SERVICE QUALITY AND CLIENTS SATISFACTION OF QUANTITY SURVEYING FIRMS IN NIGERIA

Kabiru Shehu ¹, Bashir Husaini Yahaya ², Ahmad Muhammad Kamaruddeen ³

¹⁻²Department of Quantity Surveying, Federal Polytechnic Nasarawa, Nasarawa State, Nigeria ³ School of Business, Skyline University College Sharjah, United Arab Emirates

ABSTRACT

Organizations provides stability in the society through products and services provision that significantly contributes to social, political and economic development, Identification of factors that influence performance in organization is one of the vital step in achieving corporate success, performance measure capable of aiding managers in evaluation and implementation of realistic strategies for future improvement where appropriate. The global economic crisis, value demand and complexity of the construction industry, have increased the demand for this study with the objectives to assess the Service Quality of the Quantity Surveying firms in Abuja, Nigeria and the level of their Clients Satisfaction. Quantitative research approach was used for this study.300 questionnaires were distributed via random sampling to the customers of the quantity survey firms through SERVQUAL Scale. Pilot study was conducted, checking the questionnaire for simplicity, validity and reliability. 206 questionnaires completed were returned at 69 per cent respond rate. The SERVQUAL scale was used to measure service quality while perfect square method was used for Customer Satisfaction data. The study results show 70.32 per cent for Service Quality and 75.55 per cent for Customer Satisfaction suggesting both are below acceptable performance level of 80 per cent. Recommendations for improvements were made to firms in the areas found with performance deficiency.

Key Word: Service Quality; Clients Satisfaction; Quantity Surveying firms.

I. Introduction

We cannot overemphasize the important roles organizations perform in our lives. Economist regards organizations as an important catalyst for socio - political and economic change (Giese and Cote (2000). Organizations are intertwined sub - system formation. An important factor in improving and achieving corporate success is recognizing the diving variables to organizational efficiency Lames (2012), performance measure that can highlight past, present and future, for evaluation, create potential performance-enhancing strategies where necessary. Recent world economic problems make organizations more dependent on continuous improvement as the basis for their survival, and it is important to recognize the essential factors that affect performance (Parmenter, 2015). Thus, metrics of financial performance are viewed as a contemporary strategy that has been criticized for quite some time due to its failure to adapt to current and future developments. Long-term organizational approaches are more closely related to non-financial indicators (Giese and Cote (2000). These provide managers with a deeper insight into problems related to consumer needs, personnel relationships, organizational processes and other non-capital assets critical to building competitive strength and productivity. Operational performance metrics that provide additional information that traditional approach cannot provide. A multi - dimensional performance assessment framework is crucial to upgrade the probability that all applicable aspects of performance assessment are used, and that the information generated by these tools is capable of providing the required insight and encouraging improvement in all important activities organizations. According to Carlucci (2010) organizations with a broader performance management system had better overall performance. Choosing the appropriate metrics that direct and assess performance is the most fundamental challenges facing organizations as the measurements themselves are not an autonomous, standardized mechanism applicable to every

organization (Carlucci, 2010). Performance assessment is regarded as a specialized method for any organization that is supposed to be applicable only to a particular concrete organizational feature for which it has been built. Many studies conducted in various industries (Srinivas & Padma, 2013: Muhammad & Shahe, 2015: Musa, 2016) show how SERVQUAL and Customer Satisfaction can be used as an advance warning mechanism for managers to recognize essential aspects of service quality in their industries (Chinonye U., Innocent C. O., Ogochukwu U., & Kenneth N. 2007). Hence the need to carry out this study in construction industry especially on Quantity Surveying firms. Rising material prices, supply shortages, labour cost, competitive pressures, declining profit margins and fragmentation are some of the problems facing construction industry which played a role in inhibiting productivity in recent years, Pandit (2016) This leads to the rising demands from Quantity Surveyors clients in the construction industry on value for money. As a result, the Nigerian Institute of Quantity Surveyors through its successive administrations, experienced a series of transformations to improve quantity surveyor's services through technical training and education. The main concern is how these changes affect the services of quantity surveying firms in Nigeria and what factors influence their operational effectiveness? To answer the above questions this study is required. Identifying areas with performance deficiencies will prompt corrective actions, effective resource utilization and continuous improvement which will enhance the positive perception of quantity survey firms by clients. This study is limited to Service Quality and Customer Satisfaction of all registered quantity survey firms in Abuja, Nigeria

