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**AN EMPIRICAL ASSESMENT OF SERVICE QUALITY AND  
CUSTOMER SATISFACTION IN PROFESSIONAL ACCOUNTING  
FIRMS: EMPIRICAL EVIDENCE FROM NORTH CYPRUS**

**GRADUATION THESIS**

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## **Abstract**

Business organizations make considerable use of professional services. However, it has received less attention in the context of professional business services than of other consumer services in general.

This study represents an empirical assessment of service quality and customer satisfaction in professional accounting firms operating in North Cyprus. The general purpose of this study was to examine the potential of SERVQUAL, an instrument frequently employed to assess the quality of consumer services, in professional accounting firms and to identify those managerial actionable factors that impact customer satisfaction. In addition, the study explored the relationship among customer satisfaction, service quality, firm image, and price of service rendered.

The results of the empirical study indicate that price, firm image and service quality had a positive relationship with customer satisfaction. The impact on satisfaction from highest to lowest in order was, overall firm image, price compared to quality and service quality (empathy), respectively. This tells us the firm image is the most important factor to customer satisfaction, price next, and service quality last from firms' perspective. From our empirical results, we may infer that the client believe that no matter which accounting firm they choose should have a certain degree of service quality guaranteed in the highly competitive battle field.

**Key words:** Quality of consumer services; customer satisfaction; accounting firms; SERVQUAL

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## **SECTION I**

### **PROBLEM FORMULATION**

#### **1.1 Introduction**

This section presents the topic area, the problem situation, the problem statement and the objectives of this study.

#### **1.2 Statement of the topic**

Business organizations make considerable use of professional services. However, it has received less attention in the context of professional business services than of other consumer services in general. There are few articles to investigate customer satisfactions of professional accounting firms and how business organizations select and switch accounting firms.

In the present economic environment, characterized by technological dynamism and intensive competition, the issue of customer satisfaction has become extremely important for the success of any business. If not recognized and responded to rapidly changing business environments effectively, a firm may result in increased pressure of work, lost revenue opportunities, increased costs and, ultimately, in increased levels of customer dissatisfaction (Gurau and Ranchhod 2002).

Nowadays many accounting firms are also stuck in a highly competitive market. Sometimes, a firm gets a disturbing message that the client is not pleased with the services. By this time it may be too late for taking any correctable action. Therefore, a firm must constantly ask itself, "what do clients want from us?" and "how do we improve what clients actually perceive?"

With the emergence of competitive battlefield, the need for an appropriate approach to quality measurement in the context of professional business became apparent.

### **1.3 Problem situation**

Company formations come in legally described different forms. In Northern Cyprus, there are over 12,000 ltd companies that are legally enforced to get their accounts audited by registered accounting firms (Office of the Registrar and Receiver of Companies, 2006). Correspondingly, there are 251 accounting firms and registered accountants offering auditing services. Due to the latest political and other developments in Cyprus the number of companies are on the increase so is the competition between the accounting firms to maintain or increase their market share.

Evidently, there is a need to understand why business companies select and switch accounting firms in general and in Northern Cyprus in particular.

### **1.4 Problem statement**

The SERVQUAL, an instrument frequently employed to assess the quality of consumer services, was adapted to assess customers' perceptions of service quality in the context of professional business (Bojanic 1991; Freeman and Dart 1993; Weekes, Scott, and Tidwell 1996). Some researchers examined the relationship between audit quality attributes and client satisfaction (Behn, Carcello, Hermanson, and Hermanson 1997). Client satisfaction with the audit team was positively associated with audit fees paid by Fortune 1000 clients (Behn et al., 1999). Taking these studies into consideration, the literature is focused on either examining the determinants of service quality only or audit quality attributes oriented. Business organizations make considerable use of professional services. However, it has received less



attention in the context of professional business services than of other consumer services in general. Besides, extant satisfaction research offers little insight into the role of price might have on customer satisfaction.

The purpose of this study is to assess customers' perceptions of service quality with an accounting service firm. It was a study where investigations using SERVQUAL was carried out to assess the quality of services provided to clients of local accounting firms in Northern Cyprus.

### **1.5 Objectives of the study**

A professional accounting firms in Northern Cyprus were investigated with the following objectives set for the study:

- 1.5.1 To examine the potential application of SERVQUAL in the case of a professional accounting services companies.
- 1.5.2 To identify those managerially actionable factors (such as price and firm image) that impact service quality and customer satisfaction at the selected professional accounting firms.

### **1.6 Conclusion**

This section was presented the problem formulation for the study through presenting the topic area, problem situation, problem statement and the resulting objectives. The next section will introduce a brief literature review on SERVQUAL – measuring customer satisfaction in accounting services.

## SECTION II

### BRIEF LITERATURE REVIEW AND CONCEPTUAL FRAMEWORK

#### 2.1 Introduction

This section briefly introduces SERVQUAL as an instrument used to assess customer perceptions on service quality and depicts a model as a framework to be used for the objectives of the study.

#### 2.2 SERVQUAL

SERVQUAL is a multi-item scale developed to assess customer perceptions of service quality in service and retail businesses (Parasuraman et. al., 1988). The scale decomposes the notion of service quality into five constructs as follows:

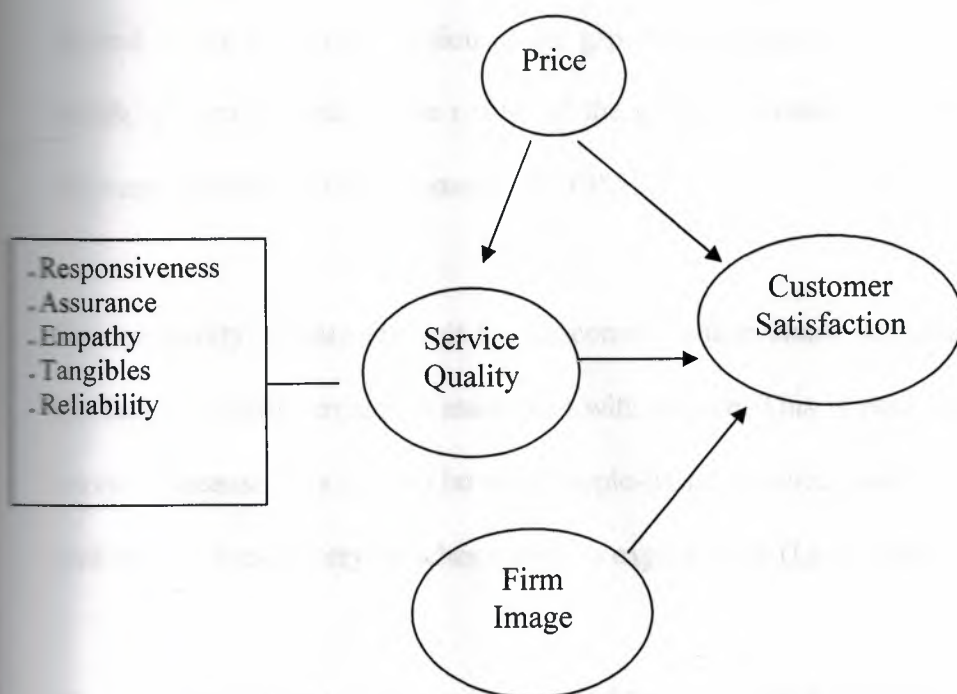
- |                        |                                                            |
|------------------------|------------------------------------------------------------|
| <b>Tangibles:</b>      | physical facilities, equipment, staff appearance, etc.     |
| <b>Reliability:</b>    | ability to perform service dependably and accurately       |
| <b>Responsiveness:</b> | willingness to help and respond to customer need           |
| <b>Assurance:</b>      | ability of staff to inspire confidence and trust           |
| <b>Empathy:</b>        | the extent to which caring individualized service is given |

