

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

THE EFFECT OF E-TAX SERVICE QUALITY ON CUSTOMER SATISFACTION: IN THE CASE OF MINISTRY OF REVENUES MEDIUM TAX PAYER BRANCH OFFICE

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

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ADDIS ABABA, ETHIOPIA

STATEMENT OF DECLARATION

I, Tazebew Moges Abate, hereby state that this thesis work entitled **"The Effect of e-tax service quality on customer satisfaction: in the case of Ministry of Revenues Medium tax payers Branch Office"** submitted in partial fulfillment of the requirements for Master of Arts in Marketing Management to Addis Ababa University, School of Commerce, is the result of my own effort and that all sources of information used for the study have been properly acknowledged.

Name: Tazebew Moges Abate

Signature: _____

Date: _____

STATEMENT OF CERTIFICATION

This certifies that Tazebew Moges finished the study project on "The Effect of E-Tax Service Quality on Customer Satisfaction: In the Case of Ministry of Revenue Medium Taxpayers Branch Office" under my supervision. This is his original work, which is eligible to be submitted for the Master of Arts in Marketing Management degree.

_____

TEMESGEN BELAYNEH (PhD)

(Advisor)

June, 2024

ADDIS ABABA UNIVERSITY SCHOOL OF COMMERCE MARKETING

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(Approval sheet)

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MEDIUM TAX PAYERS BRANCH OFFICE

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LIST OF ACRONYMS

ERCA: Ethiopian Revenues and Customs Authority

E-Government: Electronic Government

E-Tax: Electronic Tax

E-Service: Electrical Service

E-GovQual: Electrical Government Quality**.**

ICT: Information and Communication Technology.

MOR: Ministry of Revenues.

MOR MTPBO: Ministry of Revenues Medium Tax Payers Branch office.

PLC: Private Limited Company.

SERVQUAL: Service Quality.

SITEQUAL: Site Quality

SPSS: Statistical Package for Social Science

ABSTACT

In recent years, e-government services have replaced traditional Services by governments. The electronic tax (e-tax) service is one of these goals of governments and also MORs is implementing in order for streamline the Service of tax. The goal of the study is to determine how the e-tax service quality of Medium Tax Payers Branch Office of the Ministry of Revenues affected the customers' satisfaction. Utilizing questionnaires, 382 samples selected from the MOR Medium Tax Payers Branch Office population gave the data. This research is adopted quantitative research design. Additionally, explanatory plus descriptive research methodologies were included in the study. Descriptive in addition inferential statistics is employed in tandem for examine the information. Scales of measurement created by earlier studies were used with modification to create the questionnaire. The instrument's validity and reliability were examined, and the results demonstrated that it is a suitable (relevant) tool for the research. The research findings demonstrated that the six e-service quality Variables: Ease of use, Trust, Employee support, Functionality of the Interaction Environment, and Content & Appearance of Information have a significant and positive influence on the dependent variable, that is customer satisfaction. This research reveals that among the six independent variables, Employee Support is the most powerful in predicting customer satisfaction. Content and Appearance of Information follow closely behind, with Trust were having the third-strongest positive impact on Customer Satisfaction and Ease of Use ranking fourth. The sixth and seventh positive predictors of consumer happiness, respectively, are reliability and interaction environment functionality.

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

CHAPTER ONE: INTRODUCTION

1.1. BACKGROUND OF THE STUDY

Due to taxpayers' rapid adoption and the growth of electronic tax service (e-tax service), most countries in the world have witnessed changes to their methods for collecting taxes as well as the movement of data and information (Chumsombat, 2015; Sondakh, 2017). Technology is used by most governments to improve and update the services they offer. According to Kochanova, Hasnain, and Larson (2018) and Hammouri and Abu-Shanab (2017), there are more benefits than drawbacks to taxpayers being integrated with an electronic tax system.

According to the World Bank (2019), a just tax system should guarantee that taxes are explicit, reasonable, and simple for taxpayers to administer. It should also make sure that the ways in which they pay their taxes are convenient for them.

There are many benefits to using the e-tax system, some of which include: fair expense evaluation; shortened travel times to tax offices; preservation of precise record keeping; and optimal access to documents when required; as well as effective tax preparation.

Today, a large range of activities and their subfields are covered by the service industry. In order for service providers, such as the government, businesses, and others, to remain competitive and productive, they must understand service quality of significance and customer satisfaction (Biljana & Jusuf, 2011).

Asubonteng et al. (1996) assert that customer satisfaction is another factor that affects service quality. It is widely believed that factors including client needs, prior experiences, word-of-mouth, and other reasons have a important impact on service quality.

Client satisfaction refers to how well-pleased a client or service user is with the performance. (1991; Jonson & Fornell). It can also be stated as the overall evaluation of a customer either positive or negative for the services, (Woodruff, 1997).

The primary objective of the research is to ascertain the relationship between customer satisfaction and the quality of the electronica tax (e-tax) service in the context of the Medium Tax Payers Branch Office of the Ministry of Revenue (MOR).

1.2. BACKGROUND OF THE ORGANIZATION

The organization responsible for collecting money from municipal taxes and customs duties is the Ministry of Revenues (MOR). Apart from managing income, the MOR is responsible for protecting the public from the harmful impacts of human trafficking. While it permits the legitimate flow of persons and products across the border, it seizes and prosecutes the individuals and vehicles engaged in the act of trafficking. The Ministry of Revenues (MOR) was established on July 7, 2008.

Major goals of Ministry Of Revenues are to create a modern Service for income taxation and gathering, to offer reasonable, effective, and high-quality services to customers, to encourage taxpayers to voluntarily fulfill the obligations of the tax payers, impose tax and duties laws by avoiding and monitoring the use of contraband and tax evasion, to collect taxes generated by the economy in a timely manner, deliver the essential support for regions in order to harmonize the state and regional tax organization services.

Ministry's goal is become Africa's preeminent, equitable, and cutting-edge tax administration, generating income from domestic taxes to fund government spending. The Ministry's goal is to support social welfare and economic growth by creating a state-of-the-art Tax and Duties

Administration with highly qualified and professional employees who encourage voluntary compliance from both individuals and businesses and swiftly prosecute noncompliant parties.

1.3. STATEMENT OF THE PROBLEM

In most nations around the world, the ways in which taxes are collected and the flow of data and information have changed as a result of taxpayers' increasing use and extension of the electronic tax service (e-tax service) (Chumsombat, 2015; Sondakh, 2017). Governments regularly employ technology to enhance and modernize the delivery of services. Both Kochanova, Hasnain, and Larson (2018) and Hammouri and Abu-Shanab (2017) assert that there are more advantages than disadvantages to taxpayers' integration with an electronic tax service.

The level of service quality in the community sector has grown to be a major concern. Many organizations make an effort to evaluate and gauge the caliber of the services they provide. At the same time, e-government service development has made considerable paces. Even if more people and businesses are using online services, there are still numerous issues with the quality of public e-services. According to a Top of the Web survey by Lofstedt (2012), some of the most commonly mentioned usability issues include difficulty finding the required service or information, difficulty using e-services, the need for better support regarding the e-service given on the website, the language understandability, etc.

For instance, the following researches were conducted in Ethiopia: However, in my title there are not many studies are made in our country. Abrehet Aregay (2021); Biruk, T. (2017); and Abiy Belay (2017) typically focused on traditional SERVQUAL and its Variables or its model. Because of this, the researcher assumed that there is a gap and then compelled to think about the caliber of E-services, particularly E-tax services. Interpersonal interactions between the service provider and the recipient are the focus of traditional service quality research.

However, there is no one-on-one communication in the E-tax service; it solely emphases on the e-service quality.

The study, in the researcher's opinion, adds value to future research by highlighting areas that need to be improved in the service delivery process and providing crucial information for understanding consumer wants.

1.4. RESEARCH QUESTION

1.4.1. General Research Question

In the instance of the Ministry of Revenue Medium Tax Payer Branch Office, the main of this study question is: What is the impact of the quality of e-tax services on customer satisfaction?

1.4.2. Specific Research Questions

1. What is the effect of ease of use on customer's satisfaction?
2. What is the influence of Reliability on customer's satisfaction?
3. What is the impact of trust on customer's satisfaction?
4. What is the outcome of citizen (Employee) support on customer's satisfaction?
5. What is the impact of functionality of interaction environment on customer's satisfaction?
6. What is the effect of Content & appearance of information on customer's satisfaction?

1.5. RESEARCH OBJECTIVE

1.5.1. General Objective

Analyzing impact the E-tax service quality on customer satisfaction in the context of the Ministry of Revenue's Medium Tax Payers Branch Office is study's main goal.

1.5.2. Specific Objective

The specific objectives are addresses by this research are:

- To assess Ease of use affect customer's satisfaction on E-tax service
- To examine how Reliability affect customer's satisfaction on E-tax service
- To analyses how Trust affect customer's satisfaction on E-tax service.
- To examine how Citizen (Employee) affect customer's satisfaction on E-tax service.
- To examine functionality of interaction environment affect customer's satisfaction on E-tax service
- To overview how Content & appearance of information affect customer's satisfaction on E-tax service

1.6. SIGNIFICANCE OF THE STUDY

The purpose of this research is to gather data regarding customer satisfaction by the services provided i.e. Ministry of Revenue (MOR).The results of this study will be useful in determining which areas require greater attention in order to deliver better services. Additionally, the study will be helpful to a variety of stakeholders. For example, the management will find out about service quality factors that are thought to influence customer satisfaction. The results of this study will facilitate the relationship between customer satisfaction and service quality delivery, and they will assist office management in identifying the key service quality dimensions that are

most crucial in ensuring customer satisfaction. Additionally, the study will identify the service quality parameters that require improvement.

1.7. SCOPE AND DELIMITATIONS OF THE STUDY

The focuses of this study will evaluate how the Ministry of Revenue's (MOR) e-tax service quality affects customer satisfaction. If this survey included Ministry of Revenue's (MOR) branches nationwide, it would be more useful.

The study did not conduct an exhaustive analysis encompassing all branches of the Ministry of Revenue's (MOR) due to time, money, and information accessibility restrictions. The outcomes of this study may not provide a complete image of Ministry of Revenue's (MOR) e-tax service quality because they were based on a small sample size and only covered Medium Tax Payers Branches Office.

1.8. DEFINITION OF TERMS

Service:-Service is any fundamentally insubstantial action or presentation that is rendered to a third party and does not lead to the acquisition of any property is referred to as a service (Kloter & Keller, 2012).

Service Quality: - The capacity of a service provider to efficiently please customers in order to improve business success is known as service quality. Additionally, "quality" is a crucial component of corporate success in the service industry. It is as a result of realizing its beneficial relationship to earnings, growing market share, and customer happiness.

E-Government: - According to Brown and Brudney (2001), e-government refers to the effective and efficient delivery of government information and services through the use of technology, particularly Web-based applications.

