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Research on the Effect of Operation of Guangdong Tax WeChat Official Accounts on the Improvement of Taxpayers' Satisfaction

Xi Jiao, Zhifeng Li*, Yu Lei

Guangzhou Hua Shang University, Guangzhou 511300, Guangdong, China.

Abstract: Tax wechat, to some extent, can narrow the distance between taxpayers and the authorities and strengthen the credibility of the authorities. Due to the uneven quality of government wechat of tax departments at all levels, there are still many problems in the current development of domestic government wechat. These issues affect taxpayer satisfaction. This paper takes guangdong tax WeChat Official Accounts as the research object, and the status quo of Guangdong tax operations is analyzed in depth. Through questionnaire survey, the satisfaction of taxpayers of Guangdong Tax WeChat Official Accounts was obtained. SPSS and other analysis tools were used to carry out relevant analysis, and it was found that the wechat Official Accounts had some deficiencies in operation, such as unclear positioning, imperfect standards and inadequate interaction. Finally, based on the theoretical knowledge of service marketing and the results of guangdong tax case analysis, some suggestions are put forward on the operation of tax authorities' wechat official accounts, hoping to enrich the theory of tax service and improve the overall satisfaction of taxpayers by improving the operation of tax authorities' wechat official accounts.

Key words: Guangdong Tax; Service Gap; Taxpayer Satisfaction

1 introduction

In recent years, new media technology continues to optimize and grow, and the number of wechat for government affairs management is also increasing. They have increasingly become an important window for new media to disseminate government information, provide public services and improve social governance capacity. In the investigation of taxpayers' satisfaction, wechat, Weibo and mobile phones are gradually added into the evaluation scope, but the evaluation indicators are relatively basic. According to the new public management theory, "service", as a new function of the government, replaces the previous "supervision" function. Corresponding to the tax collection and payment relationship, the tax department can be regarded as the service provider, and the taxpayer can be regarded as the customer. To some extent, the relationship between the two applies to the service marketing theory. This paper is from the perspective of service marketing to develop the questionnaire evaluation dimension, first verified the reliability of the questionnaire evaluation dimension, to ensure that the questionnaire design is reliable through the survey to obtain the satisfaction of guangdong tax payers. Based on the survey results, the advantages and disadvantages of Guangdong tax WeChat Official Accounts are further analyzed, and the factors that need to be paid attention to are put forward. Finally, on the basis of combining theory with practice and combining existing problems, suggestions on guangdong's tax operation are put forward to explore the wechat operation mode in line with the requirements of the new era, so as to better play the role of new media of government affairs and improve the overall satisfaction of taxpayers.

2. Investigation and analysis of guangdong tax payer satisfaction

2.1 Reliability test of questionnaire

Likert five-level scale was used in the questionnaire. In the part of feeler measurement, 5 points mean very agree, 4 points mean agree, 3 points mean general, 2 points mean disagree and 1 point mean very disagree. The higher the score is, the better the service quality is.

SPSS23.0 was used for statistical analysis of the collected valid data. The reliability was calculated Cronbach's alpha coefficient. SPSS software was used to calculate the KMO value of the questionnaire of 0.887, indicating that the questionnaire validity can be tested by factor analysis. The validity of the questionnaire was tested by principal component analysis in factor analysis. The α coefficient of the questionnaire is 0.914, which meets the reliability requirement of greater than 0.7. It can be considered that the questionnaire has internal consistency.

According to the results of factor analysis, the four factors extracted are service gap diagnosis, taxpayers perception, taxpayers expect, propagation effect, which meet the initial design goal, so the questionnaire has good validity. So far, the questionnaire satisfies consistency, stability and reliability.

2.2 Analysis of taxpayer satisfaction survey results

In the valid sample recovered in this survey, the total number of interviewees is 300 people. There were 102 males, accounting for 34% of the total sample. There were 198 women, accounting for 66% of the total sample. There are slightly more women. Respondents under the age of 35 accounted for 91% of the total, making them the main interviewees of this survey. The number of respondents aged under 18 and over 35 accounted for 9% of the valid respondents. This data shows that most of the valid questionnaires are filled by young people and middle-aged people. On the one hand, it indicates that most of the tax wechat users are concentrated in this group. On the other hand, it may be because most of the questionnaires are issued online, and the young and middle-aged groups have a stronger connection with the Internet. Therefore, attention should be paid to user stratification in the operation of tax WeChat Official Accounts, so as to better serve users and achieve accurate push.

Among the respondents of this survey, the majority of interviewees are employees of enterprises and public institutions, accounting for 44%, or 132 people. Fewer people work in government, at 9%. Third party intermediary agency staff, other types, freelancers accounted for 17%, 18%, 12% respectively. On the whole, the types of interviewees are relatively rich, and the data obtained are relatively reliable. At the same time, it also shows that natural person taxpayers pay more attention to tax matters.

