

**SERVICE QUALITY IN ACCOUNTANCY HIGHER EDUCATION ON THE
PIETERMARITZBURG CAMPUS OF THE UNIVERSITY OF KWAZULU-NATAL**

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Submitted in partial fulfilment of the requirements for the degree of:

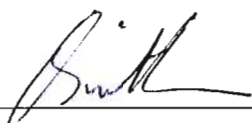
Master of Business Administration

At the School of Management, University of KwaZulu-Natal, Pietermaritzburg

September 2006

DECLARATION

I declare that, unless specifically indicated to the contrary, this dissertation is the result of my own work. It is being submitted in partial fulfilment of the requirements for the Degree of Master of Business Administration in the School of Management, University of Kwazulu-Natal – Pietermaritzburg. It has not been submitted before for any degree or examination in this or any other university.

A handwritten signature in black ink, appearing to read 'Smith', is written above a horizontal line.

CHARMAINE SMITH

30th day of September 2006

ACKNOWLEDGMENTS

I would like to say thank you to the following people for all the help and support they gave to me while I was completing my dissertation:

- **My Heavenly Father**

Thank-you Lord. The glory is all yours.

- **Debbie Vigar-Ellis (supervisor)**

Thank you for your assistance and guidance.

- **My 3rd and 4th year students who participated in the study**

Thank you all so much. Your help was invaluable, and I could not have done it without your help.

- **Melanie Dunn**

Mels, you are the best. Thank you for all the advice and just for being there. I am not sure how I would have finished this without you.

- **My parents**

Mom and Dad, thank you for all the encouragement and advice. Mom, thanks for the meals when I was too busy to cook!

EXECUTIVE SUMMARY

The accounting higher education sector is becoming increasingly competitive, with institutions jostling for position in the eyes of prospective students. Without adequate attention to the quality of education provided, little headway will be possible, and the institution will have to settle for second, or even third, place in the student's mind. Institutions cannot rely on past successes to attract top students, and a new approach is needed. This research presents a possible answer to the quality problem faced at the University of Kwazulu-Natal (Pietermaritzburg campus) in the School of Accounting. It involves the use of SERVQUAL to measure students' satisfaction levels with the quality of service and education received. The approach involves gathering students' perceptions, analyzing them, and making suggestions about the correct path to follow in a bid to enhance the institution's standing in the accounting community.

CHAPTER 1: INTRODUCTION TO THE RESEARCH TOPIC

1.1 INTRODUCTION

This chapter gives an introduction to the topic and research problem underlying this study by outlining the background to the study, the research rationale, and the key issues to be addressed i.e. the research aims, the objectives, and the main research questions.

1.2 BACKGROUND TO THE STUDY

In October 2005 an external review of the School of Accounting of the University of KwaZulu-Natal (UKZN) was conducted. This is in accordance with a university policy that all Schools must be reviewed every six years. The review was coordinated by the university's Quality Promotion and Assurance (QPA) unit. The report will be referred to as the QPA report hereafter. The purpose of the review was to provide recommendations regarding improvements to the quality of educational offerings of the School, as well as to address specific concerns relating to the performance of the University of KwaZulu-Natal's graduates in the South African Institute of Chartered Accountants (SAICA) Qualifying Examination (QE) Part 1 for admission to the profession of Chartered Accountant (QPA, 2005, p. 4).

Although the report's findings highlight several issues that have plagued the School for a number of years now, this dissertation focuses on only a few of the issues at hand.

Perhaps the most worrying issue to have come out of the review is the fact that the School has an exceptionally poor image with its external stakeholders, primarily SAICA, and the Profession. The School's poor QE results in the past few years have contributed to the perception that substandard accounting education is being offered. Several members of staff believe that results would be better if the School could attract better students. However, with such poor QE results, there is little hope of this. The question then becomes whether the School should instead focus on improving the level of service it provides, in order to attract the better students and thereby improve its QE results.

This is supported by the QPA report (QPA, 2005, p. 18), which sites teaching and learning strategies (currently in place), as well as preparation for the QE exam as being two of the most significant weaknesses in the School at present. Within this area of concern, the fact that so many of the academic staff members are involved extensively in private remunerative work has been highlighted as a major concern.

Many academic staff members also believe that as long as the School retains its accreditation with SAICA, there is no cause for concern. However, if the QPA report's findings are taken into consideration, the School's accreditation with SAICA may be in jeopardy. Furthermore, SAICA is due to conduct its own accreditation review in 2006, and the prognosis is not good.

It is submitted that, in general, the accounting students are dissatisfied with matters as they stand, and that their grievances go unnoticed. Neither course evaluations nor lecturer evaluations are compulsory, and even when they are done, many students feel that nothing is done to address problems so identified.

Dissatisfaction amongst current students appears to be high, and is on the increase. The School's QE results were the third lowest in the country in 2003, and nothing is being done to address the problem. The blame is constantly put on the quality of student being attracted, including the fact that a large percentage of students come from previously disadvantaged backgrounds. It is worth noting that one of SAICA's main objectives is to ensure that the number of Black African Chartered Accountants increases significantly, and that universities are being held accountable in this regard.

Surely the School should consider what could be done to attract a better quality of student, and to provide the student with the best possible education so that he/she might stand the best possible chance in the QE. It may be argued that by providing a better quality of service to existing students, the School's reputation would be enhanced, and better QE results would attract better students.

1.3 KEY ISSUES TO BE ADDRESSED IN THE STUDY

1.3.1 RESEARCH AIM

The research aims of this study are:

- To investigate whether the quality of service being offered to accounting students is acceptable to the students concerned, and to consider what improvements should be made.

1.3.2 MAIN RESEARCH QUESTIONS

The following is a list of the main research questions of this study:

- Is the School of Accounting (Pietermaritzburg campus) providing an acceptable level of service to its primary customers (i.e. the students)?
- What can be done to address service inadequacies that will potentially be identified?
- Does the apparent lack of commitment by certain members of the teaching staff have a direct and negative impact on the level of service being received?

1.3.3 RESEARCH OBJECTIVES

The following is a list of the main research objectives of this study:

- To identify students' expectations and perceptions of the B.Com (Accounting) and the B.Com (Honours in Accounting) degrees on the Pietermaritzburg campus.
- To identify the factors that result in gaps between student expectations regarding their studies, and their perceptions of the service provided by the School.
- To identify the role played by academic staff members in the quality of service provided for students.
- To identify what can be done to improve the quality of service offered.

1.3.4 CHAPTER PLAN

In Chapter 2, service quality will be addressed in detail. The nature and determinants of service quality will be investigated, as well as how to identify when poor service quality is present. Suggestions on how to improve levels of quality within a service

organisation will also be discussed. Finally, the measurement of service quality in a given organisation will be considered by a discussion of the SERVQUAL instrument.

Service quality within the context of higher education will be discussed in Chapter 3, with specific reference to education as a sector and a service industry. The School of Accounting in Pietermaritzburg will be discussed, and finally, the problem at the School as currently seen will be identified.

In Chapter 4 the intended research methodology will be discussed. The research objectives will be outlined, as well as the research strategy that will be followed for the study.

Chapter 5 will contain the results from the study, with detail in respect of overall service quality, service quality in respect of individual attributes, and service quality in respect of the identified dimensions of service quality.

In Chapter 6, the results from Chapter 5 will be discussed and analysed in relation to the study's objectives, and possible areas for quality improvement will be identified.

Finally, in Chapter 7 possible recommendations for improvements to the level of service quality at the School of Accounting will be suggested. In addition, limitations of the research will be considered, as well as areas for possible future research.

CHAPTER 2: SERVICE QUALITY IN ORGANISATIONS

2.1 INTRODUCTION

“A customer is the most important visitor to our premises.

He is not dependent on us. We are dependent on him.

He is not an interruption of our work. He is the purpose of it.

He is not an outsider on our business. He is part of it.

We are not doing him a favour when we serve him.

He is doing us a favour by giving us the opportunity to do so.” Mahatma
Ghandi

(Speech given to immigrant Indians in Johannesburg, South Africa, 1890)

(Cited in Johnson and Chavala, 1996, p.13)

This chapter consists of a review of the literature on service quality and service quality improvement. This review includes discussions on the following: the strategic importance of quality in the services industry; the characteristics of services that distinguish services from tangible goods and the impact thereof on service quality; assessing service quality from the customer's perspective; the generic determinants of service quality; customers' expectations with respect to quality and factors that influence their expectations; service quality failures, and suggested improvements to service quality. The chapter concludes with the measurement of perceived service quality using SERVQUAL.

Through this research it is hoped that this study will contribute to research aimed at improving the quality of service offered to higher education students, in particular accounting students on the Pietermaritzburg campus of UKZN. It is hoped that the research will shed some light on problems being experienced by students that prevent them from achieving their full potential.

2.2 SERVICE QUALITY: A STRATEGIC DECISION

Intensifying competition has led many service and retail businesses to seek profitable ways to differentiate themselves; with one such strategy being the delivery of high service quality. Delivering superior service quality appears to be a prerequisite for

success, if not survival, of any such business (Parasuraman et al, 1988, p. 12). Quality service sustains customers' confidence and is essential for a competitive advantage (Berry et al, 1994, p. 32). It is of fundamental importance in the design of a service product, and more than any other factor, service organisations are likely to be judged by the "quality" of the service provided (Cowell, 1987, p. 107).

Rapert and Wren (1998, p. 223) note that the decision to pursue quality should be motivated by the desire to build competitive advantages that can be translated into improved organisational performance. Quality is merely a means to an end, that being improved financial performance and a sustainable competitive advantage. Jain and Gupta (2004, p. 26) concur and add that quality has come to be recognised as a strategic tool for attaining operational efficiency and improved business performance.

Jain and Gupta (2004, p. 26) note that several authors have recognised the importance of quality to a firm, and have identified that when quality is pursued vigorously, it can have several positive effects, including increased profits, increased market share, increased return on investment, improved customer satisfaction, and improved future purchase intentions. This all points to one conclusion: firms with superior quality products outperform those marketing inferior quality products.

Although research has shown that high service quality is essential for an organisation to prosper, available literature has tended to focus on tangible goods quality, and is inadequate for understanding service quality. This stems from the fact that services differ fundamentally in several respects to tangible goods, and accordingly, quality considerations also differ (Zeithaml et al, 1990, p. 15). It is with this thought in mind that any discussion of service quality must begin with a discussion of what a service actually is, and how they differ from tangible goods.

2.3 SERVICES AND SERVICE QUALITY

2.3.1 INTRODUCTION

On the face of it, the services sector is enormously large and varied. Service industries include legal, educational, health, military, employment, credit, communications, transportation, and information services. However, underlying this wide range of so-called service activities, there is a problem: defining exactly what a service is. There is no single, universally acceptable definition of the term, but there is a great deal of debate about what services are and whether the distinction between services and goods is of significance (Cowell, 1987, p. 19).

Perreault and McCarthy (2002, p. 251) define services as “deeds that are performed for another”, while Lau et al (2005, p. 47) consider services to be “deeds, processes and performances”, and Stanton defines services, as those separately identifiable, essentially intangible activities, which provide want-satisfaction, and that are not necessarily tied to the sale of a product or another service (Cowell, 1987, p. 22).

2.3.2 CHARACTERISTICS OF SERVICES

There is fairly widespread agreement in the literature regarding the characteristics that tend to differentiate services from goods. They are intangibility, inseparability of production and consumption, heterogeneity, and perishability (Hill, 1995, p. 10; Hoffman and Bateson, 1997, p.24; Skinner, 1990, p.633; Zeithaml et al, 1990, p.15; Ghobadian et al, 1994; p.45).

2.3.2.1 INTANGIBILITY

The primary difference between a good and a service is intangibility (Hoffman and Bateson, 1997, p. 5; Peter and Donnelly, 2001, p.185) with the other three characteristics of services being derived from this characteristic (Skinner, 1990, p. 633). Intangibility is essentially the critical characteristic that distinguishes products from services (Cowell, 1987, p. 24).

A service's intangibility refers to the fact that it lacks physical substance, and cannot be judged by the customer's sense of taste, touch, sight, smell, or hearing (Hoffman and Bateson, 1997, p. 43; Peter and Donnelly, 2001, p.185; Kotler, 1994, p.466). As a result, the use of tangible clues, or signs, is essential when marketing a service as customers look at physical evidence that surrounds the service to assist them in making service evaluations (Hoffman and Bateson, 1997, p. 26; Kotler, 1994, p.467; Ghobadian et al, 1994, p.45). An example of such a tangible element would be the waiting room of a doctor. Although the waiting room does not attest to the quality of the doctor's treatment, a shabby waiting room may lead the patient to decide to select an alternative doctor.

The intangibility of a service also results in a great deal of variability of performance, and inconsistencies over time are the rule rather than the exception. The intangibility of a service also requires that the service provider obtain a real understanding of what the customer wants and that the provider do a good job of listening to the customer (Schwartz, 1996, p.25).

When trying to overcome the problems associated with service intangibility, the tangible aspects associated with the service should be highlighted. For example, adverts for airline companies could focus on the roominess of the cabins and the friendliness of the flight attendants. The benefits resulting from the completion of the service encounter should also be accentuated, and in the case of air travel, this might include emphasising the traveller's ability to make it to an important meeting in time (Peter and Donnelly, 2001, p.185).

Other strategies to overcome the challenges of intangibility include the development of personal sources of information that customers can access when selecting service providers (Hoffman and Bateson, 1997, p. 44). Customers may prefer to rely on subjective evaluations from family and friends when selecting a service provider. Marketers can use this to their advantage by encouraging positive word-of-mouth in the form of testimonials etc (Ghobadian et al, 1994, p.45). Firms often offer an incentive to existing customers to tell their friends about a firm's offering (Hoffman

and Bateson, 1997, p. 28). Furthermore, an organisation could create a strong organisational image. Hoffman and Bateson (1997, p. 28) note that where an organisation is well known and respected within a community, it lowers the perceived risk experienced by potential customers when making service provider choices.

2.3.2.2 INSEPARABILITY OF PRODUCTION AND CONSUMPTION

Services are generally produced and consumed at the same time (Hill, 1995, p11; Kotler, 1994, p.467). Put differently, the service cannot be separated from the seller (Peter and Donnelly, 2001, p.185). Consequently, there is no room for error and it is impossible to hide mistakes or quality problems (Skinner, 1990, p. 634; Ghobadian et al, 1994, p.45).

Hoffman and Bateson (1997, p. 28) note that three characteristics define what is meant by inseparability of production and consumption:

1. The service provider is physically connected to the service being provided.
2. The customer is involved in the process.
3. Other customers may also be involved in the process.

The service provider engages directly with the customer, is part of the service (Kotler, 1994, p.467) and acts as a physical clue of the service (Hoffman and Bateson, 1997, p.44). As a result of this, the customer may use the service provider to evaluate the service, and it is essential that the organisation has strategies in place to ensure that the service provider is a favourable physical indicator. Strategies may include selective screening and thorough training of all customer-contact personnel (Hoffman and Bateson, 1997, p.44).

As the customer is involved in the delivery of the service, he/she must have the ability, skill, training, and motivation needed to engage in the process. The service encounter cannot be successfully completed unless the customer has the requisite skills to participate. By encouraging customers to share the responsibility for delivering services, organisations can reduce the number of customer complaints

(Skinner, 1990, p. 635). This may be illustrated by considering a student attending a lecture: if that student does not possess the prerequisite knowledge for the course, the lecturer may not be able to provide a high-quality lecture, and the student may perceive the lecture to be of a poor quality. The lecture cannot be successfully completed unless the students have the required skills to participate and make the lecture a success.

The simultaneous occurrence of production and consumption often results in several customers sharing the same experience (Hoffman and Bateson, 1997, p.31). This shared experience can impact positively or negatively on a particular customer's service experience. Returning to the example of students attending a lecture: disruptive students in the class will impact very negatively on the other students' perceptions of the service experience. Such negative perceptions of the service would not be attributable to the lecturer conducting the lecture, but it would definitely have an impact on students' perceptions of the quality of the class.

2.3.2.3 HETEROGENEITY

Services are heterogeneous, where heterogeneity is defined as a distinguishing characteristic of services that reflects the variation in consistency from one service transaction to the next (Hoffman and Bateson, 1997, p.33; Ghobadian et al, 1994, p.45). Put simply, services are performed by people, and people are not always consistent in the performance of their duties (Skinner, 1990; p.635). It is difficult to achieve standardisation of output in services (Cowell, 1987, p.25).

Services are performed in front of the customer; consequently there is no time to institute quality-control measures should something go wrong. It is not possible to control service quality before it reaches the customer (Hoffman and Bateson, 1997, p. 33). The result is a potential lack of uniformity of services.

The overriding problem that heterogeneity presents the marketer with is the fact that service standardisation and quality control are difficult to achieve. Not only can service quality vary from front-line employee to front-line employee, it can also vary

from service encounter to service encounter with the same employee (Hoffman and Bateson, 1997, p. 34; Hill, 1995, p.11).

The company is forced to rely heavily on the skills and attitudes displayed by the individual service provider. Although this lack of uniformity in services is a problem, it also provides opportunities in the marketing of services: customising services to meet the specific needs of their customers can allow service providers to better satisfy their customers' needs (Skinner, 1990, p. 635).

2.3.2.4 PERISHABILITY

Services are also perishable. This characteristic is a direct result of the inseparability of production and consumption of services. Service capacity that is unused in one time period cannot be stored for use in the future. Services that are not sold when they become available cease to exist (Hoffman and Bateson, 1997, p. 35; Ghobadian et al, 1994, p.45). Services' utility is short-lived, and mass production is impossible (Hill, 1995, p.10).

As services cannot be stored, fluctuations in demand can cause serious problems for marketing managers, and key decisions must be taken regarding capacity levels that should be available to cope with surges in demand before service levels suffer (Skinner, 1994, p.635; Cowell, 1987, p. 25). Equally, it is necessary to consider what policy will be adopted during times of low usage: will spare capacity lie idle, or will the company adopt short-term policies to even out fluctuations in demand. Strategies such as creative pricing (for example "early bird" specials) can be used to smooth demand fluctuations (Hoffman and Bateson, 1997, p. 38; Cowell, 1987, p. 26).

Having identified the differences that exist between tangible goods and services, it is possible to understand that quality considerations will also differ, and that factors relevant to the discussion of goods quality may not be relevant to service quality discussions.