SERVQUAL represents service quality as the discrepancy between a customer's expectations for a service offering and the customer's perceptions of the service received, requiring respondents to answer questions about both their expectations and their perceptions (Parasuraman et. al., 1988). The use of perceived as opposed to actual service received makes

the SERVQUAL measure an attitude measure that is related to, but not the same as, satisfaction (Parasuraman et. al., 1988). Parasuraman et. al. (1991) presented some revisions to the original SERVQUAL measure to remedy problems with high means and standard deviations found on some questions and to obtain a direct measure of the importance of each construct to the customer.

### 2.3 Conceptual Framework

Figure 2.1 depicts the conceptual framework for the proposed study. This model begins with SERVQUAL measurement scale, consisting of five-dimensional structure (responsiveness, assurance, empathy, tangibles, and reliability), to assess service quality.



**Figure 2.1: A model of customer satisfaction in the context of professional services**



## *Service Quality*

By definition, service quality construct is the difference between perceived service and expected service (Parasuraman, Zeithaml and Berry1985). Customer expectations capture a customer's prior consumption experience with a firm's products or services as well as advertising and word-of-mouth information. (Fornell1992). Researchers generally agree that expectations serve as reference points in customers' assessment of service performance. Zeithaml & Bitner (2000) stated, "the dominant view among CS/D researchers is that expectations are predictive standards- i.e., what customers feel a service provider will offer."

Service providers must realize that the key to service quality is consistently meeting or exceeding consumer expectations (Bojanic 1991). The consumer's perception of the service does matter rather than the service provider's. Consumers' perceptions of service quality depend on the size and direction of the gap between perceived service and expected service which, in turn depend on the nature of the gaps associated with the design, marketing and delivery of services (Parasuraman et al. 1985).

Service quality is more difficult for the consumer to evaluate than product quality because of the lack of tangible evidence associated with service. This is especially true for professional services because they tend to be very people-based. Service quality can be measured by how well the service delivery matches a client's expectations (Lewis and Booms 1983).

Since the appearance of Parasuraman et al.'s (1985, 1988) research, which developed their scale to measure service quality (SERVQUAL), numerous researchers have attempted to empirically replicate the instrument's five-dimensional structure as follows:

1. Responsiveness-willingness to help customers and provide prompt service;



2. Assurance-knowledge and courtesy of employees and their ability to inspire trust and confidence;
3. Empathy-caring, individualized attention to customers;
4. Tangibles-physical facilities, equipment and appearance of personnel; and
5. Reliability-ability to perform the promised service dependably and accurately.

Most work performed evaluating or using the SERVQUAL instrument indicates that the generic determinants of the instrument provide a platform for expanding the instrument to include constructs for assessing extra case specific determinants such as professionalism, value for money and especially the core service or the business (Walbridge and Delene 1993). Since the SERVQUAL instrument has been productively used for measuring service quality in many proprietary studies, this study intended to employ SERVQUAL instrument to measure service quality in the context of professional service.

### **Customer Satisfaction**

Oliver (1997) defines satisfaction as "the consumer's fulfilment response, the degree to which the level of fulfilment is pleasant or unpleasant." Zeithaml and Bitner (2000) define satisfaction as the customers' evaluation of a product or service in terms of whether that product or service has met their needs and expectations. Dissatisfaction with the product or service is resulted as failure to meet the customers' needs and expectations.

Satisfaction and perceived quality are highly intercorrelated (Bitner and Hubbert 1994; Churchill and Surprenant 1982). Some studies find that satisfaction drives a general perception of quality, while others find that perceptions of quality drive satisfaction (De Ruyter, Bloemer, and Peters 1997). Most marketing researchers accept a theoretical

framework in which quality leads to satisfaction (Dabholkar, Shepherd, and Thorpe 2000; Oliver 1997), which in turn influences purchasing behaviour (Johnson and Gustafson 2000; Oliver 1999). These arguments suggest that service quality is likely to affect customer satisfaction.

### ***Firm image***

Firm image is defined as perceptions of a firm reflected in the associations held in consumer memory (Keller 1993). Gronroos (1990) contended that a favourable and well-known image is an asset for any organization because image can impact perceptions of quality, value, and satisfaction. Researchers have emphasized firm image affects perceptions of quality performance as well as satisfaction and loyalty (Andreessen & Lindestand 1998). Zeithaml and Bitner (2000) argued that firm image would influence customer perceptions of the service firm's operations and would be reinforced by actual service experiences to solidify the desired image. Some researchers also mentioned that firm image would have been affected by the customer's more recent consumption experiences, or customer satisfaction (Johnson, Fornell, Andreessen, Lervik, and Cha 2001).

### ***Price***

Price is defined what is given up or sacrificed to obtain a product or service from the consumer's perspective (Zeithaml 1988). Considerable empirical studies have shown different results of the relationship between price and service quality. Peterson and Wilson (1985) concluded that the relationship between price and quality is not universal and that the direction of the relationship may not always be positive. A positive price-service quality relationship does appear to exist in some empirical results (Monroe and Krishnan 1985; Dodds, Monroe, and Grewal 1991; Teas and Agarwal 2000). Based on the conceptual model

of service quality proposed by Parasuraman et al. (1985), discrepancies between service delivery and external communications cause Provider Gap 4. Zeithaml and Bitner (2000) stated, "one of the important types of external communications in services is the price of the service." In addition, customers likely depend on price as a cue to quality and because price sets expectations of quality, service prices must therefore be considered.

