

Corporate Image of Audit Firms on Service Quality Auditee Satisfaction on Sme Firms in Malaysia: A Conceptual Study

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Abstract

This article aims to understand the association between service quality and auditee satisfaction with mediating corporate image employed through the structural equation model. A structured survey questionnaire was prepared to collect data from participants of Malaysian S.M.E.s. A convenience sampling method was used to select potential participants in this study. The results were expected to show positive and significant effects of service quality constructs, auditee satisfaction and corporate image. The finding was also expected that audit firms would concentrate on the corporate image with the service quality and auditee satisfaction for improving their auditees satisfaction.

Keywords: Service quality, auditee satisfaction, and corporate image

Introduction

The study of service quality has become an interesting topic by practitioners and academics, whereby they usually apply service quality. As a critical measure of organization performance, service quality is a crucial measurement in marketing (Cronin & Taylor, 1994). In addition, service quality is often an important requirement to establish and maintain a good relationship with auditees. In this way, the association between performance and service quality has emerged as a strategic measure and important topic (Parasuraman, A., Zeithaml, V., & Berry, 1988; Zeithaml, Parasuraman, & Berry, 1985). For the whole conclusion, the results of previous studies indicate that service quality is an important indicator of auditee satisfaction. Previous studies by (Zeithaml & Berry, 1985) initiated service quality research. However, product quality can be assessed; service quality in service is very abstract and difficult to understand, creating a barrier in measuring and defining it.

In summary, (Zeithaml & Berry, 1985) explain that SERVQUAL is a function of auditee expectations. SERVQUAL is the gap between auditee expectations and their perceptions of the services they receive (Parasuraman et al., 1988). (Zeithaml & Berry, 1985) identified service quality through ten dimensions: tangibles, reliability; responsiveness; competency; courtesy; communication, credibility, security, access, and understanding. The previous study modified service quality measurement of ten dimensions to five using tangibles; reliability; responsiveness; assurance; and empathy which they call SERVQUAL.

Service quality

Kotler (2003) explains that the quality supposes they start from the needs of auditees and ends at the auditee's perception. This is because superior quality perception is not based on the service provider but the auditee's point of view or perception. The auditee perception of service quality is a complete and comprehensive assessment of service benefits. (Hunde, 2021; Kotler, 2003)

In business organizations, the main objective of doing business is to make a profit. Generating a profit is not work without support from existing, current and future auditees; therefore, auditees are very important to act as the business organization's backbone in achieving business success. The company should plan a strategic measure to build a corporate image that directly influences the auditee's decision-making to attract auditees. Miller & Muir (2005) defined the corporate image as "a complex that represents various ideas and attributes. it tells the consumer many things, not only by the way it sounds (and its literal meaning if it has one) but, more important, via the body of associations it has built up and acquired as a public object over some time." (Khan, Lima, & Mahmud, 2021)

The brand name or corporate image is not just the name, logo, or trademark, but more than that. They consist of physical and socio-psychological attributes and beliefs such as logo, products, packaging, service offering, team uniform, and place to promote a product or service. Furthermore, the corporate image must concern about effective service, a consistent offering, and service quality. All of these acts are affect auditees' brand name perception. Ultimately, client perception of the corporate image of product and service will influence their purchasing decisions (DeFond, Raghunandan, & Subramanyam, 2002)

Problem statement

Ismail et al. (2006) research on Malaysian Public Listed Companies at KLSE tested the relationship between service qualities, auditee satisfaction, auditee loyalty. Morton and Scott (2007) also did the same research and (Morton & Scott, 2007; Yuniarti & Zumara, 2013) test service quality and audit client satisfaction, Pringviriya et al. (2015) search on the relationships between service quality, auditee satisfaction and auditee loyalty of audit firms in Thailand, while Fredrick and Joab (2014) search on the relationship between service quality and auditee satisfaction of companies quoted at Nairobi. However, there is no such literature to propose variables in the current study, such as the mediating effect of corporate image relationship between service quality and auditee satisfaction.(Fredrick .Mukoma Kalui, 2014;

Ismail, Haron, Ibrahim, & Isa, 2006; Morton & Scott, 2007; Pringviriya, Hanim, Fadzil, Soffian, & Ismail, 2015; Yuniarti & Zumara, 2013)

Research question

Does service quality has a significant relationship with auditee satisfaction, and does corporate image affect the relationship between service quality and auditee satisfaction of Malaysian S.M.E.s firm.