2.3.3 THE SERVICES MIX

Like marketers of tangible goods, services marketers must strive to satisfy customers through the application of the marketing concept. Service organisations must therefore develop marketing mixes that satisfy the needs of customers in the target market (Skinner, 1990, p.639), where a marketing mix is a set of controllable elements that the organisation can use to influence customer response (Cowell, 1987, p.59).

The marketing concept dictates that marketing decisions should be based on customers' needs and wants. When a buyer engages in a market transaction, he perceives a bundle of benefits and satisfactions to be derived from that transaction. Although the buyer does not usually divide the market offering into its components, the marketing mix is a convenient means of organising the variables controlled by the marketer that influence transactions (Cowell, 1987, p.69).

Cowell (1987, p.69) notes that there are seven elements in the marketing mix for a services firm:

1. Product
2. Promotion
3. Price
4. Place
5. Physical evidence
6. People
7. Process

Looking at each of these elements in turn:

2.3.3.1 PRODUCT

The service product requires consideration of the range of services provided, the quality of services provided, and the level of services provided (Cowell, 1987, p.70).

2.3.3.2 PROMOTION

The element of promotion consists of all the various methods of communicating with the market, and includes advertising, personal selling activities, promotion, and all other forms of publicity (Cowell, 1987, p.72). Due to the nature of a service, it is difficult to advertise a service. Something that is intangible is not easily depicted in an advert, for example. Therefore, advertising of services must emphasise tangible clues, or symbols, of the service that are more easily perceived and understood by the customer (Skinner, 1990, p.640).

2.3.3.3 PRICE

The price may play an important role in differentiating the service from that of the competition, and the interaction of price and quality is an important consideration (Cowell, 1987, p.72). The intangible nature of services makes establishing prices difficult (Skinner, 1990, p.642). However, the intangible nature of a service may result in price acting as an important clue to customers: when (available) services are similar, price may be important in selecting a service provider. Pricing may also be used to smooth fluctuations in demand for services. A service provider may lower prices to stimulate demand during slow periods, and raise prices during peak periods to discourage demand (Skinner, 1990, p.643).

2.3.3.4 PLACE

This refers to the location of the service provider. Accessibility considerations are important to many potential and current customers (Cowell, 1987, p.72).

2.3.3.5 PHYSICAL EVIDENCE

As noted earlier, services cannot be defined in terms of their physical attributes because they are intangible. It is often difficult for customers to understand the service offerings, and to evaluate the alternatives available. Tangible elements of the service – facilities, employees, communications – help to form a product, and are often the only features of a service that can be evaluated before purchase. Marketers need to pay close attention to these tangible elements, and ensure that they are consistent with the selected image of the service (Skinner, 1990, p.640).

2.3.3.6 PEOPLE

People perform a production or operational role in service organisations, and are part of the service itself. Employees' behaviour is thus critical to assessments of service quality by customers (Cowell, 1987, p.72).

2.3.3.7 PROCESS

The behaviour of people in service organisations is critical; cheerful and attentive staff can help to alleviate customers' problems of having to wait in a queue for service, for example. However, employees cannot compensate entirely for such process-related problems. Marketing management has to be concerned with the process of service performance and delivery, and the marketing mix should accommodate this interest (Cowell, 1987, p.73).

One aspect of services that is receiving increasing attention is that of the quality of services. Many service organisations have recognised that, when competing services are similar, customers are won (and lost) based on the quality of the service (Skinner, 1990, p.645).

2.4 SERVICE QUALITY: CONFORMITY TO CUSTOMERS' REQUIREMENTS

2.4.1 INTRODUCTION

While the substance and determinants of quality may be difficult to define, its importance to organisations and customers is unequivocal, and the search for quality is arguably an important trend, as customers are now demanding higher quality in services than ever before (Parasuraman et al, 1985, p. 41).

2.4.2 THE CUSTOMER IS THE JUDGE OF SERVICE QUALITY

Davies et al (1999, p. 33) note that there are two considerations that are fundamental to any discussion of quality:

1. Measurable standards
2. Customer requirements

Where it is possible to link observable characteristics and ideas to quality (as with tangible goods), the key criterion for defining and assessing quality is whether the product conforms to a measurable standard (Davies et al, 1999, p. 33). With tangible goods it is possible to measure quality objectively using indicators such as durability and number of defects (Parasuraman et al, 1988, p. 13).

However, such an approach cannot be employed where the product is a service; a service's very characteristics impact on how service quality is viewed. Parasuraman et al (1985, p. 42) note that as most services are intangible, specifications cannot be determined ahead of time to guarantee quality. In addition, where services include a high labour component, they are heterogeneous, and the performance of a service will vary from producer to producer, from customer to customer, and from day to day. Consistency of behaviour from service personnel (i.e. uniform quality) is also difficult to guarantee, because what the organisation intends to deliver may be entirely different from what the customer receives. Lastly, the production and consumption of services is largely inseparable, and quality cannot be engineered at the manufacturing plant, and then delivered intact to the customer.

In the absence of objective measures (as for tangible goods), an appropriate approach for assessing the quality of a firm's service is to measure customers' perceptions of quality (Parasuraman et al, 1988, p. 13). Put differently, conformity to customer requirements is a significant consideration when defining service quality (Davies et al, 1999, p. 33). In addition, where the service element of a product is dominant, meeting customer requirements becomes a performance issue i.e. is the service being carried out in a way that meets all the customer's requirements? (Davies et al, 1999, p. 34) Accordingly, service quality evaluations are not made solely on the outcome of a service; they also involve evaluation of the process of service delivery (Parasuraman et al, 1985, p. 42).

David A. Garvin identified five generic perspectives of quality (as cited in Ghobadian et al, 1994, p. 47). He argued that each of these perspectives (or definitions) is relevant, and that by taking them all into account, all quality considerations would be addressed.

Garvin's five generic categories of quality (as discussed in Ghobadian et al, 1994, p. 47) are as follows:

- **The transcendent approach**, which states that the manager or the customer will know quality when he/she sees it. This perspective does little to help define what is meant by quality, as prior identification of the determinants of quality is not possible.
- **The product-based approach**, where differences in quality are reflected in differences in product attributes. This perspective does not consider differences in customer tastes, needs, or preferences.
- **The manufacturing-based approach**, where quality is measured by the product's ability to conform to internally developed specifications. Emphasis is placed on management and the control of supply-side quality. The customer's needs and wants are ignored.
- **The value-based approach**, where quality is defined in terms of value and price. The focus is external and implies that there may be a trade-off between "quality", "price", and "availability".
- **The user-based approach**, where the focus is external; quality is determined by the customer. This definition recognises that differences in customer tastes, wants, and preferences do exist, and is in stark contrast to the product-based definition of quality.

Garvin's user-based approach relies on the organisation's ability to determine what its customers' requirements are, and to then meet these requirements. Such a "customer-led" approach is probably most appropriate for organisations offering "high contact", "skill-knowledge-based" or "labour-intensive" services such as health care, law, accountancy, education, and hotels (Ghobadian et al, 1994, p. 49).

2.4.3 SERVICE QUALITY REQUIRES A STRONG CUSTOMER FOCUS

In order to meet customer needs, organisations must develop and maintain a strong customer focus. Organisations that succeed in doing so are referred to as responsive organisations. Responsive organisations realise the importance of understanding their customers' needs and preferences, and they try to see things from their customers' perspectives (Kotler and Fox, 1995, p. 35).

Kotler and Fox (1995, p. 35) note that the development of a responsive organisation requires commitment from the entire company, and that the changes that are needed may be upsetting to many in the organisation.

Kotler and Fox (1995, p. 38) note that in order to effect the necessary changes, management must lead the charge in several respects: They need to remind their staff that they are there to serve the customer, and that the customer's needs are principal. Top management must set the tone for future changes within the organisation. There must also be effective organisational design within the organisation with top management assigning responsibilities to all staff members; thereby requiring them to take responsibility for change. In addition, all employees must be made aware of his/her role in the new organisation. Finally, there should be marketing-oriented hiring of staff. Where re-training of present staff is not sufficient to create the new customer focus, revised criteria for hiring new staff should include a willingness to provide a quality service.

Kotler (1994, p. 476) observes that several studies have shown that excellently managed service companies all focus on identifying and meeting their customers' needs in the best possible manner, and he notes that top service companies share the following practices:

- They focus their attention on understanding what their customers' needs are. Such a customer focus allows the organisation to develop strategies that will create satisfied customers who will remain loyal to the organisation.
- Such organisations are also committed to service quality, and develop measures that are used to track quality levels achieved within the organisation.

- Such companies also have systems in place to monitor levels of service performance. Service quality audits (for the organisation and its competitors) are performed regularly. Service quality levels are rated and corrective action taken where necessary; there is a focus on continual improvement.
- Such companies also ensure that it is easy for customers to complain where service levels are less than acceptable. In addition, systems in place ensure that complaints will be addressed quickly and generously.
- Finally, such organisations understand that employee relations will impact on customer relations. One of management's primary quality-related tasks is to create an internal environment of employee support and rewards for a job well done.

The importance of understanding what the customer needs cannot be over-emphasised. Today's customers are faced with a multitude of options and choices, and producers must ensure that they deliver a product or service that meets the customer's needs, wants, and desires (Davies et al, 1999, p. 33). Kotler (1994, p. 56) concurs, and notes that customers have clearly defined sets of needs, requirements, and expectations. An organisation that manages to satisfy most of its customers' needs most of the time is a quality organisation.

Berry et al (1994, p. 33) suggest that quality must be defined by the customer. They note that conformance to company specifications is not quality; conformance to the customer's specifications is. Ghobadian et al (1994, p. 47) caution that quality can mean different things to different people in different circumstances, and that this can have implications for organisations as they seek to provide quality services for their customers.

Peters (1999, p. 6) echoes this sentiment, and notes that most would agree that there is no such thing as a universal, all-encompassing definition of what service quality is, with quality being a very personal matter that can only be assessed by the individual. He continues to say that "quality (is) to a great degree what the customer says it is".

Andaleeb concurs and notes that increasingly the customer's perspective is being viewed as a meaningful indicator of service quality and may, in fact, represent the most important perspective (Pakdil and Harwood, 2005, p. 17). In addition, as customers have different values and backgrounds, they may perceive the same service in different ways (Edvardsson, 1998, p. 142).

It is thus clear that the focus of any service quality discussion must be quality as perceived by the customer. It is the customer who decides what is meant by quality. Service quality is as it is perceived by the customer.

2.5 THE CUSTOMER'S VIEW OF SERVICE QUALITY

2.5.1 INTRODUCTION

Quality, as defined in services literature, refers to perceived quality where perceived quality is the customer's judgement about an entity's overall excellence or superiority (Parasuraman et al, 1988, p. 15). Effectively, service quality results from a comparison of the customer's expectations, which exist prior to receiving the service, and his actual experience of the service (Hill, 1995, p.11).

Perceived service quality differs from objective quality in that objective quality involves an objective aspect or feature of a thing or an event, while perceived quality involves subjective responses to objects. Perceived quality is therefore highly relativistic, and differs between judges. Of the five approaches to quality identified by Garvin, one is user-based and parallels perceived quality (Parasuraman et al, 1988, p. 15).

Regardless of the type of service industry, it has been observed that customers tend to use the same general criteria in arriving at an evaluative judgement about service quality (Parasuraman et al, 1988, p. 15). These criteria will be discussed below.

A review of the literature reveals that there is unambiguous support for the notion that perceived service quality stems from a comparison of what they feel service firms

should offer (i.e. from their expectations) with their perceptions of the performance of firms providing the services (Parasuraman et al, 1988, p. 17).

The quality of service, provided by a service provider, can be measured by determining the discrepancy between what the customer wants (i.e. customer expectations) and how the customer experiences the service (i.e. customer perceptions) (Pakdil and Harwood, 2005, p. 16). The research team of Lewis and Booms (as cited in Parasuraman et al, 1985, p. 42) note, “Service quality is a measure of how well the service level matches customer expectations. Delivering quality service means conforming to customer expectations on a consistent basis”.

It is crucial that the customer’s requirements be met; and that the service “delivery” and the service “outcome” are designed to meet these requirements (Ghobadian et al, 1994, p. 50). This will be discussed below.

There are three possible “quality” outcomes:

1. Satisfactory quality, where perceptions are matched by expectations.
2. Ideal quality, where perceptions of quality exceed quality expectations.
3. Unacceptable quality, where quality expectations exceed quality perceptions.

Perceived quality may also be thought of as lying on a continuum, with “unacceptable quality” lying at one end of the continuum and “ideal quality” lying at the other end, with the points in between representing different degrees of quality (Parasuraman et al, 1985, p. 48; Ghobadian et al, 1994, p. 49).

It is the service provider’s responsibility to ensure that either satisfactory quality or ideal quality is attained each time a service is delivered; he/she is more likely to achieve this if he/she understands what the customer’s expectations are. This will require an understanding of the generic determinants of service quality (Ghobadian et al, 1994, p. 50), as well as what drives the customer’s expectations.

2.5.2 THE DETERMINANTS OF SERVICE QUALITY

“Quality” is not a singular concept. It is a multi-dimensional phenomenon, and it is not possible to ensure product or service quality without determining the salient aspects of “quality” (Ghobadian et al, 1994, p. 50). Liu (2005, p. 426) notes that the majority of efforts (in respect of the generic determinants of service quality) are anchored in the perspectives of Gronroos, and the team of Parasuraman, Zeithaml, and Berry.

The researcher Gronroos developed a model of service quality (Davies et al, 1999, p. 34; Cowell, 1987, p. 109; Ghobadian et al, 1994, p. 50) in which he proposed that service quality comprises three elements:

1. Technical quality
2. Functional quality
3. Corporate image

Technical service quality of outcome refers to the actual outcome of the service encounter (Ghobadian et al, 1994, p. 50), and relates to what is provided during the service process (Hill, 1995, p11). This can often be measured in an objective manner. Examples of technical quality would include a haircut received from a hairstylist, knowledge received, tangibles, and technical solutions.

The functional quality of the service encounter refers to how the service is provided, and the interaction between the service provider and the recipient of the service (Hill, 1995, p.11). It is often perceived in a subjective manner (Ghobadian et al, 1994, p. 50).

The third element in Gronroos’s definition of quality, namely corporate image, is concerned with the customer’s perception of the service organisation, and depends on technical and functional quality, price, external communications, physical location, appearance of the site, and the competence and behaviour of the service provider’s staff (Cowell, 1987, p. 109; Ghobadian et al, 1994, p. 51).

Davies et al (1999, p. 34) suggest that, in addition to these elements of quality, there is another element that should not be ignored: conformity with the “best” possible service available. They note that while a service may pass the twin tests of performance and standards, a different service provider may provide a service that results in a superior outcome for the customer, and that this will influence the customer’s assessment of service quality.

Although Gronroos’s (and others) contributions are valuable, their attempts to define or identify the service quality determinants lacked sufficient detail, and their most significant contribution was to divide service “quality” into quality of process and quality of outcome (Ghobadian et al, 1994, p. 51).

The research team of Zeithaml, Parasuraman and Berry’s contributions to the area of service quality research have been significant. Although their definition of service quality is in line with those proposed by Gronroos and others (Jain and Gupta, 2004, p. 26), they have made several other important contributions to this area of research.

Zeithaml, Parasuraman and Berry defined service quality as “a global judgement, or attitude, relating to the superiority of the service” and explained that it involved making judgements about the outcome of the service (i.e. what the customer actually receives from the service), as well as the process of service act (i.e. the manner in which the service is delivered) (Parasuraman et al, 1985, p. 42).

Zeithaml et al posed the question “What do managers of service firms, and customers perceive to be the key attributes of service quality?” (Parasuraman et al, 1985, p. 43) The results of the team’s research revealed that customers apply the same general criteria when assessing service quality and the team was able to identify ten general criteria (or dimensions) that represent the evaluative criteria that customers use to assess service quality (Zeithaml et al, 1990, p. 20).

Parasuraman et al (1985, p. 47) indicate that the ten initial criteria (or service quality determinants) that were developed are:

1. **Tangibles** – this refers to the appearance of physical facilities, equipment, personnel, and communication materials.
2. **Reliability** – this refers to the service provider's ability to perform the promised service dependably and accurately.
3. **Responsiveness** – this refers to the service provider's willingness to help customers, and to provide prompt service.
4. **Competence** – this refers to whether the service provider's staff possess the skills and knowledge required to perform the service.
5. **Courtesy** – this refers to the politeness, respect, consideration, and friendliness of the service provider's staff.
6. **Credibility** – this refers to the trustworthiness, believability, and honesty of the service provider.
7. **Security** – this refers to the (degree of) freedom from danger, risk, or doubt that a customer feels when he purchases a service.
8. **Access** – this refers to approachability of the service provider's staff, and the how easy it is to contact the service provider.
9. **Communication** – this refers to the degree to which the service provider listens to customers, and keeps them informed in language that they can understand.
10. **Understanding the customer** – this refers to the degree to which the service provider makes an effort to know who his customers are, and what his needs are.

In later research, Zeithaml et al concluded that there was significant correlation amongst items representing several of the original ten dimensions, and these dimensions were later consolidated into two broader dimensions as follows: the dimensions of competence, courtesy, credibility, and security were consolidated into the broader dimension of assurance, and the dimensions of access, communication, and understanding the customer were consolidated into the broader dimension of empathy (Zeithaml et al, 1990, p 25).

Zeithaml et al (1990, p. 26) indicate that the five broader dimensions are:

1. **Reliability** – relating to the ability to perform the promised service dependably and accurately.
2. **Responsiveness** – the willingness to help customers and to provide prompt service.
3. **Assurance** – the knowledge and courtesy of employees and their ability to convey trust and confidence.
4. **Empathy** – the caring, individualised attention provided to customers.
5. **Tangibles** – the appearance of physical facilities, equipment, personnel, and communication materials.

Skinner (1994, p. 646) notes that since Zeithaml et al's five criteria can be applied to most service providers, once the organisation understands the criteria, it can take steps to improve the level of service offered. The organisation needs to focus their attention on making improvements to their service offering in each of the identified areas. In addition, the identified factors may enable customers to form an opinion of service quality (Edvardsson, 1998, p. 145).

Cowell (1987, p. 109) suggests that it is not clear which component of quality will be dominant from a customer's perspective. He suggests that there may be three models of how customers make judgements about services:

1. There may be one overpowering attribute that forms the basis of the judgement about the service.
2. There may be a single attribute but with accompanying threshold minimums for other attributes.
3. There may be a weighted average of attributes across a range that is thought to be important.