On the other hand, the effect of price on satisfaction has received considerably less research attention than have the roles of expectations and performance perceptions (Spreng, Dixon, and Olshavsky 1993). Postpurchase price perceptions have a significant, positive effect on satisfaction (Voss, Parasuraman, and Grewal 1998). Zeithaml and Bitner (2000) contended, "the price of the service can greatly influence perceptions of quality, satisfaction, and value. Because services are intangible and often difficult to judge before purchase, price is frequently relied on as a surrogate indicator that will influence quality expectations and perceptions." Some researchers argued that client satisfaction with the audit team is positively associated with fees (Behn et al., 1999).

## **2.4 Conclusion**

This section has provided the background to SERVQUAL as an instrument to measure customer satisfaction from services. A conceptual model of the SERVQUAL instrument was also depicted that was supported the investigations during the study. The next section will discuss the methodology.



## **SECTION III**

### **METHODOLOGY**

#### **3.1 Introduction**

Sources, collection and analysis of data are discussed in this section in order to justify the methods chosen for the proposed investigations.

#### **3.2 Sources of data**

Key motivating literatures that was scanned and the empirical steps that was followed in the study are discussed below.

##### **3.2.1 Secondary data collection**

Literature review into customer satisfaction with regard to service products and the SERVQUAL model was carried out for mainly two reasons. First, whether the SERVQUAL instrument is applicable in the context of professional accounting business was discussed. The appropriate numbers of dimensions of SERVQUAL was explored. Second, the course of analysis of the full model for investigations was introduced.

##### **3.2.2. The measuring instrument, sample and primary data collection**

In preparation for the study, in-depth interviews with some partners from accounting firms and some existing clients of the selected case company was conducted to ensure the face validity of the measures. Several academic researchers were approached to provide some advices. Based on their feedback, several items of the original SERVQUAL questionnaire was deleted and modified. The questionnaire was pre-tested with 30 clients of various accounting firms. Respondents have explicitly been asked to indicate any ambiguities or



potential sources of error stemming from the format or the wording of the questionnaire. Inputs from these respondents were used to further refine and modify the SERVQUAL instrument.

A cover letter explaining the nature and importance of the research offering a summary report of the findings on completion of the study was sent to the clients of the companies who will be selected purely by random sampling. The questionnaire does contain three parts:

Part I Does contain questions about the customer's opinion of perceived and expected services, respectively.

Part II Does ask the customer to evaluate the accounting firm in terms of various constructs.

Part III Does contain demographic information to determine the title of respondent and type of business engaged e.t.c. Questionnaires had been hand delivered to owners/managers of customer companies and has been collected later at the convenience of the customer companies. Of the 120 instruments mailed, 109 questionnaires were returned (9 of which were unusable), yielding an effective responsive rate of 91.74%. The sample consist of 100 companies that span all industries from foods, .....to real construction and tourism industries.

**Table 1 Demographic information**

Items	Total	%
1. Title:		
Chairman/President	55	55
Vice President	30	30
Accounting Manager	10	10
Other	5	5
2. Type of Business Engaged:		
Textile	19	19
Service sector	15	15
Electricity company	4	4
Construction	15	15
Rent A Car	5	5
Tourism	4	4
Other	38	38
3. Number of year:		
0-5	50	50
6-10	18	18
11-15	13	13
16-20	12	12
21-.....	7	7

### 3.2.3. Measurement of the Constructs

This section explains our measures and validation. All the final scale items are provided in the Appendix 1 and 2. A 5-point Likert scale was applied to measure the different constructs anchored from strongly disagree to strongly agree.

As to service quality, we described 19 measurement variables adapted from Parasuraman et al. (1988; 1991) SERVQUAL instrument to this particular professional accounting business. This led to five-factor dimension of service quality, consisting of tangibles, reliability, responsiveness, assurance and empathy. Customer satisfaction was measured using identical

items adapted from Fornell, Anderson, Cha, and Bryang (1996): (1) an overall rating of satisfaction, (2) the degree to which performance that fall short of or exceeds expectations, and (3) a rating of performance relative to the customer's ideal good or service in the category. Measures for price were adapted from items used by Mayhew & Winer (1992) and Winer (1986). Firm image was measured by adapting relevant scale items from Johnson & Gustafsson (2000).

### 3.2.4 Validation of Measures

The SPSS programme was used to analyze the results of the questionnaire. We assessed the validity (reliability) by reviewing the t-test, and after that we explored the relationship among dependent variable (customer satisfaction) and the independent variables (service, quality, firm image, and price of services rendered).

As discussed in earlier sections, we conducted in-depth interviews with some partners from accounting firms and some of their existing clients while preparing our SERVQUAL questionnaire. Since SERVQUAL is a well-established measure, the scale can be considered to possess content validity. Empirically, convergent validity can be assessed by reviewing the tests for the factor loadings of the indicators. If all factor loadings for the indicators measuring the same construct are statistically significant (greater than twice their standard error), this can be viewed as evidence supporting the convergent validity of those indicators (Anderson and Gerbing 1988). Table 2 presents that all t-tests were significant showing that all indicators were effectively measuring the same construct, or high convergent validity. In addition, those reliability coefficients were also found acceptable: 0.866 (responsiveness), 0.766 (assurance), 0.772 (empathy), 0.829 (tangibles), and 0.891 (reliability). For subsequent measurement model evaluation and hypothesis testing, we aggregated the SERVQUAL to



have five indicators (i.e., RES, ASS, EMP, TAN, and REL) by summing of the measurement items at the first-order construct level.

**Table 2 Sig. (2-Tailed) and T values of SERVQUAL scale**

Parameter	Sig. ( 2- Tailed)	T-Value	Reliability (Cronbach's $\alpha$ )
Responsiveness			.866
RES 1	.000	-4.187	
RES 2	.000	-4.119	
RES 3	.000	-5.327	
RES 4	.000	-3.987	
Assurance			.766
ASS 5	.000	-3.796	
ASS 6	.010	-2.619	
ASS 7	.002	-3.112	
ASS 8	.002	-3.188	
Empathy			.772
EMP 9	.004	-2.938	
EMP 10	.000	-4.191	
EMP 11	.000	-3.697	
EMP 12	.003	-3.063	
Tangibles			.829
TAN 13	.047	2.009	
TAN 14	.480	.709	
TAN 15	.917	.104	
Reliability			.891
REL 16	.002	-3.235	
REL 17	.004	-2.947	
REL 18	.001	-3.306	
REL 19	.000	-4.950	

The second measurement model included customer satisfaction, price, and firm image. We calculated Cronbach's alpha for the scale items to ensure that they exhibited satisfactory



levels of internal consistency. Reliability was checked by calculating Cronbach's alpha. The reliabilities of these scales were .788 (customer satisfaction), .842 (price), and .844 (firm image), respectively (see appendix 1).

