

Causal Relation Model of Factor Affect to Entrepreneur Loyalty in Choosing the Service of Accounting Office in Bangkok and Vicinity

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ABSTRACT

This article has propose to study 1) Level of service quality, Corporate image, Satisfaction and Entrepreneur Loyalty in choosing service of Accounting Office in Bangkok and Vicinity. 2) Causal Relation Model of Factor Affect to Entrepreneur Loyalty in choosing the service of Accounting Office in Bangkok and Vicinity. 3) Guidelines to support Entrepreneur Loyalty in choosing service of Accounting Office in Bangkok and Vicinity. The sample in the research are the Entrepreneur that register as Juristic person total of 310 by choosing stratified sampling and the tools for researching is questionnaire that the researcher has created which pass the process of content validity and reliability testing in the acceptable level. The statistic used in data analysis including percentage, average, frequency, standard deviation and validity analysis. The part of quality research collected the data by using in-depth interview Certified Public Account Auditor, Certified Public Accountant, Accounting Office and Entrepreneur representative total of 5 persons by choosing the specific use of content analysis. The result found that 1) Level of service quality, Corporate image, Satisfaction and Entrepreneur Loyalty in choosing service of Accounting Office in Bangkok and Vicinity overalls are in More level. 2) Causal Relation Model of Factor Affect to Entrepreneur Loyalty in choosing the service of Accounting Office in Bangkok and Vicinity found that service quality factor effected directly to satisfy factor and influence indirectly to loyalty factor and the corporate image factor also has direct influence to satisfy factor and indirect influence to loyalty factor. The service quality factor has direct influence to corporate image factor. 3) Guidelines to support Entrepreneur Loyalty in choosing service of Accounting Office in Bangkok and Vicinity.

Keywords

Causal Relation Model, Loyalty, Entrepreneur, Accounting Office

Introduction

Introduction Nowadays every sections in the world has change including the highly competitive economic situation recently. Service business has important role with the quality especially quality service is the most important things to choose those service and is depending on the customer to choose the good service such as Accounting Office. The accounting office must adjust themselves about service competition to get acceptance among the customer and must be legally as of Civil and Commercial Code according to Department of Business Development, Ministry of Commerce (Department of Business Development, 2020: Online). This affect to the juristic person entrepreneur about accountancy which the entrepreneur must supply accounting officer to help in their business but still unable to support demand correctly. The entrepreneur must looking for the supporter to process accountancy which one of them is the accounting office that has important role about Company registration including Correctly and in-time accounting, Accounting system settle up service, Account Auditing and Advising about accounting and taxation problem.

The accounting office then find the way to build loyalty among the customers which is the character in relationship of the service user that has toward the service provider which support the long term relationship and encourage them to introduce others

customer to the service provider including telling the success story of service experience about the service. Kotler & Armstrong (2016) has explained that loyalty is the reaction of satisfy service customer and support to introduce the service to other potential customers about their good service experience. Parasuraman, Zeitham&Berry (1996) has explained that loyalty are behavior, attitude and thought processing of customer by having the story telling of their experience to other people and will not change to other accounting company. The loyal customers must have long term relationship and building the important routes about Introducing service behavior, Intense to use the service, Price wall sensitive and compliant behavior to support building satisfaction as all are the factors affect to loyalty. Kotler & Keller (2012) has explained that satisfaction are the benefits or values that acknowledge from satisfy service user or first impression user. Thatheethorn Theerakwanroj (2018) has explained that satisfaction mean emotional of happiness and feeling of cost-effectiveness value and those feeling cause the desirable of repetitive use of service again and again. Millet (2012) has explained that satisfaction will happen from Equality service, Timely service, Sustainable service and Effective service to help create the corporate image is the picture that happen in the people mind toward the organization by has the concern about acknowledgement of service experiences both

direct and indirect that create belief and creativity as the holistic impression. Kotler, (2012) has explained that image is the common perception with the personal evaluation that gain from direct and indirect experiences of the person toward those things. Leblanc and Nguyen (1996) has explained that corporate image able to separate service business into Organization identity, Organization reputation, Physical environment, Services and Interconnection to help in building the service quality as the key of service provide. Meesala, (2016) has explained that service quality is the service provide that will be the key success which very important to develop the effectiveness. Chaiyapol Kawprasert (2018) has explained that service quality is the best service provide and meet the need or exceed the need of customer and make customer satisfy and loyalty in creation of good corporate image. Parasuraman, Zeithaml & Berry (1996) has explained that service quality is customer expectations in Service concreteness, Reliable, Responsiveness, Costumer confidence and Understands and Know the customer to help in creating service quality.

