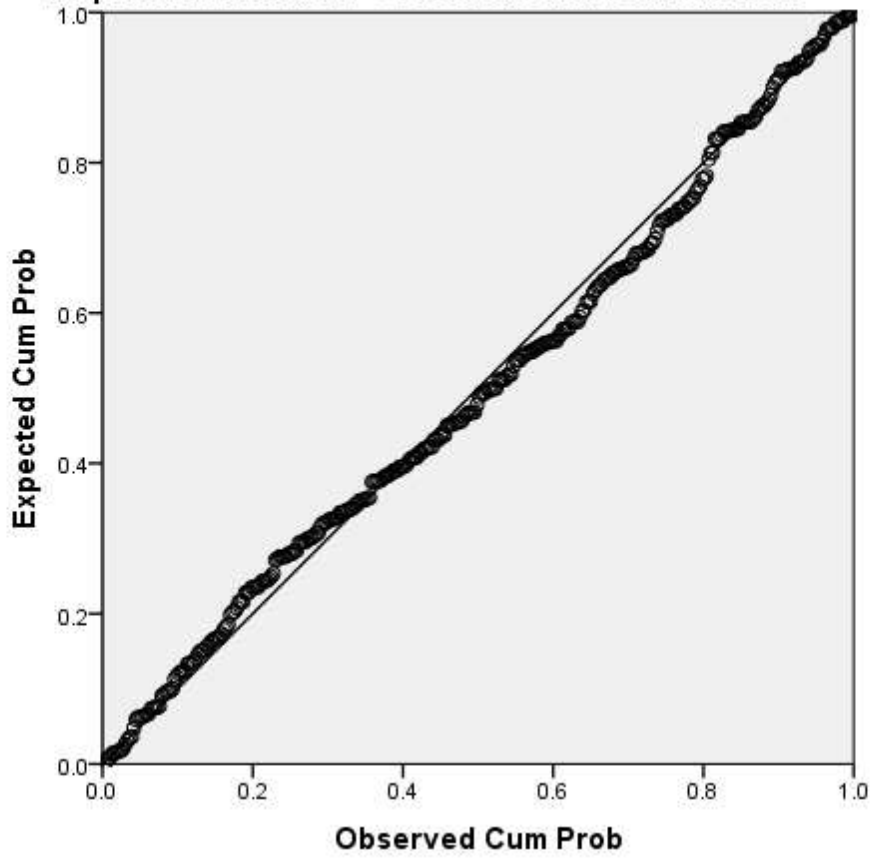
Histogram

Dependent Variable: Overallcustomersatisfaction



Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Overallcustomersatisfaction



Scatterplot

Dependent Variable: Overallcustomersatisfaction