II. Literature Review

Organization is a cohesive association between people participating in organized events with mutual responsibility for

The Concept of organizational performance

attaining certain objectives. Lames (2012) relates that, organizations are social units of individuals with management structure which decides the relations between individuals, distinctive activities, subdivides, groups, assigns duties, obligations, responsibilities and authority to perform various tasks towards achieving predetermined collective goals. Organizations are formed for different reasons, such as attainment of community goals, market or stakeholders, incorporating collective / individual abilities and maximizing revenues (Pintea & Achim, 2010). performance implies a positive result of an event, which shows the potential to progress forward (Chambers, 2013). Performance can be examined from different contexts based on the field of study. Performance can be interpreted by investors as returns from their investment. successful surgery can be a performance measure for Doctors. College Supervisor may access performance with students pass in an examination. In every organisation, performance is the correlation between the activities and the objectives of its existence and must be viewed in the sense in which the individual organization works (Pintea & Achim, 2010). The idea of organizational success is related to productivity and effectiveness. A profit corporation has to manufacture the right products to the specific market and it has to manufacture them using the least possible input to achieve consistent operational efficiency, varying interpretations by several researchers (Mecha, Martin & Ondieki 2015; Carlucci, 2010 & Siddiqi, 2011).) suggest that the concept of organizational success could only be adequately described in relation to organizations' mission and strategic approach, thus while profit-seeking organizations describe objectives, customer satisfaction or revenue maximization, nonprofit-seeking organizations characterize goals based on their mission. Organizational output can be described in line with this thinking as the magnitude to which its activities adhere to the task, strategy, and goals set for achieving them. The concept refers performance to organizational objectives, regardless of whether the entity is pursuing profit or charity. When this is developed, the next step is the control and monitoring process to ensure appropriate utilization of resources in every activity. Indicators, Financial and Nonfinancial are used to assess company results. In today's market Climate, organizations need to strike a balance between both assessment metrics (Kaplan & Norton, 2000).

Key Performance Indicators

Evaluation process would not be feasible without the collection of indicators that will recognize probable past, current or future results that will validate the prospect of an organization. Institutions or organizations, profit and non-profit tests a number of variables in order to continue monitoring, improving and guiding the policy by applying theoretical and practical metrics known as Key Performance Indicators (KPIs), which can be used to quantify organizational operations in relation to their objectives, this mechanism may be separated into teams, divisions and individual employees (Moynihan & Pandey, 2010).

According to Mohd, Hoe and Ahmad (2013), non-financial metrics focused on operations that are essential to strategic objectives, these operations have to do with the supply chain of clients, staff, efficiency, operation and organization. There can be various performance metrics in an organisation, but only some chosen group among them can underline certain performance areas that are crucial, most notably in presenting performance data and how to enhance it. Choosing indicators appropriate for the performance measurement of each organization is of paramount importance (Parmenter, 2015) KPIs provides the means to access the level at which individuals in the organizations are striving towards achieving organizational goals. Carefully layout KPIs can serve as an essential instrument which provides comprehensive unmistakable performance levels (Mohd, Hoe & Ahmad, 2013). Key Performance Indicators are the same and reliable indicators which gives greater meaning in comparing results. They segregate business impulses and focus on profit-making performance (Moynihan & Pandey, 2010). Performance Measurement needs be seen as a significant component of the general performance management framework and a way forward for measuring the efficiency of organizational activities.

Non-Financial Performance Indicators

According to the study carried out by Ameer & Othman (2012) on United States financial firms showed that significant number of supervisors are not pleased with their existing job assessment approaches, that has less emphasis on value factors such as employee and customer satisfaction, efficiency and innovation. Value metrics are distinctive and multiple in any organization, the selection and their usage rely heavily on an organization's mission and objectives, hence many managers faced challenge in choosing suitable indicators for their organizations as performance measures, indicators show organizational activities, but those that collect information, indicates what to do, when to do it, how to improve the overall organizational efficiency, unit or person level are referred to as performance indicators (Ameer & Othman, 2012).