Due to the researcher is the accounting office entrepreneur. Causal Relation Model of Factor Affect to Entrepreneur Loyalty in choosing service of Accounting Office in Bangkok and Vicinity help to know the problem about the accounting service from the accounting office especially satisfaction, corporate image and service quality that has affect to the loyalty in choosing the accounting service of Accounting Office in Bangkok and Vicinity. And to bring the research results apply to improve service effectiveness of Accounting Office and elevate ability in entrepreneurship of Accounting Office as well.

Research proposes

1. To study about the service quality level, Corporate image, Satisfaction and Loyalty of entrepreneur to use the service of Accounting Office in Bangkok and Vicinity.
2. To study Causal Relation Model of Factor Affect to Entrepreneur Loyalty in choosing service of Accounting Office in Bangkok and Vicinity.
3. To study the promotion guidelines of the Entrepreneur Loyalty in using service of Accounting Office in Bangkok and Vicinity.

Research Hypothesis

- H1. Service quality affect to entrepreneur loyalty in choosing the service of accounting office.
H2. Service quality affect to entrepreneur satisfaction in choosing the service of accounting office.
H3. Corporate image affect to entrepreneur loyalty in choosing the service of accounting office.

H4. Corporate image affect to entrepreneur loyalty in choosing the service of accounting office.

H5. Satisfaction affect to entrepreneur loyalty in choosing the service of accounting office.

H6. Service quality affect to corporate image of entrepreneur in choosing the service of accounting office.

H7. Service quality affect indirect to entrepreneur loyalty in choosing the service of accounting office.

H8. Corporate image affect indirect to entrepreneur loyalty in choosing the service of accounting office.

Ideas and Related Theories

In this research the researcher has concluded idea and related theories from many academicians in order to study the idea framework in the research and able to categorize ideas and theories as follows.

1. The loyalty of Parasuraman, Zeitham & Berry (1996:64) means loyalty is the important things in operating service business, behavior and attitude also included the client thought processing which including
1) Word of mouth behavior is talking about good things and good service from the service provider, introduce and encourage other people interested and wanted to use the service which can be apply to analyze the customer loyalty toward the service provider.
2) Intention to use the service is choosing those service as priority which this thing can be reflect the behavior about changing the service provider.
3) Sensitiveness to price factor is when the customer has no problem if the service provider increase the price and the customer agree to pay more than the other service provider if those service able to meet their need and satisfaction.
4) Complaining behavior is to complaint whenever problem occur which may be compliant to the service provider, word of mouth or send the story to the newspaper. This part is the measurement of how the customer respond to the problem.
2. Satisfaction of Millet (2012:12) mean the factors of satisfaction in service provided or the ability to consider that the service is satisfied or not which measure from service provide including
1) Equality service provide is the impartiality in providing the service with equality, not discriminate customers, stick to the same service standard, transparency treat to all customers and not offer any special rights to any customer in different way from others customers.
2) Timely service provide is good time management service. In the service must look at the operation result and immediately provide service accounting to the customer wants and not create customer suspicious.
3) Sufficiency service provide is consistency provide the service, appropriate place, enough employees, enough office equipment and tools to operate the service.
4) Consistency service provide is to continue provide

service consistently and emphasizing in transparency service provide. 5) Progressive service provide is the service provide in overall at more level.

3. Corporate image of Leblanc and Nguyen (1996:91) mean the compositions of corporate image that can be separate corporate image in service provide business into composition as follow. 1) Corporate characteristics is the relevance with each appearance of the company such as company reputation, logo, price and services. The quality level of advertising is able to notice easily. 2) Corporate reputation is service provide until getting famous, reputation to guarantee which consistent all the time of service. 3) Physical environment is the equipment in communication between the companies propose as the image to customers. Moreover, environment is the thing that encourage employees to have motivation in provide the information quality service. 4) Service provide is service about principle and reason, service that add variety of value to the service, attempt to provide appropriate service and ready to provide service by not keeping the customer to wait. 5) Interpersonal communications is service provide that meet the need if each person and interpersonal communication by behavior and attitude.