Research objective

The study's main objective is to examine and determine the mediating effect of the relationship between service quality and auditee satisfaction on auditor selection among Smalls and Medium enterprises (S.M.E.s) firms in Malaysia.

Literature Review

(Oliver, 1999) defines satisfaction as the consumer's fulfilment response, i.e., the degree to which the fulfilment level is happy or unhappy. Zeithaml and Bitner (2000) determine satisfaction as the auditees' evaluation of whether a product or a service has met their needs and expectations. Disconfirmation with the products or services fails to match the auditees' needs and expectations. Satisfaction and perceived quality are highly inter-correlated (Nejadjavad & Gilaninia, 2016). Some studies found that satisfaction drives a general perception of quality, while others found that quality is driven by satisfaction (Tenreng, 2016). Many marketing researchers accepted the theoretical framework of which quality leads to fulfilment (Oliver, 1999) and influences purchasing attitude (Fazzarudin, Sabri, & Ramely, 2015; Oliver, 1999). These arguments suggest that service quality is likely to affect auditee satisfaction. By the above statement, researchers need to test the effect of standard service as a mediating effect relationship between service quality and auditee satisfaction.

Model of Service Quality Gaps

Service quality, as in Parasuraman, Berry, and Zeithaml (1990), stresses that any conceptual model of service quality is supposed to enable the organization to identify any problems which aid the organization in strategies and steps to implement quality improvement and ultimately improve the organization's efficiency, profitability, and performance later on. In this study, the researchers adapted from an original model established by Parasuraman, Ziethaml, and Berry in 1985, which was further revised in 1988, 1991, and 1994. A summary of the gaps is shown below for easy understanding:-

- Gap 1 (positioning) – not knowing what auditee is expecting from the service, usually due to insufficient marketing research or poor internal communication; failure to utilize feedback, or sometimes it is due to an organization's structure with too many levels of management
- Gap 2 (specification gap, not selecting the right service designs and standards) – is concerned with the difference between what management believes the consumer wants and what the consumers expect the centre to provide. It is caused by the

organization's unwillingness or inability to change how a service is delivered to meet or exceed its expectations.

- Gap 3 (delivery gap) concerns the staff's inability to perform a service at the level expected by the auditee and as specified by the organization. This gap is related to the staff's human factors involved in service delivery. It can be caused by disgruntled or poorly motivated workers, where there is a lack of proper supervision or even skilled workers critical to the overall service quality experience.
- Gap 4 (communication gap) – exists when the provider's promises do not match the delivery, usually caused by overzealous marketing that creates an unrealistic expectation that cannot be met or exceeded. Subsequently, the contracts do not check delivery.
- Gap 5 (perception gap) – is the difference between the consumers' internal perceptions and expectations of the services.

Auditee Satisfaction

Auditee satisfaction is complex because it involves service quality based on the auditee's experience of a particular service received and experienced (Chien & Chi, 2019; Cronin & Taylor, 1994; Dissertation, 2017; Johnson, 2017). In general, auditee satisfaction is about the overall service based on experience with the audit firms and service outcome (Ati, Majid, Azis, & Hamid, 2020; Chien & Chi, 2019; Khan et al., 2021; Supriyanto, Wiyono, & Burhanuddin, 2021)