Customer Satisfaction

Clients or customers are individual or business that purchases goods or services, stakeholders that pay for products or services that are offered by organizations to meet a need or satisfaction. In Giese and Cote (2000) Clients are the cornerstone to every organization's success, their loyalty is crucial to the production and profits generation. Numerous studies relevant to organizational performance have shown the significance of customer satisfaction (Agbor, 2011). Satisfaction may be the pleasure of using product or service offered motivated by emotional feelings when the products or services are made. The main aspect of customer satisfaction has been the different kinds of ways in which firms can ascertain, evaluate, examine and recognize customer requirements to find a way to meet those standards

Expectations multiple aspects of expectations are the rationale when more than one firms can operate within the same market and in the same community and maintain happy customers, hence explaining that expectations are a personal view as wishes or preferences as to what will happen to the consumer rather than what should happen (Zeithaml, Berry & Parasuraman 1993), Customer expectations are a prediction of the consumer about the outcome of the expected sale or exchange. As demonstrated by Oliver (1997), the common assumption is that the perceptions of the consumer are the probability of positive or negative outcomes that that occur while participating in a transaction. It represents the emotions of a particular transaction, and many scholars believe that consumer satisfaction with product quality or service delivery is usually affected by perceptions before meeting (Pandit, 2016)

Experience- To better comprehend this, customer has two sides, realistic and unrealistic customer side, realistic side is the total encounters between the company and the customers, on the other hand unrealistic refers to the subjective dimension (Pandit, 2016). Experience is the outcome of a series of contacts / uses with, consumers and programs that impels or triggers a reaction. Knowledge depends solely on the person who brings out ideas at various rates. Typically, direct contacts are triggered by the use or services provided via the product. Although indirect interaction typically takes place through media ads, the marketing representatives of the organization, suggestions etc. (Angelova & Zekiri, 2011).

Retention- In the service sector, customer retention continues to be the major focus (Gronroos, 1991). It is the behavior which a company takes over time to reduce the amount of consumer defects. Although the meanings and consumer retention techniques vary, and the ways in which they are evaluated differ between industries, there is

general agreement on their economic benefits (Buttle, 2004). Marketing experts note a close connection between existing consumer experience and attracting new customers. The longer the period of the client retention to engages the services of the organization or product purchase and higher probability of recommendations. At the same time, aggressive marketing lowers the costs of sustaining the relationship, as the customers and suppliers understands each other, less defects and lower costs for replacing them.

Service Quality

Service quality was reported to have obvious cost relationships, productivity, customer loyalty, customer retention, behavioral intent, and positive word-of - mouth. This also has competitive advantages in adding to market share and investment returns as well as in reducing the cost of production and increasing efficiency (Alnsour, 2013). According to Siddiqi (2011) service quality has two dimensions, functional and the technical qualities. Functional quality is connected to the processes or mechanisms as to how the product or services are rendered or get to the consumer, this is the psychological and behavioral component which is associated with how the tasks were conducted. While Technical quality represent what gets to the consumer. Technical quality is more objectively assessable whereas functional quality depends on several factors. Customer expectations about the organization or product can have an effect on quality, consumers consider quality as the result of their perception of expected service and observed, taking considering influence of corporate reputation (Bansal & Taylor, 2015). Due to its critical effect on performance, many organizations make quality one of their goals because consumers often appreciate organizations that offer standard services (Bansal & Taylor, 2015).

SERVQUAL Scale

Many scholars established various service quality models as an alternative to the product quality model. The goal is to depict factors that influence the quality in organizations and to seek solutions and ways of improving it. These designs are attempting to provide a perspective into the way consumers view and access services, so that managers can monitor and regulate the process of service delivery to meet the needs of customers if possible (Kim, 2011). Studies on SERVQUAL shows that some objects in the scale interact with each other and convey the same value. Despite of this, the ten dimensions were compacted to assess service quality in five dimensions-tangible, efficiency, sensitivity, consistency and empathy.

- 1. **Tangibles:** represent the nature of the environment and the general physical facilities, machinery and equipment, gadgets for staff and communication.
- 2. **Reliability:** this includes continuity in efficiency and enforcement, the capacity of the service provider to reliably and efficiently carry out the planned services. It shows the firm is delivering on its pledge.
- 3. Responsibility: this demonstrates preparation, the service provider's ability to offer voluntary support to the clients during service delivery
- 4. Assurance: this implies courtesy, expertise and willingness of employees to gain the respect of their customers.
- 5. Empathy: employee's empathy, love, care and undivided commitment to helping clients.

