INTERNAL MARKETING, JOB SATISFACTION, ORGANIZATIONAL COMMITMENT, TAXPAYER ORIENTATION, SERVICE QUALITY, BUREAUCRATIC CULTURE

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Abstract

Ausanisa Aramsaowapark: The Influence of Internal Marketing Job Satisfaction Organizational Commitment Taxpayer Orientation which effects to Service Quality The role of Bureaucratic Culture in the Public Sector Context, Dissertation Committee: Sombat Thamrongsinthaworn, D.B.A., Sarunya Sanglimsuwan, Ph.D., 284 Pages. B.E. 2566. This research aims to examine an overview of the Internal marketing management process of the Revenue Department and influence of the Internal marketing towards the service quality of the Revenue Department's officials in which the mediator variables were Job Satisfaction, Organizational Commitment and Taxpayer Orientation whereas the moderator was Bureaucratic Culture, and create a causal relationship model of the influence of Internal marketing, Job satisfaction, Organizational Commitment and Taxpayer Orientation towards the Service quality and role of Bureaucratic Culture in the public sector context. The mixed research methods were applied consisting of the exploratory sequential design, for qualitative term, fistly conducted via data collection from an in-depth interview with three groups of main informants, totally 20 persons whereas the research instrument was questionnaires used for data collection in a form of the semi-structured interview and then followed by the quantitative research conducted with the sample group of 580 Revenue Department officials working at the main office and directly providing tax service to taxpayers, through questionnaires from which the structural equation model (SEM) was later analyzed by the AMOS program. The research findings revealed that an overview of the Internal marketing management was the process in which the Revenue Department continuously applied the marketing principle to enable the officials to be aware of its mission towards taxpayers together with having efficient operating performance, being happy with Job satisfaction as well as having engagement and feeling proud of their organization that enhanced Service quality, Taxpayer satisfaction and achieved the Revenue Department's goal and mission. In view of the SEM analysis, the result showed that the casual relationship model of the influence of the Internal marketing, Job satisfaction, Organizational Commitment and Taxpayer Orientation towards the Service quality of the officials that was developed by the researcher was in

line with the empirical data and it was the Overall Model Fit Measure consisting of p-value=0.290, χ^2/df=1.020, GFI=0.919, RMSEA=0.06 and RMR=0.019 that showed the positive result. With respect to the Bureaucratic Culture factor, it could not be the moderator between the influence of the following variables; Job satisfaction, Taxpayer orientation and Service quality. Consequently, it can be concluded that the created model of the Internal marketing consists of the following 12 variables; 1) Training and Development, 2) Internal Communication, 3) Reward and motivation, 4) Empowerment, 5) Diversity management, 6) Transformational Leadership, 7) Organization support, 8) Inter functional Coordination and integration , 9) Job satisfaction, 10) Organizational Commitment , 11) Taxpayer orientation, and 12) Service quality. The findings also indicated that the internal marketing's influence towards the service quality showed significance value in all variables especially the Internal marketing variable that directly and positively caused highest effect towards the service quality. Additionally, further to the research findings, it is recommended that the Revenue Department should encourage the Internal marketing strategy of all variables since they positively influence the Service quality especially the Internal marketing in Training and development aspect in order that the Department can have the process of passing on knowledge systematically and continually, develop existing skills and create new skills of its officials to be more knowledgeable, skilled and competent in line with the nature of their responsible tasks and be capable to work confidently while creating good awareness of providing service for taxpayers and additionally analyzing external circumstance and crisis that constantly change in parallel with internal environment so as to be used as a guideline of analysis on the internal marketing strategy, promote and push on each variable affecting the Revenue Department's service quality to be more effective.

INTRODUCTION

The Revenue Department is a government agency facing the challenges of changing economic conditions from the COVID-19 situation and the borderless digital trade. In an age where the economy and technology change rapidly, the behavior of customers as well as taxpayers has changed (Nualkaw et al., 2021). The traditional tax collection of the Revenue Department, therefore, may result in the performance of the Revenue Department and not achieving tax targets (The Revenue Department, 2018). Consequently, the D^2RIVE strategy has been formulated by changing the concept based on taxpayer orientation in order for the Revenue Department to become an organization that can keep pace with changes and drive economic policies for the country to achieve its goals. However, the management of the Revenue Department must have the ability in delivering quality service that meets the real needs of taxpayers until it can satisfy and develop into a long-term relationship between the Revenue Department and taxpayers to achieve sustainable success.