### 3.3 Conclusion

This section has portrayed the methodology of the study.

Model	Sum of Squares	df	Mean Square	F	Sig.
1. (Constant)	1.000	1	1.000		
2. PRICE	1.000	1	1.000	1.000	.333
3. IMAGE	1.000	1	1.000	1.000	.333
4. SATISFACTION	1.000	1	1.000	1.000	.333

a. R Squared = .000 (Adjusted R Squared = -.000)

Model	Sum of Squares	df	Mean Square	F	Sig.
1. (Constant)	1.000	1	1.000		
2. PRICE	1.000	1	1.000	1.000	.333
3. IMAGE	1.000	1	1.000	1.000	.333
4. SATISFACTION	1.000	1	1.000	1.000	.333

a. R Squared = .000 (Adjusted R Squared = -.000)

The above model summary indicates that the model explains 0% of the variability in the dependent variable.

ANOVA

Model	Sum of Squares	df	Mean Square	F	Sig.
1. (Constant)	1.000	1	1.000		
2. PRICE	1.000	1	1.000	1.000	.333
3. IMAGE	1.000	1	1.000	1.000	.333
4. SATISFACTION	1.000	1	1.000	1.000	.333

a. R Squared = .000 (Adjusted R Squared = -.000)

b. Constant is excluded from equation

SECTION IV

Analysis and Results

4.1 Regression results of customer satisfaction and service quality.

Variables Entered/Removed(b)

Model	Variables Entered	Variables Removed	Method
1	RELAVEQS RESAVEQS TANAVEQS EMPAVEQS S ASSAVEQS (a)		Enter

a. All requested variables entered.  
b. Dependent Variable: customer satisfaction

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.605(a)	.366	.332	.487

a. Predictors: (Constant), RELAVEQS, RESAVEQS, TANAVEQS, EMPAVEQS, ASSAVEQS

The above model summary indicates that the model explains 36.6 % of the variability (dispersion) in the dependent variable.

ANOVA (b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	12.874	5	2.575	10.860	.000(a)
	Residual	22.286	94	.237		
	Total	35.160	99			

a. Predictors: (Constant), RELAVEQS, RESAVEQS, TANAVEQS, EMPAVEQS, ASSAVEQS  
b. Dependent Variable: customer satisfaction

The above F value and significance level indicates that the independent variables, service quality (res, ass, emp, tan, rel) explain a highly significant proportion of the variation in the dependent variable, customer satisfaction.

Coefficients(a)						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.399	.058		75.944	.000
	RESAVEQS	.211	.197	.250	1.073	.286
	ASSAVEQS	-.049	.240	-.054	-.205	.838
	EMPAVEQS	.274	.130	.307	2.111	.037
	TANAVEQS	.013	.063	.019	.201	.841
	RELAVEQS	.139	.117	.159	1.185	.239

a. Dependent Variable: customer satisfaction

The above coefficients and significance levels indicate that empathy has the greatest influence on the dependent variable, customer satisfaction, (0.307).The direction of influence is positive.

### 4.2 Regression results of price and customer satisfaction

Variables Entered/Removed(b)

Model	Variables Entered	Variables Removed	Method
1	price6, price4, price5(a)		Enter

- a All requested variables entered.
- b Dependent Variable: customer satisfaction1

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.322(a)	.103	.075	.573

a Predictors: (Constant), price6, price4, price5

R square in the above table indicates that model explains 10.3 % of the variability in the dependent variable.

**ANOVA(b)**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3.638	3	1.213	3.694	.014(a)
	Residual	31.522	96	.328		
	Total	35.160	99			

a Predictors: (Constant), price6, price4, price5

b Dependent Variable: customer satisfaction1

The above F value and significance level indicates that the independent variable, price, explain a moderately significant proportion of the variation in the dependent variable (customer satisfaction).

**Coefficients(a)**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.079	.357		8.630	.000
	price4	.244	.108	.296	2.267	.026
	price5	.049	.100	.067	.488	.627
	price6	-.018	.109	-.025	-.168	.867

a Dependent Variable: customer satisfaction1

The above coefficients and significance levels indicate that the price compared to quality has the greatest influence on the dependent variable, customer satisfaction, (0.296). The direction of influence is positive.



### 4.3 Regression results of firm image and customer satisfaction.

Variables Entered/Removed(b)

Model	Variables Entered	Variables Removed	Method
1	firm image8, firm image7(a)		Enter

a All requested variables entered.

b Dependent Variable: customer satisfaction1

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.408(a)	.167	.149	.550

a Predictors: (Constant), firm image8, firm image7

The R value in the above table indicates that model explain 16,7% of the variability in the dependent variable.

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5.859	2	2.930	9.699	.000(a)
	Residual	29.301	97	.302		
	Total	35.160	99			

a Predictors: (Constant), firm image8, firm image7

b Dependent Variable: customer satisfaction1

Significance level in the above table indicates that the independent variables (firm image) explain a highly significant proportion of the variation in the dependent variable (customer satisfaction).

#### Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.737	.349		7.831	.000
	firm image7	.383	.119	.442	3.221	.002
	firm image8	-.036	.103	-.047	-.345	.731

a. Dependent Variable: customer satisfaction1

Coefficients in the above table indicate that overall firm image is highly significant explanatory variable for the customer satisfaction (0.442). The direction of influence is positive.

#### 4.3.1 Discussion and Implications for management

This study added to the understanding and applicability of SERVQUAL by examining the validity of the instrument in the context of accounting firms. In addition, we also explored the relationship among customer satisfaction, service quality, firm image, and price of service rendered by calculating the mean differences between perception and expectation.

