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## The Effect Of Service Quality Received From Members Of Accounting Profession On Consumer Satisfaction: Sampling Of Gumushane\*

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### ABSTRACT

The main purpose of this study is to determine the effect of service quality on consumer satisfaction. For this purpose, a model has been created by applying questionnaires to 205 companies operating in Gumushane. The structural equation model was used for the model's test. According to the companies included in the scope of the research, it can be said that the quality of service received from professional accountants positively affects customer satisfaction. In addition, it can be said that the tangible which is sub-dimensions of service quality has the greatest effect on customer satisfaction.

**Keywords:** Service Quality, Customer Satisfaction, Members of Accounting Profession, Structural Equation Model.

**Jel Classification:** M40, M41.

### Muhasebe Meslek Mensuplarından Alınan Hizmet Kalitesinin Müşteri Memnuniyeti Üzerindeki Etkisi: Gümüşhane Örneği

#### ÖZET

Bu çalışmanın amacı, hizmet kalitesinin müşteri memnuniyeti üzerindeki etkisini belirlemektir. Bu amaçla Gümüşhane'de faaliyet gösteren 205 firmaya anket uygulanarak bir model oluşturulmuştur. Modelin testi için yapısal eşitlik modeli kullanılmıştır. Analiz bulgularına göre; muhasebe meslek mensuplarından alınan hizmet kalitesinin müşteri memnuniyeti üzerinde pozitif etkiye sahip olduğu söylenebilmektedir. Ayrıca hizmet kalitesinin alt boyutlarından somutluğun müşteri memnuniyeti üzerinde yüksek oranda etkiye sahip olduğu da çalışma sonuçlarında belirtilmektedir.

**Anahtar Kelimeler:** Hizmet Kalitesi, Müşteri Memnuniyeti, Muhasebe Meslek Mensupları, Yapısal Eşitlik Modeli.

**JEL Sınıflandırması:** M40, M41.

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## 1. INTRODUCTION

In recent years, the intense competition in the service sector has led enterprises to focus more on customer satisfaction. As a result of the rapid change and transformation of our customers, customer expectations are increasing day by day closely related business. Customers who are satisfied with the products or services they receive from the business continue to receive service from the company and recommend to others.

Service business can gain a competitive advantage by producing the desired quality service and differentiating these services and a superior position than the market competitors (Parasuraman et al., 1985: 42). The key factor in service businesses is to offer quality of service that consumer expect. Consumers decide by comparing that they have purchased the services with they expect. If the service is of a higher quality they continue to receive service, otherwise they change the entity that provides the services they purchase.

Quality of service has been demonstrated by many researchers in different types of services (Swan and Combs, 1976; Grönross, 1984; Parasuraman et al., 1985; Brady and Cronin, 2001). When the related literature is examined, it is the servqual scale of Parasurama which is the most commonly used for service quality. Parasurama's service scale consists of tangible, reliability, responsiveness, assurance, empathy dimensions. If we look at these dimensions in detail (Parasuraman vd., 1985: 43-45); *Tangible* is defined as physical properties of equipment such as buildings, vehicles, materials used during the presentation of the service. In addition, the physical appearance of the staff providing services and other personnel involved. *Reliability* means that the service is presented to the consumer in a way that is appropriate to the right, honest and ethical values. *Responsiveness* is explained by the willingness and willingness of employees to serve. This dimension includes activities to provide immediate service to the customer, assist the customer and return them on time. *Assurance* includes respect for the confidentiality of the personal information of consumers, the reliability of financial information and the employment of personnel with moral values. *Empathy* includes understanding the customer's wishes, needs and problems and achieving the client's goals.

It is possible to mention that there are many studies about service quality. These samples; *banking sector* (Cui, 2003; Karatepe et al., 2005; Broderick and Vachrapornpuk, 2008; Ustasüleyman, 2009), *health sector* (Saleh and Ryan, 1991; Uzun, 2001; Choi et al., 2005; Mohammad, 2007), *communication sector* (Boyacıoğlu, 2008), education (Cook, 1997; Sahney et al., 2004), *tourism sector* (Juwaheer, 2004), *logistics* (Sevim et al., 2008), *retail industry* (Dabholkar et al., 1996).

