

Researching Cognitive Dissonance between Populace and Governmental Officer on the Service Quality—A Case Study on Chang

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ABSTRACT

The service concept that you have to respect your customers has been well adopted in both public and private sectors. However, whether the concept is materialized or not depends on the service quality recognized by the people. Because the tax collection agency is the governmental organization responsible for collecting the tax, it is hard for the organization to please the people. So, to upgrade the service quality of the tax collection organization, it is necessary to understand the difference of recognition on service quality between the people and the tax staff. The research is based on the service quality concept mode from Parasuraman, Zeithaml & Berry and refers to SERVQUAL as its structure. The purpose of the research is to discover, with Revenue Service Office, Changhua County (hereinafter referred to as the office) being the case study, the relationship among visitors' and the tax staff's satisfaction degree to the office's service quality as well as to provide reference, through the true results from the research, for improving service quality satisfaction for the office and other county revenue service offices. The research adopted a random sampling, with visitors coming to the office (including the Changhua headquarter, Yuanlin branch and Beidou brance) and the tax staff working in the office being separately sampled. Of 350 questionnaires issued for the visitors, 315 copies returned, 280 copies were effective, and the effective rate is 89%. Of 250 questionnaires issued for the tax staff, 228 copies returned, 216 copies were effective, and the effective rate is 94.7%. The research findings are as follows: 1. There is a difference of expectation to the office on two various statuses of the visitors- occupation & monthly. Other various statuses don't show any significant difference. 2. The visitors' true feeling on the office's service quality doesn't show any difference with different various statuses. 3. The tax staff's expectation on the office's service quality doesn't show any difference with different various statuses. 4. The tax staff's true feeling on the office's service quality doesn't show any difference with different various statuses. 5. There exists a difference between the expectation and recognition of the visitors on the office's service quality. That is, visitors are not satisfied with the office's service quality. 6. There exists a difference between the expectation and recognition of the tax staff on the office's service quality. 7. There isn't much difference on the expectation on the office's service quality between visitors and the tax staff. 8. There exists much difference on the true feeling on the office's service quality between visitors and the tax staff. 9. There exists much difference between visitors' true feeling and the tax staff's expectation on the office's service quality. 10. There exists much difference between visitors' expectation and the tax staff's true feeling on the office's service quality. 11. Under the status quo, visitors and the tax staff can accept the overall performance, satisfaction and word of mouth on the office's service quality. However, there exists much difference between visitors and the tax staff on the word of mouth.

Keywords : Service Quality ; Customer Satisfaction Degree ; Expectation ; Recognition ; Tax Collection Organization

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