In the usage perception part of the questionnaire, the first measurement factor was service gap diagnosis. For Guangdong taxation, it can make it more convenient for taxpayers to receive tax advice, but the stability of system operation is not good enough. This drags down the overall quality of service. In the subsequent operation of tax wechat, we should pay attention to the stability of the system and make improvements here.

The second measurement factor is taxpayer perception. Users are satisfied with the publicity and explanation of tax policies of Guangdong Tax Bureau, and are willing to read the tweets of Guangdong Tax Bureau accordingly. "Functional" and "good service from beginning to end" two aspects of satisfaction was average. It was a decidedly unsatisfying result in terms of "convenience." Convenience is the ultimate goal of taxpayers using online tax handling. If this cannot be achieved, it is difficult to promote multi-network. Therefore, tax WeChat Official Accounts should always keep in mind the original purpose -- to make tax handling more convenient for taxpayers. To improve taxpayers' overall perceived satisfaction, attention should be paid to the practicality of functions and the provision of good services. This once again demonstrates the importance of enhancing the functionality of tax WeChat Official Accounts.

Measure factor 3 is taxpayer expectation. It is mainly to measure taxpayers' expectations of guangdong tax operation. Since the expectation of taxpayers is difficult to be directly quantified, it is necessary to investigate whether the current operation habits of Guangdong taxation have been approved by users to determine the expectation level of taxpayers in this aspect. Guangdong taxation reached the same level in several aspects of this measurement, but none of them fully met the expectations of users, that is, the expectations of users are slightly higher than the current service providers realize. Therefore, subsequent guangdong tax operators should pay attention to avoid creating high expectations for users on the one hand; On the other hand, we also need to pay attention to the real expectations of taxpayers, and try to improve the operation

level to meet or even exceed the expectations of taxpayers.

The fourth factor is the transmission effect. The number of tweets will be directly related to the overall reading volume of WeChat Official Accounts, likes and other communication index. The data show that Guangdong taxation can basically reach the standard in terms of the number of tweets, but it is obviously inadequate in terms of layout design and the quality of tweets. Layout design is a significant problem for tax WeChat Official Accounts. Due to its special status, most of the published articles are about policies and regulations, which are long in length, single in form and boring in expression, far inferior to other types of Official Accounts. More often than not, policy tweets are of little use to taxpayers, partly because they are boring and partly because they are relevant to taxpayers. These two points need to cause Guangdong tax operators to attach great importance to.

The survey results show that the number of likes and forwards of Guangdong tax tweets is far from satisfactory. Users will even make it clear that "I am very reluctant to like or forward them", resulting in the average overall communication effect of Guangdong tax. One of the original intentions of tax WeChat Official Accounts is to better convey tax information, so Guangdong tax authorities should pay attention to improve their own communication effect.

3. Suggestions to improve taxpayer satisfaction

Guangdong taxation can help tax authorities better perform government functions and meet the needs of taxpayers, and enhance communication between taxpayers and tax authorities through fingertip interaction, so as to provide tax services for users while promoting the openness of government affairs. To improve the operation of tax wechat and enhance taxpayer satisfaction, we can start from taxpayer expectation, taxpayer perception and service gap.

3.1 Manage taxpayer expectations

As one of the factors affecting taxpayer satisfaction, taxpayer expectation is difficult to measure and change directly, but there is still room for management.

Enhance interactive functions and improve response speed. Take Guangdong Taxation as an example, its weekly reading and the number of fans is seriously disproportionate, the monthly message rate is 3.7%, accounting for a very low proportion. In addition, all consulting functions need to jump, The most convenient intelligent advice is only to answer simple common questions, do not provide online customer service reply service. It can be seen that there is still a lot of room for improvement in the interactive effect of comments on tax WeChat Official Accounts, and the online customer service function can be launched according to demand.

Strengthen interaction and attach importance to communication with users. "Communication with the public has gradually decreased, and no connection has been played" is the deficiency of the vast majority of tax wechat. We should attach great importance to the problems reflected by taxpayers and make wechat truly become an effective tool for the government to improve its governing ability. Automatic reply and manual reply functions shall be reasonably improved. On the one hand, the automatic reply function can reasonably classify the relevant questions and automatically search the corresponding questions according to the query keywords, so as to realize the "secondary feedback" of daily consultation. On the other hand, the establishment of an excellent online customer service team, the implementation of the shift system, and constantly improve the overall quality of customer service staff, improve the efficiency of work, accurate and timely solution to the actual problems of users, in order to serve users in the best state.

3.2 Improve the perceived quality of taxpayers

Clear positioning, strengthen tangible perception. The results of questionnaire analysis show that Guangdong taxation is not good in layout design and tweet quality. Therefore, in order to improve the tangible perception quality of taxpayers, tax WeChat Official Accounts must be clearly positioned, service level should be improved, background team construction should be emphasized, and content quality control should be done well.