During the past period, lack of manpower of operational units is considered an important problem of the Revenue Department due to the government's manpower management measures to allocate the vacancy rate from the results of retirement, coupled with the rapid increase in the workload and challenges in tax collection. This is a result of the diverse behaviors or natures of business of taxpayers. The method of operation is complicated and complex due to the rapid advancement of technology, causing staff to have more work. This results in staff stress, deteriorating quality of life, and decreasing morale at work. These are the reason that the officers asked to transfer to another agency. Therefore, it is a problem affecting the service continuity of the Revenue Department which is relevant to taxpayers in every area of the

country because it requires personnel who have accumulated sufficient knowledge, skills and experience continuously for efficient taxpayer services (The Revenue Department, 2020).

LITERATURE REVIEW

Job Satisfaction

According to the results of the study on job satisfaction, it was found that job satisfaction factor is a factor affecting organizational commitment. For example, the internal marketing study on job satisfaction and commitment of hotel staff in Myanmar found that training and development had a significant positive effect on job satisfaction and employee commitment (Maung, 2020). In addition, the study on factors affecting retention of Generation Y employees in service businesses in the United States found that job satisfaction had a positive influence on organizational engagement significantly (Frye Kang & Lee 2019). It also affects customer focus and service quality (Dessalegn, 2019). Moreover, the study on the effects of internal marketing on customer focus of Ethiopian Airlines employees found that that internal marketing has a significant positive relationship on job satisfaction and organizational commitment. It also has a significant positive effect on customer focus (Nigussie & Hiruy, 2018). The past study likewise found that employee job satisfaction has a positive relationship with service quality of workers in Saudi Arabia (Sohail & Jang 2017), by which job satisfaction can be affect by transformational leadership (Waiyavat et al, 2022; Phrapratanporn et al, 2019).

Organizational Commitment

Organizational commitment affects customer focus and service quality. For example, Nigussie and Hiruy (2018) found that organizational commitment had a significant positive effect on the customer focus of Ethiopian Airlines employees. Furthermore, the study of the effects of organizational commitment on the quality of higher education service quality of Aden University, Malaysia, found that when employees are more engaged with the organization, it results in better service quality (Al-refaei, 2019). The results are consistent with the research findings on job satisfaction, organizational commitment and organizational atmosphere influencing service quality of hospital nurses in Indonesia by having good organizational membership behavior as a mediator (Tulak et al., 2018).

Bureaucratic Organizational Culture

Most of the bureaucratic organizational culture studies focus on corporate culture as a whole (Berry, 1981), which included bureaucratic corporate culture as a sub-component of organizational culture. The study on the relationship between organizational commitment and job satisfaction of state enterprise employees in India with organizational culture as a moderating variable found that bureaucratic organizational culture had no effect on the relationship between organizational commitment and job satisfaction. However, the research on the impact of self-assessment on commitment of Pakistan Telecommunications Employees with organizational culture as a moderating variable found that bureaucratic organizational culture did not have a negative effect on self-assessment and employee commitment (Baloch et al., 2019).

Taxpayer orientation

Taxpayer orientation affects service quality according to the past studies on the relationship of customer focus and service quality (Prachayapipat et al., 2022; Phrapratanporn et al., 2022; Setthachotsombut & Aunyawong, 2020). For example, research results on the study of the impact of employee customer focus on hotel service quality in the Gaza Strip, Palestine, found that customer focus had a significant relationship with service quality, which can lead to a good improvement in service quality in hotels (Berhanu, 2020). In addition, the study on employee education towards customer loyalty, with job satisfaction and service quality as mediating variables, of medical centers in the United Arab Emirates found that customer focus had a significant positive effect on the services quality (Abbas & Riaz 2018).