However, Zeithaml et al's research points to the fact that customers value reliability above all other quality dimensions; it is the core of service quality. Little else matters when a service is unreliable. 32% of all respondents in their study rated reliability as the most important quality dimension. They also discovered that more companies were deficient in respect of reliability than any other dimension (Zeithaml et al, 1990, p. 26; Berry et al, 1994, p. 34; Walker et al, 2003, p. 246).

It is clear that several definitions have been proposed in respect of service quality, and this belies the importance of the subject matter. Liu (2005, p. 428) concludes that service quality can be defined by either or all of the customer's perceptions regarding:

1. The organisation's technical and functional quality.
2. The service product, service delivery, and the service environment.
3. The reliability, responsiveness, empathy, assurances, and tangibles associated with a service experience.

Having understood what the generic determinants of service quality are, it is necessary to consider the key variables which relate to service quality: expectations, perceived service performance, and disconfirmation.

2.5.3 CUSTOMER EXPECTATIONS

Levels of (customer) expectations play an important role in perceived service quality, and are the reason why two organisations in the same business can offer very different levels of service and still keep their customers happy (Zeithaml et al, 1993, p. 1).

A customer's expectations are pre-trial beliefs about a product that serve as standards or reference points against which service performance is judged (Zeithaml et al, 1993, p. 1). Collectively, these considerations/expectations represent what the customer would like to see embodied in a product or service (Chou et al, 2005, p. 76). Hoffman and Bateson (1997, p. 283) note that expectations serve as benchmarks against which present and future service encounters can be compared (which results in an assessment of quality).

Parasuraman, Zeithaml, and Berry (Zeithaml et al, 1993, p. 1; as cited in Hoffman and Bateson, 1997, p. 283) conducted research into the nature of service expectations, and identified three different types of service expectations:

1. Predicted service
2. Desired service
3. Adequate service

Predicted service is a probability expectation that reflects the level of service that the customer believes is likely to occur (Hoffman and Bateson, 1997, p. 283). It is an estimate of anticipated performance (Zeithaml et al, 1993, p. 2). It is generally believed that customer satisfaction evaluations are developed by comparing predicted service to perceived service received (Hoffman and Bateson, 1997, p. 284). Predicted service is the expectation that is employed in customer satisfaction evaluations.

Desired service is an ideal expectation of service that reflects what customers actually want compared with predicted service. It generally reflects a higher expectation than predicted service (Hoffman and Bateson, 1997, p. 285). Desired service levels define the "wished for" level of performance (Zeithaml et al, 1993, p. 2). Desired service is the expectation employed in service quality evaluations.

Adequate service is the minimum tolerable expectation; it reflects the level of service that the customer is willing to accept, and is based on experiences or norms developed over time (Hoffman and Bateson, 1997, p. 285). This reflects the lowest level of performance that is acceptable to the customer (Zeithaml et al, 1993, p. 2).

Parasuraman et al also noted that there are several antecedents (or precursors) that influence service expectations, and that have the effect of increasing or decreasing expectations. Such antecedents will therefore impact on levels of customer satisfaction and service quality (Zeithaml et al, 1993, p. 6; as cited in Hoffman and Bateson, 1997, p. 286).

Desired expectations are developed as a result of 6 different factors:

1. *Enduring service intensifiers* are personal factors that are stable over time, and increase a customer's sensitivity to how a service should be performed. Various factors are noted in this discussion, and include derived service expectations and one's personal service philosophy. Derived service expectations exist when the customer's expectations are driven by a third party. To the extent that customers have personal philosophies about service provision, their own expectations of most service providers are likely to be intensified (Zeithaml et al, 1993, p. 7; as cited in Hoffman and Bateson, 1997, p. 286)
2. *Personal needs* also influence desired expectations. Simply put, some customers have more needs than others, and as a result, they expect more. A positive relationship exists between the level of personal needs, and the level of desired service (Zeithaml et al, 1993, p. 7; as cited in Hoffman and Bateson, 1997, p. 286).

The remaining four groups of factors influence both desired service expectations and predicted service levels.

3. *Explicit service promises* – such promises are personal and non-personal statements about the service that are made to customers by the organisation. They consist of the firm's advertising, personal selling, and other forms of

communication. Customers may rely heavily on advertising when forming expectations of the service. The higher the level of explicit promises, the higher the level of desired service and predicted service (Ziethaml et al, 1993, p. 9; as cited in Hoffman and Bateson, 1997, p. 287).

4. *Implicit service promises* – These are service-related cues other than explicit promises that lead to inferences about what the service should and will be like. These quality cues include price and the tangibles associated with the service. In the absence of a tangible product, the price of the service (generally) becomes an indicator of quality. Similarly, lavish surroundings may be interpreted as a sign of quality. Implicit service promises evaluate the levels of desired service and predicted service (Ziethaml et al, 1993, p. 9; as cited in Hoffman and Bateson, 1997, p. 289).
5. *Word-of-mouth communications* – Customers tend to rely heavily on personal sources of information when choosing amongst service alternatives. Word-of-mouth information is often perceived as unbiased by the customer, and tends to be important in services because services are difficult for customers to evaluate prior to purchasing them. Positive word-of-mouth communication elevates the levels of desired and predicted service (Ziethaml et al, 1993, p. 9; as cited in Hoffman and Bateson, 1997, p. 289).
6. *Past experience* – This relates to the customer's previous exposure to the service provider's service, to other firms in the same industry, or exposure to any service firm. A positive relationship exists between levels of past experience with a service and the levels of desired service and predicted service (Ziethaml et al, 1993, p. 9; as cited in Hoffman and Bateson, 1997, p. 290).

The customer's level of adequate service is influenced by 5 factors:

- 1 *Transitory service intensifiers* – These are individualised, short-term factors that heighten the customer's sensitivity to service. For example, where customers have had service problems in the past, they may be more sensitive to the quality of subsequent service encounters. In the presence of transitory service intensifiers, the level of adequate service will increase and the zone of tolerance

will narrow (Ziethaml et al, 1993, p. 7; as cited in Hoffman and Bateson, 1997, p. 290).

- 2 *Perceived service alternatives* – These are the customer's perceptions of the degree to which they can obtain better service through providers other than the current service provider. The customer's perception that service alternatives exist raises the level of adequate service and narrows the zone of tolerance (Ziethaml et al, 1993, p. 7; as cited in Hoffman and Bateson, 1997, p. 290).
- 3 *Self-perceived service role* – This is defined as the customer's perceptions of the degree to which they influence the level of service that they receive; it relates to the customer's involvement in the service. Where the provision of the service depends on the customer's participation, their expectations are partly shaped by how well they believe they are performing their own roles. Customers' zones of tolerance tend to expand where they are not fulfilling their own roles, while their expectations seem to be heightened where they believe they are doing their part in the service delivery (Ziethaml et al, 1993, p. 8; as cited in Hoffman and Bateson, 1997, p. 290).
- 4 *Situational factors* – Where circumstances occur that are beyond the control of the service provider, and the customer is aware of these circumstances, adequate service expectations are temporarily lowered, and the zone of tolerance is widened (Ziethaml et al, 1993, p. 8; as cited in Hoffman and Bateson, 1997, p. 291).
- 5 *Predicted service* – this is the level of service quality that the customer believes is likely to occur. Adequate service expectations are set accordingly (Ziethaml et al, 1993, p. 8; as cited in Hoffman and Bateson, 1997, p. 291).

A concept mentioned above is that of the *zone of tolerance*. Customers also learn to accept some variation in service delivery (due to the heterogeneity of services). Customers who accept such variation develop a *zone of tolerance*, which describes the difference between desired service and adequate service (Ziethaml et al, 1993, p.6). The zone of tolerance will expand and contract between customers, and within the

same customer, according to the service in question and the conditions under which that service is provided. Factors such as the price of the service will also influence the zone: as the price of the service increases, the customer will become less tolerant of poor service (Hoffman and Bateson, 1997, p. 285).

It is worth noting that a review of literature reveals that many researchers adopt a simpler approach when considering factors that influence levels of expectations. Many authors and researchers conclude that factors such as word-of-mouth communication, past experiences and personal needs should be considered when addressing customer expectations (Pakdil and Harwood, 2005, p. 18; Chou et al, 2005, p. 76; Hill, 1995, p.12).

The next factor that is relevant to the discussion of service quality is that of customer perceptions.

2.5.4 CUSTOMER PERCEPTIONS

Perception is itself dictated by the same factors that dictate expectations (Hoffman and Bateson, 1997, p.194) and are formed during so-called “moments of truth” that take place each time the customer comes into contact with any aspect of the particular service provider’s organisation (Pakdil and Harwood, 2005, p.16). Perceptions are formed by how the customer is served, and are believed to have a stronger influence on the customer’s behaviour (satisfaction, referrals, choice of service provider, usage etc) than access (to the service provider) and cost (Pakdil and Harwood, 2005, p. 16).

Where there is disparity between a customer’s expectations and perceived service performance, disconfirmation exists.

2.5.5 THE EXPECTANCY-DISCONFIRMATION MODEL

The Expectancy-Disconfirmation model suggests that service quality is the gap that exists between the customer’s expectations (E), and their perceptions of the service provider’s performance (P). Service quality is measured as follows: $Q = P - E$ (Lau et al, 2005, p. 48).

The quality of a service can be measured by determining the discrepancy between what the customer wants (i.e. customer expectations) and how the customer experiences the service (customer perceptions) (Pakdil and Harwood, 2005, p. 16).

According to the model, customers perceive service quality as the difference between actual service performance and their expectations (Johns et al, 2004, p. 83). Simply put, if customer perceptions of the actual service encounter meet customer expectations of the actual service encounter, the expectations are said to be confirmed, and the customer is satisfied. If perceptions and expectations are not equal, then the expectation is said to be disconfirmed. There are two types of disconfirmation: positive disconfirmation and negative disconfirmation. Positive disconfirmation occurs when perceptions surpass expectations and the result is a satisfied customer. Negative disconfirmation occurs when perceptions of the service fail to live up to the customer's expectations, and he/she is dissatisfied with the service received (Hoffman and Bateson, 1997, p. 271).

Where service delivery fails to live up to the customer's expectations, service quality failure is said to have occurred. It is essential that the service provider be able to identify service-quality failures, and understand why such a failure has occurred, so that he can implement preventative and corrective controls. This process is a crucial part of the any service-quality improvement initiative.

2.6 DIAGNOSING SERVICE QUALITY FAILURES USING GAP ANALYSIS

2.6.1 INTRODUCTION

Zeithaml et al (1990, p. 35) recognise that executives striving to achieve a distinctive position and a sustainable advantage in today's increasingly competitive business world, must realise the importance of delivering superior service by meeting or exceeding customers' expectations. In order to deliver service quality, executives must develop (and implement) a continuous process for:

1. Identifying the causes of service-quality shortfalls

2. Monitoring customers' perceptions of service quality.
3. Taking appropriate action to improve the quality of a service.

The causes of service-quality shortfalls may be identified using a conceptual model of service quality that was developed by the research team of Zeithaml, Parasuraman and Berry. The model is commonly known as the Gap Model, and it will be discussed in detail below.

2.6.2 IDENTIFYING THE CAUSES OF SERVICE-QUALITY SHORTFALLS

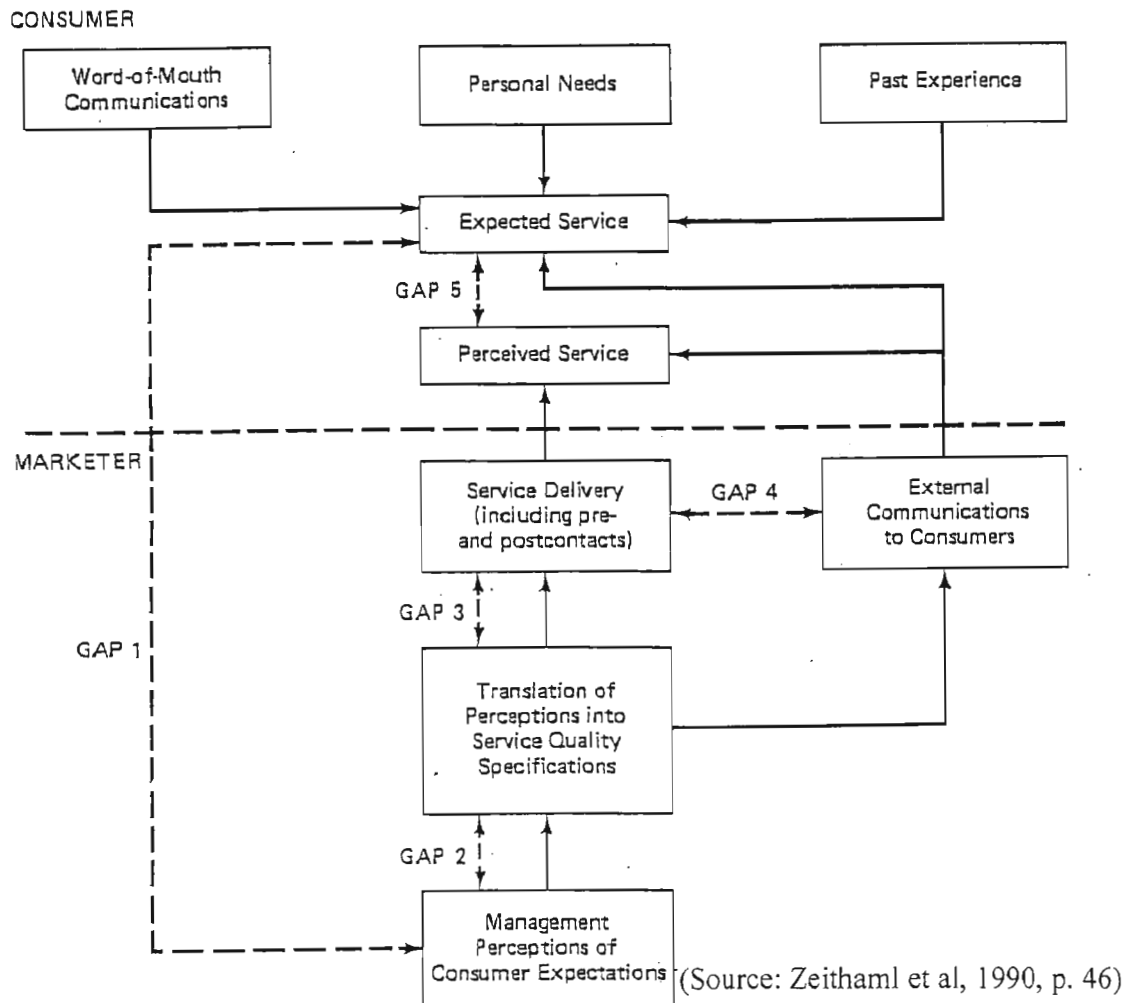
The research team of Zeithaml, Parasuraman and Berry conducted a series of in-depth, face-to-face interviews with a group of executives (from various sectors) in order to gain insights into managers' views on what constitutes quality of service (Zeithaml et al, 1990, p. 35). The research revealed common themes that offer critical clues for achieving effective service quality control, and can be shown in the form of discrepancies or gaps, which are the major causes of the service-quality gaps that customers may perceive (Zeithaml et al, 1990, p. 36).

Zeithaml et al identified five gaps (depicted in Figure 1 below) with Gaps 1 – 4 identifying service-quality shortfalls within the service provider's organisation, and Gap 5 denoting the service-quality shortfall as perceived by customers. Gap 5 represents the potential discrepancy between the expected and perceived service, from the customer's standpoint. The four service-provider gaps contribute to Gap 5 (Zeithaml et al, 1990, p. 36), and can impede delivery of services that customers perceive to be of a high quality (Zeithaml et al, as cited in Lovelock, 1991, p. 407). The extent of Gap 5 depends on the size and direction of the other four gaps (Zeithaml et al, as cited in Lovelock, 1991, p. 407), and is the most important gap in the model. In order to close this gap, the service provider must find ways to close the other four gaps that exist within the organisation and inhibit the quality of service provided (Lau et al, 2005, p. 48; Zeithaml et al, 1990, p.45). Gap 5 is the gap that is addressed in SERVQUAL.

The four organisation-side gaps that are identified by Zeithaml et al (Lovelock, 1991, p. 407) are as follows:

- Gap 1 : The difference between customer expectations and management perceptions of customer expectations.
- Gap 2 : The difference between management perceptions of customer expectations and service quality specifications.
- Gap 3 : The difference between service quality specifications and the service actually delivered.
- Gap 4 : The difference between service delivery and what is communicated about the service to customers.

FIGURE 1: CONCEPTUAL MODEL OF SERVICE QUALITY



In order to understand how to close the gaps that exist, it is first necessary to gain a better understanding of why the gaps exist:

2.6.3 A DISCUSSION OF THE SERVICE-QUALITY GAPS

2.6.3.1 GAP 1: THE CUSTOMER EXPECTATION – MANAGEMENT PERCEPTION GAP

This gap is also referred to as “The Knowledge Gap” (Hoffman and Bateson, 1997, p. 300), and “The Understanding Gap” (Rowley, 1997, p. 9).

The most immediate and obvious gap is usually between what customers want and what the organisation’s management thinks they want (Hoffman and Bateson, 1997, p.302). They fail to understand which features are highly regarded by the customer and prerequisites to meeting their needs. There is also a failure to understand at what level such features must perform in order to deliver high-quality services (Parasuraman et al, 1985, p.44; Zeithaml et al, as cited in Lovelock, 1991, p. 409; Zeithaml et al, 1990, p.38). The research team concluded that the gap that exists between customer expectations and management perceptions of those expectations would have an impact on the customer’s evaluation of service quality (Parasuraman et al, 1985, p. 45).

When senior executives with the authority and responsibility for setting priorities do not fully understand customers’ service expectations, they may trigger a chain of bad decisions and suboptimal resource allocations that result in perceptions of poor service quality (Zeithaml et al, 1990, p.38). Hoffman and Bateson (1997, p.302) identify some of the mistakes that tend to occur when such a knowledge gap exists:

- The wrong facilities may be provided.
- The wrong staff may be hired.
- The wrong staff training may be provided.
- Services may be provided that customers have no use for, while the services they do want are not provided.