In order to promote citizen empowerment, improve government efficiency and service delivery, strengthen accountability, and increase transparency, e-government refers to "government owned or operated systems of information and communication technologies that transform relations with citizens, the private sector, and other government agencies" (Karokola, G., Kowalski, S., & Yngstrom, L.,2013).

Ease of use: - Customer ease of use refers to how simple a website is to use. A website should be made with the user's convenience of use in mind, including navigation, searching, and use. Usability is important in the incubation component of e-service quality. Numerous studies (Dobholkar, 1996; Zeithaml et al., 2002, Yang, 2001, Fassnacht and Koese, 2006) have reported that customers have given ease of use high ratings when evaluating the quality of e-services.

Trust (Privacy/Security):- Researchers Alanezi et al. (2010) and Papadomichelaki and Mentzas (2009) discuss the level of security and protection offered by government websites to private user data. The citizen's trust in a service that is free from risk, uncertainty, or danger during the entire technological procedure is also highlighted by them.

Citizen Support (Interactivity):- Assisting citizens with information requests or transactions is known as Citizen Support, which is the assistance that the organization offers. Parasuraman, Zeithaml, and Berry (1988) suggest that accessible resources such as FAQs, help pages, and user-friendly guidelines could be used to provide assistance.

Reliability: - Reliability is well-defined as a nation's trust in an e-government website for accurate and timely service provide. According to Parasuraman, Zeithaml, and Berry (1993), reliability is the ability to carry out the guaranteed service accurately, consistently, and on schedule.

Content & Appearance of Information: - the standard of provided data and the manner in which it was displayed. The information must be perfect, thorough, succinct, and appropriate.

Li and Suomi (2009) and Alanezi et al. (2010) have previously stated a few of those traits connected to the quality information. It's also significant to keep in mind that Papadomichelaki and Mentzas (2009) stipulate that this variable must account for the design, which must contain a number of precise components including the right colors, accurate images, and a website size that makes sense.

CHAPTER TWO: LITERATURE REVIEW

2.1. LITERATURE REVIEW

2.1.1. Service

A service is defined as any essentially intangible act or performance provided to a third party that does not result in the purchase of any real estate. There may have been no tangible advantage associated with its production (Keller & Kloter, 2012).

Characteristics of Service

According to Kolter & Keller (2012), perishability, inspiration, intangibility, and variety are the four main ways that services and goods differ from one another.

Intangibility of Service: It is a kind of service which is not tested, touch, or seen is said to be intangible. As a result, consumers try to evaluate the quality of the services by concentrating on observable components such as Location, People, Cost, Equipment, and Content (Kolter & Keller, 2012).

Inseparability: While services are generated and consumed simultaneously, things are manufactured, distributed, and then consumed (Kolter & Keller, 2012). This is known as inseparability.

Variability of service: Service variability is the idea that the quality of services relies on the people who supply them, when they do so, where they do it, and how (Kolter & Keller, 2012).

Perishability of service: specifies that once services are provided, they cannot be reimbursed or stored for subsequent use (Kolter & Keller, 2012).

2.1.2. E-Services

"The developing paradigm of electronic services (e-Services) promises to carry the litheness that the web has brought to the sharing of documents to distributed computation and services," according to Hull, R., Benedikt, M., Christophides, V., & Su, J. (2003). "E-services, e-trade, science, and telecommunications have seen an outburst of activity about them over the last several years," they said. "Having a collection of network-resident software services available via standardized protocols, whose functionality can be automatically discovered and integrated into applications or composed to form more complex services," is, as they put it, the clear fundamental goal of e-services.

In contrast, Stafford, T. F. (2003) asserts that electronic services are the model of business whose time has undoubtedly come. They deliver a useful feature that people with congestion schedules could easily take advantage of. There are so many people with a diverse range of technical and intellectual backgrounds working in the e-services industry that there are almost limitless opportunities for explanation. From the marketing product point of view, an e-service might be any technologically awakened feature of a customer's utility. When we talk about e-services, technologists usually think of software functionality that is provided over the Web; this is also frequently called Web services. Technology and marketing have claims on the evolving electronic services example.

2.1.3. E-Government

To answer the inquiry "What is e-Government?" Fang, Z. (2002) provides the following information. "Governments around the world must reform and reinvent their systems in order to provide effective and economical services, information, and knowledge using information and communication technology.

The electronic interchange of information and transactions between the public (citizens and enterprises), employees, and the government (Abramson and Means, 2001).

E-government refers to information and communication technology systems that the government owns or operates and that change how it interacts with the public, the private sector, and/or other government agencies in order to strengthen accountability, empower citizens, improve service delivery, increase transparency, or increase government efficiency (World Bank, 2001).

The goal of e-government is to improve government service delivery, constituent engagement, and society at large by transforming public sector internal and external interactions through net-enabled operations, IT, and communications (Fraga, 2001).

E-government refers to an online-based government that integrates new technologies with internal legal systems. This, in turn, links the government's information infrastructure with the external digital world and all of its constituents, including voters, business clients, suppliers, tax payers, and other institutions in society (Tapscott, 1996).

E-governance refers to the public sector's utilization of cutting-edge ICTs, such as the Internet, to provide all citizens with enhanced services, dependable data, and increased understanding in order to make the political process easier to access and promote more active citizen participation (UNPA & ASPA, 2001).

2.1.4. E-Tax

With the latest technology, a taxpayer can apply for tax identity number(TIN), documented tax returns, and obtain extra relevant data, among other tax-related services provided by financial and tax authorities online (Wasao, 2014).

Tax filing involves the comprehensive reporting of all income and the timely payment of all applicable taxes in accordance with relevant laws, regulations, and legal rulings (Chatama, 2013). This process is also known as tax registration, submitting tax returns and other records within the required timeframe, and fully satisfying all tax obligations by the due date (Swee et al., 2017).

In contrast, Musimenta et al. (2017) state that an individual or entity is deemed non-compliant if they underreport their taxable income, overstate the allowed deductions, fail to disclose and pay the assessed tax liabilities by the deadline, or otherwise do not adhere to the applicable tax regulations.

The study utilized the Information System (IS) model (Hsu et al., 2014) to examine the relationship among the six elements of system quality, information quality, service quality, user intention, user satisfaction, and the net benefits of using the service.

2.1.5. E-Service Quality

Service quality is a growing topic of study across several disciplines, including operations, marketing, hospitality, and information technology. The pioneering SERVQUAL approach measures 10 service quality characteristics, including responsiveness, competence, access, courtesy, communicating, creditability, security, understanding/knowing the client, and tangibles (Zeithaml, V. A., Berry, L. L., & Parasuraman, A., 1985). Parasuraman and L. Berry distilled the same framework into five key dimensions: reliability, assurance, tangible elements, empathy, and responsiveness. Although it is one of the earliest approaches for assessing service quality, this model has been widely adopted by numerous researchers across diverse disciplines (Sivathaasan, N., Jayasundara, J. M. R. S., and Achchuthan, 2014).

Considering the prevailing circumstances and the notable increase in the need for services, it is essential to uphold the characteristics of electronic services offered on the internet.Many academics provided ways to assess quality in diverse application contexts. Yoo, B., & Donthu, N. (2001) initially created SITEQUAL to gauge the perceived quality of online shopping sites.

The quality of e-services can, however, be measured by a wider range of factors, according to Madu, C. N., and Madu, A. A. (2002). As a result, 15 dimensions of e-services quality were put forth, including performance, features, structure, esthetics, reliability, storage capacity, Service ability, security and system integrity, trust, responsiveness, productive services, Web store policy, guarantee, and empathy.

E-service became a crucial factor for organizations to retain and attract customers and achieve competitive capabilities by providing good e-services to customers Hussain, S. M. (2014). Obviously, the e-services quality became a significant and common topic for research because of e-commerce growth and advancement (Agrawal, V., Tripathi, V. & Seth, N. Scale, 2014).

Therefore, e-service quality should be given top importance in order to retain online clients and increase user happiness. E-service quality aims to fulfill customers' expectations and satisfy them.

2.1.6. Customers Satisfaction

According to studies, customer happiness is crucial in today's corporate environment (Hanif, Hafeez, & Riaz, 2010). Researchers also held that the best way to gauge customer satisfaction is by the quality of the services provided (Pitt, Watson, & Kavan, 1995). After receiving high-quality services from the company, users will reach their degree of satisfaction (Zeithaml, Bitner, & Gremler, 2006).

One of the concepts that is studied the most in marketing literature is customer satisfaction. Due to its capacity to draw in new clients and keep hold of current ones, this is extremely important in a competitive market (Tandon et al., 2017). Additionally, Keller (2012) defined satisfaction as "a person's feeling of pleasure or disappointment resulting from a comparison between the performance of a product or service and their expectations." Oliver (2015) offered an alternative perspective, characterizing customer happiness as the "fulfillment response" of the customer. It is an assessment of a feature of a good or service, or it is a determination of whether the good or service has truly offered or is now offering a satisfying degree of fulfillment associated with consumption.

2.1.7. E-service Quality Measurement

As per findings by Riedl et al. (2009), electronic services vary from conventional services regarding their pricing models, extensive outsourcing, swift creation of novel services, access to clear service feedback, and continuous enhancement of services

E-service quality measurement differs from traditional service quality measurement due to the differences in these features between services and e-services.

Prior to the development of electronic service quality metrics, research concentrated on identifying three aspects: the technical aspects of websites, factors influencing e-satisfaction, and the service quality of websites (Akinci et al., 2009). Consequently, research has emphasized the criteria essential for crafting an effective website.

According to Abels et al. (1999), website designers must fulfill six key requirements to create an effective website: 1) Ease of use, 2) Provision of useful content, 3) Appropriate website display,

4) Linking that provides connections to information within the website and on other websites, 5) Inclusion of a search function on the website, and 6) Maintaining an attractive appearance.

In an attempt to provide a psychometrically sound measure of the quality of service provided by online stores, Yoo and Donthu (2001) advanced SITEQUAL. As per to the model, there are four main features that affect the design of a website: processing speed, which refers to how quickly and interactively a website responds to requests from users; usability, which includes the capability to exploration for information; aesthetic design, which includes the creativity of website in terms of excellent audiovisual aid and color graphics; and security, which refers to the protection of personal and financial information.

2.2. EMPIRICAL LITERATURE REVIEW

AntenehTamiru, (2021) The study employed convenience sampling to survey 770 clients in order to examine the challenges that large taxpayers in Ethiopia's Ministry of Revenues encounter when filing taxes electronically. The researchers found that the primary issues include recurring disruptions in the e-filing service, an incomplete documentation system, and an electronic documentation system that is not adequately supported by an electronic payment supplementary system, which compels e-tax users to continue visiting tax offices. Additionally, the vast majority of participants expressed the view that the overall e-filing experience could be improved.

Chen et al., (2015) the study, which utilized the IS Success Model, examined the factors influencing the online tax filing system. The findings revealed that information quality exhibited a strong and significant impact on both the behavioral intention to use the system and users' satisfaction.