Improve standards and improve safety perception. Unify the construction and operation standards of the tax wechat platform, for example, unify the cover color, tweet format design, push time and reply mode, etc. Consistent standards can

leave a good impression on users, and over time, users can form a fixed cognition in their subconscious. For example, when they see the blue cover, they can reflexively realize that this is a tax wechat. In addition to the shaping of tangible consciousness, tax wechat should also unify the problem solving process. The answers to the same tax-related questions should be the same. For example, when handling the trans-district migration, the specific information required by taxpayers should be avoided, which will make taxpayers feel confused and insecure.

Improve the construction of supporting mechanisms for tax WeChat Official Accounts. First, the taxpayer privacy protection mechanism should be constantly improved. Tax authorities should improve the privacy protection mechanism of tax wechat platform, formulate confidentiality instructions, and give hints to users on the tax officer platform. By using the corresponding management system, the taxpayer's basic information will not be stolen or abused by other platforms. At the same time, the government should strictly abide by its confidentiality commitment and protect taxpayers' privacy. Second, strengthen the construction of undesirable style supervision mechanism. Tax authorities should actively check the authenticity of the feedback information from the masses, pay attention to the opinions and suggestions put forward by taxpayers, patiently listen to and effectively solve the problems of taxpayers. Improve the public opinion evaluation mechanism of tax authorities and encourage taxpayers to leave comments on the background of official tax wechat accounts or at the bottom of articles. Tax authorities need to reply in time or even provide corresponding feedback services, and take the effect of reply work as an important standard to evaluate the performance of tax authorities.

3.3 Narrowing the service gap

Strengthen technology development and narrow the service gap. According to the data analysis of the questionnaire, it can be seen that the tax handling function of Tax wechat is very important to fans, but the stability of the tax wechat system is poor, which reduces the perceived satisfaction of taxpayers and increases the perceived expectation gap of taxpayers. In order to improve taxpayers' satisfaction, operators of tax WeChat Official Accounts need to pay attention to technology development, improve functional practicability and system stability, and narrow the gap between "perception and expectation".

The realization of comprehensive online tax handling is conducive to reducing the cost of tax collection, realizing the improvement of efficiency and shaping the image of service-oriented tax. At present, tax WeChat Official Accounts is very powerful, including at least 40 functions. However, it is still necessary to develop new functions, to achieve comprehensive online tax handling, comprehensive paperless tax handling, to achieve comprehensive online tax handling, inquiry, report, invoice, declaration, filing and certification, so that taxpayers really realize online handling. In addition, different users have different needs. For some users, common functions often need multiple jumps, or even directly jump out of wechat and link to the official website. It is not very convenient to view and use the website on the mobile terminal. It is suggested to set up the custom menu location function, so that taxpayers can put their most commonly used functions in the most easy to find the location. Secondly, the advantages of language messages on wechat platform can be innovatively exploited, or user behavior can be analyzed through big data. Push different contents to different users to enhance the service awareness of tax WeChat Official Accounts and users' awareness of tax WeChat Official Accounts.

3.4 Attaches great importance to the transmission effect

Shaping a good government image requires a professional operation team. Setting up its own independent operation team is a necessary condition for the good operation of Tax wechat. A good tax WeChat Official Accounts must be standardized and scientific in operation. Because wechat platform can carry out one-to-one and one-to-many push of information, tax wechat can make full use of this innate advantage to create personalized user service, equipped with professional service personnel, divide the user group, pay attention to the special needs of special users and the high-end needs of some users. The premise of developing this function is to have sufficient human resources, that is, the tax authorities need to ensure that the staff providing services are skilled in the operation of tax wechat and familiar with the process and details of tax work, so as to show professionalism in the follow-up service process and win the trust of taxpayers.

The influence of tax wechat official accounts depends on its fans, quality of service. The number of fans also determines

the influence of taxation wechat official accounts. It is necessary to improve the level of attention of Wechat Official Accounts, first consider improving total fans, but the total amount of fans is not equivalent to actual effective fans, and the truly effective fans are users with high active, interactive, so the second step. It should be considered to fully mobilize the fans active. Promotion Tax WeChat can effectively increase the number of fans, but ensure that the fans' viscosity is to provide quality service, and a good experience can enhance user stability. Form a taxation WeChat Official Accounts matrix, mutual promotion, and government microblogging, government websites, and government websites, can also add taxes to the Cover Cover QR code. In short, play a multi-party force, form a synergy, expand the impact of tax wechat official accounts.

4 conclusion

Actively promoting the sustainable development of tax Official Accounts is an inevitable requirement for building a service-oriented government in the new era. To create a better and better tax experience for taxpayers. To continue to optimize the tax business environment and strengthen the implementation of "Internet + intelligent tax" is an important topic for the current national tax system. Wechat public platform has the advantages of low operating cost, diversified operation methods and high efficiency. It is a new tax service mode favored by tax authorities at all levels. I believe that with time and growth, tax authorities WeChat Official Accounts will get better and better.

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