In order to close the gap, management needs a deeper understanding of what the customer actually wants, and must then build a suitable response into their service operating system (Hoffman and Bateson, 1997, p. 302).

Essentially, the size of the gap depends on the following:

1. Whether a marketing research orientation exists within the firm.
2. The extent of upward communication within the firm.
3. The number of levels of management within the firm

1. MARKETING RESEARCH ORIENTATION

Marketing research is the collection, analysis, and interpretation of data for guiding marketing decisions. The function is pivotal in developing products and services that are based on customers' needs. Information obtained from customer research defines customer expectations (Hoffman and Bateson, 1997, p. 302). A marketing research orientation in itself is not enough, its focus must be on quality issues, and the results of research done must be implemented by management to be of any benefit (Zeithaml et al, as cited in Lovelock, 1991, p. 409).

The degree to which top management interacts with customers would also influence the degree of marketing orientation within the firm: as the degree of top management interaction with customers' increases, so too will their understanding of customers needs and wants (Zeithaml et al, as cited in Lovelock, 1991, p. 409). In essence, the extent to which management recognises the importance of the customer will influence the size of Gap 1.

2. UPWARD COMMUNICATION

This refers to the flow of information from customer-contact staff to the upper levels of the organisation. Even where top management does not have a firm grasp of customer quality expectations, customer-contact staff may be used to convey vital information to top management (Zeithaml et al, as cited in Lovelock, 1991, p.410; Hoffman and Bateson, 1997, p.302).

Top management's understanding of the customer may depend largely on the extent and types of communication received from the customer-contact staff. Such communication may be formal (e.g. in the form of reports to management) or informal (e.g. discussions between management and contact staff members), and must be accurate. The quality of such upward communication is dependant, in part, on the medium used to convey the message. For example, face-to-face communications may be more effective than written communications because it uses several communication cues (verbal and visual) simultaneously (Zeithaml et al, as cited in Lovelock, 1991, p. 410).

3. LEVELS OF MANAGEMENT

The number of levels of management, which exists within an organisation, also affects the size of Gap 1. Too many layers of management inhibit communication in that they provide a barrier between the customer and management. The greater the number of levels of management, the greater Gap 1 is expected to be (Zeithaml et al, as cited in Lovelock, 1991, p. 411).

2.6.3.2 GAP 2: THE MANAGEMENT PERCEPTION – SERVICE QUALITY SPECIFICATION GAP

This gap is also referred to as “The Standards Gap” (Hoffman and Bateson, 1997, p. 302), and “The Design Gap” (Rowley, 1997, p. 9).

Management's correct perceptions of customers' expectations are necessary, but not sufficient, for achieving superior service quality. Another prerequisite for providing high service quality is the presence of performance standards that mirror management's perceptions of customer expectations (Zeithaml et al, 1990, p.39). So, even if management perceives their customers' wants correctly, problems arise when they find it difficult to match or exceed such expectations (Parasuraman et al, 1985, p.45; Zeithaml et al, as cited in Lovelock, 1991, p.411). Problems arise when there is an inability on the part of management to translate customer expectations into service quality specifications (Ghobadian et al, 1994, p.57).

In many instances, knowledge of the customer's expectations exists, but the perceived means to deliver to expectations apparently does not (Parasuraman et al, 1985, p.45). Factors such as resource constraints, a short-term profit orientation, prevailing market conditions, and management indifference contribute to this problem. In short, management fails to set a specified performance standard that is adhered to as a rule (Parasuraman et al, 1985, p. 45; Zeithaml et al, as cited in Lovelock, 1991, p. 411).

This gap is caused by inadequate commitment to service quality, inappropriate goal setting, or management being inexperienced or inadequate in this area (Rowley, 1997, p. 9; Zeithaml et al, 1990, p.40).

Zeithaml et al concluded that the gap that exists between management's perceptions of consumer expectations and the organisation's service quality specifications would affect service quality from the customer's perspective (Parasuraman et al, 1985, p. 45).

Several factors will have an impact on the size of the gap:

1. Management's commitment to service quality
2. Goals set by management
3. Task standardisation
4. Management's perceptions of the feasibility of customers' expectations

1. COMMITMENT TO SERVICE QUALITY

In many cases, management does not believe it can or should meet customer requirements for service, and sometimes management is just not committed to the delivery of quality service (Hoffman and Bateson, 1997, p.303). Emphasis on other objectives such as cost reduction and short-term profits often surpass the need for quality (Zeithaml et al, as cited in Lovelock, 1991, p.411; Hoffman and Bateson, 1997, p.303).

Resources made available for quality initiatives will also have an impact on the size of the gap; where resources have been earmarked for programmes, such as internal quality control programmes, the gap is expected to shrink. However, perhaps the most important factor to consider here is whether managers believe their attempts to

improve quality will be recognised and rewarded within the organisation: only where managers are given recognition for their attempts will they remain committed to quality initiatives (Zeithaml et al, as cited in Lovelock, 1991, p. 411).

2. GOALS

Research indicates that companies that have been successful in delivering high service quality are noted for establishing formal goals relating to service quality. These goals should be defined in terms of identified problems, and parameters should be set so that progress, made towards achieving the goal, can be measured. Such goals should also be specific, challenging, and accepted by those who will be held accountable for their achievement. There should also be regular review of progress towards meeting the goals, and constructive feedback should be offered (Zeithaml et al, as cited in Lovelock, 1991, p. 412).

3. STANDARDISATION OF TASKS

Another important consideration is that tasks should be standardised to assist in meeting quality objectives. Standardisation of tasks will allow for effective translation of management perceptions into specific service quality standards. Zeithaml et al (as cited in Lovelock, 1991, p. 412) note that standardisation can take three forms:

- i. Substitution of hard technology for personal contact and human effort.
- ii. Improvement of work methods.
- iii. Any combination of these two methods.

4. FEASIBILITY OF EXPECTATIONS

The feasibility of customer expectations must also be taken into account at this point. Where management believes that meeting customer expectations is not feasible, the size of the gap will increase. Variables such as organisational capabilities and systems for meeting specifications, and the degree to which management believes that expectations can be met economically, will impact on the size of this gap (Zeithaml et al, as cited in Lovelock, 1991, p. 413).

2.6.3.3 GAP 3: THE SERVICE QUALITY SPECIFICATION – SERVICE DELIVERY GAP

This gap is also referred to as “The Delivery Gap” (Hoffman and Bateson, 1997, p. 303; Rowley, 1997, p. 9).

Gap 3 refers to the discrepancy that may exist between the specified service and the one that is actually delivered (Zeithaml et al, as cited in Lovelock, 1991, p. 413). Even when guidelines (or specifications) exist for performing services well and treating customers correctly, it is not a guarantee for high-quality service delivery or performance (Ghobadian et al, 1994, p.57; Parasuraman et al, 1985, p.45), and many service providers experience frustration at the inability of their employees to meet performance standards (Zeithaml et al, 1990, p.40).

This gap arises from a shortage of resources in key areas, lack of commitment and motivation, inadequate quality control procedures, or inadequate staff training (Rowley, 1997, p. 9). Zeithaml et al (1990, p.43) also note that for service standards to be effective, in addition to reflecting customer expectations, they must also be backed up by adequate and appropriate resources (people, systems, technology). The standards must also be enforced to be effective. This requires that employees must be measured and compensated on the basis of performance along these standards.

When the level of service-delivery performance falls below standards set (i.e. Gap 3), it also falls below of what customers expect (i.e. Gap 5). The implied association between Gap 3 and Gap 5 suggests that by narrowing Gap 3, by ensuring that all resources are in place to achieve the standards that have been set, this should also reduce Gap 5 (Zeithaml et al, 1990, p.43).

Parasuraman et al (1985, p.45) note that there are two factors are of importance in respect of this gap:

- The service organisation’s employees exert a strong influence on the service quality perceived by customers.

- Employee performance cannot be standardised. Contact personnel play a pivotal role in service delivery, and many organisations experience difficulty in adhering to quality standards because of variability in employee performance.

There are several factors that contribute to the size of this gap:

1. Teamwork
2. Employee-job fit
3. Technology-job fit
4. Perceived control
5. Role conflict
6. Role ambiguity

1. TEAMWORK

Zeithaml et al (as cited in Lovelock, 1991, p.413) note that the value of teamwork cannot be ignored, and is a distinguishing feature of many successful organisations. They note that there are various considerations in this regard, including the fact that employees must be included in setting standards and in improving work procedures; that they work together identifying opportunities and finding ways to make improvements

2. EMPLOYEE-JOB FIT

Individuals may be hired for jobs that they are not qualified to handle, to which they are unsuited, or for which they have not received adequate training. In such cases, employees are less willing to keep trying (Hoffman and Bateson, 1997, p. 304).

3. TECHNOLOGY-JOB FIT

In order to provide high service quality, the service-provider must have access to the correct tools, or technology that is required to provide such service. The equipment should also be well maintained, as equipment failure can interfere with adequate employee performance (Zeithaml et al, as cited in Lovelock, 1991, p. 415).

4. PERCEIVED CONTROL

This refers to the fact that individuals' reactions to stressful situations depend on whether they feel they control the situation or not (Zeithaml et al, as cited in Lovelock, 1991, p. 415). Where the employee is not allowed to make independent decisions about individual cases, without conferring with a manager, he may feel alienated from the service and less a part of his job. In such situations, employees may experience learned helplessness, and feel unable to respond to customers' requests for help. As the employee feels more helpless, so the gap grows (Hoffman and Bateson, 1997, p. 305).

5. ROLE CONFLICT

As contact employees are the link between the company and the customer, they must satisfy the needs of both groups. Sometimes the expectations of the company and the customers are in conflict. In such situations, the employee will experience role conflict: the perception that he cannot satisfy all the demands of everybody (Zeithaml et al, as cited in Lovelock, 1991, p.416).

Perceptions of role conflict are psychologically uncomfortable for the employee, and will have a negative impact on the employee's satisfaction and performance in the organisation, and increase absenteeism and turnover. Organisations that recognise the inherent conflicts in the contact person's job will assist in eliminating the distress of role conflict. The result will be better employee performance, and a reduction in Gap 3 (Zeithaml et al, as cited in Lovelock, 1991, p. 416).

6. ROLE AMBIGUITY

Where employees do not have the information necessary to perform their jobs adequately, they may experience role ambiguity (Zeithaml et al, as cited in Lovelock, 1991, p.416). It occurs because employees are unsure of what their superiors expect of them and how to satisfy those expectations. They are also unsure of how their performance will be evaluated and rewarded (Zeithaml et al, as cited in Lovelock, 1991, p.417).

Effective use of downward communication and training can be used to moderate the effects of role ambiguity. The more managers are able to provide clear and unambiguous communication about what is required of employees, the less the employee's role ambiguity will be. Furthermore, training can be used to provide employees with an accurate understanding of what is required from them (Zeithaml et al, as cited in Lovelock, 1991, p. 417).

2.6.3.4 GAP 4: THE DIFFERENCE BETWEEN SERVICE DELIVERY AND EXTERNAL COMMUNICATIONS

This gap is also referred to as "The Communications Gap" (Hoffman and Bateson, 1997, p. 305; Rowley, 1997, p. 9).

Gap 4 essentially reflects an underlying breakdown in coordination between those responsible for delivering the service and those in charge of describing and/or promoting it to customers (Zeithaml et al, 1990, p.45).

Customer expectations are fashioned by the external communications of an organisation (Ghobadian et al, 1994, p.57), and this can distort their expectations (Kotler, 1994, p.476). The gap exists because of the difference between the services that the company promises through its external communications (i.e. the expected service) and the service that it actually delivers (Hoffman and Bateson, 1997, p. 305; Zeithaml et al, as cited in Lovelock, 1991, p. 417).

A realistic expectation will normally promote a more positive perception of service quality, and service organisations must ensure that their marketing and promotional material accurately describe the service offering and the way in which it is delivered (Ghobadian et al, 1994, p.57).

Accordingly, there are two primary factors that will affect the size of this gap:

1. Horizontal communication
2. Propensity to overpromise

1. HORIZONTAL COMMUNICATION

This refers to the lateral flow of information within, and between, departments of an organisation. The purpose behind such communication is the coordination of people and departments so that the overall goals of the organisation may be achieved (Zeithaml et al, as cited in Lovelock, 1991, p. 418).

If high service quality is to be perceived by the customer, horizontal communication among departments is vital. In particular, communication between contact-staff and the advertising department is a must, to ensure that customers are led to expect what contact-staff are able to deliver. Failure to do so will lead to poor quality perceptions. Research has indicated that service quality is higher where contact-staff are aware of adverts before they are run, and where they are consulted for advertising campaigns. Such an approach may result in more reasonable customer expectations (Zeithaml et al, as cited in Lovelock, 1991, p. 418).

A lack of horizontal communication places an unsuspecting service provider in an awkward position when the customer requests the promised service, and the provider has no idea what he is talking about (Hoffman and Bateson, 1997, p. 306).

2. THE PROPENSITY TO OVERPROMISE

The organisation must not promise more in communications than it can deliver in reality. Promising more than can be delivered will raise initial expectations but lower perceptions of quality when the promises are not fulfilled (Parasuraman et al, 1985, p. 45).

This phenomenon has arisen in response to increased levels of competition in the service sector. Many companies feel pressured to acquire new business, and may overpromise in order to beat the competition. Where companies believe their competition is also overpromising, the propensity to overpromise is even greater (Zeithaml et al, as cited in Lovelock, 1991, p. 418).

2.6.3.5 GAP 5: THE EXPECTED SERVICE – PERCEIVED SERVICE GAP

This gap is also referred to as “The Service Gap”, and is the most important gap in the model (Hoffman and Bateson, 1997, p. 300).

The key to ensuring good service quality is meeting, or exceeding, what customers expect from a service received (Parasuraman et al, 1985, p. 46). Perceived quality of service depends on the size and direction of Gap 5, which depends on the nature of the gaps associated with marketing, design, and delivery of the service (Ghobadian et al, 1994, p.57).

This is the gap that exists between customers’ *expectations* of service, and their *perception of the service* actually delivered. In order to improve service quality, management must close Gap 5; this is achieved by closing the other four gaps (Gap 1, 2, 3 and 4) that exist within the organisation and that inhibit the delivery of a quality service. Action must be taken because how the customers perceive the level of service performance meets their expectations will reflect on the quality of the service provided by the organisation (Lau et al, 2005, p. 48).

2.6.4 SOME FURTHER CONSIDERATIONS

Zeithaml et al (as cited in Lovelock, 1991, p.420) noted that in order to assess the relative importance of each of the four managerial/organisational gaps, it is necessary to develop measures of each of the four service quality gaps. By doing so, it may be possible to assess whether the creation of one favourable gap could offset service quality problems stemming from the other gaps.

Zeithaml et al noted that Gap 1 (i.e. the difference between consumer expectations and management perceptions of customer expectations) could be measured by administering the expectations section of the SERVQUAL scale (to be discussed in the next section) to a set of managers, and then comparing those scores to those obtained from a set of customers (using the same scale) (Lovelock, 1991, p.420).

The nature and extent of Gap 2 (i.e. the difference between management perceptions of customer expectations, and service quality specifications), could be considered by administering questionnaires (to top managers) to measure the extent to which the organisation sets standards to deliver to expectations (Lovelock, 1991, p.420).

Gap 3 (i.e. the difference between service quality specifications, and service delivery, could be gauged through employee questionnaires that consider the employees perceived ability to deliver to established standards (Lovelock, 1991, p.420).

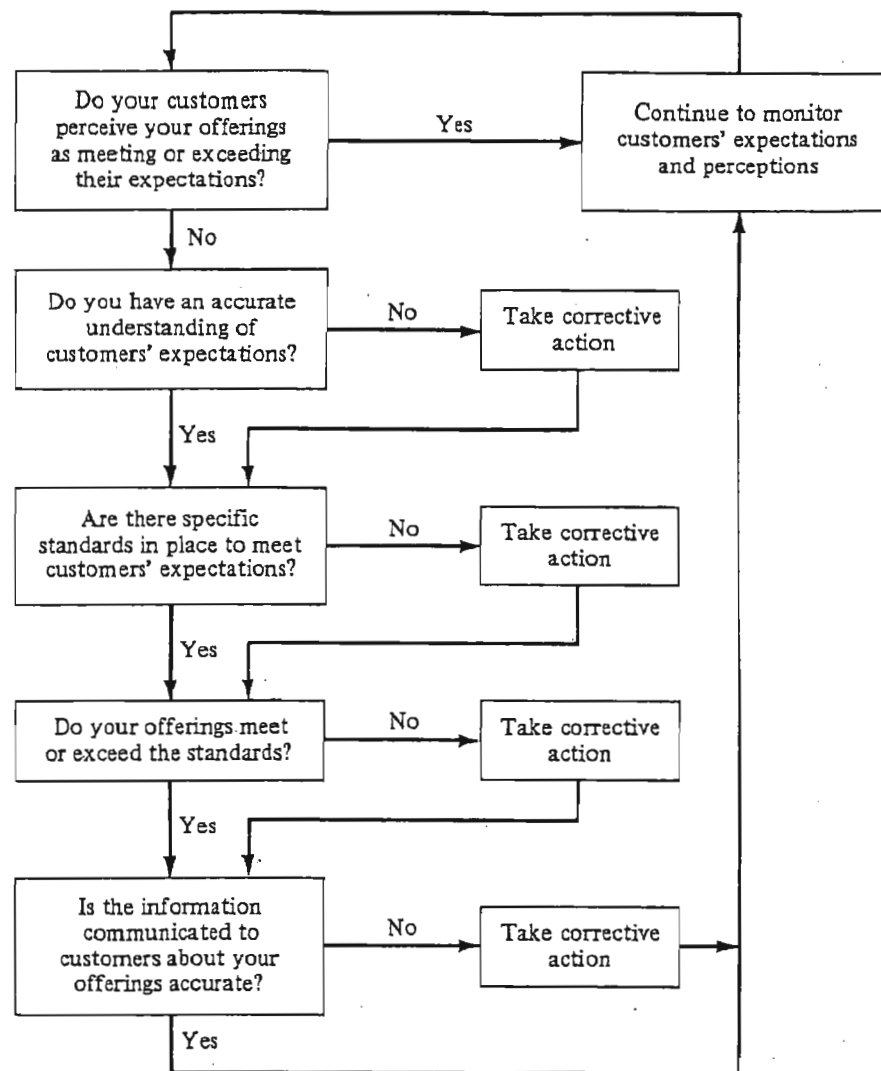
Understanding Gap 4 (i.e. the difference between service delivery, and what is communicated about delivery externally to customers) would also involve employee perceptions of what they deliver in comparison with what external communications promise they will deliver (Lovelock, 1991, p.420).