Mohammadi (2015) confirmed that the actual usage of a system, information, service, or technology has a favorable impact on users' satisfaction and behavioral intentions, all indirectly.

Gupta et al (2015), examines how information systems performance affects the adoption of electronic filing in India. PLS-SEM was the tool utilized in the study to analyze the data. According to the findings, taxpayer satisfaction with the e-filing system is positively correlated with SEVQ.

Joanna (2014), studied the adoption of electronic tax filing and payment in Malaysia, the E-tax filing system enhances the quality and quantity of information available to tax authorities, enabling them to carry out transactions more quickly and precisely.

Electronically filed tax returns contain substantially fewer errors compared to paper-based returns, which results in a diminished need for penalties and other punitive actions to promote compliance. When returns are processed more efficiently through electronic means, tax authorities can transmit assessments and refunds more swiftly. Additionally, taxpayers gain faster access to information on the authorities' approval status of their returns. E-filing also decreases the cost of tax preparation.

Gjimt, Meenal, and Mohali (2012) studied electronic filing might significantly enhance tax services. Tax software usually includes automatic error checking, professional tax advice, and other services, lowering the likelihood of an audit.

X. Papadomichelaki, G. Mentzas, (2011) examined 264 consumers were surveyed using a convenience sample technique in order to assess the level of e-government services provided in Greece. The researchers then suggested four factors effectiveness, trust, reliability, and citizen

support that influence the usability of e-government sites in their model, e-GovQual, which they included in the SERVQUAL framework. The last recommendation of the study is that Greece's government concentrate on elements that raise customer satisfaction through better service quality.

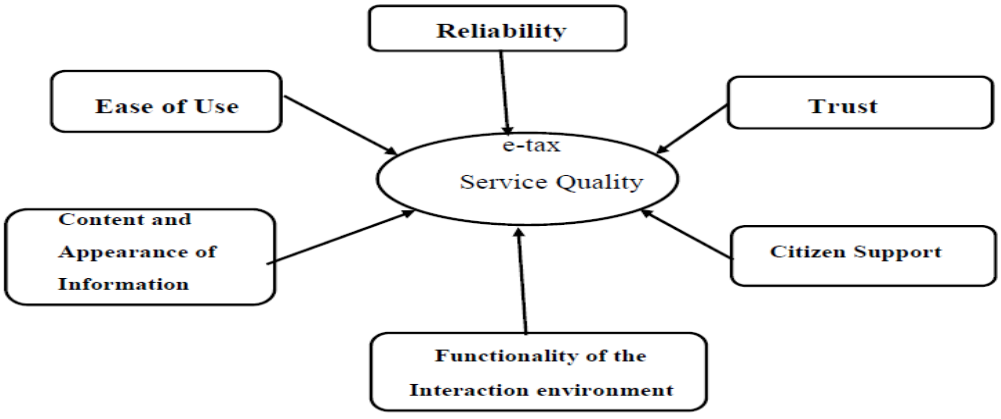
According to the above paragraphs, almost all researchers have found that the quality of e-government or e-tax services positively affects user Satisfaction.

2.3. RESEARCH FRAME WORK AND HYPOTHESIS

2.3.1. Conceptual Framework

Understanding how different variables relate to one another within the framework of the Ministry of Revenue in order to improve service performance is called as a conceptual framework. A conceptual framework that was developed that indicates the course of the study the researcher's creation was founded on a survey of the body of prior research. The following is the suggested conceptual framework for the study, which sought that to examine the association between customer happiness and e-service quality.

Figure 1: Conceptual framework



Source: Papadomichelaki and Mentzas (2009) (with modification)

2.3.2. Framework of Analysis

The framework presented illustrates the proposed structure for this research. The study has modified the e-GovQual model, developed in 2009 by Xenia Papadomichelaki and Gregoris Mentzas, for use in this context. The primary objective of this study is to examine the relationships between the dependent variable, customer satisfaction with the quality of the E-tax service at the Ministry of Revenue-Medium Tax Payer Branch Office, and the six independent variables representing service quality dimensions: ease of use, reliability, trust, employee support, functionality of the interaction environment, and content and appearance of information.

2.3.3. Research Hypothesis

1. **EASE OF USE**

Ease of use has been highly graded in customer's electronic service quality measurement, and it has been noted by some researchers (Dobholkar1996, Zeithaml et al. 2002, Yang 2001, Fassnacht and Koese 2006).

Several investigations (M. Alanezi, A. Mahmood, and S. Basri, 2012; M. Fassnacht and I. Koese, 2006; E. T. Loiacono, W. Richard T., and D. L. Goodhue, 2007; E. T. Loiacono and S. Deshpande, 2014) have noted that user-friendliness enables citizens to frequently utilize available services and also impacts their overall satisfaction, thereby enhancing trust in e-government services. Shareef et al. (2013) acknowledged ease of use as a primary determinant of the service quality of e-government public administration.

According to Mentzas and Papadomichelaki et al. (2011), the effectiveness of e-government portals is enhanced by the inclusion of certain features, such as a site map, FAQs, and the availability of information about the services offered through the e-government portal.

Efficiency is significant for e-government services quality. Download speed and response time are important of e-government efficiency in citizen perceived satisfaction (Alawneh, A. A., Ai-Taani, F., Ai-Azzam, A., & Al-Radaideh, R., 2013).

H1: Ease of use (Efficiency) has positive effect on customer's satisfaction.

2. RELIABILITY

Reliability pertains to the precision, promptness, and uninterrupted availability of a service (Muhammad et al., 2014). Narteh (2015) defines reliability as the online platform's capability to consistently, dependably, and accurately deliver the promised service.

It further signifies the commitment of the business to fulfill its commitments, encompassing precise billing, accurate record-keeping, and prompt service provision upon request. Reliability entails the continuous functioning of the website, available around the clock as pledged. In studies on e-service quality, reliability has emerged as the most crucial factor influencing both e-service quality and customer satisfaction (Narteh, 2013; Mwatsika, 2016; Al-Hawary & Al-Smeran, 2017; Tan et al., 2018).

The significance of reliability stems from the notion that customers tend to perceive e-service quality more positively when the service is delivered as anticipated or pledged. Failure to access the e-channel when needed may lead customers to seek alternative methods.

H2: Reliability has a positive effect on customer's satisfaction.

3. TRUST

Trust is defined as a citizen's faith in a website's capability to provide e-services without fear of danger or hesitation. It incorporates both privacy and security. Previous research (Gefen et al., 2003; Zhao & Zhao, 2010) has already emphasized the significance of trust as a crucial component of e-service.

The establishment of confidence in e-government is influenced by various variables, including security and privacy of information (Liu & Carter, 2018). According to Al-Omari & Al-Omari (2006), ensuring private and secure transactions will help users develop a sense of trust with other e-Government users. The writers also emphasized how crucial it is to guarantee users of open and understandable legislation, institutional mechanisms, and policy procedures. According to Najafi (2014), when it comes to trust, worries about information privacy will decrease if information providers have faith in information collectors.

H3: Trust has positive effect on customer's satisfaction.

4. CITIZEN (EMPLOYEE) SUPPORT

Assisting citizens with information requests or transactions is known as Citizen Support, which is the assistance that the organization offers. Parasuraman, Zeithaml, and Berry (1988) suggest that accessible resources such as FAQs, help pages, and user-friendly guidelines could be used to provide assistance.

H4: Citizen (Employee) Support has positive effect on customer's satisfaction.

5. FUNCTIONALITY OF THE INTERACTION ENVIRONMENT

The functionality of the interaction environment between a citizen and the services offered by an e-Government portal is termed as the level of communication. Online forms should offer options for various actions that citizens can take (like printing, saving, etc.) and provide assistance to aid citizens in filling out the fields whenever necessary

H5: Functionality of the interaction environment has a positive effect on customer's satisfaction.

6. CONTENT AND APPEARANCE OF INFORMATION

The caliber of the data offered and how it was presented. This data needs to be precise, comprehensive, brief, and pertinent. Some of these characteristics linked to information quality have already been mentioned by Alanezi et al. (2010) and Li and Suomi (2009).

It's also crucial to remember that Papadomichelaki and Mentzas (2009) specify that this dimension should take into account the layout, which should have a number of particular elements, including: appropriate colors, accurate visuals, and the right size for the website;

H6: Content and appearance of information has a positive effect on customer's satisfaction.

CHAPTER THREE: RESEARCH DESIGN AND METHODOLOGY

3.1. INTRODUCTION

To accomplish the goals of the study, the chapter provides an overview of the methodology that is used to gather and evaluate pertinent data and information. This research discusses the procedures and methodologies that will be used. Data sources, data collection tools, demographic and sample techniques, data examination techniques, and ethical considerations are all included in the research design

3.2. RESEARCH DESIGN

Research designs are plans and the procedures for research that span the decisions from broad assumptions to detailed methods of data collection and analysis (Creswell, 2009). Usually there are three types of research design, i.e., qualitative, quantitative, and mixed research designs. This study will use quantitative research design.

Quantitative research entails the measurement of variables and the examination of relationships among them. It comprises several steps, including the exploration of theories applicable to describing aspects of reality, formulation of hypotheses derived from these theories, operationalization of concepts within the hypotheses, systematic data collection to assess the hypotheses, analysis of the data, and reporting of findings (Bryman, 2012).

3.3. RESEARCH APPROACH

This study employs both explanatory and descriptive research methods to address the subject themes. The justification for choosing an explanatory study is that it facilitates process replication and hypothesis testing, two methods that enhance the validity of research findings.

This study examines the link between independent and dependent variables. Customer satisfaction is the dependent variable, while the independent variables are the aspects of the quality of the E-Tax service (ease of use, dependability, trust, employee support, functionality of the interaction environment, and substance and appearance of information).

The frequency of occurrence or association among two or more variables is the emphasis of a descriptive study design (McDaniel and Gates 2008).

3.4. DATA TYPES AND DATA SOURCES

Primary and secondary data sources are the two main categories of data sources. Original then unique data are those that are gathered fresh for the first time and are considered primary. The data that have already been gathered and subjected to statistical analysis are known as secondary data, on the other hand. The research makes using of together primary and secondary data sources. An organized and methodical approach is used to gather the primary data using 27 standard survey questions. On the other hand, books, journal articles, research papers, and other materials make up the secondary sources of data.

3.5. POPULATION OF THE STUDY

The study's target demographic consists of every user of the e-tax Service at the Medium Tax Payers Branch office of the MOR. PLCs (Private Limited Companies) with yearly turn over volumes of 100 million Birr or less are among the users of the e-tax system at the Medium Tax Payers Branch office. There are 8,268 customers of the branch's electronic tax service as of July 07, 2023.

3.6. SAMPLING PROCEDURE

3.6.1. Sample size

There are various methods for figuring out the sample size. These include calculating a sample size using published tables, applying formulas, emulating the sample size of comparable research, and conducting a census for tiny populations. To get accurate data for this study, the sample size is established using Yamane's sample size formula (Yamane, 1967).