In today's world, due to the rapidly developing technology and globalization, accounting services have changed and some international standards have emerged. Members of accounting profession had to update themselves according to changing conditions. Because of both developing technology and increasing customer demands, they must continuously improve the quality of the services that they offer to customers. In addition, due to higher levels of customer satisfaction are associated with higher levels of service quality, members of accounting profession particularly concerned about client's perceptions of service quality. For this purpose in this study is to investigate the effect of service quality on consumer satisfaction. In order to create integrity in the study, firstly conceptual framework and related

literature are included. In the last part of the study the findings of the research model were evaluated.

## 2. LITERATURE REVIEW

When the literature concerning service quality and customer satisfaction are examined, it is possible to see many studies conducted on these topics. Only a part of these studies are included in the extended summary. The summary of the literature is presented on the Table 1.

**Table 1.** Literature Concerning Service Quality and Customer Satisfaction

Writers/ Year of the Study	Sample	Method	Results of the Study
Keng and Liu (1998)	Companies	Factor Analysis	The expectations of the companies from the audit firms are generally high but the current performance of the firms is not at the expected level.
Devebakan and Aksaraylı (2003)	Patients	T test Analysis of Variance	The reliability and confidence dimensions of the sub-criteria of service quality are considered as the most important quality of service by the large proportion of patients.
Dursun and Çerci (2004)	Patients	Regression Analysis Correlation Analysis	The service quality is the most important variable affecting patient satisfaction and behavioral intention.
Saxby et al. (2004)	Companies	Factor Analysis	Assurance, which is one of the sub-criteria of service quality, is an important factor in both customer satisfaction and company / customer conflict.
Yagcı and Duman (2006)	Patients	Factor Analysis Analysis of Variance Regression Analysis	Pre-inspection services is an important quality dimension for practitioners
Okumus and Asil (2007)	Customers	Regression Analysis	It is seen that the dimensions of service quality other than tangible have a significant and positive effect on the passenger satisfaction levels of the passengers.
Rahman et al. (2007)	Patients	T test Analysis of Variance	According to the research results; improvements in the quality of services provided by the hospital will allow a higher level of hospital services to be perceived.
Çatı and Kocoglu (2008)	Customers	Regression Analysis Correlation Analysis	The quality of service can be improved by eliminating the negativity of personnel behavior.
Banar and Ekegil (2010)	Companies	Factor Analysis	Quality of service received from accounting professionals; reliability, empathy and physical characteristics in terms of size positively affects customer satisfaction.

When the studies which conducted the quality service and customer satisfaction, examined generally, it is observed that sub-dimensions of service quality reliability, empathy and physical characteristics positively affects customer satisfaction.

When we look at the literature, the SERVQUAL scale is used not only in marketing research but also in accounting research. It is observed that the related studies are aimed at examining the sub-dimensions of service quality in general. In this study we aim that examined the effects of each of the sub-dimensions (Tangible, Reliability, Responsiveness, Assurance and Empathy) of service quality on customer satisfaction.

### **3. THE OBJECTIVE, METHODOLOGY AND FINDINGS OF THE RESEARCH**

#### **3.1. The Objective of the Study**

The aim of this research is to develop a structural model and test the model to determine the effect of service quality from members of accounting profession on customer satisfaction.

#### **3.2. Methodology of the Study**

##### **3.2.1. Sampling Process**

The research universe formed by the enterprises operating in Gumushane, the convenience sampling method was used to determine the sample mass. Since the sample size is 278 in a 1000 member universe (Kurtuluş, 1998), the sample size of the research consists of 205 enterprises (According to the Chamber of Commerce and Industry data, there are 667 enterprises operating in the city of Gumushane). General characteristics of the participants are presented in table 2.