Lastly, service quality, as perceived by customers, depends on the size and direction of Gap 5, which in turn depends on the nature of the gaps associated with the delivery of service quality on the marketer's side. The SERVQUAL model can be used to measure Gap 5 (Lovelock, 1991, p.420).

2.6.5 USING THE GAP MODEL TO IMPROVE SERVICE QUALITY

The model implies that there is a logical process that can be employed to measure and improve quality of service. This process is depicted in Figure 2 below. The sequence of questions in the five boxes on the left hand side of Figure 2 corresponds to the five gaps contained in the conceptual model (in Figure 1). Specifically, the process begins with gaining an understanding of the nature and extent of Gap 5, and then successively searching for evidence of Gaps 1- 4, taking corrective action when necessary (Zeithaml et al, 1990, p. 46).

FIGURE 2: PROCESS MODEL FOR CONTINUOUS MEASUREMENT AND IMPROVEMENT OF SERVICE QUALITY



(Source: Zeithaml et al, 1990, p. 47)

The process of gaining an understanding of the nature and the extent of Gap 5 may be undertaken by administering the SERVQUAL instrument to the organisation's customers. This is the starting point for closing Gaps 1 through 4 of the conceptual service quality model (Zeithaml et al, 1990, p.46).

2.7 IMPROVEMENTS TO SERVICE QUALITY

2.7.1 INTRODUCTION

Once the organisation has identified service quality shortfalls, it is essential that management takes action to close the gaps between what is currently being done and what the organisation aims to become (Kotler and Fox, 1995, p.55). It all goes back to managing the organisation's "Moments of Truth", each and every contact with the customer, in order to create "Moments of Magic" (Hyken, 2006, p.43).

There are various methods that have been suggested in order to improve the quality of a service.

2.7.2 DEVELOPMENT OF SERVICE STANDARDS

To improve service quality, an organisation must first define its service standards on the basis of customer expectations, which must be institutionalised through company policies to let employees know that the organisation is all about quality (Berry et al, as cited in Skinner, 1990, p.648).

2.7.3 INCLUSION OF MANAGERS IN QUALITY IMPROVEMENT INITIATIVES

Although employees who come into contact with customers should be the focus of quality-improvement efforts, managers must also be committed to quality. They should set the tone in the work unit, and can lead by example (Berry et al, as cited in Skinner, 1990, p.648). In particular, the managing director of the organisation should be directly involved in the design and dissemination of the quality policy. He should be involved in the formulation of challenging quality goals, plans and routines for the business, and should be instrumental in the division of responsibility, within the organisation, for quality (Edvardsson, 1998, p. 147).

2.7.4 DEVELOPMENT OF SKILLS AND KNOWLEDGE

Organisations cannot hope to fix their problems quickly. The knowledge and skills needed to perform good customer service take time to teach and develop. Employees should participate in regular sessions to demonstrate and practice customer-service

techniques and examine service-quality issues (Berry et al, as cited in Skinner, 1990, p.648)

2.7.5 EVALUATION AND REWARDING OF PERFORMANCE

Management should compare performance to established standards, and take corrective action where needed. If any persons are performing in sub-standard ways, they should be coached to improve their efforts. Persons with outstanding performance should be rewarded, either through financial awards or career advancement (Berry et al, as cited in Skinner, 1990, p.648).

2.7.6 SOLVING SERVICE PROBLEMS

Customers judge organisations on how they solve problems. Many customers can accept a problem if it is handled efficiently. How problems are handled is the test of service quality. To build a reputation for service quality, organisations should invest in quick, competent problem solving, including educating the customer on what to do when a problem occurs, and training employees to solve a problem at first contact with a customer (Berry et al, as cited in Skinner, 1990, p.648).

Berry et al (1994, p. 38) note that organisations can improve service recovery in various ways:

- Encourage customers to complain and make it easier for them to do so. Service providers should not rely on reactive tactics such as complaints cards and toll-free lines, as this requires the customer to take all the initiative. Service providers need to adopt a proactive approach when dealing with service failure. Strategies such as having employees, who approach customers for comment, could be used.
- Respond quickly and personally. Companies often take too long to respond to service failures, and then do so impersonally also. A quick response would convey that the customer's concern is the company's concern and priority. Responding personally also allows the service provider the opportunity to listen, ask questions, and apologise.

- Develop a problem resolution system. Service employees need specific training on how to deal with angry customers and how to help customers solve service problems.

2.7.7 LISTENING TO CUSTOMERS

In line with the accepted premise that service quality is defined by the customer, improving service quality comes from continuous learning about customers' expectations and perceptions. Customer research (e.g. service questionnaires) can reveal the service provider's strengths and weaknesses – as seen from the customer's perspective. It is essential that the service provider's management implement an ongoing service research process that will provide management with timely, relevant trend data that management can use when making decisions. Companies need to build in a service quality information system, not just carry out isolated studies (Berry et al, 1994, p. 33). It is essential that the service provider make the effort to get to know what its customers' expectations are (Hyken, 2006, p.43).

Berry et al (1994, p. 34) identify various approaches that an organisation could employ to become a “listening” organisation, including:

- Customer complaint solicitation – this should be done on a continuous basis to identify dissatisfied customers. Such action will also help to identify the most common categories of service failure for remedial action.
- Post-transaction surveys – this should also be done on a continuous basis to obtain customer feedback while it is still fresh in the customer's mind. It will allow the service provider to act quickly if negative patterns appear.
- Customer focus group interviews – these should be conducted monthly. They provide a forum for customers to make suggestions about possible service improvements. They offer fast, informal feedback on service issues.
- “Mystery shopping” of service providers – this should be done quarterly. This will allow the service provider to assess individual employee service behaviour. The results of the exercise may be used for training, performance evaluation, recognition and rewards, identification of systemic strengths and weaknesses.

- Employee surveys – these should be conducted on a quarterly basis. They measure internal service quality, and identify employee-perceived obstacles to improved service. They allow management to track employee morale and attitudes.
- Total market service quality surveys – these should be conducted three times a year. They allow the service provider to assess the company's performance relative to that of the competition's. They allow for the identification of service-improvement priorities, and track service quality improvements over time.

2.7.8 BENCHMARKING

An organisation can generate strong satisfaction levels amongst its current customers by meeting or exceeding those customers' expectations. However, to continue to improve, the organisation may have to look beyond its current operating assumptions and the expectations of its current customers, to identify better policies and practices and to raise its sights and/or broaden its horizons (Kotler and Fox, 1995, p. 54).

Benchmarking is the process whereby an organisation finds out how it measures up against its competition. The objective is to find out what the competition does better, and then to use this level of performance as the minimum standard and the starting point for all improvements (Hyken, 2006, p.43). The ultimate goal of benchmarking is to identify promising new practices that may be implemented by the organisation (Kotler and Fox, 1995, p. 54).

Hyken (2006, p.43) notes that the benchmark should not become the standard or the goal; it is merely the starting point. The organisation's goal is to differentiate itself from the competition; to be better than the competition, not better or the same.

Kotler and Fox (1995, p. 54) identify three approaches that may be used when benchmarking:

1. The organisation can compare its own statistics with those of similar organisations to identify those that are outstandingly better on some measure.
2. Identify other organisations that have adopted policies that appear promising.
3. Compare the organisation's performance on selected dimensions with the "best" businesses (in any field) in the hope of identifying ways to improve efficiency.

Although benchmarking is a valuable tool, it is also a humbling experience. However, this fact should not deter organisations, as the potential rewards are great: examining the successes of others can (and should) jolt the organisation out of its complacency, and lead to greater efficiency and effectiveness, and ultimately enhanced customer satisfaction (and service quality) (Kotler and Fox, 1995, p. 55).

Benchmarking is comparing one's own organisation to others, and learning from them; not copying, but accepting what, with some adaptation, will support one's own quality work (Edvardsson, 1998, p.147).

2.7.9 EMPOWERMENT AND EDUCATION OF THE WORKFORCE

Tschohl (1998, p. 421) suggests that exceptional customer service requires an empowered workforce where an employee is permitted to do whatever he/she believes is necessary to take care of the customer on the spot – even if it means bending or breaking the rules to do so.

Employees must be educated and trained so that they can fulfil the organisation's quality promises. Lower-level frontline employees need to be recognised and valued by management; without such efforts companies face employee errors and high turnover rates. Employees who feel valued display more enthusiasm, are committed to their jobs, and work harder (Tschohl, 1988, p. 421).

Tschohl (1988, p. 422) further notes that employees should be trained to deal with difficult customers. He makes suggestions on how to deal with such customers – the frontline staff member should:

- Stay in control of him/herself
- Listen actively to the customer's complaints
- Empathise with the customer
- Not become emotionally involved with the situation
- Identify the problem as soon as possible
- Accept blame immediately, if at fault

- Find ways to minimise the problem
- Solve the problem as soon as possible

Furthermore, employees should be required to participate in regular sessions to demonstrate and practice customer-service techniques, and to examine service quality issues. Organisations must be aware that quality problems cannot be fixed quickly, and that the knowledge and skill needed to perform good customer service will take time to teach and develop (Skinner, 1990, p. 648).

Management should also evaluate their employees, and reward outstanding performance. Management should compare performance to service standards, and take corrective action where needed. If any persons are performing in sub-standard ways, they should be coached to improve their efforts. Employees that display outstanding performance should be reward, either through financial awards through career advancement (Skinner, 1990, p. 648).

2.7.10 COMMUNICATION OF REALISTIC SERVICE QUALITY LEVELS

The key to providing superior service is to meet or exceed customers' service quality expectations, and to do so more consistently than the competition (Walker et al, 2003, p. 246). Therefore, an organisation needs to clearly identify target customers' desires with respect to service quality, and to clearly define and communicate what level of service they intend to deliver. When this is done, the customer has a more realistic idea of what to expect, and are less likely to be disappointed with the service they receive (Walker et al, 2003, p. 246).

Turning service quality into a powerful competitive weapon requires continuously striving for service superiority – consistently performing above the adequate service level and capitalising on opportunities for exceeding the desired service level. Relentless efforts to continually improve service performance may well be rewarded by improvements in customer attitudes towards the firm: from customer frustration to customer preference to customer loyalty. A service firm must have both an effective

means to measure customer satisfaction and dedicated employees to provide high-quality service (Peter and Donnelly, 2001, p. 191).

The key to providing superior service is to meet or exceed customers' service quality expectations, and to do some more consistently than the competition (Walker et al, 2003, p.246). Therefore, an organisation needs to clearly define target customers' desires with respect to service quality, and to clearly define and communicate what level of service they intend to deliver. When this is done, the customer has a more realistic idea of what to expect, as is less likely to be disappointed with the service they receive (Walker et al, 2003, p.246).

2.7.11 A CUSTOMER FOCUS

Successful companies are characterised by a focus on the customer. They map and understand their customers' unarticulated needs and the factors that steer the customers' desired or adequate services respectively. They are sensitive to ideas and expectations of the customer without being governed by all aspects of them (Edvardsson, 1998, p.148).

Quality improvement is everybody's responsibility. Each worker has knowledge, resources, and authority to provide the right quality (Edvardsson, 1998, p.148).

2.7.12 MEASUREMENT OF QUALITY

More emphasis must be placed on measuring quality. Such an approach is necessary when setting up realistic goals (Edvardsson, 1998, p.147).

2.7.13 CONTINUOUS IMPROVEMENT

Turning service quality into a powerful competitive weapon requires continuously striving for service superiority – consistently performing above the adequate service level and capitalising on opportunities for exceeding the desired service level. Relentless efforts to continually improve service performance may well be rewarded by improvements in customer attitudes towards the firm: from customer frustration to customer preference to customer loyalty. A service firm must have both an effective means to measure customer satisfaction and dedicated employees to provide high-quality service (Peter and Donnelly, 2001, p.191).

2.8 SERVICE QUALITY MEASUREMENT USING SERVQUAL

2.8.1 INTRODUCTION

SERVQUAL is a concise multiple-item scale that may be used by companies to better understand the service expectations and perceptions of their customers (Zeithaml et al, 1990, p. 175). The instrument is used to obtain respondents' opinions about their expectations and perceptions of the organisation's performance along five quality dimensions (tangibles, reliability, responsiveness, assurance, and empathy) (Parasuraman et al, 1988, p.16; Zeithaml et al, 1990, p.33; Kotler and Fox, 1995, p. 49).

In its original form, SERVQUAL contained 22 pairs of Likert-type items. One half of the items measure the respondents' expected levels of service (subdivided into the five underlying dimensions mentioned above) for a particular service industry, and the other half measure the perceived level of service provided by a particular service provider in that industry.

As noted, the key to delivering high-quality service is to balance customers' expectations and perceptions related to the service, and to close any gaps that may exist between the two. The SERVQUAL methodology can help to determine where and how serious the gaps are (Zeithaml et al, 1990, p.33).

Zeithaml et al (1990, p. 176) note that the SERVQUAL statements (in both the expectations and perceptions sections) are grouped into the five dimensions of service quality as follows:

DIMENSION	STATEMENTS PERTAINING TO THE DIMENSION
Tangibles	Statements 1 – 4
Reliability	Statements 5 – 9
Responsiveness	Statements 10 – 13
Assurance	Statements 14 – 17
Empathy	Statements 18 – 22

The five criteria are a concise representation of the core criteria that customers employ in evaluating customer service, and it is reasonable to speculate that customers would consider all five criteria to be quite important (Zeithaml et al, 1990, p.26) although research has revealed that reliability is the most critical dimension, regardless of the service being studied (Zeithaml et al, 1990, p.27).

Service quality is measured by the difference in scores (i.e. the score gaps) between the perceived level (denoted as P), and the expected level of service provided (denoted as E). The result is that the service quality may be quantified as $P - E$, with the score being evaluated as follows: where $P > E$, service quality is higher and greater than expected. Where $P < E$, service quality is poor (Coulthard, 2004, p. 480).

A company's quality of service along each of the dimensions can then be assessed across all customers by averaging their SERVQUAL scores on statements making up the dimension. The SERVQUAL scores for all five dimensions obtained in the preceding fashion can themselves be averaged to obtain an overall measure of service quality. This overall measure is an unweighted SERVQUAL score because it does not take into account the relative importance that customers attach to the various dimensions. An overall weighted SERVQUAL score takes into account the relative importance of the dimensions when computing the scores (Zeithaml et al, 1990, p. 176).

2.8.2 THE SERVQUAL INSTRUMENT

The following is a summary of the instrument:

2.8.2.1 THE TANGIBLES DIMENSION

Customers often rely on tangible evidence of a service. This is due to the nature of a service. The tangibles dimension of SERVQUAL measures a customer's expectations and the firm's performance regarding its ability to manage its tangibles (Hoffman and Bateson, 1997, p.307). A firm's tangibles consist of physical facilities, equipment, and the appearance of staff (Parasuraman et al, 1988, p.23).

The tangibles element of SERVQUAL is assessed using four expectations questions (E1 – E4) and four perceptions questions (P1 – P4). Comparing the expectations score to the perceptions score provides a numerical variable that indicates the tangibles gap. The smaller the gap, the closer customer perceptions are to their expectations (Hoffman and Bateson, 1997, p. 307).

Hoffman and Bateson (1997, p. 307) indicate that the questions that pertain to the tangibles dimension are as follows:

TANGIBLES EXPECTATIONS:

- E1. Excellent companies will have modern-looking equipment.
- E2. The physical facilities at excellent companies will be visually appealing.
- E3. Employees of excellent companies will be neat in appearance.
- E4. Materials associated with the service (e.g. pamphlets or statements) will be visually appealing in an excellent company

TANGIBLES PERCEPTIONS:

- P1. Company XYZ has modern-looking equipment.
- P2. Company XYZ's physical facilities are visually appealing.
- P3. Company XYZ's employees are neat in appearance.
- P4. Materials associated with the service (e.g. pamphlets or statements) are visually appealing at Company XYZ.

2.8.2.2 THE RELIABILITY DIMENSION

Reliability reflects the consistency and dependability of a firm's performance. Customers perceive reliability to be the most important of the five SERVQUAL dimensions, and failure to provide a reliable service generally translates into an unsuccessful company (Hoffman and Bateson, 1997, p. 307).

Hoffman and Bateson (1997, p. 308) indicate that the questions that pertain to the reliability dimension are as follows:

RELIABILITY EXPECTATIONS:

- E5. When excellent companies promise to do something by a certain time, they will do so.
- E6. When customers have a problem, excellent companies will show a sincere interest in solving it.
- E7. Excellent companies will perform the service right the first time.
- E8. Excellent companies will perform their services at the time they promise to do so.
- E9. Excellent companies will insist on error-free records.

RELIABILITY PERCEPTIONS:

- P5. When company XYZ promises to do something by a certain time, it does so.
- P6. When customers have a problem, company XYZ shows a sincere interest in solving it.
- P7. Company XYZ performs the service right the first time.
- P8. Company XYZ performs its services at the time it promises to do so.
- P9. Company XYZ insists on error-free records.

2.8.2.3 THE RESPONSIVENESS DIMENSION

Responsiveness reflects the company's commitment to provide its services in a timely manner. It relates to the willingness and/or readiness of employees to provide the service. It also reflects the company's preparedness to provide the service (Hoffman and Bateson, 1997, p. 308).

Hoffman and Bateson (1997, p. 309) indicate that the questions that pertain to the responsiveness dimension are as follows:

RESPONSIVENESS EXPECTATIONS:

- E10. Employees of excellent companies will tell customers exactly when the services will be performed.
- E11. Employees of excellent companies will give prompt services to customers.
- E12. Employees of excellent companies will always be willing to help customers.
- E13. Employees of excellent companies will never be too busy to respond to customer request.

RESPONSIVENESS PERCEPTIONS:

- P10. Employees of company XYZ tell customers exactly when the services will be performed.
- P11. Employees of company XYZ give prompt services to customers.
- P12. Employees of company XYZ are always willing to help customers.
- P13. Employees of company XYZ are never be too busy to respond to customer request.