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

Where:

The sample size is N, the population size and the precision level is e. The population of the study, N = 8268, will be calculated using this formula with a precision of ±5%. The sample size is 382, assuming a 95% confidence level and e = 0.05.

3.6.2. Sampling Technique

The convenience sampling technique, which is non-probabilistic, was applied. When selecting the convenience sampling strategy, availability and speed of data acquisition are taken into account.

3.7. DATA GATHERING INSTRUMENTS

The survey methodology is the most used primary data gathering method in marketing study (Malhotra et al., 2007). Its benefits include data uniformity and easy administration. The chosen method of collecting data for this research is a self-administrated questionnaire(survey), which was modified from earlier measurements developed by other studies.

3.8. DATA ANALYSIS TECHNIQUE

Using the statistical package for social science (SPSS 20.0) program, raw data from completed questionnaires are processed to do the pertinent data analysis required to address the study questions.

During the data analysis process, both descriptive and inferential statistics are used. The mean, frequency, and standard deviation are computed for descriptive statistics. The examination of demographic variables like age, education level, gender, etc. also makes use of descriptive statistics. Correlation analysis is used to look at the relationship between the variables under investigation and the dependent variable (customer satisfaction), whereas regression analysis looks at the relationship between the six independent variables (e-service quality dimensions) and the dependent variable.

The regression equation formula that shows the predicting values of linear amalgamation of Ease of use, Trust, Reliability, Employee Support, Functionality of Interaction Environment, and Content & Appearance of Information on customer satisfaction is shown below:

$$Y=\beta_0 + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \beta_5X_5 + \beta_6X_6 + \varepsilon$$

Where: Y= Customer Satisfaction (Dependent Variable)

β_0 = Intercept (constant)

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

X_1 (Ease of Use), X_2 (Trust), X_3 (Reliability), X_4 (Employee Support), X_5 (Functionality of Interaction Environment), and X_6 (Content & Appearance of Information) ε = Sampling error

3.9. RELIABILITY AND VALIDITY

Validity and reliability are the two major criteria that could be applied to evaluate the quality of a study.

3.9.1. Reliability

According to Hair et al. (1998), reliability refers to the degree of consistency among a variable or a set of factors and the expected outcome. This study evaluates the internal consistency of the variables in the research instrument using Cronbach's alpha. Zirkmund (2000) defined Cronbach's α (alpha) as a reliability coefficient that assesses the internal consistency of a test or scale. It produces a value between 0 and 1. When the Cronbach's alpha score is 0.70 or higher, it is considered sufficient to establish reliability; scales with a coefficient alpha between 0.6 and 0.7 are considered to have reasonable reliability.

To evaluate the instrument's reliability, 27 questionnaires were collected, and each dimension's Cronbach's α was determined. As demonstrated in Table 1, the instrument's overall dependability is 0.835, and this means that all scales have Cronbach's αs greater than 0.7. Therefore, it would seem that the device is trustworthy for the use for which it was designed.

Table 1: Summary of Reliability Statistics

Reliability Statistics		
	Cronbach's Alpha	**No of items**
Ease of use	.796	4
Trust	.802	4
Reliability	.822	4
Employee Support	.821	4
Functionality of interaction environment	.839	4
Content & appearance of information	.824	4
Customer Satisfaction	.781	3
Overall Reliability	**.835**	**27**

Source: Survey Result, 2024

3.9.2. Validity

How well the idea is specified by the measure(s) is what matters in terms of validity (Siddiqi, 2010). Through a review of the literature and the adaptation of tools from earlier e-service (e-tax) research studies, the study will address content validity. For the most part, social science investigations are best served by content validity (Bollen, 1989). Additionally, Bollen (1989) distinguished two fundamental methods for evaluating content validity: first, a series of questions concerning the instrument; and/or, second, consulting with judges who are experts in the topic.

3.10. ETHICAL CONSIDERATION

Without revealing the identity of the respondents, all data that is gathered must be handled with confidentiality. Additionally, the reference list will include acknowledgements for all of the literature and research that were gathered for this particular study.

Respondents are guaranteed that their answers are handled with absolute confidentiality and that they are not necessary to write their name in order to preserve the confidentiality of the information which is providing by them. In the inquiry form introduction, the study's goal will be revealed. Just those who voluntarily participate will receive the surveys.

CHAPTER FOUR: DATA PRESENTATION, EXAMINATION AND INTERPREATION

In this chapter the data that were presents which are gathered for the study, along with the analysis that was done using the output from the SPSS software version 20.Introduction, customer reaction, data analysis, respondents' demographics, the quality of the Electronic tax (E-tax) service, and a customer satisfaction analysis.

4.1. THE QUESTIONNAIRE

For the purpose of analysis Based on the e-GovQual framework, 382 questionnaires were completed by the MOR Medium Tax Payers' Branch Office e-tax service users. All of the questions on these sheets were completed accurately. The primary demographic factors listed in the first part were age, gender, education level, and the number of years utilizing the e-tax service. The second part of the survey questionnaire contained questions on the six variables of e-tax service quality variables and the overall customer satisfaction questions.

4.2. DEMOGRAPHIC CHARACTERISTICS OF RESPONDENTS

4.2.1 Respondents Profile

1. **Gender**: - The graph shows that 32.20% or 142 female respondents and 62.80% or 240 male respondents answered the survey questions, this representing that men made up the majority of respondents.

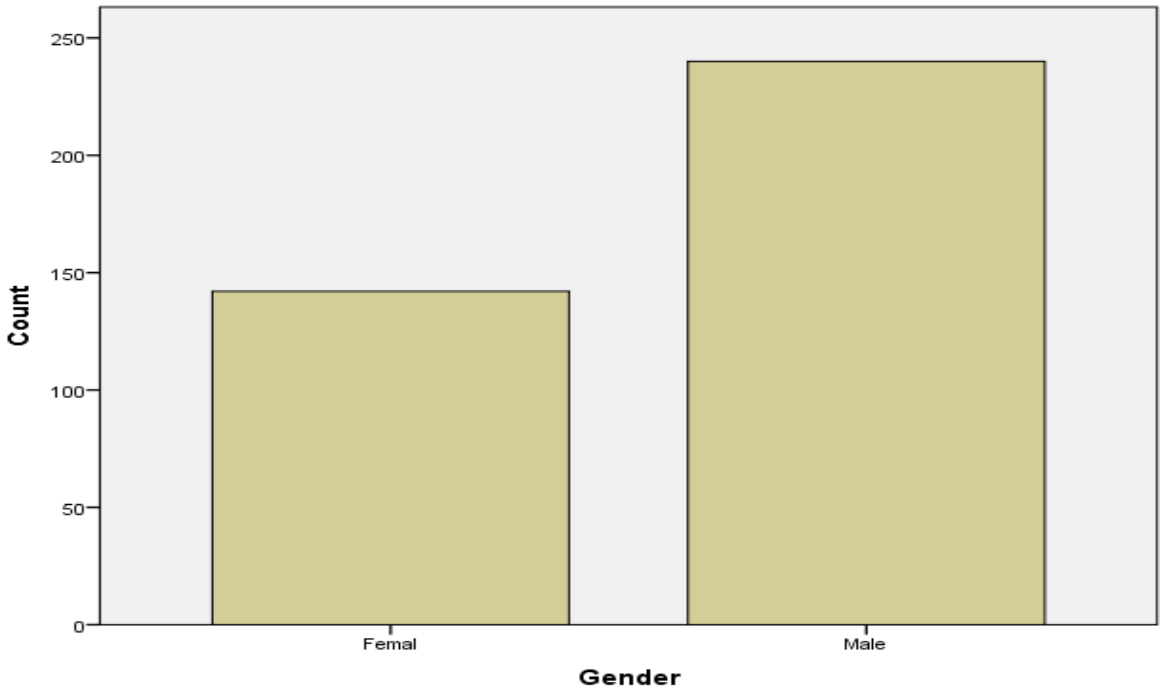
Table 2: GENDER

Gender

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Female	142	37.2	37.2	37.2
	Male	240	62.8	62.8	100.0
	Total	382	100.0	100.0	

Source: SPSS output (2024)

Figure 2: GENDER



Source: SPSS output (2024)

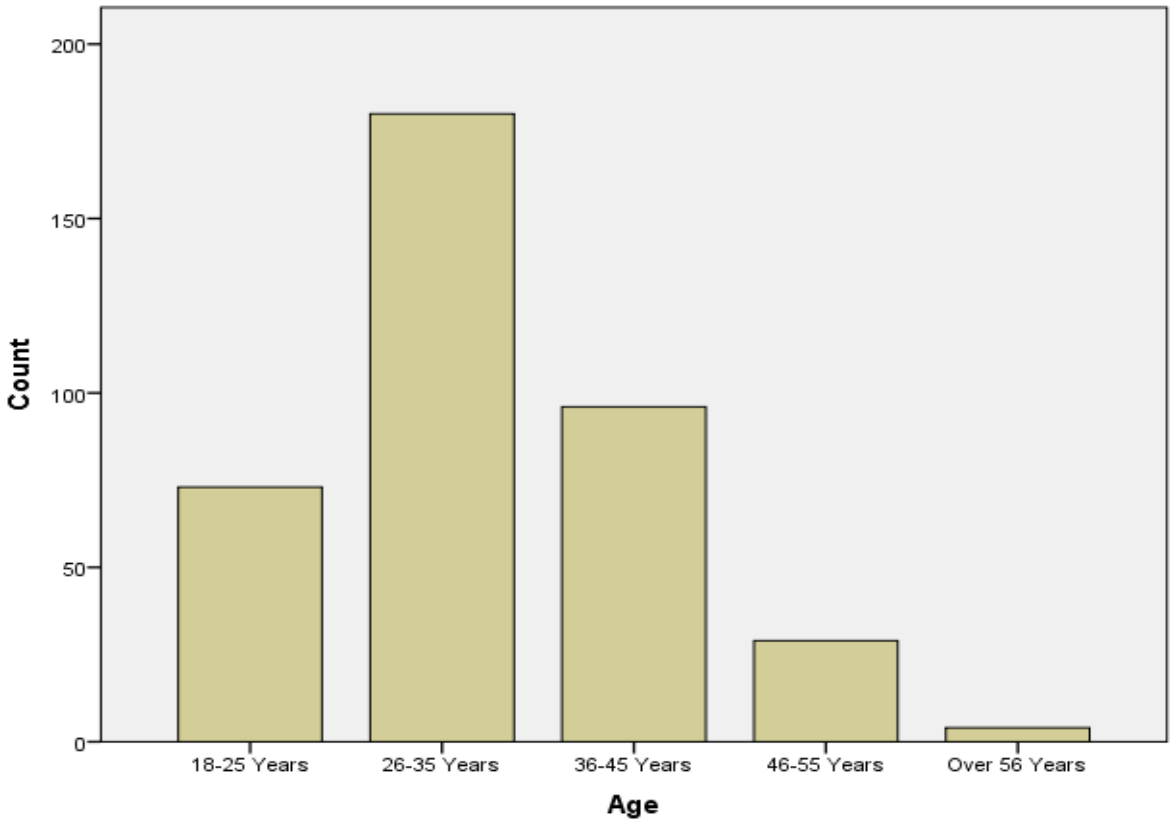
2. **Age**: - 19.10% (73) of respondents were between the ages of 18 and 25, 47.10 % (180) were between the ages of 26 and 35, 25.10% (96) were between the ages of 36 and 45, 7.6% (29) were between the ages of 46 and 55, and 1% (4) were older than 56. This suggests that a larger proportion of study participants are between the ages of 26 and 35.