**Table 3 Perception, Expectation and mean differences**

	Perception				Expectation				Mean differ
	Top box	Low box	Mean	Std Dev.	Top box	Low box	Mean	Std Dev.	
<b>Responsiveness (RES)</b>									
QS1	4.4804	4.2196	4.350	.65713	4.7017	4.4983	4.600	.51247	-.250
QS2	4.3681	4.0719	4.220	.74644	4.6471	4.4329	4.540	.53973	-.320
QS3	4.3971	4.1229	4.260	.69078	4.7905	4.5895	4.690	.50642	-.430
QS4	4.4716	4.1684	4.320	.76383	4.7546	4.5354	4.640	.57770	-.320
Total:			17.15				18.47		-1.32
<b>Assurance (ASS)</b>									
QS5	4.4608	4.1392	4.300	.81029	4.7700	4.5500	4.660	.55450	-.360
QS6	4.5844	4.3556	4.470	.57656	4.7531	4.5469	4.650	.51981	-.180
QS7	4.5621	4.2579	4.410	.76667	4.7864	4.5936	4.690	.48607	-.280
QS8	4.6345	4.4055	4.520	.57700	4.8319	4.6481	4.740	.46319	-.220
Total:			17.70				18.74		-1.04
<b>Empathy (EMP)</b>									
QS9	4.4955	4.2645	4.380	.58223	4.6837	4.4563	4.570	.57305	-.190
QS10	4.3912	4.0288	4.210	.91337	4.6727	4.4673	4.570	.51747	-.360
QS11	4.4035	4.0565	4.230	.87450	4.6899	4.4701	4.580	.55377	-.350
QS12	4.3154	3.9846	4.150	.83333	4.5773	4.3227	4.450	.64157	-.30
Total:			16.97				18.17		-1.20
<b>Tangibles (TAN)</b>									
QS13	4.4788	4.2012	4.340	.69949	4.3170	3.9030	4.110	1.0434	.23
QS14	4.3921	4.1079	4.250	.71598	4.3429	4.0171	4.180	.82118	.070
QS15	4.3869	4.0931	4.240	.74019	4.3762	4.0838	4.230	.73656	.001
Total:			12.83				12.52		.310
<b>Reliability (REL)</b>									
QS16	4.6331	4.3269	4.480	.77172	4.8497	4.6703	4.760	.45216	-.280
QS17	4.6544	4.4056	4.530	.62692	4.8408	4.6592	4.750	.45782	-.220
QS18	4.6822	4.3978	4.540	.71661	4.8846	4.7154	4.800	.42640	-.260
QS19	4.6636	4.3964	4.530	.67353	4.9661	4.8339	4.900	.33333	-.370
Total:			18.08				19.21		-1.13

### 4.3.2 Dimensionality of SERVQUAL

The five dimensions of SERVQUAL (i.e., Responsiveness, Assurance, Empathy, Tangibles, and Reliability) were supported by the data collected here. This study also found that a significant expectation gap does exist in the sample population. On average, management appears to be only marginally satisfied with accounting firms' service quality. Since the



average difference score was calculated by perception minus expectation (negative values imply that perceptions fall short of expectation, and positive values imply that perceptions exceed expectations), the mean score also indicates that the higher (less negative) the score, the higher is the level of perceived service quality. This implies that there is still some room for improvement in terms of service quality. Specifically, they are responsiveness (mean score= -1.320), empathy (mean score= -1.200), reliability (mean score= -1.130), and assurance (mean score= -1.040) from the highest to lowest in order. This indicates that clients need more responsiveness and empathy from their accounting firms and less care about accounting firms' assurance. This result makes sense since most of the filed work is performed at the client's sites. So if an accounting firm needs to stand out in a highly competitive environment, more concerns to their clients are greatly needed. We have positive mean score only for **tangibles** which means that perceptions of respondents statistically equal to their expectations.

## SECTION V

### CONCLUSION & RECOMMENDATIONS

#### 5.1 Introduction

This section summarised the motivation, purpose and the limitations of the proposed study.

#### 5.2 Service Quality and Customer Satisfaction in Professional Accounting Firms

Business organizations make considerable use of professional services. However, it has received less attention in the context of professional business services than of other consumer services in general. The purpose of this study was to examine the potential of SERVQUAL, an instrument frequently employed to assess the quality of consumer services, in professional accounting firms and to identify those managerial actionable factors that impact customer satisfaction. In addition, the study tried to explore the relationship among customer satisfaction, service quality, firm image, and price of service rendered.

#### 5.3 Limitations

The limitations of the proposed study need to be acknowledged.

Although the empirical data to be collected will be representative of the clients of the selected accounting firm only and this should not be taken as a generalization for other industries because of different industry characteristics, business culture, and management styles imposed.

## **5.4 Conclusion & Recommendations**

The results of the study suggest, that service quality has a positive effect on customer satisfaction, overall firm image does have positive effect on customer satisfaction ,price of service compared to quality has a significant and positive impact on customer satisfaction and price of service directly influences the service quality .As digging into further the components of service quality ,we found that only one out of five dimensions of SERVQUAL were statistically significant related to customer satisfaction. It is empathy. This indicates that accounting firms have to bear this particular area in mind if they expect to own their clients hearts. This study added to the understanding and applicability of SERVQUAL by examining validity of the instrument in the context of accounting firms. In addition, we also explored the relationship among customer satisfaction, service quality, firm image and price of service rendered. In fact, this is a unique study to investigate customer satisfaction of accounting firms with an empirical study from North Cyprus and Turkey.

### **5.4.1 Relationship between individual dimension of SERVQUAL and satisfaction**

As digging into further the components of service quality we found that only one out of five dimensions of SERVQUAL were statistically significant related to customer satisfaction. It is empathy. This may indicate those sample companies are not quite pleased with this area. These findings are also coincided with the results in Table 3 showing one of the largest negative difference score (empathy). Specifically, we can conclude with that an accounting firms needs to recognize and response effectively to this area (empathy). If they still want to retain customers in highly competitive environment.



#### 4.2 Positive relationship among customer satisfaction, price, firm image and service quality

Price, firm image and service quality had a positive relationship with customer satisfaction. The impact on satisfaction from highest to lowest in order was, overall firm image, price compared to quality and service quality (empathy), respectively. This tells us the firm image is the most important factor to customer satisfaction, price next, and service quality last from firms' perspective. From our empirical results, we may infer that the client believe that no matter which accounting firm they choose should have a certain degree of service quality guaranteed in the highly competitive battle field.

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# PLAN-LAY TEST

Page

Case 1: Supplying 2 - units

Case	Unit	100	10
Exclusion		0	0
Total		100	10

Delivery condition: used for

Case 2: Supplying 2 - units

Case	Unit	100	10
Exclusion		0	0
Total		100	10

## APPENDIX I

Case 3: Supplying 2 - units

Case 4: Supplying 2 - units

Case	Unit	100	100
Exclusion		0	0
Total		100	100

Delivery condition: used for

Case 5: Supplying 2 - units

Case	Unit	100	100
Exclusion		0	0
Total		100	100



## RELIABILITY TEST

### 1. Price

#### Case Processing Summary

		N	%
Cases	Valid	100	100.0
	Excluded (a)	0	.0
	Total	100	100.0

a. Listwise deletion based on all variables in the procedure.