4. Service quality of Parasuraman, Zeithaml & Berry (1996) mean the customer expectations to get from the service provider. In providing service to the customer is able to measure the service quality as follow. 1) Service concreteness is the services that have

concreteness by able to touch and has the visible physical character. 2) Reliability is timely service provide according to the agreement with customer. Every services that provide to the customer must be correctly, appropriately and consistency. There should have customer data collection and able to pull those information to use in the future service immediately. 3) Responding to the customer is the promptness to provide assistance to the customer including enthusiasm and keenness, not keep the customer wait too long. 4) Giving confidence to the customer is the service provide by staff who have knowledges and abilities in providing correct information and has the skill in responding to the customer. 5) Understand and Know Customer is the staff who provide service the customer with caring and friendly to every customer like they are a family members.

Research Framework

In this research the researcher apply the theory concepts about Service Quality of Parasuraman, Zeithaml & Berry (1996). Corporate Image of Leblanc and Nguyen (1996:91). Satisfaction of Millet (2012:12). Loyalty of Parasuraman, Zeithaml & Berry (1996:64). Thus has the research framework as follow.

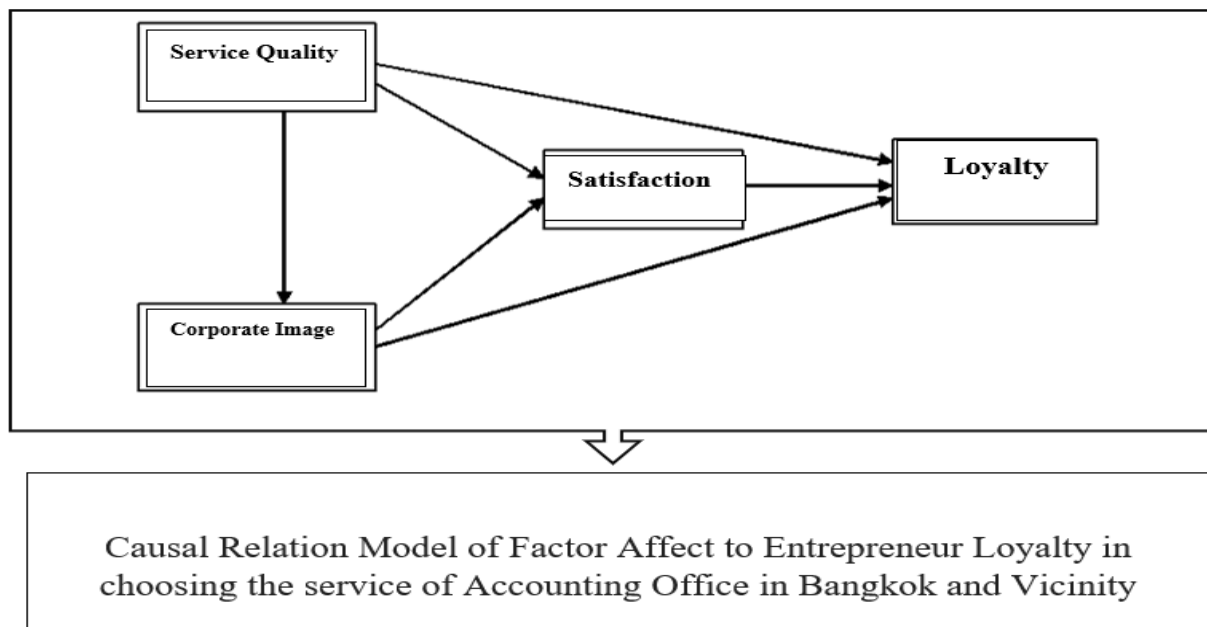


Figure 1 Research framework

Research Methodology

1.This research use the Mixed Method by mixed Quantitative Research and Qualitative Research together in order to support the Quantitative Research

more completely and clearly by has the details as follow.

2.Population and Sample Group. The population here is the entrepreneur that register company as juristic person with Department of Business Development, Ministry of Commerce for 310 persons and calculate sample from G* Power 3 Program and specifically pick the important information provider by using in-depth for 5 persons.