METHODOLOGY

This study was a mixed methods research in the form of exploratory sequential design by conducting qualitative research work before collecting data. The qualitative research data were analyzed until it was completed and then connected to the quantitative research to confirm and be able to apply the results to a wide extent (Creswell, 2003; Nastasi & Schensul, 2005). The research process was divided into 3 phases. Phase 1: qualitative research was conducted in accordance with the research processes and procedures to know the factors of internal marketing to create a model of internal marketing influence. Phase 2: quantitative research was conducted by introducing theories or assumptions derived from qualitative research to test with quantitative research to confirm the influence model of internal marketing. Phase 3: the data was integrated and the survey results were presented to meet the main objective of the research strategy, the causal relationship model of internal marketing, job satisfaction, organizational commitment and taxpayer orientation affecting service quality of the Revenue Department officials with the bureaucratic organizational culture as the moderating variable (Joungtrakul & Ferry, 2020).

For collecting data, the research tools were questionnaires and interview form with open-ended questions using a semi-structured interview guideline for the key informants to express their opinions freely. This research used an interview method based on Patton (1990). Statistics used was Confirmatory Factor Analysis (CFA) and Structural Equation Modeling (SEM).

RESULTS

The qualitative study reviewed concepts, theories and relevant research results and in-depth interviews with key informants for all 3 groups. The data were used for comparative analysis of the relationship to find the influence of internal marketing. The information that the key informant has mentioned in overview of the internal marketing management process was categorized into 10 groups. When analyzing and comparing with the influence relationship of internal marketing that have been confirmed by key informants as variables that affect job satisfaction, organizational commitment, taxpayer orientation and service quality of the Revenue Department Officers, all 6 independent variables were 1) Training and Development (TD) 2) Internal Communication (IC) 3) Reward and Motivation (RM) 4) Empowerment (EM) 5) Diversity Management (DM), and 6) Transformational Leadership (TL).

When finding other variables that may affect job satisfaction, organizational commitment and taxpayer orientation that impacts the service quality of the Revenue Department Officers, there were only 3 groups of not corresponding data. When analyzing and grouping new data into 6 important variables as mentioned above, there were 2 new variables: Organizational Support (OS) and Inter functional Coordination & Integration (IFCI). As a result, from quantitative research, the research conceptual framework was modified and created completely by adding 2 more independent variables, resulting in a total of 8 independent variables in the model.

Part 1: Fundamental analysis showed that most of the respondents were female, Representing 86.70 percent, males, representing 13.30 percent, and in the age range of 41-50 years, representing 39.00 percent. The highest level of education was a bachelor's degree, accounting for 65.70 percent. The current position was a tax inspector, representing 35.90 percent. The most common level was expertise, representing 47.80 percent under the Area Revenue Office and branches under Region 2, representing 15.20 percent, and work experience aged 21 years or more, representing 42.10 percent. As for the basic statistical data of variables that were the influence of internal marketing, it was found that coordination and integration between agencies followed by taxpayer orientation and bureaucratic organizational culture, empowerment, organizational commitment, rewards and motivation, corporate support, internal communication, training and development, Job satisfaction, and diversity management was a factor with the mean level of strong agreement, while transformational leadership was a factor with the mean level of agreement.

Part 2 Exploratory Factor Analysis (EFA) examined 58 indicators in this research in order to group variables according to model fit. The EFA Model found that this data set consisting of 58 variables was able to extract 13 factors with an Eigen value between 1.004 to 10.972, with a variance between 1.732 to 18.917 and a cumulative variance of 70.393%. The KMO was 0.901 and the Bartlett's test was statistically significant. Therefore, it concluded that the factors were extracted into 13 factors and 26 new research hypotheses were generated.

Part 3: The reliability test of the variables revealed that both before and after the new variable grouping, all variables had a Cronbach Alpha greater than 0.7, which was considered acceptable.

Part 4: The normal distribution test of variables found that every variable had a mean between 4.19 to 4.52, a skewness between -1.54 to -0.66, and a kurtosis between -0.08 to 1.96. Both skewness and kurtosis had such a value close to 0, therefore it concluded that all variables passed the normal distribution test.