#### Reliability Statistics

Cronbach's Alpha	N of Items
.842	3

### 2. Customer satisfaction

#### Case Processing Summary

		N	%
Cases	Valid	100	100.0
	Excluded (a)	0	.0
	Total	100	100.0

a. Listwise deletion based on all variables in the procedure.

#### Reliability Statistics

Cronbach's Alpha	N of Items
.788	3

### 3. Firm image

#### Case Processing Summary

		N	%
Cases	Valid	100	100.0
	Excluded (a)	0	.0
	Total	100	100.0

a. Listwise deletion based on all variables in the procedure.

#### Reliability Statistics

Cronbach's Alpha	N of Items
.844	2

PERCEPTION - EXPECTATION

T-Test

One-Sample Statistics

	N	Mean	Std. Deviation	Std. Error Mean
q21	100	-.3800	.90766	.09077
q22	100	-.3200	.77694	.07769
q23	100	-.4300	.80723	.08072
q24	100	-.3200	.80252	.08025
q25	100	-.3600	.94836	.09484
q26	100	-.1800	.68726	.06873
q27	100	-.2800	.89983	.08998
q28	100	-.2200	.69019	.06902
q29	100	-.1900	.64659	.06466
q210	100	-.3600	.85894	.08589
q211	100	-.3500	.94682	.09468
q212	100	-.3000	.97959	.09796
q213	100	.2300	1.14464	.11446
q214	100	.0700	.98734	.09873
q215	100	.0100	.95869	.09587
q216	100	-.2800	.86550	.08655
q217	100	-.2200	.74644	.07464
q218	100	-.2600	.78650	.07865
q219	100	-.3700	.74745	.07475

One-Sample Test

	Test Value = 0					
	t	df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
q21	-4.187	99	.000	-.38000	-.5601	-.1999
q22	-4.119	99	.000	-.32000	-.4742	-.1658
q23	-5.327	99	.000	-.43000	-.5902	-.2698
q24	-3.987	99	.000	-.32000	-.4792	-.1608
q25	-3.796	99	.000	-.36000	-.5482	-.1718
q26	-2.619	99	.010	-.18000	-.3164	-.0436
q27	-3.112	99	.002	-.28000	-.4585	-.1015
q28	-3.188	99	.002	-.22000	-.3569	-.0831
q29	-2.938	99	.004	-.19000	-.3183	-.0617
q210	-4.191	99	.000	-.36000	-.5304	-.1896
q211	-3.697	99	.000	-.35000	-.5379	-.1621
q212	-3.063	99	.003	-.30000	-.4944	-.1056
q213	2.009	99	.047	.23000	.0029	.4571
q214	.709	99	.480	.07000	-.1259	.2659
q215	.104	99	.917	.01000	-.1802	.2002
q216	-3.235	99	.002	-.28000	-.4517	-.1083
q217	-2.947	99	.004	-.22000	-.3681	-.0719
q218	-3.306	99	.001	-.26000	-.4161	-.1039
q219	-4.950	99	.000	-.37000	-.5183	-.2217

# One-Sample Statistics

## T-Test PERCEPTION

	N	Mean	Std. Deviation	Std. Error Mean
RES1a	100	4.35	.657	.066
RES2a	100	4.22	.746	.075
RES3b	100	4.26	.691	.069
RES4b	100	4.32	.764	.076
ASS5a	100	4.30	.810	.081
ASS6a	100	4.47	.577	.058
ASS7a	100	4.41	.767	.077
ASS8a	100	4.52	.577	.058
EMP9a	100	4.38	.582	.058
EMP10a	100	4.21	.913	.091
EMP11b	100	4.23	.874	.087
EMP12a	100	4.15	.833	.083
TAN13a	100	4.34	.699	.070
TAN14a	100	4.25	.716	.072
TAN15a	100	4.24	.740	.074
REL16a	100	4.48	.772	.077
REL17a	100	4.53	.627	.063
REL18a	100	4.54	.717	.072
REL19a	100	4.53	.674	.067

## One-Sample Test

	Test Value = 0					
	t	df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
RES1a	66.197	99	.000	4.350	4.22	4.48
RES2a	56.535	99	.000	4.220	4.07	4.37
RES3b	61.670	99	.000	4.260	4.12	4.40
RES4b	56.557	99	.000	4.320	4.17	4.47
ASS5a	53.068	99	.000	4.300	4.14	4.46
ASS6a	77.528	99	.000	4.470	4.36	4.58
ASS7a	57.522	99	.000	4.410	4.26	4.56
ASS8a	78.336	99	.000	4.520	4.41	4.63
EMP9a	75.228	99	.000	4.380	4.26	4.50
EMP10a	46.093	99	.000	4.210	4.03	4.39
EMP11b	48.371	99	.000	4.230	4.06	4.40
EMP12a	49.800	99	.000	4.150	3.98	4.32
TAN13a	62.045	99	.000	4.340	4.20	4.48
TAN14a	59.359	99	.000	4.250	4.11	4.39
TAN15a	57.283	99	.000	4.240	4.09	4.39
REL16a	58.052	99	.000	4.480	4.33	4.63
REL17a	72.258	99	.000	4.530	4.41	4.65
REL18a	63.354	99	.000	4.540	4.40	4.68
REL19a	67.258	99	.000	4.530	4.40	4.66



# One-Sample Statistics

## T-Test Expectation

	N	Mean	Std. Deviation	Std. Error Mean
RES1b	100	4.60	.512	.051
RES2b	100	4.54	.540	.054
RES3b	100	4.69	.506	.051
RES4b	100	4.64	.578	.058
ASS5b	100	4.66	.555	.055
ASS6b	100	4.65	.520	.052
ASS7b	100	4.69	.486	.049
ASS8b	100	4.74	.463	.046
EMP9b	100	4.57	.573	.057
EMP10b	100	4.57	.517	.052
EMP11b	100	4.58	.554	.055
EMP12b	100	4.45	.642	.064
TAN13b	100	4.11	1.043	.104
TAN14b	100	4.18	.821	.082
TAN15b	100	4.23	.737	.074
REL16b	100	4.76	.452	.045
REL16b	100	4.75	.458	.046
REL17b	100	4.80	.426	.043
REL19b	100	4.90	.333	.033