Table 3: AGE

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	18-25 Years	73	19.1	19.1	19.1
	26-35 Years	180	47.1	47.1	66.2
	36-45 Years	96	25.1	25.1	91.4
	46-55 Years	29	7.6	7.6	99.0
	Over 56 Years	4	1.0	1.0	100.0
	Total	382	100.0	100.0	

Source: SPSS output (2024)

Figure 3: AGE



Source: SPSS output (2024)

3. **Education level:**- Among the responders, 29 people (7.90%) held a diploma, 282 people (73.80%) had a First degree, 47 people (12.30%) had a postgraduate degree, and the remaining 23 people (6%), held another Qualification.

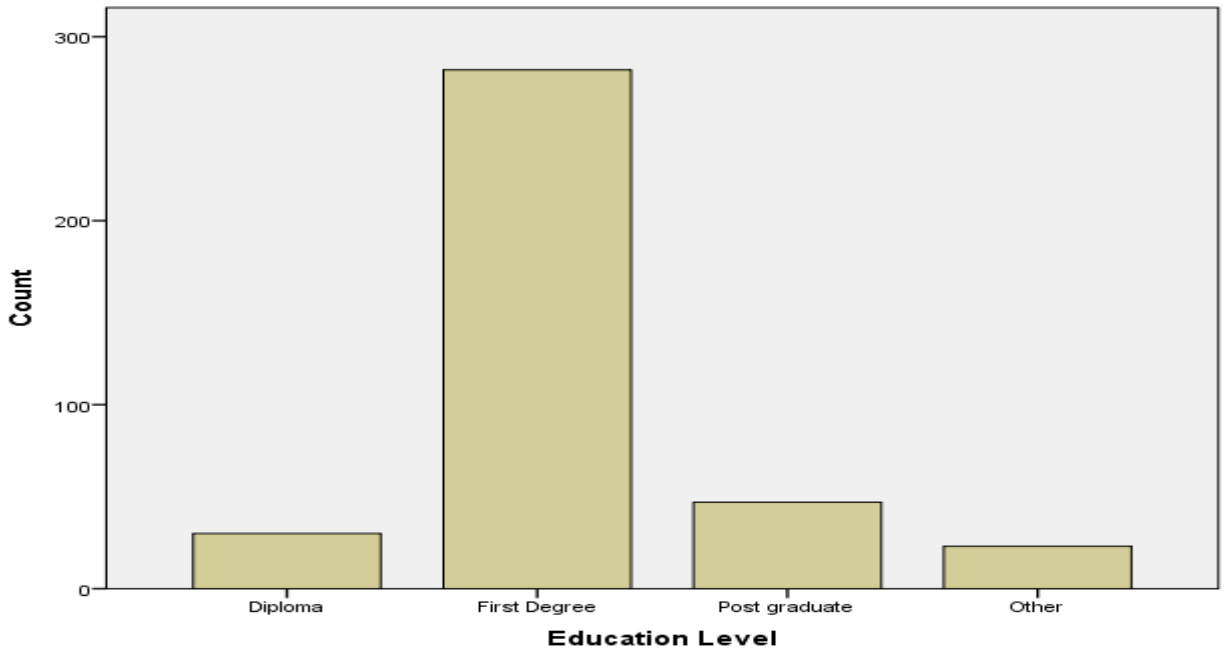
Table 4: EDUCATION LEVEL

Education Level

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Diploma	30	7.9	7.9	7.9
	First Degree	282	73.8	73.8	81.7
	Post graduate	47	12.3	12.3	94.0
	Other	23	6.0	6.0	100.0
	Total	382	100.0	100.0	

Source: SPSS output (2024)

Figure 4: EDUCATION LEVEL



Source: SPSS output (2024)

4. **Years of using the e-tax system Service: -** Of those who responded, 83 (21.70%) used the e-tax system service for less than a year, 131 (34.30%) for one to two years, and 168 (44%) for more than two years. These numbers show that the majority of respondents do, in fact, use the e-tax system service for longer than two years.

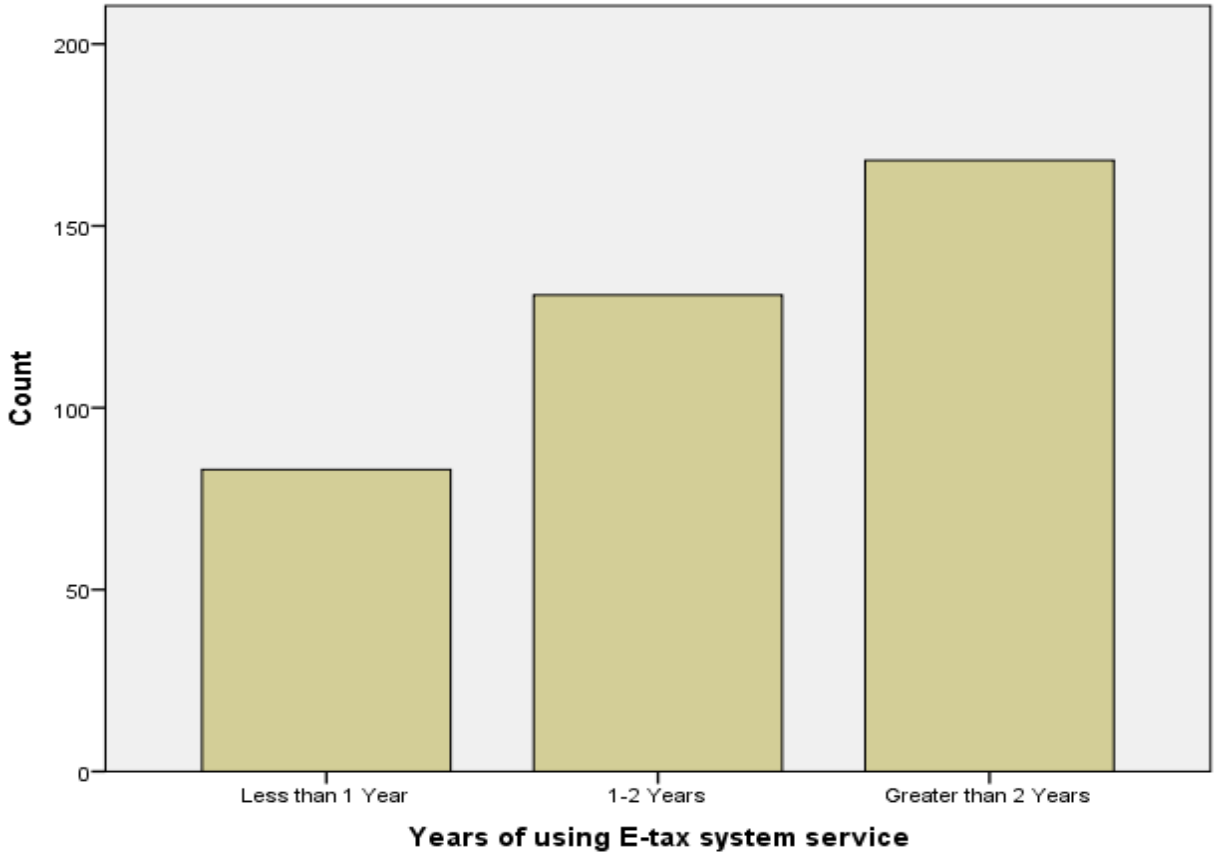
Table 5: YEARS OF USING E-TAX SERVICE

Years of using E-tax system service

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Less than 1 Year	83	21.7	21.7	21.7
	1-2 Years	131	34.3	34.3	56.0
	Greater than 2 Years	168	44.0	44.0	100.0
	Total	382	100.0	100.0	

Source: SPSS output (2024)

Figure 5: YEARS OF USING E-TAX SERVICE



Source: SPSS output (2024)

4.3. DESCRIPTIVE ANALYSIS OF THE RESEARCH VARIABLES

Table 6: Ease of use/ Efficiency (EU)

	Questions	Mean	Std. Deviation
EU1	The E-Tax Site's structure is clear and easy to follow	4.03	.978
EU2	The E-Tax site's search engine is effective	3.91	.995
EU3	The MOR E-Tax site's site map is well organized	3.93	.970
EU4	The E-Tax site is well customized to individual user needs	3.95	1.009
Overall EU		**3.95**	**0.98**

Source: Survey Result 2024

Table 7: Trust (T)

	Questions	Mean	Std. Deviation
T1	Acquisition of username and password in the E-Tax site is secure	4.04	1.021
T2	Only necessary personal data are provided for authentication on the MOR's e-tax site	3.87	1.038
T3	Data provided by users in the e-tax site are archived securely	3.90	1.030
T4	Data provided in the e-tax site are used only for the reason submitted	3.95	.881
Overall Trust		**3.94**	**0.99**

Source: Survey Result 2024

Table 8: Reliability (R)

	Questions	Mean	Std. Deviation
R1	The forms in the e-tax site are downloaded in short time	3.96	1.057
R2	The e-tax site is available and accessible whenever you need it	3.86	1.008
R3	The e-tax site performs the service successfully upon first request	3.83	1.019
R4	The e-tax site provides services in time	4.02	.933
Overall Reliability(R)		**3.91**	**1.00**

Source: Survey Result 2024

Table 9: Citizen (Employee) support (ES)

Questions		Mean	Std. Deviation
ES1	Employees of MOR showed a sincere interest in solving your problems	3.92	.944
ES2	Employees give prompt replies to users' inquiries	3.89	.933
ES3	Employees have the knowledge to answer your questions	3.91	1.003
ES4	Employees have the ability to convey trust and confidence	3.90	.970
Overall ES		**3.90**	**0.96**

Source: Survey Result 2024

Table 10: Functionality of Interaction Environment (FE)

Questions		Mean	Std. Deviation
FE1	The e-tax site has online help in forms	3.87	.988
FE2	Reuse of Customer information to facilitate future interaction	3.69	.994
FE3	The e- tax site has Automatic calculation forms	3.87	1.018
FE4	The e- tax site has adequate response format	3.76	1.012
Overall FE		**3.79**	**1.00**

Source: Survey Result 2024

Table 11: Content & Appearance of Information (CAI)

Questions		Mean	Std. Deviation
CAI1	The e- tax site has update information	3.82	1.023
CAI2	The e- tax site data is easy to understand and Interpretable	3.75	1.010
CAI3	In the e- tax site data is accurate	3.76	1.024
CAI4	All data In the e- tax site are relevant for you	3.73	1.083
Overall CAI		**3.76**	**1.03**

Source: Survey Result 2024

Table 12: Customer Satisfaction (CS)

Questions		Mean	Std. Deviation
CS1	I will use the online tax service again in the future	4.00	.630
CS2	I will recommend the online tax service to other tax payers	3.76	.803
CS3	Overall I am satisfied with the service of the e-tax system	3.94	.655
Overall CS		**3.90**	**0.69**

Source: Survey Result 2024

As presented through tables 6 to 12 the overall mean value of the study dimensions range among 3.76 and 3.95 which indicates that the majority of the research respondents had agreed on the electronic service quality variables. The values of the standard deviation are relatively low which implies that the data values are narrowly spread throughout the distribution.