Part 5: Confirmatory Factor Analysis (CFA) depicted model fit indicators which was considered to pass all criteria with factor loadings greater than 0.5 and all values had a statistically significant level of .01, which was considered to pass the criterion.

Table 1: Confirmatory factor analysis

Variable	Standardized Factor Loading	t-value	AVE	Reliability (∝)
TD1	0.79**		0.61	0.89
TD2	0.76**	18.78		
TD3	0.81**	20.25		
TD4	0.80**	19.76		
TD5	0.76**	19.13		
IC1	0.73**		0.55	0.86
IC2	0.77**	17.15		
IC3	0.76**	16.68		
IC4	0.69**	15.46		
IC5	0.78**	17.28		
RM1	0.76**		0.59	0.88
RM2	0.76**	18.08		
RM3	0.80**	18.98		
RM4	0.79**	18.39		
RM5	0.73**	16.93		
EM1	0.75**		0.57	0.87
EM2	0.73**	16.92		
EM3	0.77**	17.72		
EM4	0.78**	18.11		
EM5	0.76**	17.42		
DM1	0.55**		0.50	0.79
DM2	0.60**	15.39		
DM3	0.82**	12.38		
DM4	0.83**	12.21		
TL1	0.76**		0.53	0.82
TL2	0.73**	15.76		
TL3	0.71**	15.28		
TL4	0.73**	15.71		
OS1	0.73**		0.56	0.86
OS2	0.76**	17.02		
OS3	0.75**	16.79		
OS4	0.72**	16.02		
OS5	0.77**	17.29		
IF1	0.78**		0.55	0.86
IF2	0.80**	19.06		
IF3	0.75**	17.69		
IF4	0.69**	16.26		
IF5	0.67**	15.90		
JS1	0.84**		0.73	0.93
JS2	0.85**	25.42		
JS3	0.84**	25.06		
JS4	0.86**	25.79		
JS5	0.87**	26.44		

Variable	Standardized Factor Loading	t-value	AVE	Reliability (∝)
OC1	0.79**		0.62	0.83
OC2	0.75**	17.57		
OC3	0.82**	20.30		
CO1	0.79**		0.69	0.92
CO2	0.86**	23.10		
CO3	0.81**	21.61		
CO4	0.82**	22.11		
CO5	0.86**	23.09		
SQ1	0.85**		0.75	0.94
SQ2	0.88**	28.10		
SQ3	0.85**	26.81		
SQ4	0.89**	28.76		
SQ5	0.87**	27.47		
** Statistically significant level of .01				

From Table 1, the results of the CFA found that all 56 observed variables were related. The results of the model fit test were as follows: p-value=0.349, χ^2/df=1.014, GFI=0.921, RMSEA=0.005, and RMR=0.017. The factor loadings of all 56 observed variables were between 0.66 and 0.97, which were greater than 0.5 and all values had a statistically significant level of .01, which passed the criteria. It showed that all 56 observed variables were the factors of variable in measurement model and suitable for structural equation analysis in the next step.

Part 6: SEM presented 12 factors except the bureaucratic organizational culture since it was a moderating variable. When considering the criteria for assessing the model fit, it was found that the overall model fit indicators were p-value=0.290, χ^2/df=1.020, GFI=0.919, RMSEA=0.006, and RMR=0.019, which passed all criteria. When considering the path analysis of SEM, it was found that all hypotheses were statistically significant as shown in Table 2.