## One-Sample Test

	Test Value = 0					
	t	df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
RES1b	89.761	99	.000	4.600	4.50	4.70
RES2b	84.115	99	.000	4.540	4.43	4.65
RES3b	92.610	99	.000	4.690	4.59	4.79
RES4b	80.318	99	.000	4.640	4.53	4.75
ASS5b	84.039	99	.000	4.660	4.55	4.77
ASS6b	89.456	99	.000	4.650	4.55	4.75
ASS7b	96.488	99	.000	4.690	4.59	4.79
ASS8b	102.334	99	.000	4.740	4.65	4.83
EMP9b	79.749	99	.000	4.570	4.46	4.68
EMP10b	88.314	99	.000	4.570	4.47	4.67
EMP11b	82.705	99	.000	4.580	4.47	4.69
EMP12b	69.361	99	.000	4.450	4.32	4.58
TAN13b	39.389	99	.000	4.110	3.90	4.32
TAN14b	50.902	99	.000	4.180	4.02	4.34
TAN15b	57.429	99	.000	4.230	4.08	4.38
REL16b	105.274	99	.000	4.760	4.67	4.85
REL16b	103.753	99	.000	4.750	4.66	4.84
REL17b	112.570	99	.000	4.800	4.72	4.88
REL19b	147.000	99	.000	4.900	4.83	4.97

# An Empirical Analysis of the Effect of the 1990 Satisfaction in the Voting Process, Voting Flow

(Author's name) (Date)

Abstract

This paper examines the effect of the 1990 Voting Process, Voting Flow, and Voting Satisfaction on the Voting Process, Voting Flow, and Voting Satisfaction. The results show that the 1990 Voting Process, Voting Flow, and Voting Satisfaction have a significant positive effect on the Voting Process, Voting Flow, and Voting Satisfaction.

Keywords: Voting Process, Voting Flow, Voting Satisfaction

1. Introduction  
The purpose of this paper is to examine the effect of the 1990 Voting Process, Voting Flow, and Voting Satisfaction on the Voting Process, Voting Flow, and Voting Satisfaction.

## Section 1 - Country, Population, and Identification

What is the region and name of your country?

How long has your country been independent?  
0-10 years 11-15 years 16-20 years 21 years

How long has your country been providing services to the public?  
0-10 years 11-15 years 16-20 years 21 years

What is your country's position in the region?

What is your country's position in the region?  
0-10 years 11-15 years 16-20 years 21 years

# An Empirical Assessment of Service Quality and Customer Satisfaction in Professional Accounting Firms

(Customers of \_\_\_\_\_ Ltd)

**Autumn 2006**

This is a survey carried out as part of my graduation project for a degree in Business Administration at the Near East University. The aim is to measure the quality of service as an accounting firm operating in Northern Cyprus. Please respond to all questions set in three sections below. Your responses will be kept in strict confidence.

Thank you for your kind co-operation.

**Mine Yarkiner**

Final Year Business Administration Student  
Near East University

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## Section 1 – Company/respondent identification

What is the registered name of your company?

--

How long has your company been in operation?

0-5 years      6-10 years      11-15 years      16-20 years      21+ years

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How long has your company been receiving accounting services from.....?

0-5 years      6-10 years      11-15 years      16-20 years      21+ years

--	--	--	--	--

What is your current position at the company?

--

Do you have a say in selecting an accounting service for your company?

Yes ☐ No ☐



## Section 2 – SERVQUAL measurement variables

Please use the following table to rank your responses to situations 1 to 19.

Strongly satisfied	Somehow satisfied	Neither satisfied nor dissatisfied	Somehow dissatisfied	Strongly dissatisfied
5	4	3	2	1

Latent Variable	Measurement Variable	Perception				
		5	4	3	2	1
Responsiveness (RES)	1. Willingness to help customers					
	2. Prompt service to customers					
	3. Keeping customer informed about when services will be performed					
	4. Readiness to respond to customers' request					
Assurance (ASS)	5. Employees who instill confidence in customers					
	6. Employees who are consistently courteous					
	7. Employees who have the knowledge to answer customer questions					
	8. Making customers feel safe in their transactions					
Empathy (EMP)	9. Convenient business hours					
	10. Giving customers personal attention					
	11. Employees who understand the customer's needs					
	12. Having the customer's best interest at heart					
Tangibles (TAN)	13. Employees who have a neat, professional appearance					
	14. Visually appealing facilities					
	15. Modern equipment					
Reliability (REL)	16. Providing services at the promised time					
	17. Dependability in handling customers' service problems					
	18. Providing services as promised					
	19. Maintaining error-free records					

## Section 2 – SERVQUAL measurement variables

Please use the following table to rank your responses to situations 1 to 19.

Strongly satisfied	Somehow satisfied	Neither satisfied nor dissatisfied	Somehow dissatisfied	Strongly dissatisfied
5	4	3	2	1

Latent Variable	Measurement Variable	Exceptionation				
		5	4	3	2	1
Responsiveness (RES)	1. Willingness to help customers					
	2. Prompt service to customers					
	3. Keeping customer informed about when services will be performed					
	4. Readiness to respond to customers' request					
Assurance (ASS)	5. Employees who instill confidence in customers					
	6. Employees who are consistently courteous					
	7. Employees who have the knowledge to answer customer questions					
	8. Making customers feel safe in their transactions					
Empathy (EMP)	9. Convenient business hours					
	10. Giving customers personal attention					
	11. Employees who understand the customer's needs					
	12. Having the customer's best interest at heart					
Tangibles (TAN)	13. Employees who have a neat, professional appearance					
	14. Visually appealing facilities					
	15. Modern equipment					
Reliability (REL)	16. Providing services at the promised time					
	17. Dependability in handling customers' service problems					
	18. Providing services as promised					
	19. Maintaining error-free records					

### Section 3 - variables for satisfaction, price, and corporate image

Please use the following table to rank your responses to situations 1 to 8.

Strongly satisfied	Somehow satisfied	Neither satisfied nor dissatisfied	Somehow dissatisfied	Strongly dissatisfied
5	4	3	2	1

Latent variable	Measurement variable	1	2	3	4	5
Customer satisfaction	1. Overall satisfaction					
	2. Expectancy disconfirmation (performance that falls short of or exceeds expectations)					
	3. Performance versus the customer's ideal service provider in the category					
Price	4. Price compared to quality					
	5. Price compared to other companies					
	6. Price compared to expectations					
Firm image	7. Overall firm image					
	8. firm image compared to other companies					

Thank you for your kind co-operation.