4.4. CORRELATION ANALYSIS

The connection among two or more variables is denoted by the word "correlation" (Cramer, 2016). A correlational statistical model's objective is to define the relationship between various variables and to represent and investigate the strength of this association. Usually, a positive or negative co-variation is used to describe the relationship (Cramer, 2016).

On the other hand, the pattern of the data indicates when there is no correlation between the variables. Correlational coefficients, which range from -1 to +1, show the relationship between the variables (Cramer, 2016). These coefficients show the degree to which each individual result deviates from the straight line because correlations are linear. The Pearson method is the most widely used technique for determining a correlation.

Saunders, Lewis, and Thornhill (2016) state that when:

- If $r = 0$ (complete independence of the variables)
- If $0 < r < 0.2$ (poor positive correlation)
- If $0.2 < r < 0.35$ (Modest positive correlation)
- If $0.35 < r < 0.6$ (Tough positive correlation)
- If $0.6 < r < 0.8$ (very solid positive correlation), and
- If $r = 1$ (perfect positive correlation).

Table 13: Correlation Matrix

Correlations								
		EU	T	R	ES	FE	CAI	CS
Ease of use	Pearson Correlation	**1**						
	Sig. (2-tailed)							
	N	382						
Trust	Pearson Correlation	.585**	**1**					
	Sig. (2-tailed)	.000						
	N	382	382					
Reliability	Pearson Correlation	.508**	.360**	**1**				
	Sig. (2-tailed)	.000	.000					
	N	382	382	382				
Employee Support	Pearson Correlation	.427**	.440**	.338**	**1**			
	Sig. (2-tailed)	.000	.000	.000				
	N	382	382	382	382			
Functionality Environment	Pearson Correlation	.288**	.298**	.331**	.242**	**1**		
	Sig. (2-tailed)	.000	.000	.000	.000			
	N	382	382	382	382	382		
Content &Appearance Information	Pearson Correlation	.438**	.454**	.247**	.342**	.232**	**1**	
	Sig. (2-tailed)	.000	.000	.000	.000	.000		
	N	382	382	382	382	382	382	
Customer Satisfaction	Pearson Correlation	**.685****	**.667****	**.542****	**.593****	**.467****	**.591****	**1**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	
	N	382	382	382	382	382	382	382
**. Correlation is significant at the 0.01 level (2-tailed).								

Source: SPSS output (2024)

Table 13 presents the findings of the correlation analysis, which indicates that there is a positive and substantial correlation among the dependent variable (customer satisfaction) and the correlation matrixes of all independent variables (e-service quality characteristics). Furthermore, the results indicate a strong correlation (r=0.685) between the dependent variable (customer satisfaction) and the ease of use variable, Trust (r=0.667), Employee Support (r=0.593), Content & Appearance (r=0.591), Reliability (r=0.542), and Functionality Environment (r=0.467), which has the lowest correlation (r=0.593) with customer satisfaction. Table 6 presents the findings. All

of the Sig (2-tailed) values are 0.000, or less than 0.05, meaning that the researcher can have a 95% confidence level that the link between the variables is appropriate.

4.5. REGRESSION ANALYSIS

The primary regression utilized in predictive analysis is often simple regression, establishing mathematical relationships among two or more variables, enabling predictions of future outcomes based on available data even if some variables are absent (Chatterjee & Hadi, 2015). Regression examination is also commonly used in experimental study data analysis to ascertain causality.

4.5.1. Assumptions for Testing Regression Analysis

1) Normality Test

To figure out how the sample size is distributed, use the normality test. This is crucial to comprehend in order to determine the skewness of the sample and whether it is within the proper range. Further tests will employ the non-parametric approach if the samples are not normally distributed, and the parametric approach if the samples are normally distributed.

A. Skewness and Kurtosis

Commonly used methods for determining if a distribution is normal include skewness and kurtosis. While Kurtosis concerns the pointedness or flatness of the distribution in relation to the normal distribution, skewness quantifies the asymmetry of a distribution.

In terms of skewness and kurtosis statistics, the usual range for normality is between - 2 and + 2, according to George and Mallery (2010). The values of Kurtosis and Skewness, as indicated by Table 14, fall between -2 and 2. A normal distribution of the data could be the conclusion.

Table 14: Normality of Distribution (Skewness & Kurtosis)

	Skewness		Kurtosis	
	Statistic	Std. Error	Statistic	Std. Error
Ease of Use/Efficiency	-1.334	.125	2.098	.249
Trust	-1.499	.125	3.318	.249
Reliability	-1.347	.125	2.442	.249
Employee Support	-1.532	.125	3.386	.249
Functionality of Interaction Environment	-.736	.125	1.402	.249
Content & Appearance of Information	-.807	.125	1.184	.249
Customer Satisfaction	-.904	.125	2.088	.249
Valid N (list wise)	382			

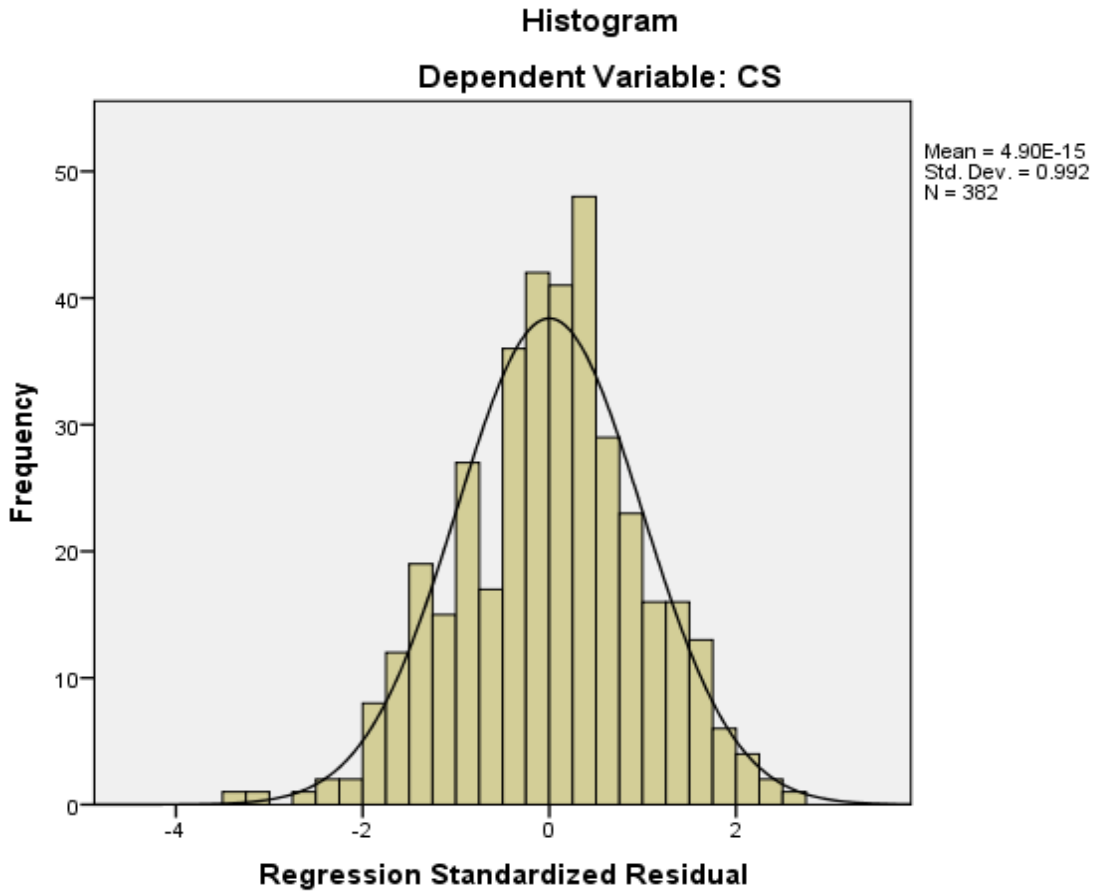
Source: SPSS output (2024)

B. Histogram

A histogram serves as a graphical tool for illustrating the distribution's shape, especially beneficial when dealing with a considerable volume of observations (David M. Lane). Prior to engaging in any statistical analysis, it's crucial to assess the data distribution, encompassing numerical variables (Saunders et al., 2016).

This can be achieved by creating a frequency polygon or histogram to visualize the data distribution (Saunders et al., 2016). Symmetric dispersion refers to a data distribution that is balanced on both sides of the peak frequency (Saunders et al., 2016). A specific type of symmetric distribution is the common distribution, which depicts the data using a bell-shaped curve (Saunders et al., 2016).