Auditee satisfaction is one of the most critical issues concerning all business organizations, justified by the customer-oriented philosophy and the principles of continuous improvement in the modern enterprise (Arokiasamy & International, 2013). In the current business environment, a firm's primary strategic objectives are to minimize customer complaints and maximize customer intention rates to purchase, as evidenced by the recent emphasis on customer relationship management. Thus, the previously satisfied purchasers may help businesses reduce marketing costs and develop more stable sale levels as satisfied purchasers tend to repeat purchases in the future. There are several definitions of auditee satisfaction in marketing literature. Happiness is commonly accepted as a psychological state that results from auditee experiences after consumption (Oliver, 1980). Following a widely accepted conceptualization, customer satisfaction is a post-consumption evaluation of a product or a service (Mittal & Frennea, 2018). This only happens if a product or a service's perceived performance meets or exceeds a prior customer's expectations (Oliver, 1980). Thus, overall customer satisfaction with a company's offerings is determined by comparing the customer's expectations of its products or services and their perception of them (Fornelli, 2012; Oliver, 1999; Saleh, Quazi, Keating, & Gaur, 2017).

Relationships between Service Quality, Auditee Satisfaction, and Corporate image

Service quality is one of business organizations' approaches to meet auditees' needs and desires and its accuracy to deliver it according to auditees' expectations (Lian & Rajadurai, 2020; Parasuraman, Zeithaml, & Berry, 1985; Zulkfli, Issa, & Abdullah, 2020) (Supriyanto et al., 2021)(Khalifa et al., 2021)(Tri, Lam, & Trang, 2021)

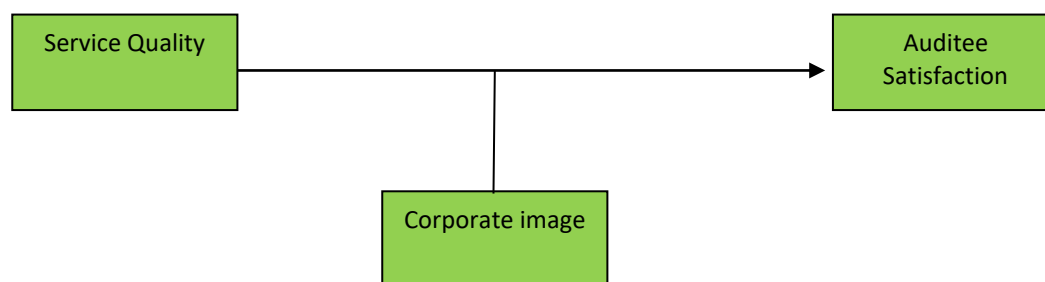
All the definitions of service quality highlight differences and compare auditee expectation and perception of products or services performed by the product and service providers (Caruana, Money, & Berthon, 1998; Caruana, 2002; Parasuraman et al., 1994). Service quality is defined as the level of differences between auditees' perceptions of service performance and their normative expectations for services (Parasuraman et al., 1985, 1994).

Kotler (2003) has clarified in his statement of research that the excellent quality of service quality starts in the initial stage of needs, wants, and desires of the auditee and ultimately by the perceptions of the auditee. Superior quality perception depends on the auditee's final evaluation. Auditee evaluation of service quality is a complete and comprehensive assessment of the service environment of the organization (Diputra & Yasa, 2021)

Developing and implementing high-quality service leads to audit firms obtaining a better view of service quality. Auditors' excellent service performance is a mechanism to achieve a competitive advantage for audit firms. Excellent understanding of service quality by audit firms consistently tends to lead to auditee satisfaction which ultimately brings various benefits to the audit firms in terms of (1) Interaction between auditor and auditee becomes closer, (2) Allow reasonably and encourage possible future purchase, (3) Lead to auditor dedication and allegiance, (4) Promote testimonial that benefits to the auditors, (5) To be the champion of reputation in the auditee's mind, (6) The income of the auditor will rise, (7) By implementation of service quality, an audit firm may increase its market share in auditing industries, (8) Audit firms may utilize it to improve understanding of auditee expectations and perceptions. Moreover, (9) Problems can be identified according to service quality dimensions.