2.8.2.4 THE ASSURANCE DIMENSION

This dimension addresses the company's competence, the courtesy that it extends to its customers, and the security of its operations, where competence relates to the firm's knowledge and skills in performing its services, and SERVQUAL asks whether the organisation possesses the required skills to complete the service on a professional basis. Courtesy relates to how the company's staff interacts with customers. Courtesy includes politeness, friendliness, and consideration of the customer's property. Security relates to whether a customer feels free from danger, risk, or doubt. It also includes financial risk and confidentiality (Hoffman and Bateson, 1997, p. 309).

Hoffman and Bateson (1997, p. 310) indicate that the questions that pertain to the assurance dimension are as follows:

ASSURANCE EXPECTATIONS:

- E14. The behaviour of employees of excellent companies will instil confidence in customers.
- E15. Customers of excellent companies will feel safe in their transactions.
- E16. Employees of excellent companies will be consistently courteous with customers.
- E17. Employees of excellent companies will have the knowledge to answer customer questions.

ASSURANCE PERCEPTIONS:

- P14. The behaviour of employees of company XYZ instils confidence in customers.
- P15. Customers of company XYZ feel safe in their transactions.
- P16. Employees of company XYZ are consistently courteous with customers.
- P17. Employees of company XYZ have the knowledge to answer customer questions.

2.8.2.5 THE EMPATHY DIMENSION

Empathy is the ability to experience another's feelings as one's own. Empathetic firms have not lost touch with what it's like to be a customer in their own firm. Empathetic firms understand their customers' needs, and make their services accessible to them. Firms that do not provide their customers with personalised attention when requested, and that do not offer operating hours that are convenient to the customers, fail to demonstrate empathy (Hoffman and Bateson, 1997, p. 310).

Hoffman and Bateson (1997, p. 310) indicate that the questions that pertain to the empathy dimension are as follows:

EMPATHY EXPECTATIONS:

- E18. Excellent companies will give customers individual attention.
- E19. Excellent companies will have operating hours convenient to all their customers.
- E20. Excellent companies will have employees who will give customers personal attention.
- E21. Excellent companies will have the customer's best interests at heart.
- E22. The employees of excellent companies will understand the specific needs of their customers.

EMPATHY PERCEPTIONS:

- P18. Company XYZ gives customers individual attention.
- P19. Company XYZ has operating hours convenient to all their customers.
- P20. Company XYZ has employees who will give customers personal attention.
- P21. Company XYZ has the customer's best interests at heart.
- P22. The employees of company XYZ understand the specific needs of their customers.

2.8.3 ANALYSING THE RESULTS OF SERVQUAL AND SEEKING IMPLICATIONS

As stated above, SERVQUAL asks respondents to describe what they expected and what they experienced. The results of such a survey can be expressed in terms of gaps between expectations and performance. The organisation will then look for the areas in which the respondents indicate the greatest discrepancies and relatively high expectations, and then take steps to bring the actual performance closer to the respondents' expectations (Kotler and Fox, 1995, p. 51).

2.8.4 CRITICISMS OF SERVQUAL

Hoffman and Bateson (1997, p. 311) note that since its development, the SERVQUAL instrument has received a lot of criticism. Some of the major criticisms are discussed below:

1. The instrument has been criticised for being too long. Critics argue that an instrument that contains 44 items is highly repetitive. They argue that the expectations section offers no added value and that the perceptions section could be used alone to assess quality (Hoffman and Bateson, 1997, p. 311), and there is considerable evidence to suggest that perceptions scores alone can predict overall measures of service quality as effectively as gap scores ($E - P$) can (Coulthard, 2004, p. 491). The developers of the instrument retaliate by pointing out that the inclusion of the expectations section enhances the usefulness of the instrument as a diagnostic tool (Hoffman and Bateson, 1997, p. 311).
2. Another criticism that is related to the expectations section of the instrument concerns the nature of the expectations statements. Many researchers have highlighted the fact that the statements are ambiguous in nature, and suggest that a large portion of the variation identified results from respondents' incorrect interpretation of the questions, rather than to actual variance in their attitudes (Coulthard, 2004, p. 484).
3. The instrument has also been criticised for its failure to include absolute standards instead of expectations. Many believe that absolute standards are critical to assessing service quality (Coulthard, 2004, p. 484).
4. The predictive power of the instrument has been questioned; questions have been asked regarding the instrument's ability to predict customer purchase intentions. Many researchers believe that the performance/perceptions section of the instrument is a better predictor of purchase intentions than the ($P - E$) section (Hoffman and Bateson, 1997, p. 312). Several researchers also question the relationship between overall quality and the gap score of ($P - E$), and believe that the relationship is not evident. Several researchers believe that each item in the instrument should be treated separately and that some measure of the importance of each item is needed, to enable key elements in the dimensions to be identified (Coulthard, 2004, p. 487).
5. The content validity of the scale has been challenged by many researchers. Most researchers question the failure to include an "outcome" component in the

instrument (Luk and Layton, 2004, p. 110), in light of the fact that Gronroos identified three components of service quality, namely technical quality (i.e. the outcome), functional quality (i.e. the process), and reputational quality (i.e. the corporate image of the company). The instrument has been criticised because of its focus on the processes of service delivery rather than the technical outcomes of the service encounter (Luk and Layton, 2004, p. 110; Coulthard, 2004, p. 488). The researchers note that such a failure does not allow for accurate assessments of quality to be made. Coulthard (2004, p. 488) notes that by focusing on the components of human interaction or intervention and the tangible facets of the service, SERVQUAL fails to consider other crucial aspects of service quality. Luk and Layton (2004, p. 110) suggest that substantial amendment and extension is needed to include other elements that influence a customer's evaluation of service.

6. Many researchers have also criticised the model for its attempts to be a generic model that can be applied in any service industry. The researchers have stressed the need to customise the instrument for the specific industry being considered. This may require the addition or deletion of items and/or dimensions (Luk and Layton, 2004, p. 110).

In conclusion, although the model has been widely criticised, the impact of SERVQUAL in the domain of service quality is widely accepted. Although few of its claims remain undisputed, even its major critics note its popularity (Coulthard, 2004, p. 491). Therefore, in spite of its inadequacies, researchers acknowledge that SERVQUAL is helpful. However, further research is needed to adopt new positions and strategies (Coulthard, 2004, p. 492).

2.8.5 APPLICATIONS OF SERVQUAL

Ziethaml et al (1990, p. 177) note that data obtained through the SERVQUAL instrument can be used to compute service-quality gap scores at different levels of detail:

- For each statement pair
- For each dimension
- Combined across all dimensions

By examining these various gap scores, a company can not only assess its overall quality of services as perceived by customers (in terms of Gap 5 of the conceptual model), but also identify the key dimensions, and facets within those dimensions, on which it should focus its quality-improvement efforts (Zeithaml et al, 1990, p. 176).

Additional insight into customers' expectations and perceptions can be gained by tracking the levels of expectations and perceptions through repeated administration of SERVQUAL e.g. once every six months or once a year. Such a comparison would reveal how the gap between expectations and perceptions is changing, as well as whether the changes are stemming from changing expectations or perceptions or both (Zeithaml et al, 1990, p. 177).

The company could compare its own SERVQUAL scores against those of its competition. The SERVQUAL questionnaire could be adapted to include a perceptions set of statements for each company within a given industry. This would allow a company to track the quality of its service against that of its leading competitors. The expectations section of the questionnaire would not need to be amended. Such an exercise would provide valuable insights about a company's relative strengths and weaknesses, and how they are changing over time (Parasuraman et al, 1988, p. 35; Zeithaml et al, 1990, p. 178).

The following are examples of how SERVQUAL has been used in practice in various studies in different industries:

- A study was conducted in Croatia in tourism higher education to assess students' expectations of service quality. The study was primarily aimed at gathering data that would assist in future service quality improvement initiatives (Markovic, 2006, p.86).
- A study was conducted at the Wake Forest University Baptist Medical Centre to evaluate patient satisfaction with the Preoperative Assessment Clinic (Pakdil and Harwood, 2005, p. 19)

- A study was conducted at the National University of Singapore to measure service quality in education at the university in light of cultural differences in students' backgrounds. In this study, students were grouped according to their cultural backgrounds in order to assess whether culture plays an important role in how the student perceives service quality (Tan and Kek, 2004, p.18)
- A study was conducted in Taiwan to evaluate quality disconfirmation on the nursing profession. In this study, the objective was to assess whether any of the dimensions were more important in predicting service quality (Chou et al, 2005, p.77).
- A study was conducted on room service in four-star and five-star hotels in Hong Kong. This was also a comparative study that sought to assess whether hotel guests have different expectations of the two types of hotels (Luk and Layton, 2004, p. 262).

CHAPTER 3: SERVICE QUALITY IN A HIGHER EDUCATION CONTEXT

3.1 EDUCATION AS A SECTOR

In today's competitive environment, where all students have many options open to them, factors that enable higher education institutions to attract and retain students need to be considered seriously (Markovic, 2006, p. 86). There is increasing competition for a shrinking pool of (quality) students, and those students are becoming more sophisticated and discriminating when selecting an institution to attend (Rowley, 1997, p.10; Canic and McCarthy, 2006).

Where there is competition, the quality of the service experience becomes an important factor in buyer decision-making. Students report that word-of-mouth recommendations play a big role in their choice of institution (Cuthbert, 1996, p.11). This means that a university needs to establish a reputation for providing high-quality experiences for all students. Failure to attract or satisfy students will impact negatively on enrolment and retention of students (Canic and McCarthy, 2006).

Today's students simply demand an institution that is responsive to their needs, they demand enhanced customer service (Heist, 2005, para. 7), and it is up to higher education institutions to respond to these demands and requests. Unfortunately many institutions are simply not geared up to handle the demands placed upon them, and there will always be academics that do not see customer satisfaction as part of their responsibilities. Nonetheless, today's academics and lecturers simply need to be more sensitive to the needs of their students, and offer more effective teaching and academic course support (Heist, 2005, para. 8). Higher education needs to prepare for the onslaught of "new age" customers and develop better levels of customer service (Heist, 2005, para.10).

3.2 EDUCATION AS A SERVICE

Rowley (1997, p. 7) notes that there are aspects of the educational experience that differentiate education from other service experiences. This includes

1. Exclusivity of access.
2. The role of the customer in the process.

3. The longitudinal nature of the educational experience.

3.2.1 EXCLUSIVITY OF ACCESS

Higher Education is a unique service experience in that its customers (the students) must meet stringent academic criteria before being permitted access – through a process called admission. After initial admission, a series of assessment tasks are then used to judge students on their suitability as continuing customers. Although such continued assessment is unusual in most of the services sector, it is commonplace in Higher Education (Rowley, 1997, p.10).

Rowley (1997, p.10) notes this unique feature of higher education is also potentially one of the major sources of student dissatisfaction with the quality of the service provided: students frequently display concern over the management of the assessment process, with particular concern about matters such as

- Fairness of marking.
- Adherence to standards (in assessment).
- The identification of assessment criteria.
- Feedback (or the lack thereof) to students on their success or failure.

3.2.2 THE ROLE OF THE CUSTOMER IN THE PROCESS

As noted above, few customers can be regarded as neutral participants in the service process, and this is also true in the higher education context. Students are active participants in the service experience, and it is therefore important to look at the role of the student in the service environment (Rowley, 1997, p.10). The result of the customer being such an integral part of the production and delivery process is that the quality of the service may be influenced by the customer's inputs (Hill, 1995, p.14).

3.2.3 THE LONGITUDINAL NATURE OF THE EDUCATIONAL EXPERIENCE

Hill, (as cited in Rowley, 1997, p.11) in a study that tracked a group of students' expectations and perceptions over their undergraduate degree, reports that there is evidence to suggest that students may become more discriminating or demanding over time. In light of this evidence, Rowley (1997, p.11) suggests that there is a need for higher education institutions to gather information about students' expectations at

various times during their university careers. She notes that it is not sufficient to gather information during the student's stay at university; information must be gathered at the point of arrival and beforehand (if possible). Furthermore, attempts must be made to manage such expectations throughout the contact with the student.

3.3 SERVICE QUALITY IN EDUCATION

When considering ways to manage service quality, there are two fundamental concerns: how to manage students' expectations, and the matter of perceived service performance. These two matters will impact heavily on perceived service quality (Hill, 1995, p14). Rowley (1997, p.12) concurs, and adds that if quality judgements are to be based on expectations and perceptions, it is important to understand the origins of those perceptions and expectations.

3.3.1 SERVICE QUALITY EXPECTATIONS

Hill (1995, p.13) argues that an acceptable approach to service quality management is to attempt to align student expectations with their perceptions of actual performance, and that this is acceptable as the student is viewed as the primary customer of a higher education institution. In contrast, Rowley (1995, p.12) argues that in a public sector service such as education, where resources are finite, it may not be possible to align service quality in accordance with the expectations of current students.

However, both authors (Hill and Rowley) do agree that management of student expectations is essential if acceptable levels of service quality are to be achieved. The two authors agree that students' expectations are shaped by their previous educational experiences (Hill, 1995, p13; Rowley, 1997, p12), and Hill (1995, p.15) notes that, as a result, expectations may be unrealistic and have a negative influence on perceived service performance.

To overcome this obstacle, the two authors offer different strategies: Hill (1995, p.13) suggests making use of existing students at events such as School Open Days in order to shape the expectations of prospective students, and to make their expectations as realistic as possible.

Rowley (1997, p.11) suggests using *learning contracts*. Such contracts amount to agreements between the student and service provider; the agreement would cover matters such as the fact that the student expects the lecturer to arrive for lectures and to return tests within a reasonable time, and the fact that the lecturer expects the student to submit assignments by the due date (Rowley, 1997, p.12).

Rowley (1997, p.11) notes that the contract may be examined in terms of the 4 E's (which may be equated to the traditional 4 P's of the marketing mix), where the 4 E's are Experience, Exchange, Environment, and Expectations

1. **Experience** (= Product). The service experience is the central product of the service contract. The experience is the joint responsibility of the student and the Higher Education service provider. The experience emerges from adherence to the terms of the contract, and what is defined by those terms.
2. **Exchange** (= Price). This includes, but extends beyond, price.
3. **Environment** (= Place). This refers to the impact of the physical surroundings on the behaviour of the customer and the employee. Prior to purchase, the customer will look for signals about the organisation's capabilities and quality from the physical environment. The environment is important in shaping perceptions and expectations.
4. **Expectations** (= Promotion). Expectations are influenced by prior experiences, and the institution's reputation. Promotion will make a major contribution to the expectations of the customer.

Hill (1995, p.20) notes that, from studies conducted, it appears that expectations are stable over time, thus suggesting that expectations are formed prior to arrival at university. In contrast, Rowley (1997, p.10) suggests that information on expectations should be gathered before arrival at university, at the point of arrival, and during the student's stay at the institution – to allow for tracking of the development of expectations.

It is evident that while most researchers would agree that expectations influence perceived service quality, there is some disagreement about when they are formed. Nevertheless, it would appear that there is agreement that information must be

gathered regarding expectations, and that this information is valuable in service quality management.

Lastly, when considering student expectations with regard to service quality, it is important to not only recognise the essential dimensions of quality, but also to seek to identify which items are more important to the students, and are therefore most likely to have an impact on their overall satisfaction (Rowley, 1997, p.11). She continues to say that students' priorities will consist of areas of high importance and low satisfaction, and that these are the areas that should be of concern for management intervention (Rowley, 1997, p.11).

3.3.2 PERCEIVED SERVICE PERFORMANCE

There are factors that can influence a student's perception of a service performance, and this will have implications for higher education staff and academics. Factors such as the lecturer's appearance and personal interactions between the lecturer and the student will have an impact on how the student perceives the performance of the service (Hill, 1995, p.14).

Lecturers who are neat, well presented, and organised may be perceived as being more in control and competent; this will influence the student's perception of service performance. Another key factor that influences a student's perceptions of service is reliability (defined by McElwee and Redman as consistency of performance and dependability). In an educational context, reliability would include performing the service (e.g. lectures, tutorials) at the designated time and keeping accurate records of students' performance. Where interaction is on a one-to-one basis, it is essential that students are dealt with sensitively and sympathetically, and that necessary assistance be given where at all possible (Hill, 1995, p14).

In addition, Hill (1995, p.13) notes that students become more discerning over time, and that their perception of service quality is likely to change during their time at the university. A possible solution to this problem is to gather information about students' needs across their time at university.

3.4 THE SCHOOL OF ACCOUNTANCY (PIETERMARITZBURG CAMPUS) OF UKZN

3.4.1 THE SERVICE MIX

3.4.1.1 PRODUCT

The School of Accounting offers two products:

1. The B.Com (Accounting) degree
2. The B.Com (Honours in Accounting) degree

The B.Com (Accounting) degree is generally taken by students wishing to register for a B.Com (Honours in Accounting) degree, in order to gain access to the Final Qualifying Examination administered by SAICA.

In addition, the School offers Accounting at a first year level to B.Com (General) students. All Commerce students are required to complete one year of Accounting in their degree, and these courses are administered by the School of Accounting on behalf of the Schools of Management, and Economics and Finance.

3.4.1.2 PROMOTION

At present the School does not have a strategy in place for communicating with prospective students. Although the School has a website that could provide prospective students with information about the School, its academic staff and the programmes that it offers, the website is not updated regularly and contains outdated information.

The School is represented at the University's Annual Open Day, which is held in August. The Open Day is organised by the University, and it gives prospective students the opportunity to make enquires about the programmes offered. Although the School's stand is generally well attended, only limited literature is available for interested parties.

One of the academic staff members makes presentations at the local high schools to promote the School. However, the presentations are informal, and brochures etc are not available for interested prospective students.

Although the School has had several students who have finished in the SAICA Final Qualifying Examination, only limited publicity in the local press has been received. However, there has been a lot of negative press lately that has received a lot of attention; this has had a negative impact on the School's image.

3.4.1.3 PRICE

Fees are set by the university and the School has little to do with this aspect of the marketing mix. However,

3.4.1.4 PLACE

The School is situated on the Golf Road campus of the university in Pietermaritzburg. The Pietermaritzburg campus of the university is much smaller than its Durban counterparts, and this factor has traditionally been a very positive aspect of the School. Many students prefer to attend the Pietermaritzburg campus because it is smaller and students receive more individual attention. Security is good, students feel safe on campus, and there is wheelchair access.