Figure 6: Histogram

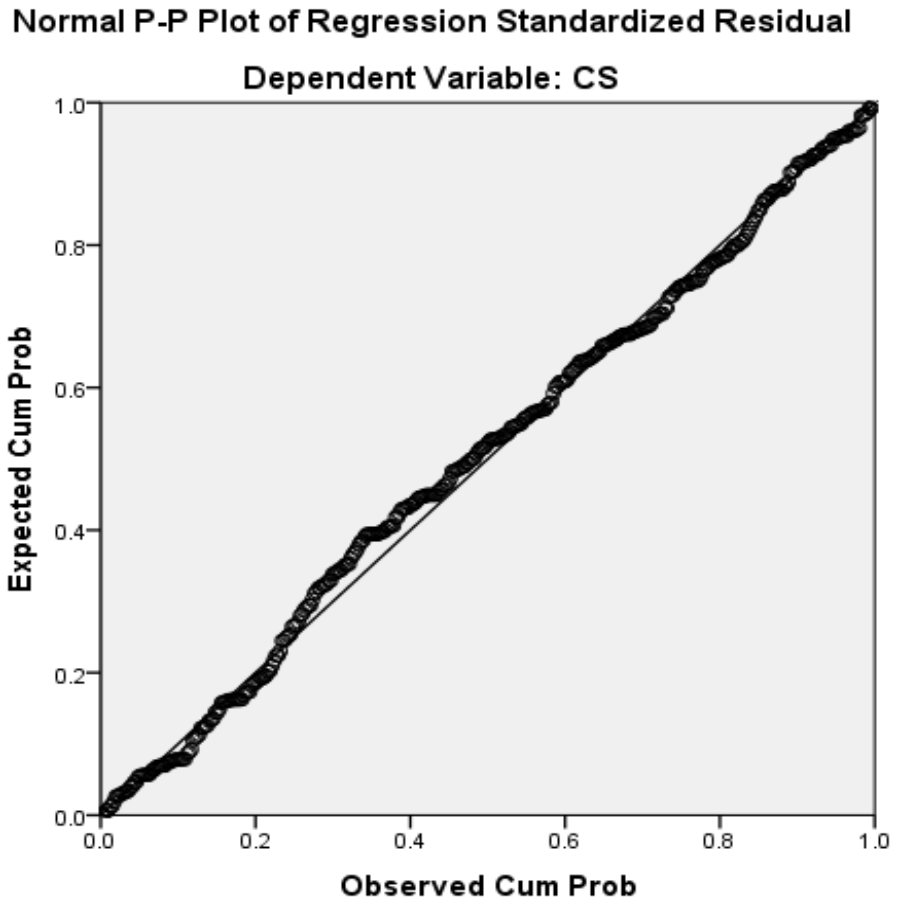


Source: SPSS output (2024)

2) Linearity

Saunders, Lewis, and Thornhill (2016) define linearity as the extent to which alterations in the independent variables correspond with changes in the dependent variable. In this study, the Probability-Probability Plot (P-P plot), comparing standardized residuals to the normal distribution, was employed. As depicted in Figure 7, the residual line closely aligns with the diagonal line of the normal distribution, suggesting a regular distribution of the data.

Figure 7: P-P Plot



Source: SPSS output (2024)

3) Multicollinearity

In instances where there is no correlation among two or more independent variables, it becomes challenging to discern the specific impacts of individual elements (Saunders, Lewis, and Thornhill, 2016). Multicollinearity, as described by Saunders, Lewis, and Thornhill (2016), refers to the scenario where two or more independent variables display a significant degree of correlation with each other. A commonly utilized measure for assessing multicollinearity is the variance inflation factor (VIF), which is the reciprocal of the tolerance value (Saunders, Lewis, and Thornhill, 2016). Multicollinearity poses no issue if the tolerance value ranges between 0.10

and 1.00; however, multicollinearity arises as a concern if the VIF value exceeds ten (Robert Ho, 2006).

According to Table 15's results, no issue with multicollinearity between the independent variables because all of the VIF values are less than 4 and the tolerance factor values are much less than 1.

Table 15: Multicollinearity statistics

Model		**Collinearity Statistics**	
		Tolerance	VIF
1	(Constant)		
	EU	.520	1.922
	T	.572	1.750
	R	.692	1.444
	ES	.733	1.365
	FE	.842	1.187
	CAI	.732	1.366
Dependent Variable: **customer satisfaction**			

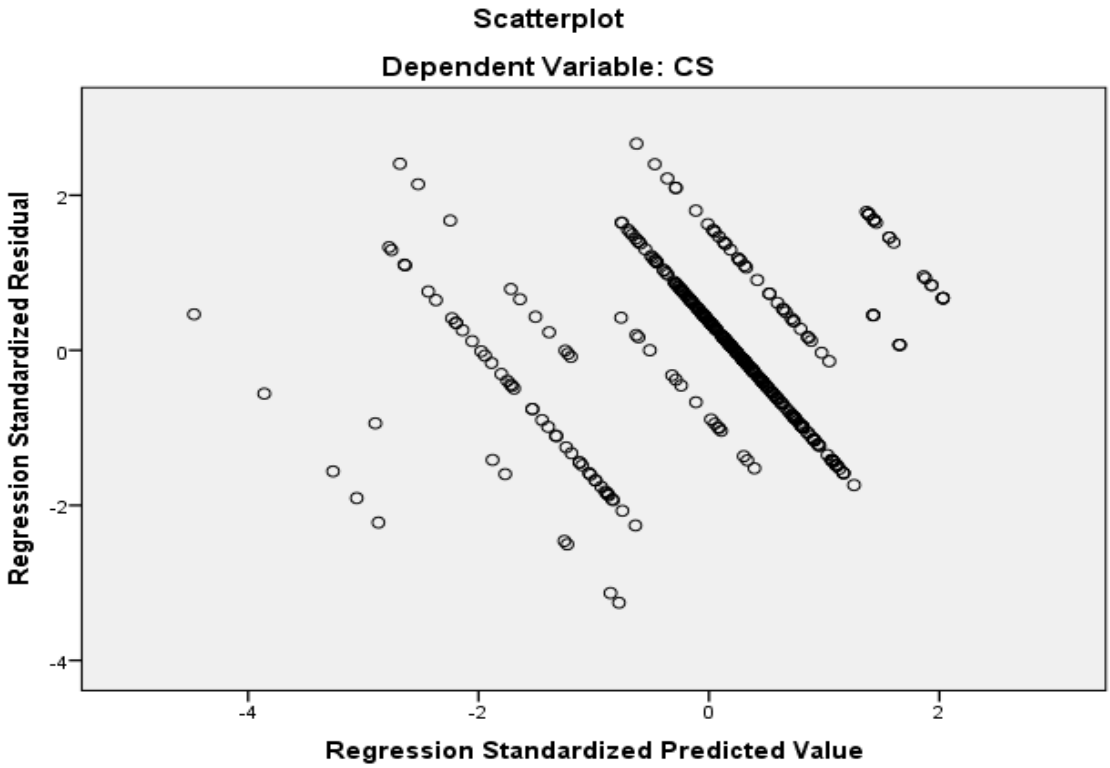
Source: SPSS output (2024)

4) Test for Homoscedasticity

The homoscedasticity hypothesis, as outlined by Thornhill (2016), Lewis, and Saunders, suggests that the residuals of the variance, or the error in the model, remains consistent across the entire model. This implies, as highlighted by Saunders, Lewis, and Thornhill (2016), that the dispersion of the residuals should remain relatively uniform at each stage of the linear model when encountering predictor variables. The fulfillment of the homoscedasticity criterion is indicated by the absence of noticeable funneling in the plot of standardized residuals against standardized expected values (Figure 8).

.

Figure 8; Scatter Plot



Source: SPSS output (2024)

4.6. MULTIPLE REGRESSION ANALYSIS

This study employed multiple linear regression analysis to determine the exploratory power of the independent variables (EU, T, R, ES, FE, and CAI) on the dependent variable (customer satisfaction).

1. Model Summary

Customer satisfaction, which is dependent variable, has a measure of how much of its variance is explained by the independent factors, as indicated by the model summary.

Table 16: Model Summary

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.861[a]	.741	.737	.270	2.057

a. Predictors: (Constant), CAI, R, ES, T, FE, EU

b. Dependent Variable: CS

Source: SPSS output (2024)

R denotes the correlation between independent and dependent variables. As per Saunders, Lewis, and Thornhill (2016), this correlation typically falls within the range of 0 to 1. Higher R values, nearing 1, signify a stronger association between the independent and dependent variables, while values closer to zero, as mentioned by Saunders, Lewis, and Thornhill (2016), suggest a weaker connection. The findings presented in Table 16 illustrate that the six independent factors notably forecasted the dependent variable, with an R value of .861 indicating this association.

R Square (R): As per Saunders, Lewis, and Thornhill (2016), the value of R^2 likewise falls between 0 and 1. With an R^2 value of 0.741 in Table 16, the results suggest that 74.1% of the dependent variable (consumer satisfaction) can be explained by the six independent variables (EU, T, R, ES, FE, and CAI). It is possible that the remaining 25.9% is the result of random error or other independent variables are not taken into account for the research.

Auto-Correlation

The Durbin-Watson statistic examines if there is a connection (autocorrelation) between dependent variable's value at time t and its value at a previous time point. It is important because it describes there is less chance that the outcomes of the regression examination will be

trustworthy (Saunders, Lewis, and Thornhill, 2016). It has four possible values: two indicates no autocorrelation, values close to zero indicate positive autocorrelation, and values close to four indicate negative autocorrelation. The result shown in Table 16 indicates that the model does not have autocorrelation because the value of Durbin-Watson is 2.057, which is very near to 2.

7. ANOVA

To evaluate the efficacy separation of a statistical variable into three or more separate group based on the usage of descriptive variable is One-way analysis of variance, or ANOVA (Saunders, Lewis, and Thornhill, 2016).

Analyzing data variance within or among data groups can be accomplished with the help of mean comparisons (Saunders, Lewis, & Thornhill, 2016). They continued by saying that the F statistics illustrate the differences between the means. A high F ratio at a significance level below 0.05, or statistically important, specifies that there is minimal chance of any group difference happening by mistake, according to Saunders, Lewis, and Thornhill (2016).

Table 17's results indicate that there is a considerable degree of statistically significant prediction, as evidenced by the huge F value and a significance (p) outcome on the ANOVA table of 0.000, which is less than 0.05.

Table 17; ANOVA

ANOVA[a]						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	78.127	6	13.021	179.908	.000[b]
	Residual	27.293	375	.415		
	Total	105.419	381			
a. Dependent Variable: CS						
b. Predictors: (Constant), CAI, R, ES, T, FE, EU						

Source: SPSS output (2024)

8. The Regression Coefficient

As stated by Greener (2008), the multiple regression coefficients illustrate the relationship between changes in the mean value of the independent variable and changes in the mean value of the dependent variable.

Table 18: Coefficients

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.286	.119		2.398	.000
	EU	.152	.024	.228	6.271	.000
	T	.165	.026	.220	6.334	.000
	R	.124	.025	.155	4.897	.000
	ES	.177	.024	.223	7.275	.000
	FE	.146	.024	.176	6.141	.000
	CAI	.174	.023	.236	7.680	.000
a. Dependent Variable: CS						

Source: SPSS output (2024)

Table 18's column β displays the beta values for the regression coefficients used to determine the significance of the hypothesis for EU, T, R, ES, FE, and CAI.

9. Regression Equation

Below is the regression equation illustrating the forecasted values of the linear combination of employee support, reliability, ease of use, interaction environment functionality, and content and appearance of information on customer satisfaction:

$$Y=\beta_0 + \beta_1X_1 + \beta_2X_2 + \beta_3X_3+ \beta_4X_4 + \beta_5X_5 + \beta_6X_6 + \varepsilon$$

$$CS= 0.286 + 0.152EU + 0.165T + 0.124R + 0.177ES + 0.146FE + 0.174CAI+ \varepsilon$$

Where: Y= Customer Satisfaction (Dependent Variable)

β_0 = Intercept (constant)

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

X_1 (Ease of Use), X_2 (Trust), X_3 (Reliability), X_4 (Employee Support), X_5 (Functionality of Interaction Environment), and X_6 (Content & Appearance of Information) ε = Sampling error.

Customers' satisfaction with MOR electronica tax service is favorably and significantly impacted by the following factors: employee support; ease of use; trust; reliability; content and appearance of information; and the functionality of the interaction environment. These findings are displayed in tables 6 and 11.