Mine Yarkiner



# Muhasebe Şirketlerinde Müşteri Memnuniyeti ve Hizmet Kalitesinin Deneysel olarak Değerlendirilmesi

(Customers of \_\_\_\_\_ Ltd)

İlkbahar 2006

araştırma, Yakın Doğu Üniversitesi, İşletme Bölümü, bitirme tezimin bir parçasını oluşturuyor. Amaç, Kuzey Kıbrıs'ta etkin muhasebe bürolarının sunduğu hizmetlerdeki müşteri ve müşteri memnuniyetini ölçmektir. Sorular muhasebe hizmetleri işletmelerinin müşterilerine yöneliktir. Lütfen, aşağıda üç bölümde sunulan soruları yanıtlayınız. Yanıtlarınızın gizliliği korunacaktır.

Size teşekkür ederim.

Dr. Yarkın

İşletme sınıfı Öğrencisi  
Yakın Doğu Üniversitesi

## Bölüm 1 – Şirket/temsilci tanımlanması

Şirketinizin kayıtlı, resmi adı nedir?

Şirketiniz kaç yıldır çalışıyor?

Yıl	6-10 yıl	11-15 yıl	16-20 yıl	21+ yıl

Şirketiniz, \_\_\_\_\_'dan kaç yıldır muhasebe hizmetleri alıyor?

Yıl	6-10 yıl	11-15 yıl	16-20 yıl	21+ yıl

Şirketinizde, Şirketinizdeki konumunuz nedir?

Şirketinize muhasebe hizmetleri alımında karar verici bir konumda mısınız?

Evet ☐ Hayır ☐

Şirketiniz hangi sektörde hizmet vermektedir?

## Bölüm 2 – SERVQUAL ölçüm değişkenleri

Lütfen, aşağıdaki çizelgeyi kullanarak 1 den 19'a kadar muhasebe büronuzdan beklediğiniz hizmete göre yanıtlarınızı sıralandırın.

Çok memnunum	memnunum	Kararsızım	memnun değilim	Hiç memnun değilim
5	4	3	2	1

Ana Değişken	Ölçüm değişkeni	Beklenen				
		5	4	3	2	1
Tepkisellik (RES)	1. Müşterilere yardımcı olma isteği					
	2. Müşterilere anında hizmet verilmesi					
	3. Hizmetlerin ne zaman gerçekleşeceğine ilişkin müşterilerin bilgilendirilmesi					
	4. Müşteri isteklerine her zaman hazır olunması					
Güvence (ASS)	5. Müşterilere güven veren çalışanlar olması					
	6. Çalışanların her zaman saygılı olması					
	7. Müşterilerin sorularına yanıt verebilecek bilgili çalışanların olması					
	8. Yürütülen işlemlerde müşterilere güven verilmesi					
Empati (EMP)	9. Müşterilere uygun çalışma saatlerinin olması					
	10. Müşterilere bireysel, özel ilgi verilmesi					
	11. Müşterilerin gereksinimlerini anlayan çalışanların olması					
	12. Müşterilerin çıkarlarına kalpten ilgi gösterilmesi					
Görünü (TAN)	13. Çalışanların tertipli ve mesleklerine uygun giyinmesi					
	14. Göze hoş gelen işyeri düzeni, olanakların olması					
	15. İşyerindeki donatımın modern olması					
Güvenirlilik (REL)	16. Hizmetlerin söz verilen zamanda sağlanması					
	17. Müşterilerin hizmet sorunlarıyla ilgilenilmesinde güvenilir olunması					
	18. Söz verildiği şekilde hizmetlerin sağlanması					
	19. Yanlışsız kayıt tutulması					

## Bölüm 2 – SERVQUAL ölçüm değişkenleri

Lütfen, aşağıdaki çizelgeyi kullanarak 1 den 19'a kadar muhasebe büronuzdan algıladığınız hizmete göre yanıtlarınızı sıraladığımız.

Çok memnunum	memnunum	Kararsızım	memnun değilim	Hiç memnun değilim
5	4	3	2	1

Ana Değişken	Ölçüm değişkeni	Algılanan				
		5	4	3	2	1
Tepkisellik (RES)	1. Müşterilere yardımcı olma isteği					
	2. Müşterilere anında hizmet verilmesi					
	3. Hizmetlerin ne zaman gerçekleşeceğine ilişkin müşterilerin bilgilendirilmesi					
	4. Müşteri isteklerine her zaman hazır olunması					
Güvence (ASS)	5. Müşterilere güven veren çalışanlar olması					
	6. Çalışanların her zaman saygılı olması					
	7. Müşterilerin sorularına yanıt verebilecek bilgili çalışanların olması					
	8. Yürütülen işlemlerde müşterilere güven verilmesi					
Empati (EMP)	9. Müşterilere uygun çalışma saatlerinin olması					
	10. Müşterilere bireysel, özel ilgi verilmesi					
	11. Müşterilerin gereksinimlerini anlayan çalışanların olması					
	12. Müşterilerin çıkarlarına kalpten ilgi gösterilmesi					
Görünüş (TAN)	13. Çalışanların tertipli ve mesleklerine uygun giyinmesi					
	14. Göze hoş gelen işyeri düzeni, olanakların olması					
	15. İşyerindeki donatımın modern olması					
Güvenirlilik (REL)	16. Hizmetlerin söz verilen zamanda sağlanması					
	17. Müşterilerin hizmet sorunlarıyla ilgilenilmesinde güvenilir olunması					
	18. Söz verildiği şekilde hizmetlerin sağlanması					
	19. Yanlışsız kayıt tutulması					



### Bölüm 3 – Müşteri tatmini, fiyatlar ve kurum imajı değişkenleri

Lütfen, aşağıdaki çizelgeyi kullanarak 1 den 8'e kadar belirtilmiş durumlara göre yanıtlarınızı sıralandırınız.

Çok memnunum	memnunum	Kararsızım	memnun değilim	Hiç memnun değilim
5	4	3	2	1

Ana değişken	Ölçüm değişkeni	5	4	3	2	1
Müşteri memnuniyeti	1.Genel memnuniyet					
	2. Beklentilerin geçersiz olma olasılığı (Şirketin beklenenin altında ya da üstünde başarımlı göstermesi)					
	3. Müşterilerin ideal hizmet beklentisine oranla şirketin başarımlı					
Fiyatlar	4. Şirketin hizmet kalitesine kıyasla fiyatları					
	5. Diğer şirketlere göre şirketin fiyatları					
	6. Müşteri beklentilerine göre şirketin fiyatları					
Şirket imajı	7. Şirketin genel imajı					
	8. Şirketin diğer şirketlere kıyasla imajı					

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İlme Yarkıner