3.4.1.5 PHYSICAL EVIDENCE

The School is situated in the Commerce Building. The building is well maintained, and facilities are generally good. Unfortunately, air-conditioning is not available in all lecture venues, and this has caused some discomfort during summer. The tutorial venues are also not air-conditioned, and there is no venue set aside for Honours students (as is the case in many other Schools on the campus). This has been a source of concern for several Honours students who would make use of the venue for study purposes.

As mentioned, tangible elements of the service are used by prospective students to evaluate the service before enrolling for a programme. One of the most frequently used "tangibles" is the School's QE results. Prospective students, their parents, and sponsors use the School's pass rate in the exam as an indicator of the School's standing amongst School's of Accounting in the country. Until recently, the School was highly regarded as one of the better Schools in the country. Unfortunately, the School's QE results have been poor for the last few years, and this has had a negative impact on public perceptions of the quality of education provided at the School.

The School relies heavily on its administrative staff who deal with both current and prospective students' queries. The School recently lost its senior administrator, and has been unable to replace her with a suitable candidate as yet.

Current students appear to judge the programmes on the quality of textbooks used. At present, there is a lot of concern that many of the prescribed textbooks are inadequate and substandard. This is having a negative effect on the quality of the programmes.

3.4.1.6 PEOPLE

It is submitted that a large part of the quality problems that are being experienced at present are attributed to some of the people that make up the School (primarily, the lecturing staff). Many of the staff members have significant interests outside of the School that take them away from their students for extended periods. This type of behaviour has a negative effect on service quality perceptions.

In addition, academic members of staff are not required to attend regular training sessions to ensure they are competent in their chosen fields; this creates perceptions amongst the students regarding their lecturers' competence.

However, the majority of staff members are friendly, approachable, and will attempt to assist students where possible. This has a positive effect on service quality perceptions.

3.4.1.7 PROCESS

In general, lecture and tutorial delivery progresses smoothly, with very little disruption. Where lectures or tutorials are cancelled, replacement sessions are arranged and students are notified timously.

3.4.2 MEASUREMENT OF CURRENT SERVICE QUALITY

At present, there is only limited service quality measurement; lecturer evaluations are conducted annually. However, the evaluations are conducted by the university's Quality Promotion and Assurance (QPA) unit which is understaffed; accordingly, there are significant delays in receiving the results.

Time delays in receiving the results coupled with a failure by the School's management to act on problems identified by the students, has created the perception amongst the student body that the evaluations are pointless and not to be taken seriously.

3.4.3 COMPLAINTS ETC

Although class representatives are elected annually by all classes, there is the perception that nothing will be done to address problems identified by the students. As mentioned, student recommendations are not implemented, and legitimate complaints are not addressed.

3.5 STATEMENT OF PROBLEM

There are no processes in place to evaluate whether the quality of the service offered to students is acceptable to them. There is a complete failure to address quality related issues, and this is having a serious impact on the School's image with its stakeholders, primarily its current and prospective students. The failure to identify quality problems impacts negatively on the academic integrity of the School, and its image in the accounting community has been severely tarnished.

CHAPTER 4: METHODOLOGY

4.1 INTRODUCTION

In this chapter, the research design is explained. A discussion of the research approaches and methodology, as well as the data collection and analysis procedures, are outlined, concluding with a note on the ethical procedures used in research.

4.2 STATEMENT OF THE PROBLEM

There are no processes in place to evaluate whether the quality of the service offered to students is acceptable to them. There is a complete failure to address quality related issues, and this is having a serious impact on the School's image with its stakeholders, primarily its current and prospective students. The failure to identify quality problems impacts negatively on the academic integrity of the School, and its image in the accounting community has been severely tarnished.

4.3 RESEARCH OBJECTIVES

The following is a list of the main research objectives of this study:

- To identify students' expectations and perceptions of the quality of the programme offered on the B.Com (Accounting) degree and the B.Com (Honours in Accounting) degree on the Pietermaritzburg campus.
- To identify the factors that result in gaps between student expectations regarding their studies, and their perceptions of the service provided by the School.
- To identify the role played by academic staff members in the quality of service provided for students.
- To identify what can be done to improve the quality of service offered.

4.4 RESEARCH DESIGN/STRATEGY

4.4.1 TYPE OF RESEARCH

The research was quantitative in nature, and was a pilot study that is intended to provide necessary data for future study.

4.4.2 SAMPLE DESIGN

Service quality surveys were conducted in the 2006 academic year on the Pietermaritzburg campus of the School of Accounting at the University of KwaZulu-Natal.

Subjects were drawn from the final year undergraduate class (hereafter referred to as 3rd year students) and the postgraduate class (hereafter referred to as 4th year students). Students from these two classes were selected, as they constituted the most significant part of the School's primary customers; these students were progressing towards the final Qualifying Examination. 1st and 2nd year B.Com students were not included in the sample as they had not yet made the final decision to follow the Accounting route i.e. they still had the option to pursue another route within the General B.Com stream.

As all students are required to take four courses at both 3rd and 4th year levels, the questionnaires were only administered in one 3rd year class, and one 4th year class. Even though a few 3rd year students (approximately 5% of all 3rd year students) do not take all four courses in the same year, most students do, and thus one class was considered acceptable in respect of the questionnaire. All 4th year students were required to take all four courses, and consequently, this factor was not relevant.

4.4.3 QUESTIONNAIRE DESIGN

To achieve the main objectives of this study, service quality and students' expectations and perceptions were measured using the SERVQUAL questionnaire (Appendix 1). SERVQUAL was employed due to its extensive use in various studies conducted (Gayathri et al, 2005, p.124; Chou et al, 2005, p.77; Luk and Layton, 2004, p.259; Pakdil and Harwood, 2005; p.17; Markovic, 2006, p.86; Tan and Kek, 2004, p.17).

The survey instrument consisted of three sections:

1. Statements focused on student expectations and perceptions of service quality at UKZN.
2. Demographic data about the respondents (year of study, gender, lectures attended, race group).
3. Additional comments from the respondents.

Statements in the SERVQUAL questionnaire in this study were as follows: 22 original SERVQUAL statements and 12 new statements adapted for accountancy higher education at UKZN. The questionnaire has a total of 34 statements in the final document. This approach was in accordance with that adopted by Schwantz (1996, p.44) who noted that it could be necessary to eliminate original statements, or include additional statements, that were considered inappropriate or appropriate for educational studies. A similar approach was adopted by Markovic (2006, p.91). The rationale for including the specific additional statements was that their inclusion would add value to the study in light of the specific circumstances at the School of Accounting. A reconciliation of this study's questionnaire to the original 22-item questionnaire is contained in Appendix 2.

A totally new instruction page was prepared, and a 5-point Likert scale adopted rather than the 7-point scale used in the original survey. This is in line with the research cited by Coulthard (2004, p.488). The scale was arranged so that >>strongly disagree<< was coded as one, and >>strongly agree<< was coded as five. Each question was associated with the number one to five, and respondents were asked to tick the number that best matched their opinion.

4.4.4 COLLECTION OF DATA

The primary data was gathered by way of a survey of the population. This approach was selected, as it would allow for gathering of data from a relatively large population of approximately 180 students. Although secondary data would be examined where possible, limited research has been done at the School, and more emphasis would be placed on the results from the primary data collected.

Students were given verbal and written instructions, and were also asked to complete an Informed Consent form (attached to the SERVQUAL questionnaire). They were also given the option of remaining totally anonymous.

The questionnaire was administered to 3rd year students in Managerial Accounting and Financial Management 300.

The process was as follows:

- The questionnaire was distributed to students at the start of a lecture.
- Students were asked to complete the questionnaire at the same time, and the completed questionnaires were collected immediately to prevent problems associated with retrieving questionnaires later.
- Questionnaires were pre-numbered to ensure all could be accounted for.

The same process was followed in respect of the 4th year students. The questionnaire was administered to the students during Financial Accounting 400, and permission was also obtained from the relevant lecturer. The questionnaire was administered in the same week as for the 3rd year students.

4.4.5 DATA ANALYSIS AND INTERPRETATION

The data was entered into a Microsoft Excel spreadsheet and then analysed. Each question was individually numbered. Following the completion of the data entry, mean scores and standard deviations were established for all statements (expectations and perceptions). This provided a starting point for the analysis. Thereafter data was analysed according to year of study and race group.

The 34 service quality variables were analysed according to the underlying dimensions of service quality to establish which service quality dimensions appeared more important to students than others.

4.5 ETHICAL PROCEDURES USED IN RESEARCH

Ethical clearance was obtained from the university's Research Office before the primary data was collected, and Head of School's permission was also obtained prior to commencement of the study. A copy of the ethical clearance letter is contained in Appendix 3, and a copy of the Head of School of Accounting's permission to conduct the research is contained in Appendix 4.

CHAPTER 5: RESULTS

5.1 SAMPLE PROFILE

Of the 180 students in the population, 122 students returned usable questionnaires, giving a response rate of 68%. This was considered an adequate sample size.

There was a sample of 68 undergraduate students and 54 postgraduate students. The sample comprised 50 male, and 72 female students. Within the sample, there were 45 White students, 46 Indian students, 1 Coloured student, and 30 Black African students.

5.2 PRESENTATION AND DISCUSSION OF RESULTS

The findings are presented in the following order: (1) findings in respect of individual statements included in the SERVQUAL questionnaire, as well as findings combined across all service quality dimensions, (2) findings in respect of the five service quality dimensions, and (3) a comparison of perceived service quality amongst the various racial groups.

5.2.1 RESULTS FOR EACH STATEMENT AND COMBINED ACROSS ALL SERVICE QUALITY DIMENSIONS

The findings are presented in the following order: (1) students' expectations for the original 22 SERVQUAL statements, (2) students' perceptions for the original 22 SERVQUAL statements, (3) evaluation of gap scores for the original 22 SERVQUAL statements, (4) students' expectations for the additional 14 statements, (5) students' perceptions for the additional 14 statements, (6) evaluation of gap scores for additional 14 statements, (7) expectations, perceptions, and service quality gaps across all service quality dimensions.

Table 1 shows means and standard deviations for expectations and perceptions, as well as gap scores for the study group as a whole (i.e. 3rd and 4th year findings combined). Gap scores were calculated by subtracting expectations from perceptions.

Table 1 Summary of Expectation, Perception, and Gap Means

Attribute		Expected SQ Means (s.d)	Perceived SQ Means (s.d)	Gap (P – E) means
Tangibles dimension				
1	Teaching environment	4.69 (0.55)	3.95 (0.82)	-0.74
2	Safety in learning environment	4.85 (0.38)	4.15 (0.83)	-0.70
3	Prescribed textbooks	4.89 (0.36)	3.37 (0.98)	-1.52
4	Appearance of lecturers	4.15 (0.81)	4.29 (0.73)	0.14
Reliability dimension				
5	Promises by lecturers	4.84 (0.39)	3.94 (0.77)	-0.90
7	Following up on problems	4.77 (0.48)	3.67 (0.88)	-1.10
8	Preparation for lectures and tutorials	4.91 (0.29)	4.01 (0.84)	-0.90
9	Records of students' marks	4.78 (0.47)	3.78 (0.97)	-1.00
10	Lectures and tutorials held at specified times	4.69 (0.58)	4.12 (0.90)	-0.57
21	Availability at consultation times	4.66 (0.69)	3.64 (1.04)	-1.02
Responsiveness dimension				
6	Willingness to help with students' problems	4.75 (0.56)	3.87 (0.81)	-0.88
11	Cancellation of lectures and tutorials	4.48 (0.73)	4.29 (0.81)	-0.19
12	Notice of replacement lectures and tutorials	4.68 (0.53)	4.08 (0.94)	-0.60
18	Implementation of	4.52 (0.74)	3.02 (1.08)	-1.50

Attribute		Expected SQ Means (s.d)	Perceived SQ Means (s.d)	Gap (P – E) means
	student recommendations			
22	Helping students outside of normal consultation times	4.23 (0.88)	3.33 (1.15)	-0.90
23	Daily availability of lecturers	3.80 (1.17)	2.96 (1.12)	-0.84
Assurance dimension				
13	Marking of tests	4.89 (0.34)	3.23 (1.16)	-1.66
14	Returning of test scripts	4.86 (0.47)	4.48 (0.67)	-0.38
15	Solutions to tests	4.76 (0.53)	4.34 (0.86)	-0.42
17	Opportunity to evaluate lectures	4.23 (0.83)	4.05 (1.01)	-0.18
19	Confidential channels available	4.42 (0.74)	3.06 (1.13)	-1.36
24	Lecturers are friendly and approachable	4.73 (0.48)	3.86 (0.97)	-0.87
25	Confident in coverage of work for exams	4.92 (0.35)	3.64 (1.02)	-1.28
26	Students informed of what is needed to succeed	4.76 (0.50)	4.12 (0.82)	-0.64
27	Lecturers' explanations	4.81 (0.47)	3.62 (0.96)	-1.19
28	Competence of teaching staff	4.92 (0.28)	3.95 (0.94)	-0.97
29	Sympathetic and supportive of students needs	4.45 (0.73)	3.62 (1.04)	-0.83
30	Provision of support for previously disadvantaged students	3.97 (1.13)	3.39 (1.02)	-0.58
32	Individual attention	4.08 (0.91)	3.25 (1.04)	-0.83

Attribute		Expected SQ Means (s.d)	Perceived SQ Means (s.d)	Gap (P – E) means
Empathy dimension				
16	Additional contact periods for test purposes	4.61 (0.64)	3.94 (0.90)	-0.67
20	Student advocate	4.29 (0.80)	3.13 (1.23)	-1.16
31	Awareness of different backgrounds	4.17 (0.94)	3.20 (1.01)	-0.97
33	Personal relationships	3.82 (1.01)	3.24 (1.00)	-0.58
34	Willing to go the extra mile	3.99 (0.97)	3.23 (0.99)	-0.76
Overall results		4.54	3.70	0.84

5.2.1.1 STUDENTS' EXPECTATIONS OF THE ORIGINAL 22 SERVQUAL STATEMENTS

Respondents generally had very high expectations of service quality; with only three questions scoring an expected service quality mean of less than 4.00.

The questions that scored an expected service quality mean of less than 4.00 were:

- E23 – Daily availability of lecturers (expected service quality mean = 3.80).
- E33 – Building of personal relationships with students (expected service quality mean = 3.82).
- E34 – Willingness of lecturing staff to ‘go the extra mile’ to assist a student (expected service quality mean = 3.99).

In contrast, students had very high expectations (expected service quality mean greater than 4.80) in respect of:

- E2 – Safety in the learning environment (expected service quality mean = 4.85).
- E3 – Prescribed textbook (expected service quality mean = 4.89).
- E8 – Preparation by lecturers for lectures and tutorials (expected service quality mean = 4.91).
- E13 – Marking of tests (expected service quality mean = 4.89).

- E25 – Confidence that work covered in class will properly prepare the student for examinations (expected service quality mean = 4.92).
- E27 – Lecturers' explanations (expected service quality mean = 4.81).
- E28 – Competence of lecturing staff (expected service quality mean = 4.92).

5.2.1.2 STUDENTS' PERCEPTIONS OF THE ORIGINAL 22 SERVQUAL STATEMENTS

Perceived service quality means were lower in general, with all perceived service quality means being less than 4.30. Only ten perceived service quality means were greater than 4.00, and only two statements scored a perceived service quality mean score of greater than 4.20; they are as follows:

- P4 – Appearance of lecturers (perceived service quality mean = 4.29).
- P11 – Cancellation of lectures and tutorials (perceived service quality mean = 4.29).

It was noted that perceived service quality, in respect of attributes for which students had the highest expectations (as listed above), was quite a bit lower:

- P2 – Safety in the learning environment (perceived service quality mean = 4.15).
- P3 – Prescribed textbook (perceived service quality mean = 3.37).
- P8 – Preparation by lecturers for lectures and tutorials (perceived service quality mean = 4.01).
- P13 – Marking of tests (perceived service quality mean = 3.23).
- P25 – Confidence that work covered in class will properly prepare the student for examinations (perceived service quality mean = 3.64).
- P27 – Lecturers' explanations (perceived service quality mean = 3.62).
- P28 – Competence of lecturing staff (perceived service quality mean = 3.95).

In addition, students had poor service quality perceptions in respect of some attributes for which they did not appear to have particularly high expectations:

- P18 – Implementation of student recommendations (perceived service quality mean = 3.02; expected service quality mean = 4.52).
- P23 – Daily availability of lecturers (perceived service quality mean = 2.96; expected service quality mean = 3.80).

5.2.1.3 AN EVALUATION OF GAP SCORES FOR THE ORIGINAL 22 SERVQUAL STATEMENTS

All (P – E) gap scores (except statement 4: the appearance of lecturers) were negative; this suggests that students were generally dissatisfied with the level of service received. The larger gaps (i.e. greater than -1.00) were in respect of

- Statement 3 – Prescribed textbooks (gap score = -1.52).
- Statement 13 – Marking of tests (gap score = -1.66).
- Statement 18 – Implementation of students' recommendations (gap score = -1.50).
- Statement 25 – Confidence in respect of work covered for exams and the QE (gap score = -1.28).

In contrast, the smallest gaps scores (i.e. smaller than -0.40) were in respect of

- Statement 4 – Appearance of lecturers (gap score = 0.14).
- Statement 11 – Cancellation of lectures and tutorials (gap score = -0.19).

In general, the standard deviations of the expected service quality means were low, indicating that the majority of respondents had similar expectations regarding the quality of service. However, there were some statements where the variability of expectations, as shown by the standard deviation, was greater than 1.00, thus indicating that individual students' expectations varied more in these instances.

- Statement 23 – Daily availability of lecturers (s.d = 1.17).
- Statement 33 – The development of personal relationships with students (s.d. = 1.01).

In contrast, the standard deviations of the perceived service mean were relatively high, thus indicating that perceptions amongst the students are varied. Of particular note were the following:

- Statement 20 – Student advocate (s.d = 1.23).
- Statement 22 – Helping students outside normal consultation times (s.d = 1.15).
- Statement 23 – Daily availability of lecturers (s.d = 1.12).

5.2.1.4 STUDENTS' EXPECTATIONS OF THE ADDITIONAL 14 SERVQUAL STATEMENTS

Respondents generally had very high expectations; with only one question scoring an expected service quality mean less than 4.00. The question that scored an expected service quality mean of less than 4.00 is:

- E30 – Provision of support to previously disadvantaged students (expected service quality mean = 3.97).