**Table 2. Demographical Features Of The Participants**

	<b>Frequency</b>	<b>Percent (%)</b>
<b>Gender</b>		
Female	41	20.0
Male	164	80.0
<b>Age</b>		
25-30	41	20.0
31-35	54	26.3
36-40	47	22.9
41-45	36	17.6
46 and above	27	13.2
<b>Educational Status</b>		
Undergraduate	198	96.6
Postgraduate	7	3.4
<b>Term Of Employment In Profession</b>		
1-5	51	24.9
6-10	67	32.7
11-15	42	21.0
16-20	22	10.7
21 and above	22	10.7

When the demographic characteristics of the participants were evaluated, it was observed that the majority of the participants were male (80 %), and they were mainly in the 31-35 age group (26.30%). In addition, when an evaluation is made according to the educational status, the majority of the participants are undergraduate. Finally, the majority of the participants have professional experience in the range of 6-10 years (32.7%).

### **3.2.2. Data Collection Methodology and Tool**

Questionnaire method was used in the research. The survey was applied companies operating in the city of Gumushane. The questionnaire form consists of two parts. The questions in the first part are intended to determine demographic characteristics. In the second part of the questionnaire, there are questions to determine the effects of service quality on customer satisfaction. The questionnaire was formed according to the 5-point Likert scale (1: Strongly Disagree, 2: Disagree, 3: Partially Agree, 4: Agree and 5: Strongly Agree), and each participant was asked to give the appropriate answers to their situation. The questionnaire used in the study was formed by using the study of Saxby et al. (2004).

### **3.2.3. The Model and the Variables of the Research**

The hypotheses to determine the effect of service quality on customer satisfaction are as follows:

**H<sub>1</sub>:** The tangible dimension of service quality has a positive effect on the customer satisfaction.

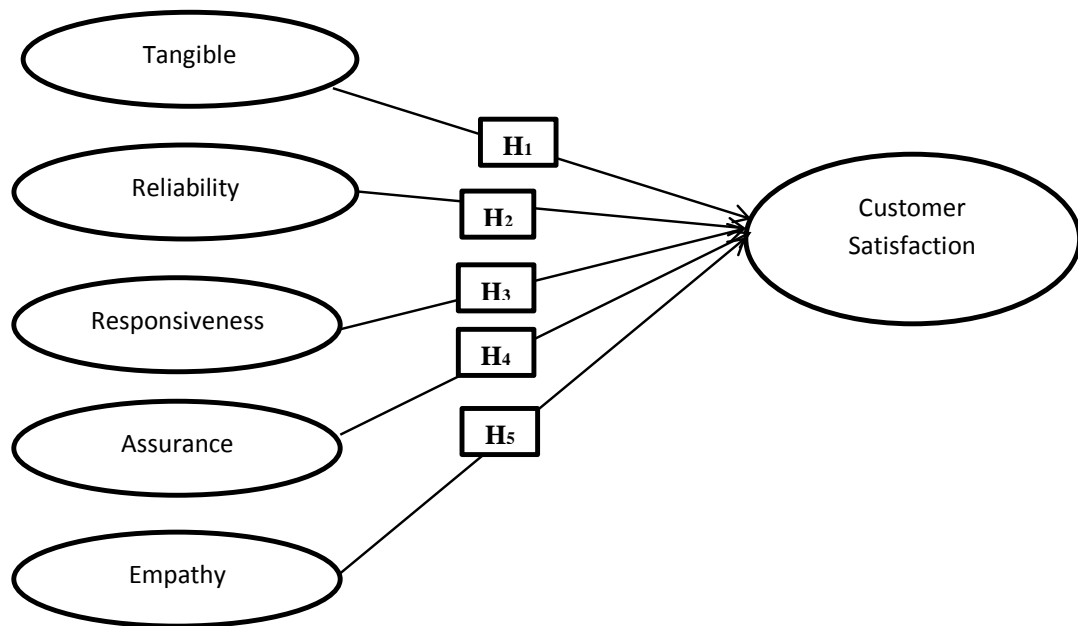
**H<sub>2</sub>:** The reliability dimension of service quality has a positive effect customer satisfaction.