3.Tools including questionnaire and interview form that receive from the concerned literature review and bring back to determine as idea framework and draft the questionnaire together with apply for research collect the information, analyze and conclude the information.

Statistic use in data analysis including

3.1 Descriptive statistic by analyze general information in corporate factor part with descriptive

statistic, find the Frequency, Percentage, Mean and Standard Deviation.

3.2 Hypothesis test is the test of Skewness, Kurtosis, test of Correlation, Bartlett test of sphericity, path analysis and Structure equation model analysis (Nopporn Channumchoo 2020: 63).

Results

1.Service quality level analysis, Corporate image level and Loyalty level of the entrepreneur in choosing the service of accounting office in Bangkok and Vicinity by finding mean (x) and standard deviation (S.D.) as follow.

Table 1 Show Mean and Standard Deviation of service quality, corporate image, satisfaction and loyalty.

Loyalty Level	\bar{X}	S.D.	Level
1. Service Quality	4.43	0.62	More
2. Corporate Image	4.39	0.68	More
3. Satisfaction	4.40	0.68	More
4. Loyalty	4.26	0.78	More

From the Table 1 found that the level of service quality in overall is in More level ($\bar{X} = 4.43$) Corporate image level in More level ($\bar{X} = 4.26$) Satisfaction level in overall is in More level ($\bar{X} = 4.40$) and Loyalty level in overall also in More level ($\bar{X} = 4.26$).

2.The factor analysis that Affect to entrepreneur loyalty in choosing the service of accounting office in Bangkok and Vicinity

Table 2 Show the analysis results about the influence of variant in the causal relation model of the factors that affect to entrepreneur loyalty in choosing the service of accounting office in Bangkok and Vicinity.

	IMA			SAT			LOY		
	DE	IE	TE	DE	IE	TE	DE	IE	TE
QUA	0.656* (0.058)	-	0.656* (0.058)	0.305* (0.049)	0.358* (0.066)	0.663* (0.052)	0.166* (0.099)	0.212* (0.083)	0.378* (0.066)
IMA	-	-	-	0.547* (0.049)	-	0.547* (0.049)	-	0.175* (0.066)	0.175* (0.066)
SAT	-	-	-	-	-	-	0.320* (0.117)	-	0.320* (0.117)

Note: Number on the bracket is Standard Error: SE.

*Significantly 0.05

Conclusion from the table

- 1) H1 Service quality factor (QUA) has influence to loyalty variant factor (LOY) which including direct influence equal to 0.166 and total influence equal to 0.378 with statistical significance.
- 2) Service quality factor (QUA) has influence to satisfaction variant factor (SAT) which including direct influence 0.305 indirect influence 0.358 and total influence equal to 0.663 with statistical significance.
- 3) H3 Corporate image factor (IMA) has influence to loyalty variant factor (LOY) which including indirect influence equal to 0.175 and total influence equal to 0.175 with statistical significance.
- 4) H4 Corporate image factor (IMA) has influence to satisfaction variant factor (SAT) which including direct

influence equal to 0.547 and total influence equal to 0.547 with statistical significance.

5) H5 Satisfaction factor (SAT) has influence to loyalty variant factor (LOY) which including direct influence equal to 0.320 and total influence equal to 0.320 with statistical significance.

6) H6 Service quality factor (QUA) has influence to corporate image variant factor (IMA) which including direct influence equal to 0.656 and total influence equal to 0.656 with statistical significance.

7) H7 Service quality factor (QUA) has influence to loyalty variant factor (LOY) which including indirect influence equal to 0.212 with statistical significance.

8) H8 Corporate image factor (IMA) has influence to loyalty variant factor (LOY) which including indirect influence equal to 0.175 with statistical significance.