Table 2: Path analysis of structural equation modeling

Causal Variables	JS			OC			CO			SQ		
	Direct Effect	Indirect Effect	Total Effect	Direct Effect	Indirect Effect	Total Effect	Direct Effect	Indirect Effect	Total Effect	Direct Effect	Indirect Effect	Total Effect
TD	0.32**	-	0.32**	0.09*	0.15**	0.24**	-	0.19**	0.19**	-	0.21**	0.21**
IC	0.23**	-	0.23**	0.19**	0.11**	0.30**	-	0.19**	0.19**	-	0.20**	0.20**
RM	0.22**	-	0.22**	0.13**	0.11**	0.24**	-	0.16**	0.16**	-	0.18**	0.18**
EM	0.19**	-	0.19**	0.11**	0.09**	0.20**	-	0.14**	0.14**	-	0.15**	0.15**
DM	0.27**	-	0.27**	0.10**	0.13**	0.23**	-	0.17**	0.17**	-	0.19**	0.19**
TL	0.25**	-	0.25**	0.13**	0.12**	0.24**	-	0.17**	0.17**	-	0.19**	0.19**
OS	0.20**	-	0.20**	0.16**	0.09**	0.26**	-	0.16**	0.16**	-	0.18**	0.18**
IFCI	0.22**	-	0.22**	0.15**	0.11**	0.25**	-	0.17**	0.17**	-	0.18**	0.18**
JS	-	-	-	0.47**	-	0.47**	0.28**	0.20**	0.48**	0.32**	0.24**	0.57**
OC	-	-	-	-	-	-	0.42**	-	0.42**	0.28**	0.10**	0.38**
CO	-	-	-	-	-	-	-	-	-	0.24**	-	0.24**

* Statistically significant level of .05, ** Statistically significant level of .01

Part 7: The following hypotheses of bureaucratic organizational culture as a moderating variable were analyzed: 1) The bureaucratic organizational culture affects the influence of job satisfaction on taxpayer orientation as a moderating variable, 2) bureaucratic organizational culture affects the influence of job satisfaction on service quality as a moderating variable, 3) The bureaucratic organizational culture affects the influence of organizational commitment on taxpayer orientation as a moderating variable, and 4) bureaucratic organizational culture affects the influence of organizational commitment on service quality as a moderating variable. Multiple Group Analysis method was used. The tax moral variables were divided into 2 levels: the high-level group and the low-level group by dividing the group from the mean of each question, which consisted of questions BC1 and BC2. It found that the BC1 variable had a value of $\bar{x} = 4.42$ and the variable BC2 had a value of $\bar{x} = 4.46$. When taken to find the total mean, it was found that it was 4.44. So, the data were divided into low level groups with a mean of less than or equal to 4.44, and the high group having a mean of more than 4.44. When dividing the low-level group with a mean of less than or equal to 4.44, there were 283 data sets and the high-level group with a mean of more than 3.00 for 342 data sets. Then the analytical models were separated into equal model and free model (Wulf, Mcnevin & Shea, 2001 p.1143). The Chi-Squares were compared to see whether they were statistically significant or not. If it was statistically significant, the tax moral variable was considered a moderating variable. The comparison between the equal model and the free model was shown in Table 3.

Table 3: The analysis of hypothesis on the moderating effect of bureaucratic organizational culture on job satisfaction and taxpayer orientation

Comparative Model	Statistic
Equal Model	$X^2 = 3438.131$ df = 3029
Free Model	$X^2 = 3437.660$ df = 3028
Comparative Statistic	**$^\Delta X^2 = 0.471$, df=1, p=0.492**

From Table 3, the comparison between the equal model and the free model found that the Chi-Square Different was not statistically significant at df = 1 *(p = 0.492).* It concluded that bureaucratic organizational culture did not moderate the influence of job satisfaction on taxpayer orientation.

Table 4: The analysis of hypothesis on the moderating effect of bureaucratic organizational culture on job satisfaction and service quality

Comparative Model	Statistic
Equal Model	$X^2 = 3438.131$ df = 3029
Free Model	$X^2 = 3437.691$ df = 3028
Comparative Statistic	**$^\Delta X^2 = 0.440$, df=1, p=0.507**

From Table 4, the comparison between the equal model and the free model found that the Chi-

Square Different was not statistically significant at df = 1 *(p = 0.507)*. It concluded that bureaucratic organizational culture did not moderate the influence of job satisfaction on service quality.