III. METHODOLOGY

The methodology in this research includes two phases. In the first phase, the service quality evaluation parameters based on five dimensions SERVQUAL model. The second phase consist of Likert type to measure the customer satisfaction level of Quantity Surveying firms. The data was collected through questionnaire consisting three Sections. Section A collects personal data, section B for Service Quality and section C for Customer Satisfaction. 300 questionnaires were administered by random sampling to the clients of the quantity survey firms, 206 were filled and returned, which gives 69% respond rate answer rate. Part B contains of two groups of questions to obtain the client's perceptions and expectations of the services of the quantity surveying firm using SERVQUAL scale, the choice to adopt Servqual scale in this research was due to its relevance and high utilization by researchers in the field of service quality (Adetunji, Yadavalli & Malada, 2013). The C section contains Likert type questions contains questions on customer satisfaction.

Respondents are expected to tick any number corresponding to the magnitude of their acceptance on each statement; a scale of five points is given as 1= Strongly Disagree (SD) 2= Disagree (DA) 3= Neutral (N) 4= Agree (A) 5= Strongly Agree (SA) with which to assess the degree of their satisfaction. This research did not contest the premise

that correlation exists between Customer Satisfaction and Service Quality, due to the complexity of the relationship, each was computed independently so that the implementation of the study results could be unequivocally comprehended by the quantity survey firms.

IV. RESULTS AND DISCUSSION

Table 1 Respond rate

| 1 | Total | Percentage |
|----------------------------|-------|------------|
| Questionnaire collected | 206 | 69% |
| Questionnaire not returned | 94 | 31% |
| Total | 300 | 100% |

³⁰⁰ questionnaires were issued to the respondents, 206 were filled and returned by the respondents where 94 questionnaires were not returned

Table 2 Working Experience

| Years | Frequency | Percentage | |
|----------|-----------|------------|--|
| 01-10 | 44 | 21.4 | |
| 11-20 | 114 | 55.3 | |
| 21-30 | 34 | 16.5 | |
| 31 above | 14 | 6.5 | |
| Total | 206 | 100 | |

In terms of experience, the study reveals that 21.4 percent of respondents are aged 21-30, 55.3 percent are aged 31-40, 16.5 percent are aged 41-50 and 6.5 percent were aged 51 and over.

Table 3 Education Level

| Tubic C Education Et / Ci | | |
|---------------------------|-----------|------------|
| Level | Frequency | percentage |
| OND/NCE | 28 | 13.6 |
| HND/BSc | 126 | 61.2 |
| Postgraduate | 52 | 25.2 |
| Total | 206 | 100 |

On education of the respondents 13.6% of respondents happen to be from the OND / NCE level, 61.2% are from HND / BSc level, 25.2% from postgraduate education level

Table 4 Type Client

| Tubic : Type chem | | | |
|----------------------|-----------|------------|--|
| Туре | Frequency | percentage | |
| Private individual | 14 | 6.8 | |
| Private organization | 50 | 24.3 | |
| Public organization | 142 | 68.9 | |
| Total | 103 | 100 | |

Considering the respondents form of organization, 6.8% of the respondents are private owners, 24.3% are private institutions and 68.9% are public organizations

Reliability and validity.

Factor analysis and reliability test was performed on the variables. Internal reliability on SERVQUAL Scale was obtained via the Cronbach Alpha Coefficient. The efficiency of the measuring scale for customer satisfaction has also been checked. The Alpha computed value from SERVQUAL reliability test was 0.748 on 22 items. While internal reliability was also calculated with the alpha value of 0.809 for the 10 items of the client satisfaction scale.

 Table 5
 variables Alpha coefficient

| Variable | No. of item | item dropped | Cronbach's Alpha |
|----------------|-------------|--------------|------------------|
| SERVQUQL Scale | 22 | 0 | .748 |
| Satisfaction | 10 | 0 | .809 |

Table 6 KMO and Bartlett's Test

| Tuble of Thirto and Bartiett's Test | | | | | | |
|-------------------------------------|-----------------|-----------------------|-----|----------------------|--|--|
| | | Bartlett's Test | | | | |
| | Sample adequacy | cy Approx. chi-square | | df. Significance (p) | | |
| SERVQUAL | 0.612 | 761.889 | 231 | 0.000 | | |
| Satisfaction | 0.674 | 355.924 | 45 | 0.000 | | |

MEASUREMENT OF VARIABLES

SERVQUAL Scale.