Table 11 demonstrates that all of the independent factors have statistically significant sig-values ($p<.05$), indicating a positive and substantial impact of the suggested e-service variables on the dependent variable (consumer satisfaction).

According to the results shown in Table 18, when all the independent variables have a value of zero, the intercept is 0.286.

The following is an overview of the independent variable betas:

Keeping all the other independent variables constant:

- A rise of customer satisfaction in the level of 0.152 units (15.2%) will follow every unit improvement in the ease of use.
- The customer satisfaction level will rise by 0.165 units (16.5%) as a result of the e-tax site Trust's one unit boost.
- For every additional unit of increased reliability, the e-tax service will result in a 12.4% improvement in customer satisfaction, or 0.124 units.
- The results indicate that a unit increase in the Employee Support variable will lead to a 0.177 unit (17.7%) increase in the customer satisfaction level.
- The analysis shows that a unit increase in the Functionality of Interaction Environment variable will result in a 0.146 unit (14.6%) improvement in customer satisfaction.
- The consumer satisfaction level will increase by 0.174 units (17.4%) for every unit increase in the content and appearance of the information variables.

4.7. ANALYSIS OF RESULTS

This research investigated the impact of e-tax service quality on customer satisfaction among users of the MOR Medium Taxpayers Branch Office e-tax service. The study focused on six independent variables of e-tax service quality: employee support, ease of use, trust, dependability, functionality of the interaction environment, and information appearance and content. It was hypothesized that these factors influencing e-tax service quality would have an effect on the dependent variable, which is the customer satisfaction of e-tax service users.

Table 18 presents the results, which indicate that all six independent variables' regression coefficients (also known as beta values) between them and the dependent variable (customer satisfaction) have positive values.

The greatest beta coefficient result (β=0.177; p<.05) indicates that **Employee Support** has the most substantial impacts on customer satisfaction. **Content & Appearance Information** is the second best predictors of consumer satisfaction (β=0.174; p<.05). Three out of the strongest factors that predict customer happiness are **Trust** (β=0.165; p<.05). **Ease of Use** ranks as the fourth most powerful indicator of dependent variable (β=0.152; p<.05. Fifth-best predictor of dependent variable at (β=0.146; p<.05) is **Functionality of Interaction environment's**. **Reliability** ranks sixth in terms of predicting customer satisfaction (β = 0.124; p<.05).

Tables 19 and 20 provide the summary of the hypothesis testing and the rank order of the independent variables according to their importance, respectively:

Table 19: Ranks of e-service quality variables based on their significance

Rank	Variable	B
1	Employee Support	0.177
2	Content & Appearance of Information	0.174
3	Trust	0.165
4	Ease of Use	0.152
5	Functionality of Interaction Environment	0.146
6	Reliability	0.124

Source: Survey Result, 2024

Table 20: Summary of hypothesis testing

Hypothesis	Beta Value	Sig Value	Relationship	Decision Rule
H 1: Ease of use(Efficiency) of e-tax service positively affects E-tax customer satisfaction	β=0.152	.000<.05	Positive	Accepted
H 2: The e-tax service Reliability positively affects E-tax customer satisfaction	β=0.124	.000<.05	Positive	Accepted
H 3: Trust on E-tax Service positively affects E-tax customer satisfaction	β=0.165	.000<.05	Positive	Accepted
H 4: The E-tax service employee support is positively affects E-tax customer satisfaction	β=0.177	.000<.05	Positive	Accepted
H 5: The E-tax service of Functionality of Interaction Environment is positively affects E-tax customer satisfaction	β=0.146	.000<.05	Positive	Accepted
H 6: The E-tax service of Content & Appearance of Information is positively affects E-tax customer satisfaction	β=0.174	.000<.05	Positive	Accepted

Source: Survey Result, 2023

My research confirms the findings of Chen.eal (2015), Mohammadi (2015), Gjimt, Meenal & Mohali (2012), and X. Papadomichelaki, G. Mentzas (2011), who have demonstrated that independent variables have a positive impact on customer satisfaction.

CHAPTER FIVE: SUMMERY OF FINDINGS, CONCLUTION AND RECOMMENDATIONS

The study's results, inferences made from them, and suggestions made for improving the quality of the E-Tax service in terms of customer satisfaction at the Ministry of Revenue's Medium Tax Payer's Branch Office are covered in this Chapter.

5.1. SUMMARY OF FINDINGS

Based on the general information and demographics of the respondents:

- ✓ Male respondents made up 62.8% of the sample, with female respondents making up the remaining 37.2%.

- ✓ When it came to the respondents' ages, 47.10%(180) were between the ages of 26 and 35, followed by the 36–45 age range with 25.10%(96) contribution, 19.10%(73) were between the ages of 18 and 25, 7.6%(29) were between the ages of 46–55, and the remaining 1%(4) were over the age of 56.

- ✓ In terms of educational attainment, the majority of respondents (73.8%) hold a first degree, followed by postgraduate degrees (12.3%), diplomas (7.9%), and other credentials (6%).

- ✓ Of the respondents, 168 (44%) have more than two years of experience with the e-tax service system, and 34.3% (131) have one to two of experience years with the MOR e-tax service. Conversely, 83 (21.7%) of them have less than a year's experience with e-tax services.

- ✓ The results of the correlation study show that there is a positive association between the dependent variable (customer satisfaction) and all six independent variables: Ease of Use, Reliability, Trust, Employee Support, Functionality of the Interaction Environment and Content and Appearance of Information. The degree of the correlation varies among independent variables, even though they are all positively connected with customer satisfaction.

- ✓ Ultimately, the results of the regression analysis demonstrated that each independent variable was statistically significant at p-value.05. The six independent variables explained 74.1% of the variation in customer satisfaction, according to the coefficient correlation determination (R^2) score of 0.741. A possible explanation for 15.9% of the variation in customer satisfaction could be found in random error and extra reasons not considered in the research.

5.2. CONCLUSIONS

Service quality is frequently seen as the primary factor in generating client happiness and, ultimately, the success of any business. One type of Internet-based service (e-service) that is comparatively new, particularly in nations like Ethiopia, is e-government service.

Governments are enacting changes with the primary goal of automating their services by breaking with the customary service patterns, which are marked by copious amounts of paperwork, a large workforce, a requirement for a lot of time, etc.

By deviating from customary service procedures, additional variables may be introduced that could impact the caliber of the e-service and, eventually, the pleasure of the users. The standard

elements of traditional service quality such as assurance, responsiveness, tangibility, and so on that have the potential to impact client satisfaction are irrelevant in the context of e-service quality.

Thus, the purpose of this research was to evaluate the variables (factors) of e-service quality in the context of e-taxation that may have an impact on customer satisfaction. This was accomplished via a thorough analysis of pertinent literature as well as an empirical evaluation of studies conducted on relevant subjects. The variables of e-service quality: Ease of Use, Reliability, Trust, Employee Support, Communication Environment Functionality, and Content and Appearance of Information were discovered through these reviews. Customer satisfaction, the dependent variable, and data gathered from 382 e-tax service customers were subjected to statistical analysis.

Customer satisfaction at the MOR Medium Tax payers Branch Office is significantly and favorably impacted by all of the independent factors (Employee Support, Ease of Use, Reliability, Trust, Functionality of the Interaction Environment and Content and Appearance of Information). It is possible to draw the conclusion that each assumption, or hypothesis, was validated.

5.3. RECOMMENDATION

The organization under investigation (MOR) and subsequent research endeavors in this field are advised to take the following actions based on the study's findings:

- ✓ By carefully reviewing the Variables (factors) that lead to increased customer satisfaction through greater e-tax service quality, MOR can improve its performance in providing e-tax services.

- ✓ MOR needs to put a lot of work into figuring out what its customers truly value and anticipate from the e-tax service. The MOR could emphasis on refining its service performance and raising customer satisfaction by carefully evaluating the forte and importance of every Variables (factors), as demonstrated by the study ranking from Employee Support, Content and Appearance of Information, Trust, Ease of Use, Functionality of the interaction Environment, and Reliability, respectively.

- ✓ According to the aforementioned suggestion, the MOR tries to evaluate both the e-tax service itself and its employees by providing training to increase the employees' capacity.

- ✓ In order to improve the quality of service delivery, the results suggest that MOR conduct a survey to identify service delivery limitations, particularly on low score Variable.

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APPENDIX: SURVEY QUESTIONNAIRE

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

Research Topic: The Effect of E-Tax Service Quality on Customer Satisfaction in the Case of Ministry of Revenue Medium Tax Payers' Branch Office.

Dear Respondent,

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

There is no need to write you name

Thank you

Tazebew Moges (0911698854)

Part One: Background Information

1) Gender

☐ Female ☐ Male

2) Age

☐ 18 – 25 years ☐ 26 - 35 years

☐ 36 - 45 years ☐ 46 – 55 years ☐ over 56 years

3) Your Education level

☐ Diploma ☐ First Degree

☐ Post graduate ☐ other

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

☐ Less than 1 Year ☐ 1-2 Years

☐ Greater than 2 Years

Part Two: Determinants of E- Tax Customers' Satisfaction

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

CODE	Questions	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
Ease of Use/Efficiency (EU)						
EU1	The E-Tax site's structure is clear and easy to follow					
EU2	The e-tax site's search engine is effective					
EU3	The MOR e-tax site's site map is well organized					
EU4	The e-tax site is well customized to individual user needs					
Trust (T)						
T1	Acquisition of username and password in the e-tax site is secure					
T2	Only necessary personal data are provided for authentication on the MOR's e-tax site					
T3	Data provided by users in the e-tax site are archived securely					
T4	Data provided in the e-tax site are used only for the reason submitted					
Reliability(R)						
R1	The forms in the e-tax site are downloaded in short time					
R2	The e-tax site is available and accessible whenever you need it					
R3	The e-tax site performs the service successfully upon first request					
R4	The e-tax site provides services in time					
Citizen(Employee) support (ES)						
ES1	Employees of MOR showed a sincere interest in solving your problems					
ES2	Employees give prompt replies to users' inquiries					
ES3	Employees have the knowledge to answer your questions					
ES4	Employees have the ability to convey trust and confidence					

Functionality of Interaction Environment (FE)						
FE1	The e-tax site has online help in forms					
FE2	Reuse of Customer information to facilitate future interaction					
FE3	The e- tax site has Automatic calculation forms					
FE4	The e- tax site has adequate response format					
Content & Appearance of Information (CAI)						
CAI1	The e- tax site has update information					
CAI2	The e- tax site data is easy to understand and Interpretable					
CAI3	In the e- tax site data is accurate					
CAI4	All data In the e- tax site are relevant for you					
Customer Satisfaction (CS)						
CS1	I will use the online tax system again in the future					
CS2	I will recommend the online tax system to other tax payers					
CS3	Overall I am satisfied with the service of the e-tax system					

THANK YOU