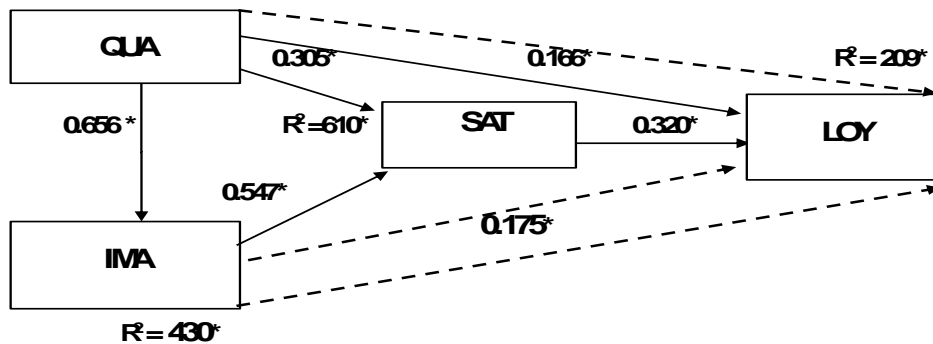


Figure 2 Show the analysis of causal relation routing of factors that affect enter loyalty in choosing the service of accounting office in Bangkok and Vicinity.

4. Guidelines to encourage entrepreneur loyalty in choosing the service of accounting office in Bangkok and Vicinity in each topics including.

4.1 Word of mouth behavior - building satisfaction to customer by resolving problem directly, quality pieces of work, timely, errorless and correctly accounting to the accounting theory.

4.2 Intension to use service - building confidence in service that provide clearly and easy to understand information, meet the need of customer and cost saving.

4.3 Price factor sensitive - inform in advance for the reason to adjust the price in order to let customer make decision before use the service and to save the cost.

4.4 Complaining behavior - have many channel to complain in order to gain direct information from the customer and can be apply to solve the problem directly.

Discussion

From the study and research previously. The researcher has brought the result to conclude and connect with the research results as follows.

1.To study the Service quality level, corporate image level, Satisfaction level and Loyalty level of the entrepreneur in choosing the service of accounting office in Bangkok and Vicinity from the research has found details as follow.

1.1 Service quality level - from the research found that the overall mean is in More level consistent with the work of Wasana Srimeungkanchana (2014) who has studied about Causal Model Development of the factor that affect to loyalty in using services of Siam Commercial Bank in Kanchanaburi province found that the service quality affect directly to loyalty in using the service of Siam Commercial Bank in the More level as well.

1.2 Corporate image level of entrepreneur in choosing the services of accounting office in Bangkok and Vicinity - from the research found in overall of corporate image level of entrepreneur in choosing the service of accounting office in Bangkok and Vicinity overall in More level consistent with the work of Thawaree Ramasuti (2020) who has studied about Building Image Theory for Public Relationship of Provincial Court. The image of Provincial Court accounting to the perception and requirement about

image for public relation of Provincial Court is in more level as well.

1.3 Satisfaction level of the entrepreneur in choosing the service of accounting office in Bangkok and Vicinity - from the research found that in overall the satisfaction level of the entrepreneur in choosing the service of accounting office in Bangkok and Vicinity overall is in More level consistent with the work of Maliwan SangKetkij (2019) who has studied about the customer opinions to service of Registration Division of Bangpli sub-district municipality Samutprakan Province found that the customer opinions in overall is in More level.

1.4 Entrepreneur loyalty level in choosing the service of accounting office in Bangkok and Vicinity - from the research found that overall mean is in More level consistent with the work of Nunthamon Chaikotra (2014) who has studied about corporate image and service quality that affect to customer loyalty of Aomsin Bank Bangkai District found that the customer loyalty of Aomsin Bank Bangkai District overall in More level as well.

To study Causal Relation of the factor that affects to the entrepreneur loyalty in choosing services of accounting office in Bangkok and Vicinity which the researcher has brought the results from the research to connect with the idea theory and concerned research to discuss the testing results according to the hypothesis as follow.

The testing result of hypothesis 1 (H1) - Service quality affect to entrepreneur loyalty in choosing the accounting office in Bangkok and Vicinity. From the research found that service quality has affect statistic significantly to entrepreneur loyalty in choosing the service of accounting office in Bangkok and Vicinity. By consistent with the research of Wasana Srimeungkarn (2014) who has studied about Causal Model Development of the factor that influence to loyalty in using services of Siam Commercial Bank in Kanchanaburi province. The result found that service quality has direct affect to loyalty in using service of Siam Commercial Bank.