**H<sub>3</sub>:** The responsiveness dimension of service quality has a positive effect on the customer satisfaction.

**H<sub>4</sub>:** The assurance dimension of service quality has a positive effect on the customer satisfaction.

**H<sub>5</sub>:** The empathy dimension of service quality has a positive effect on the customer satisfaction.

Tangible, Reliability, Responsiveness, Assurance and Empathy were used in the research model. The model created from this point is as follows;



**Figure 1.** The Model of the Research

### **3.2.4. The Analysis Method of the Research**

Structural Equation Model (SEM) was used to test the impact of service quality that received from Members of accounting profession on customer satisfaction. The structural equal model that consist of combination of variance, covariance, regression and factor analysis has been used widely in recent years (Yılmaz and Çelik, 2005: 3). When compared to first-generation statistical techniques, such as technical regression, it addresses a complex research problem in a single process systematically and comprehensively with the modeling of linear and nonlinear relationships between multiple dependent and independent variables (Anderson ve Gerbing, 1988: 413).

### **3.3. The Findings of the Research**

#### **3.3.1. Measuring Model**

The reliability and validity analysis results of the study are presented in Table 3.

**Table 3.** The Results of the Sample's Exploratory Factor Analysis and Reliability Analysis

Scale Items	T4	R5	RS6	A7	E8	CS9
T1. My accountant has modern equipment and equipment	0.798					
T2. The physical facilities of my accountant are visually attractive						
T3. My accountant is well maintained and clean	0.774					
T4. My accountant' materials are modern and convenient						
R5. If my accountant promises to do a job	0.754					
R6. My accountant does a job right the first time	0.668					
R7. My accountant finishes his work at the time he promised		0.711				
R8. My accountant offers an error-free service		0.750				
R9. My accountant shows a sincere interest in solving problems		0.746				
RS10. My accountant tells you when to complete the services						
RS11. My accountant will do the job as soon as possible		0.654				
RS12. My accountant is willing to help customers		0.628				
RS13. Even though my accountant busy responding to the demands of its customers			0.660			
A14. My accountant trusts his / her customer' behavior						
A15. I can describe my accountant as reliable			0.806			
A16. My accountant and employees are very polite			0.799			
A17. My accountant is knowledgeable enough to answer customers' questions			0.737			
E18. My accountant shows individual interest to clients				0.752		
E19. My accountant treats clients in a way that makes them feel special				0.759		
E20. My accountant keeps the customers interests above everything				0.437		
E21. My accountant does her best for clients				0.684		
E22. My accountant understands the special needs of customers						
CS1. I'm generally satisfied with my accountant..					0.623	
CS2. My accountant is an expert on business					0.767	
CS3. I want to continue working with my accountant						0.760
CS4. My accountant's practices and policies are appropriate for my company						0.748
CS5. My accountant is fair					0.596	
						0.852
						0.767
						0.763
						0.913
						0.932
<b>Explained Total Variance (%)</b>	71.963					
<b>Kaiser-Meyer-Olkin (KMO) Test</b>	0.891					
<b>Bartlett's Test of Sphericity</b>	x <sup>2</sup> =3714.566; df: 351 (P<000)					
<b>Cronbach's Alpha (%)</b>	0.93					

According to the results of exploratory factor analysis, a structure with 6 factor was obtained that explains the 71.96 % of the total variance. The Kaiser-Meyer-Olkin (KMO) value of the scale was found to be 0.89. If the KMO value is between 0.5-1.0, the data set is suitable for factor analysis. In this case, the calculated KMO value is acceptable. The Cronbach's Alpha coefficient was calculated as 93.0%.