Table 7 Expectations and Perception Mean values (N=300)

| SERVQUAL Scale items Expectations (E) Perceptions (P) Mean Mean | | | | | |
|---|--|-------|-------|--------|--|
| 1 | Modern equipment | 4.54 | 4.05 | -0.49 | |
| 2 | Pleasant physical facilities | 4.78 | 3.68 | -1.10 | |
| 3 | Staff appearance | 3.91 | 3.66 | -0.25 | |
| 4 | Easily understood documents | 4.07 | 4.05 | -0.02 | |
| 5 | Work as scheduled | 4.43 | 3.I6 | -0.27 | |
| 6 | Follow Client's specifications | 4.52 | 3.61 | -0.91 | |
| 7 | Documents free of error | 4.91 | 4.00 | -0.91 | |
| 8 | Services right at the first time | 4.45 | 3.67 | -0.78 | |
| 9 | Level of services same at all times | 4.82 | 3.20 | -1.62 | |
| 10 | Inform when services will be performed | 3.52 | 3.32 | -0.20 | |
| 11 | Employees will to answer questions | 3.95 | 4.02 | 0.07 | |
| 12 | Employee's quick response | 3.98 | 3.77 | -0.21 | |
| 13 | Seriousness on client's concern | 3.64 | 3.77 | 0.13 | |
| 14 | behaviour to instill confidence | 4.20 | 3.07 | -1.13 | |
| 15 | knowing what to do | 4.66 | 3.15 | -1.51 | |
| 16 | Safe transactions | 4.00 | 3.50 | -0.50 | |
| 17 | Employee's courteousness | 4.32 | 3.45 | -0.87 | |
| 18 | Understanding client's need | 3.70 | 3.05 | -0.35 | |
| 19 | Individual attention | 3.42 | 3.23 | -0.41 | |
| 20 | Convenient operating hours | 3.17 | 3.07 | -0.50 | |
| 21 | Client's interest at heart | 3.24 | 3.41 | -1.07 | |
| 22 | Personal attention to clients | 3.21 | 3.10 | -0.30 | |
| | Total mean score | 86.44 | 76.99 | -12.45 | |

Table 8 Dimensions Importance weights

| Table of Differences in portained weights | | | | | |
|---|-------------|---------|--|--|--|
| S/N | Dimension | % Point | | | |
| 1 | Tangibility | 20.09 | | | |
| 2 | Reliability | 23.06 | | | |

| 3 | Responsiveness | 18.80 |
|---|----------------|-------|
| 4 | Assurance | 21.39 |
| 5 | Empathy | 16.66 |
| | Total | 100 |

Table 8 shows the allocation of 23.03% high service importance points to reliability which indicates that Quantity survey firm's consumers are more concerned with service reliability and accuracy than glamorous facilities or appearance of employees. The second highest figure is 21.39%t for Assurance, which also demonstrates that the ability of businesses to express confidence and trust is a significant part of service delivery. Tangibility with score allocation of 20.09 percent indicate the influence facilities and staff appearance is also significant. Responsiveness and Empathy earns the lowest percentages of 18.80% and 16.66% respectively.

. Table 9 SERVQUAL dimensions gap scores

| Dimensions | Expectations | Perceptions | Gap score | %Weightings | Weighted Gap score |
|----------------|--------------|-------------|-----------|-------------|-----------------------|
| Tangibility | 4.04 | 3.86 | -0.18 | 20.09 | -3.61 |
| Reliability | 4.63 | 3.53 | -1.10 | 23.06 | -25.36 |
| Responsiveness | 3.78 | 3.72 | -0.06 | 18.80 | -1.13 |
| Assurance | 4.30 | 3.30 | -1.00 | 21.39 | -21.39 |
| Empathy | 3.35 | 3.17 | -0.18 | 16.66 | -2.99 |
| Total | 20.10 | 17.58 | -2.52 | 100 | -54.48 |

Negative gaps in service delivery assessment indicates problem areas, unweighted gap indicates problems while weighted shows the importance of a particular service areas. In the study, the reliability of the service has -1,10 unweighted negative gap, but the gap increased to -12,36 when the customers value scores were allocated, the second most important factor was Service Assurance with unweighted and weighted service gaps of -1,00 and -21,39 respectively. According to Zeithaml, Parasuraman and Berry (1990) 80% minimum score indicates high level performance from the services providers and to sustain competitive advantage.

