AN OVERVIEW OF THE IMPACT OF CUSTOMER SATISFACTION ON THE TAXPAYER BASED ON SERVQUAL MODEL

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Abstract

One of the main goals of each organization is customer and clients satisfaction. Reverence and service is a necessity for the survival and success of organizations. In modern management theory according to "The main customer orientation and customer satisfaction" is considered as one of the most important roles of each organization. Customer Service with good quality and consistent with the needs and demands of customers is of topics that have been considered by government agencies and private in the last decade. In today's world enterprises and economic organizations know their success and growth in depend with the customer's satisfaction and pleasure and provide and offer products and services always according to their interests and wishes.

Keywords: Assessment - customer orientation - Taxation Affairs Administration - service quality

1. Introduction

Most experts believe that most useful and practical solution for most companies, is customer orientation. .In fact, it can be expressed that foundation of leading organizations, is customers .Customers in any company are considered as the assets of that company. Today, companies are required to see themselves in customer reaction or try to understand the needs and desires of their customers in the highly competitive environment, and working in such way that the client organization, be satisfied. (Azar,2010)

In marketing, the cost of losing a customer today is equal to the loss of interest related to services that customer needs in their lifetime. (Kotler,2008) What is essential for a company, is unity and collective action in the form of customer orientation (Abdullah, 2001) other loyalty programs; such as free samples, awards etc. only cause minor and insignificant differences. Explain the basis for measuring customer satisfaction provide information that enables managers, to make correct decisions in order to maximize customer satisfaction and thereby to improve customer retention. The concept of customer lifetime value will enable us to see how improving customer

retention leading to increased profitability. The lifetime value of a customer is equal to, the average amount of customer purchase from us multiplied by period of time, which is business can keep customers (Hill 1996)

2. The research literature

Definition of terms

Like other discussions humanities the customer orientation also has several different definitions there are many different definitions and interpretations in one hand represents the breadth and importance on the other hand represents the dynamics of the matter (Aqajani, 2005) Some of these definitions are mentioned below:

- Customer is the one who buys something from us
- Customer is the one who we sell something to him
- Customer is the one who refer to Us
- Customer is the one who we do something for him
- Customer is the one if not be we do not have a job

Dimensions of service quality in the SERVQUAL model after doing the research that SERVQUAL model in service industries such academic ,banking, Credit Cards, Maintenance and Repair and communication was performed five dimensions of service quality are as follows

Table 2-1 five dimensions of service quality

Five dimensions	Operational definitions
Reliability	Customer service that is promised Desire and willingness to solve customer problems. First time customer to provide proper services Provide good customer service in a specific time is promised.
Responsibility	Provide fast customer service employees in customer service and support Staff have enough time for the taxpayer Meal time customer service
Assurance and Trust	Employees are trustworthy

	Taxpayer in dealing with employees who feel The staff are polite and dignified Employees have the technical knowledge and ability to perform service
Empathy and respect	Pay special attention to the customer. Employees of the taxpayer dearly interested Employees understand customer needs and wants Special Customer service hours are appropriate for
Tangible factors	Modern equipment and new Appropriate physical facilities and attractive appearance Service organization's environment clean and tidy Staff is nice and neat appearance.

Reliability: Ability to provide a service that has been promised to the customer correctly consistently and reliable. Fulfilling the primary obligations is other meaning of reliability. Means if the service organization promise in the areas of customer service, should fulfill their promise.(Barjis et al ,2010)

Responsibility: Willingness to help customers and on time service delivery this dimensions of service quality emphasis on having sensitivity from staff. This dimensions of service quality focuses on having Sensitivity from staff to serve
Being vigilant against the demands criticisms and comments of customers. (Alrek ,2009) In fact criteria for definition of responsibility "is the time that customers must wait to receive services» In view of the sensitive nature of the Products Services as well direct presence customer in this production line it is clear that whatever this duration be shorter makes customers more satisfied.(Koontz,2006)

Empathy and respect: this indicator means that every customer appropriate with their mood and their general character be treated such a way that customers recognize for the organization services that are of higher importance health care
legal Services and ... this dimension of quality is very important.(Sautter,2009)

Physical dimensions: This index includes all equipment, facilities, public space, the appearance of staff finally, communication channels

3. Conclusions

Increasing transformation of human society lead to most dynamic organizations compete with one another to meet and commit the demands of human beings and Employing Science and Technology of Marketing Management seeking for greater success in Increasing customer market share .(Kanji,2009) Nowadays focus on the needs and demands of customers and efforts to provide quality services to provide more value gain customer satisfaction and loyalty and establishing long-term relationships with them are as the main thrust of organization's activities and make customer orientation and attention to customers' demands inevitable. (Alvani,2009) Nowadays what make customer orientation more than a advertising slogan and make it as an important and effective strategy, is significant differences of a customer-focused organization with typical organization that some examples are as follows:

• return on investment in customer-focused organization 17% in regular organization 11%

• Profitability in customer-focused organization, 2/9% in the ordinary organization 5%.
• 6% market share growth in client organizations in regular organization 2%.
• Reduce Costs 10% to 15% of client organizations in regular organization 2% to 3%.
Stock price growth in client organizations 9/16% in regular organization 9/2 %

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