Table 5: The analysis of hypothesis on the moderating effect of bureaucratic organizational culture on organizational commitment and taxpayer orientation

Comparative Model	Statistic
Equal Model	X^2 = 3438.131 df = 3029
Free Model	X^2 = 3437.209 df = 3028
Comparative Statistic	**$^\triangle X^2$ = 0.922, df=1, p=0.337**

From Table 5, the comparison between the equal model and the free model found that the Chi-Square Different was not statistically significant at df = 1 *(p = 0.492)*. It concluded that bureaucratic organizational culture did not moderate the influence of job satisfaction on taxpayer orientation.

Table 6: The analysis of hypothesis on the moderating effect of bureaucratic organizational culture on organizational commitment and service quality

Comparative Model	Statistic
Equal Model	X^2 = 3438.131 df = 3029
Free Model	X^2 = 3437.845 df = 3028
Comparative Statistic	**$^\triangle X^2$ = 0.287, df=1, p=0.592**

From Table 6, the comparison between the equal model and the free model found that the Chi-Square Different was not statistically significant at df = 1 *(p = 0.592)*. It concluded that bureaucratic organizational culture did not moderate the influence of organizational commitment on service quality. The quantitative research results found that all hypotheses were accepted except the following 4 rejected hypotheses: 1) The bureaucratic organizational culture affects the influence of job satisfaction on taxpayer orientation as a moderating variable, 2) bureaucratic organizational culture affects the influence of job satisfaction on service quality as a moderating variable, 3) The bureaucratic organizational culture affects the influence of organizational commitment on taxpayer orientation as a moderating variable, and 4) bureaucratic organizational culture affects the influence of organizational commitment on service quality as a moderating variable.

CONCLUSION

From the analysis results of qualitative and quantitative research, it was found that the causal relationship model of internal marketing, job satisfaction, organizational commitment, taxpayer orientation, service quality and bureaucratic organizational culture in public organization context consists of 12 variables: 1) Training and Development, 2) Internal Communication, 3) Reward and Motivation, 4) Empowerment, 5) Diversity Management, 6) Transformational Leadership, 7) Organizational Support, 8) Coordination and Integration Between Agencies, 9) Job Satisfaction, 10) Organizational Commitment, 11) Taxpayer

Orientation, and 12) Service Quality.

RECOMMENDATIONS

Theoretical Recommendations

1. From research, the researcher has discovered the causal relationship model with the eight independent variables: 1) Training and Development, 2) Internal Communication, 3) Reward and Motivation, 4) Empowerment, 5) Diversity Management, 6) Transformational Leadership, 7) Organizational Support, and 8) Coordination and Integration between Agencies. The three mediating variables are 1) job satisfaction, 2) organizational commitment, and 3) taxpayer orientation. The moderating variable is bureaucratic organizational culture (BC), while the dependent variable was service quality (SQ).

2. From the research, the researcher has found the causal relationship model with two new variables: 1) Organizational Support, and 2) Coordination and Integration between agencies affecting job satisfaction, organizational commitment, taxpayer orientation and service quality. This can be applied by other researchers to study the influence of internal marketing on service qualities as consistent and suitable for their own research contexts.

Recommendations for Implications

1. The Revenue Department should analyze internal marketing strategies and focus on empowerment by delegating authority and freedom to work for the officers of the department appropriate to their knowledge and skills. The department also provides an opportunity for the officers to brainstorm ideas and develop new work processes to make the officers confident and flexible in their work. This will result in creating awareness in providing quality services to taxpayers with convenience, speed and efficiency.

2. The Revenue Department should support internal marketing strategies of organization by setting a vision, mission and strategy with a clear direction to be consistent with the changing situation. The department should support standardized and systematic work processes. The modern equipment and digital technology should be provided to facilitate and support all revenue officers to be able to understandably and accurately follow the goals and work in a systematic manner, helping to promote efficient and effective service to taxpayers.

3. The Revenue Department should analyze internal marketing strategies through the training and development process along with diversity management, making officers more bonded and proud of the department.

4. The Revenue Department should plan and formulate internal marketing strategies to cover weaknesses of each variable that affects service quality. Especially, the issue that makes the officials of the department stress, including deteriorating quality of life and lack of morale in work, affecting continuity in the service of the department, which

involves taxpayers in all areas of the country.

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