<sup>4</sup> Tangible

<sup>5</sup> Reliability

<sup>6</sup> Responsiveness

<sup>7</sup> Assurance

<sup>8</sup> Empathy

<sup>9</sup> Customer Satisfaction

**3.3.2. The Results of the Structural Equation Model**

The structural equation model, which is analyze the relationship between dependent and independent variables by creating a single model was used to test the hypotheses (Anderson ve Gerbing, 1998: 413). Although there are many good fit indexes in practice, only 7-8 of them can be used in studies (Garson, 2004). The results of the model are presented in table 4.

**Table 4.** The Results of the Goodness of Fit Research Model

<b>Model Goodness of Fit Indexes</b>	<b>Model</b>
$\chi^2$ (Ki-Square) value	225.096
df (Degree of Freedom)	309
$\chi^2 /df$ (Adjusted Ki-Square)	0.728
GFI (Goodness of Fit Index)	0.897
IFI (Incremental Goodness of Fit Index)	0.989
CFI (Comparative Goodness of Fit Index)	0.982
TLI (Tucker Levis Index)	0.912
RMSEA (Root Mean Square of Approximation of Error)	0.097

Chi-square value was found to be high and significant. ( $\chi^2$ ) = 225.096, df-degree of freedom = 309). The corrected chi-square ( $\chi^2 /df$ ) value is 0. 728 and it is very good to have less than 3. GFI (Goodness of Fit Index), IFI (Incremental Goodness of Fit Index), CFI (Comparative Compliance Goodness Index) and TLI (Tucker Levis Index) values above 0.90 mean that the model is good.

**Table 5.** Test Results of Hypothesis of the Research Model

<b>Structural Relationships of the Model</b>	<b>Standard (Regression)Loads</b>	<b>P Values</b>	<b>Hypothesis Result</b>
H1: T-CS	0.710	0.000	ACCEPT
H2: R-CS	0.480	0.000	ACCEPT
H3: RS-CS	0.510	0.000	ACCEPT
H4: A-CS	0.520	0.000	ACCEPT
H5: E-CS	0.620	0.000	ACCEPT

Table 5 also evaluates whether the relationships are meaningful or not. According to the model test results, which are designed to determine the effect of service quality on customer satisfaction, when the goodness of fit indexes are examined, the model is moderately adapted to the data obtained as a whole. Five hypotheses were formed and all hypotheses were accepted (p<0,05).

**4. CONCLUSION**

The findings of this study, service quality effects customer satisfaction positively. This mean that sub-dimensions of service quality tangible, reliability, responsiveness, assurance and empathy effect customer satisfaction positively.



Tangible which is the one sub-dimensions of service quality is the most important criteria that positively affect customer satisfaction (71 %). Creation of accounting software for customer expectations, dynamics in tax regulations and to have sufficient technologically knowledge members of accounting profession associated with e-state are seen important for customers. The results of the research show similarities between the results of the studies conducted by Ishak et al. (2006), Armstrong and Smith (1996). It is thought that the importance of physical properties increases day by day especially in the information age where the dependence on technology increases in the provision of accounting services.

Empathy, which is another sub-dimension of service quality, is the second criterion that has an impact on customer satisfaction (62 %). Accounting defined as business language, produce data and information that will guide managers' decisions. At this point, accountings have to make contact with the customers and explaining the financial results from a language that the customers can understand. According to Ağa and Şafaklı (2007), the only service quality dimension that affects customer satisfaction is empathy, and accounting professionals need to take into account the size of empathy if they want to win the hearts of their customers.

Assurance (52 %), responsiveness (51 %) and reliability (48 %), which are the sub criterias of service quality have almost the equivalent ratio positive effect on customer satisfaction. Accounting professionals should be reliable. In addition to reliability, timely, complete, coherent and added value creation values have positive effects on customer satisfaction.

In this study, it has been determined that the quality of service affecting the customer satisfaction of the firms that are active in the province of Gumushane and serving from the member of accounting professions and the public accountants. In addition, the quality of the services taken by the accounting professionals in different regions can be examined in future studies.

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