The testing result of hypothesis 2 (H2) - service quality has affect to entrepreneur satisfaction in choosing the service of accounting office in Bangkok and Vicinity. From the research found that service quality has affect with statistic significantly to entrepreneur satisfaction in choosing the service of accounting office in Bangkok and Vicinity by consistent with the research of Jatirapatr Wongsisathaporn (2018) who has studied about the affecting from services quality of quality accounting office in north region of Thailand towards customer satisfaction. The mediator variable is customer satisfaction.

The testing result of hypothesis 3 (H3) - corporate image has affect to entrepreneur loyalty in choosing the service of accounting office in Bangkok and Vicinity. From the research found that corporate image not provide positive affect and no statistic significantly to the entrepreneur loyalty in choosing the service of accounting office in Bangkok and Vicinity consistent with the research of Yaranrat Montheerat and Viroj Jedsadalaksa (2015) who have studied about the perception of Bank image toward the

loyalty of service provide through the service quality of Krungsri Ayudhya Bank in the district of Nakornprathom Province. Found that image not provide positive affect toward loyalty.

The testing result of hypothesis 4 (H4) - corporate image has affect to the entrepreneur satisfaction in choosing the service of accounting office in Bangkok and Vicinity. From the research found that corporate image has affect with statistic significantly to the entrepreneur satisfaction in choosing the service of accounting office in Bangkok and Vicinity consistent with the research of Nakaporn Thanutpornsakul (2016) who has studied about customer satisfaction toward the service of Aomsin Bank. From the research found corporate image has direct influence to customer satisfaction of Aomsin Bank.

The testing result of hypothesis 5 (H5) - satisfaction has affect to the entrepreneur loyalty in choosing the service of accounting office in Bangkok and Vicinity. From the research found that satisfaction has affect with significantly to the entrepreneur loyalty in choosing the service of accounting office in Bangkok and Vicinity consistent with the research of Nites Thongsuksai and Anurak Riengrob (2019) who have studied about service quality factors of accounting office that affects to satisfaction and loyalty and company in Chonburi province. The research found that accounting office image affect to loyalty of the company.

The testing result of hypothesis 6 (H6) - service quality has affect to corporate image of the entrepreneur in choosing the service of accounting office in Bangkok and Vicinity. From the research found that service quality has affect with statistic significantly to the corporate image of the entrepreneur in choosing the accounting office in Bangkok and Vicinity consistent with the research of Sopaphan Chaipayat (2015) who has studied about the factors that affect to service quality of accounting office in Phuket province. The result found that service quality has affect to image of accounting office.

The testing result of hypothesis 7 (H7) - service quality has indirect affect to corporate loyalty of the entrepreneur in choosing the accounting office in Bangkok and Vicinity. From the research found that service quality has indirect affect with statistic significantly to the entrepreneur loyalty in choosing the service of accounting office in Bangkok and Vicinity consistent with the research of Wasana Srimeungkarn (2014) who has studied about the causal model development of factor that has influence to loyalty in using the service of Siam Commercial Bank in Karnjanaburi province. The result found that service quality has indirect affect to loyalty in using the service of Siam Commercial Bank through the satisfaction and reliability.

The testing result of hypothesis 8 (H8) - corporate image has indirect affect to the entrepreneur loyalty in choosing the service of accounting office in Bangkok and Vicinity. From the research found that corporate image has indirect affect with statistic significantly to the entrepreneur loyalty in choosing the service of accounting office in Bangkok and Vicinity consistent with the research of Patarwan Kamplae, Chaleoy Bhumipan and Kriengsak Srisombut (2017) who

have studied about structure equation model of factors that affect to the loyalty in organization of university employees, Rajabhat University. The result found that corporate image is the variant that has indirect influence to loyalty in the organization as well.

Suggestion

From the studied and research about Causal Relation Model of the factor that affect to the entrepreneur loyalty in choosing the service of accounting office in Bangkok and Vicinity. The researcher has suggestions as follow.

From the research found that service quality and satisfaction have direct influence to loyalty however the image has indirect influence through the satisfaction toward loyalty so if wanted the entrepreneur has loyalty to choose the service of accounting office. The accounting office should build service quality and satisfaction to the entrepreneur.

Should study Causal Relation Model of the factor that affects to the entrepreneur loyalty in choosing the service of accounting office in Bangkok and Vicinity with others businesses over from the accounting office business.

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