Table 10 Customer satisfaction response score

| | Questions Statements | N | Sum | Mean | Std. Deviation |
|----|---|-----|------|--------|----------------|
| 1 | I am satisfied with the services provided by QS Firms | 300 | 365 | 3.5437 | .95770 |
| 2 | I am satisfied with the services charges of QS Firms | 300 | 367 | 3.5631 | .95661 |
| 3 | I recommend QS Firms to others | 300 | 398 | 3.8641 | .75470 |
| 4 | I think I did the right thing to engage QS firms in my project | 300 | 411 | 3.9903 | .92350 |
| 5 | I shall continue to engage QS Firms in my projects | 300 | 400 | 3.8835 | .97318 |
| 6 | QS Firms always exceed my expectation in their services | 300 | 353 | 3.4272 | 1.03471 |
| 7 | QS Firms always takes care of my special requirement | 300 | 362 | 3.5146 | .92740 |
| 8 | I will complain to the QS firm if I have any problem in their services. | 300 | 410 | 3.9806 | .83994 |
| 9 | I get best value for money from QS firms. | 300 | 408 | 3.9612 | .81556 |
| 10 | I feel proud of being associated with the QS firms | 300 | 417 | 4.0485 | .91157 |
| | Total score | | 3891 | | |

Table 10 presents customer's views with the services provided by the quantity survey firms in Abuja, the result shows the satisfaction rate was 75.55 percent of the ideal satisfaction level of 80 percent, which was considered to be the appropriate level of satisfaction, showing that firms are low in satisfying their customers, the 4.55 percent discrepancy between the results of the study and the appropriate service percentage level may seem insignificant, but on the basis of the ideal level of satisfaction, the quantity survey firms would need more effort to close the gap than they need from 0 to 75.77%

V. CONCLUSIONS

Service Quality and Customer Satisfaction are used in this study to assessed performance of Quantity Surveying firms in Abuja Nigeria, the service quality was evaluated based on the five dimensions of Service Quality Gap Model and Likert type questionnaire for Customer Satisfaction. The findings on Service Quality revealed that, the quality of services delivery by the Quantity Surveying firms are not up to their client's expectation. The result shows negative gaps between perceived and expected service quality in all five dimensions of Servqual scores. An evaluation of the weighted scores between the SERVQUAL dimensions to ascertain their impact on customers in quality service delivery, clearly shows Reliability with 23.06% which is the highest importance score allocation, indicating that service provider's willingness to deliver correct services consistently is very important in service delivery. Thus action need to be taken for improvement. Assurance which represent expertise and confidence has the second important score Assurance with 21.39%. Tangibility comes third with 20.09% followed by Responsiveness with 18.80. the least important dimension is Empathy with 16.66 %. This study demonstrates the value of tracking consumers' needs in delivering services by recognizing and enhancing areas with deficiencies in order to enhance the delivery of quality service. Reliability is the service provider's ability to deliver the agreed service correctly and consistently while Assurance reflects the employees' expertise, courtesy and ability to portray confidence (Zeithaml, et al., 1990). The study also indicates that Customer satisfaction is a prerequisite in service organization for success and continuity in the current market environment. The research offers a useful framework for quantity survey firms managers to formulate their strategies focusing on the attributes of providing quality service. Also it provides guidance to enhance customer satisfaction.