With regards to the effects of the corporate image between service quality and auditee satisfaction, the researchers proposed the following hypothesis:-

- I. H1 There is a significant effect between audit service quality and auditee satisfaction for Malaysian Smalls and Medium enterprises.
- II. H2 There is a mediating effect of the corporate image between audit service quality and auditee satisfaction.



Methpdplogy

This research study examined and determined the mediating effects of corporate image relationship between service quality as an independent variable and auditee satisfaction as a dependent variable in the Malaysian Smalls and Medium Enterprise (S.M.E.s). There are several research purposes, such as exploratory, descriptive, and explanatory. In this study,

descriptive was the method chosen. A descriptive study explains a study systematically, factually, and accurately utilizing facts, behaviours, and the effects of the phenomenon being hypothesized (Saunders, Lewis, & Thornhill, 2013). It is often used to study people and organizations' general conditions as it seeks people's behaviours and options, usually through questioning (Salleh et al., 2012). A descriptive study collects data to answer questions concerning the current status of the subject matters under investigation. The design was considered suitable for the research because it came up with findings that showed the current situation and effect of the mediating role between audit service quality and auditee satisfaction of Malaysian Smalls and Medium Enterprise S.M.E.s.

Different methods such as surveys, interviews, archival, ethnography, grounded theory, case studies, and action/participatory can be executed (Hair et al., 2010; Saunders et al., 2013). First, however, a survey was adopted and conducted among the audit firms to understand their perspectives on the standard service role mediating between audit service quality and auditee satisfaction.

The unit analysis for this study is organizational who the companies' stakeholders. Questionnaires collected primary data through email communication. In some instances, the researchers discussed the contents of the questionnaire with the respondent and left them a couple of days to fill it at their convenience. A total sample of 216 questionnaires was distributed to accomplish the objective stated in the study.

Research and Discussion

PLS-SEM was chosen relative to CB-SEM (Covariance-based S.E.M.) because of its measurement philosophy and the objective of the analysis. The PLS-SEM approach assessed the measurement and structural models (Joseph F. Hair Jr., William C. Black, Barry J. Babin, 2019). Furthermore, the PLS-SEM approach has a broad scope and flexibility of theory and practice. P.L.S. path model develops through a dialogue between the investigator and the computer, the sample size is small, and data are nonnormally distributed (Amaro, Abrantes, & Seabra, 2016)

Conclusion

Therefore, the study expects the researchers that the corporate image has a full mediating effect between service quality and auditee satisfaction. The result is also expected in line and supported by (Andreassen & Lindestad, 2015; Cham, Lim, Aik, & Tay, 2016; Diputra & Yasa, 2021; Hassan, Sallaudin, et al., 2019; Setiawan & Sayuti, 2017; Tran, Mai An, Nguyen, Bang, Melewar, 2015). This is especially true if companies still want to maintain their existing clients in a highly competitive advantage. The study also showed that the researcher might infer that the auditee believed that no matter which audit firm they choose, it should have a certain degree of service quality guaranteed as the highly competitive advantage. This indicates that auditees hope for more service quality of five dimensions: assurance, tangible, reliability, responsiveness, and empathy with the corporate image from their audit firms in selecting the best audit firms between small and medium practitioners (S.M.P.). This result made sense as most of the fieldwork was conducted at the auditees' sites. If an audit firm needs to maintain highly competitive advantages, more auditees' concerns are required. The

study contributes to the theoretical which form the further research and management contribution which audit firm was encouraged to impellent SERVQUAL model to attract and retaining auditees to subscribes dan purchase their audit services.

Suggestions for Further Studies

The study results are expected to contribute to the audit service quality literature related to the desired services' roles and theories as a mediating effect of corporate image relationship between audit service quality and auditee satisfaction. This study did not express all variables that could affect audit service quality and auditee satisfaction. For example, there are auditor compliance and auditor specialization. However, the researchers were confident that the above variable is essential and significant in auditing nowadays.

The study was easily tailored for Malaysian Smalls and Medium Enterprise firms to perceive that they prefer an audit firm. Following this study, the researchers are motivated to analyze other transportations, hotel industries, medical services, and unlisted companies.

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