5.0 REFERENCES

- Adetunji, O., Yadavalli, V. S. S., & Malada, A. (2013). Assessment of the quality of service provided by a national regulatory institution. South African Journal of Industrial Engineering, 24(1), 29-49.
- Agbor, M.J., (2011) The Relationship between Customer Satisfaction and Service Quality: a study of three Service sectors. Master's Thesis Umea School of Business.
- Alnsour, M. S. (2013), "How to Retain a Bank Customer: A Qualitative Study of Jordanian Banks Relational Strategies", International Journal of Marketing Studies; Vol. 5, No. 4, pp. 123 131.
- Ameer, R., & Othman, R. (2012). Sustainability practices and corporate financial performance: A study based on the top global corporations. Journal of Business Ethics, 108(1), 61-79.
- Angelova B. & Zekiri, J. (2011) Measuring Customer Satisfaction with Service Quality Using American Customer Satisfaction Model (ACSI Model) International Journal of Academic Research in Business and Social Sciences. Vol. 1, No. 3ISSN: 2222-6990
- Bansal, H. S., & Taylor, S. (2015). Investigating the relationship between service quality, satisfaction and switching intentions. In Proceedings of the 1997 Academy of Marketing Science (AMS) Annual Conference (pp. 304-313). Springer International Publishing.
- Buttle, F. (2004), Customer Relationship Management: Concepts and Tools, Elsevier, Oxford.
- Carlucci, D. (2010). Evaluating and selecting key performance indicators: an ANP-based model. Measuring Business Excellence, 14(2), 66-76.
- Chambers, D. W. (2013). KEY PERFORMANCE INDICATORS. The Journal of the American Dental Association, 144(3), 242-244.
- Chinonye U., Innocent C. O., Ogochukwu U., & Kenneth N. (2007) Service quality and satisfaction measurements in Nigerian ports: an exploration, Maritime Policy & Management, 34:4, 331-346, DOI: 10.1080/03088830701539073
- Giese, J.L. & Cote, J. A .(2000) Defining Customer Satisfaction. Academy of Marketing Science Review.

- Gronroos, C. (1991). The marketing strategy continuum: towards a marketing concept for the 1990s. Management decision, 29(1).
- Kaplan, R.S. & Norton, D. P. (2000) The Strategy Focused Organization: How Balanced Scorecard Companies Thrive in the New Business Environment: Harvard Business School Press, Boston, MA.
- Kim, H. J. (2011). Service orientation, service quality, customer satisfaction, and customer loyalty: Testing a structural model. Journal of Hospitality Marketing & Management, 20(6), 619-637.
- Lames L. (2012) What is Organisational Performance. http://www.growth.pitcher.com.au/resources/articles/
- Mecha E. M., Martin, O. & Ondieki, S. M. (2015) Effectiveness of Customer Retention Strategies: A Case of Commercial Banks, Kenya", International Journal of Business and Management, Vol. 10, No. 10, pp 270 275.
- Moynihan, D. P., & Pandey, S. K. (2010). The big question for performance management: Why do managers use performance information? Journal of public administration research and theory, muq004.
- Muhammad, A., & Shahe, M., (2015) Impact of Service Quality on Customer Satisfaction in Restaurant Industry. Singaporean Journal of Business Economics and Management Studies VOl.4, NO.6, 2015 71
- Musa K. K. G., (2016) Service Quality and Customer Satisfaction among Domestic air Passengers in Nigeria. International Journal of Business and Management Studies Vol 8, No 2, 2016 ISSN: 1309-8047
- Oliver, R. L. (1997). Loyalty and profit: Long-term effects of satisfaction.
- Pandit, D. R. (2016) A Study of Impact of Service Quality on Customer Satisfaction, Loyalty, Commitment & Retention in the Indian Banking Sector. PhD thesis, submitted to Gujarat Technological University
- Parmenter, D. (2015) Key Performance Indicators: Developing, Implementing, and Using Winning KPIs: Wiley; 3 edition ISBN-10: 1118925106 ISBN-13: 978-1118925102
- Pintea, M.O., Achim, M.V. (2010) Performance an Evolving Concept, Annals of the University of Craiova, Economic Sciences Series, Vol II
- Siddiqi, K. O. (2011). Interrelations between service quality attributes, customer satisfaction and customer loyalty in the retail banking sector in Bangladesh. International Journal of Business and Management, 6(3), 12.

- Srinivas, R., & Padma, C. S., (2013) Impact of Service Quality on Customer Satisfaction in Hotel Industry. Journal Of Humanities And Social Science (IOSR-JHSS) Volume 18, Issue 5 (Nov. Dec. 2013), PP 39-44 e-ISSN: 2279-0837, p-ISSN: 2279-0845.
- Zeithaml, V.A., Parasuraman, A. and Berry, L.L.1990. Delivering quality service: Balancing customer perceptions and expectations. Free Press, Macmillan Inc
- Zeithaml V.A., Berry, L. & Parasuraman, A. (1993) "The Nature and Determinants of Customer Expectations of Service," Journal of the Academy of Marketing Science. pp. 1-12.