In contrast, students had very high expectations (expected service quality mean greater than 4.80) in respect of

- E14 – Returning of test scripts (expected service quality mean = 4.86).
- E27 – Lecturers' explanations (expected service quality mean = 4.81).

5.2.1.5 STUDENTS' PERCEPTIONS OF THE ADDITIONAL 14 SERVQUAL STATEMENTS

Perceived service quality means were generally lower than expected service quality means, with all perceived service quality means less than 4.50. Only ten perceived service quality means were greater than 4.00, and only four statements scored a perceived service quality mean greater than 4.20; they are as follows:

- P14 – Returning of test scripts (perceived service quality mean = 4.48).
- P15 – Provision of suggested solutions to tests (perceived service quality mean = 4.34).

It was noted that perceived service quality, in respect of attributes for which students had the highest expectations (as listed above) was not much lower than the expected service quality mean; this indicated that students were not particularly dissatisfied with the quality of service received in respect of these attributes.

- P14 – Returning of test scripts (perceived service quality mean = 4.48; expected service quality mean = 4.86).
- P15 – Provision of suggested solutions to tests (perceived service quality mean = 4.34; expected service quality mean = 4.76).

In addition, students had poor service quality perceptions in respect of some attributes for which they did not appear to have particularly high expectations:

- P19 – Confidential channels available (perceived service quality mean = 3.06; expected service quality mean = 4.42).
- P21 – Availability at consultation times (perceived service quality mean = 3.64; expected service quality mean = 4.66).
- P32 – Individual attention (perceived service quality mean = 3.25; expected service quality mean = 4.08).

5.2.1.6 AN EVALUATION OF GAP SCORES FOR THE ADDITIONAL 14 SERVQUAL STATEMENTS

All gap scores (except statement 4: the appearance of lecturers) were negative, suggesting that students were generally dissatisfied with the level of service received. The largest gaps (i.e. greater than -1.00) was in respect of

- Statement 19 – Confidential channels available to students for comment (gap score = -1.36).
- Statement 21 – Availability at consultation times (gap score = -1.02).
- Statement 27 – Lecturers' explanations (gap score = -1.19).

In contrast, the smallest gaps scores (i.e. smaller than -0.40) were in respect of

- Statement 14 – Returning of test scripts (gap score = -0.38).
- Statement 17 – Opportunities to evaluate lecturers (gap score = -0.18).

It was also noted that for statement 14 (returning of test scripts), although expectations were high (expected service quality mean = 4.86), expectations were almost being met as evidenced by a small service quality gap of -0.38.

In general, the standard deviations of the expected service quality mean were low, indicating that the majority of respondents had similar expectations regarding the quality of service. However, there was an exception where the variability of expectations, as shown by the standard deviation, was greater than 1, thus indicating that individual students' expectations varied more in this instance:

- Statement 30 – Provision of support for previously disadvantaged students (s.d = 1.13).

In contrast, the standard deviations of the perceived service quality mean were relatively high, indicating that perceptions amongst the students were varied. Of particular note were the following:

- Statement 19 – Confidential channels available (s.d = 1.13).

5.2.1.7 OVERALL RESULTS

Table 1 shows the overall expected service quality mean and the overall perceived service quality mean for the group as a whole (i.e. 3rd and 4th year findings combined). The gap score was calculated by subtracting expectations from perceptions.

The overall service quality expected mean was 4.54, and the overall perceived service quality mean was 3.70.

5.2.2 SERVICE QUALITY IN TERMS OF THE SERVICE QUALITY DIMENSIONS

Attention is drawn to the fact that data in respect of 3rd and 4th year students' assessments of service quality has been presented separately.

The findings are presented in the following order: (1) the tangibles dimension, (2) the reliability dimension, (3) the responsiveness dimension, (4) the assurance dimension, (5) the empathy dimension.

5.2.2.1 THE TANGIBLES DIMENSION

The detailed results pertaining to the tangibles dimension are presented in Table 2, and the results of the dimension are summarised in Exhibits 1 and 2.

Table 2 shows that both 3rd year and 4th year students had very high expectations in respect of tangibles service quality. However, although their expectations were met in respect of statement 4 (lecturers' clothing), which was demonstrated by way of a

positive service quality gap, students' expectations were not been met in respect of the other three attributes in the dimension.

Table 2 Tangibles Service Quality Dimension

Attributes		Expected SQ mean score (s.d)	Perceived SQ mean score (s.d)	Gap (P – E)
1: The teaching environment	3 rd year	4.72 (0.48)	4.10 (0.76)	-0.62
	4 th year	4.65 (0.62)	3.76 (0.87)	-0.89
2: Safety of students	3 rd year	4.85 (0.40)	4.18 (0.83)	-0.67
	4 th year	4.85 (0.36)	4.11 (0.84)	-0.74
3: Prescribed textbooks	3 rd year	4.87 (0.42)	3.37 (1.04)	-1.50
	4 th year	4.93 (0.26)	3.37 (0.92)	-1.56
4: Lecturer's clothing	3 rd year	4.13 (0.81)	4.26 (0.82)	0.13
	4 th year	4.17 (0.82)	4.31 (0.61)	0.14
Overall	3 rd year	4.64	3.98	-0.66
	4 th year	4.65	3.89	-0.76

The overall gap score for tangible service quality was negative for both groups of students, thereby indicating that both groups of students were dissatisfied with tangibles service quality. However, perceptions of service quality in respect of the tangibles dimension were slightly worse for the 4th year students (service quality gap = -0.76) as opposed to the 3rd year students where the service quality gap was -0.66.

In particular, students' perceptions of tangibles service quality were poor in respect of statement 3 (prescribed textbooks). This was indicated by negative service quality gaps of -1.50 and -1.56 for the 3rd and 4th year students respectively.

Exhibit 1: 4th Year Students – Tangibles Service Quality Dimension

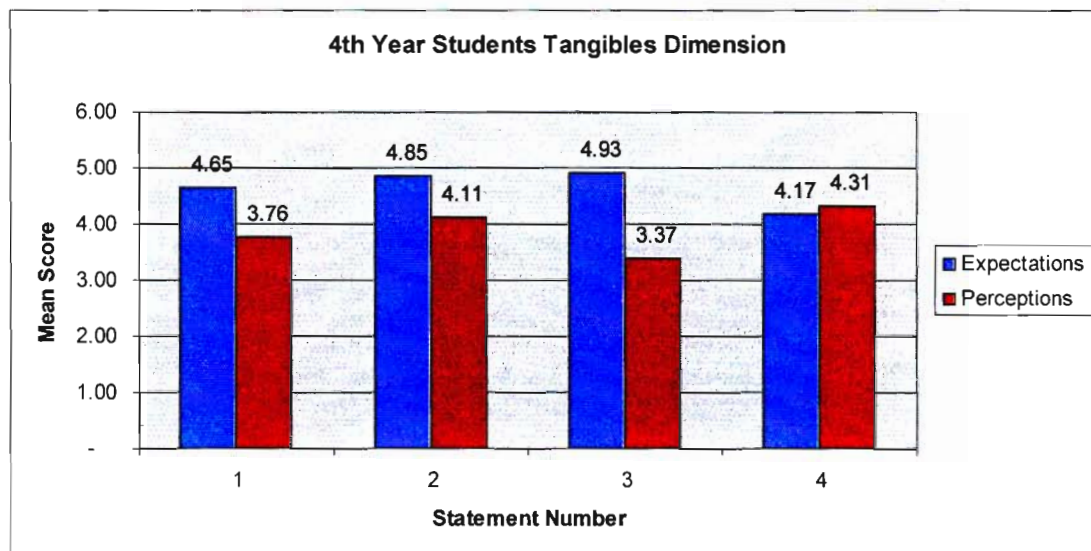
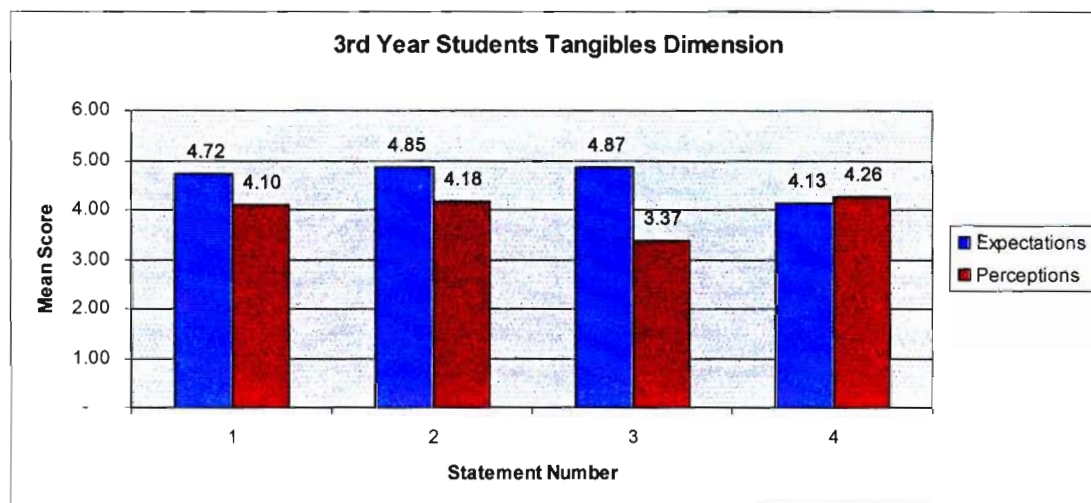


Exhibit 2: 3rd Year Students – Tangibles Service Quality Dimension



5.2.2.2 THE RELIABILITY DIMENSION

The detailed results pertaining to the reliability dimension are presented in Table 3, and the results of the dimension are summarised in Exhibits 3 and 4.

Table 3 shows that both 3rd and 4th year students had very high expectations in respect of reliability service quality. However, the overall gap score for reliability service quality was negative for both groups of students, thereby indicating that both groups of students were dissatisfied with reliability service quality. The perceptions of service quality in respect of the reliability dimension were slightly worse for the 4th

year students (service quality gap = -0.97) as opposed to the 3rd year students where the service quality gap was -0.83.

Table 3 Reliability Service Quality Dimension

Attributes		Expected SQ mean score	Perceived SQ mean score	Gap (P – E)
5: Promises made by lecturers	3 rd year	4.85 (0.36)	3.90 (0.81)	-0.95
	4 th year	4.81 (0.44)	4.00 (0.73)	-0.81
7: Following up on problems	3 rd year	4.69 (0.55)	3.69 (0.89)	-1.00
	4 th year	4.87 (0.34)	3.65 (0.87)	-1.22
8: Preparation for lectures and tutorials	3 rd year	4.88 (0.32)	4.04 (0.87)	-0.84
	4 th year	4.94 (0.23)	3.96 (0.80)	-0.98
9: Records of students' marks	3 rd year	4.76 (0.52)	3.93 (0.95)	-0.83
	4 th year	4.80 (0.41)	3.59 (0.98)	-1.21
10: Lectures and tutorials held at specified times	3 rd year	4.62 (0.62)	4.09 (0.93)	-0.53
	4 th year	4.78 (0.50)	4.17 (0.86)	-0.61
21: Availability at consultation times	3 rd year	4.57 (0.82)	3.60 (1.04)	-0.97
	4 th year	4.76 (0.47)	3.69 (1.06)	-1.07
Overall	3 rd year	4.76	3.93	-0.83
	4 th year	4.84	3.87	-0.97

High negative service quality gap scores were calculated for both groups of students in respect of:

- Statement 7 – Following up on problems (4th year: gap = -1.22; 3rd year: gap = -1.00).
- Statement 9 – Records of student marks (4th year: gap = -1.21; 3rd year: gap = -0.83).
- Statement 21 – Availability at consultation times (4th year: gap = -1.07; 3rd year: gap = -0.97).

Exhibit 3: 4th Year Students – Reliability Service Quality Dimension

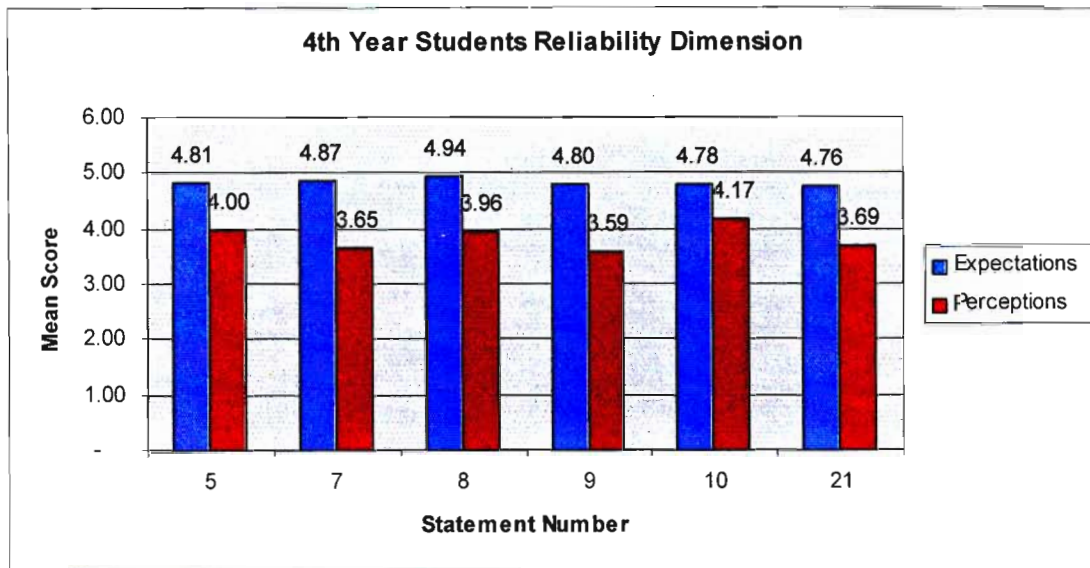
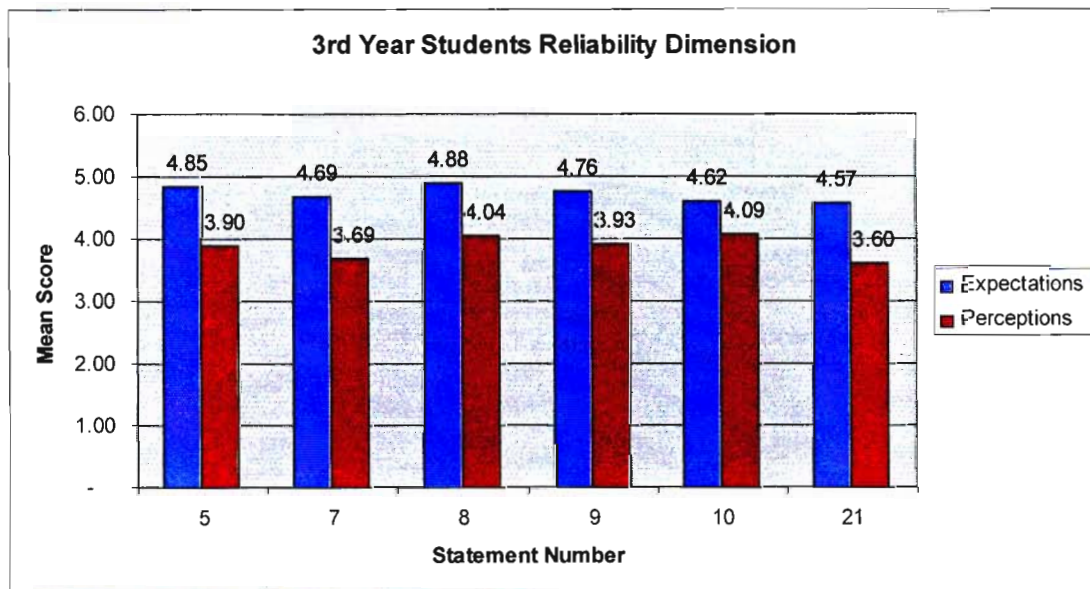


Exhibit 4: 3rd Year Students – Reliability Service Quality Dimension



5.2.2.3 THE RESPONSIVENESS DIMENSION

The detailed results pertaining to the reliability dimension are presented in Table 4, and the results of the dimension are summarised in Exhibits 5 and 6.

Table 4 shows that both 3rd and 4th year students had very high expectations in respect of responsiveness service quality. However, the overall gap score for responsiveness service quality was negative for both groups of students, thereby indicating that both

groups of students were dissatisfied with responsiveness service quality. The perceptions of service quality in respect of the responsiveness dimension were worse for the 4th year students (service quality gap = -1.01) as opposed to the 3rd year students where the service quality gap was -0.67.

Table 4 Responsiveness Service Quality Dimension

Attributes		Expected SQ mean score	Perceived SQ mean score	Gap (P – E)
6: Willingness to help with students' problems	3 rd year	4.69 (0.65)	3.91 (0.82)	-0.78
	4 th year	4.83 (0.42)	3.81 (0.80)	-1.02
11: Cancellation of lectures and tutorials	3 rd year	4.38 (0.83)	4.18 (0.91)	-0.20
	4 th year	4.61 (0.56)	4.43 (0.63)	-0.18
12: Notice of replacement lectures and tutorials	3 rd year	4.60 (0.58)	3.99 (0.95)	-0.61
	4 th year	4.78 (0.46)	4.20 (0.92)	-0.58
18: Implementation of student recommendations	3 rd year	4.37 (0.84)	3.15 (1.07)	-1.22
	4 th year	4.70 (0.54)	2.85 (1.07)	-1.85
22: Helping students outside of normal consultation times	3 rd year	4.15 (0.95)	3.38 (1.20)	-0.77
	4 th year	4.33 (0.78)	3.26 (1.08)	-1.07
23: Daily availability of lecturers	3 rd year	3.49 (1.29)	3.07 (1.19)	-0.42
	4 th year	4.19 (0.87)	2.81 (1.01)	-1.38
Overall	3 rd year	4.28	3.61	-0.67
	4 th year	4.57	3.56	-1.01

For both groups of students, the service quality gap was largest in respect of statement 18: Implementation of student recommendations (4th year gap = -1.85; 3rd year gap = -1.22).

Another service quality gap that was large in respect of 4th year students was that of statement 23: Availability of lecturers (gap = - 1.38). In contrast, the 3rd year students' perceptions in respect of this attribute were relatively good, with a service quality gap of only -0.42.

Exhibit 5: 4th Year Students – Responsiveness Service Quality Dimension

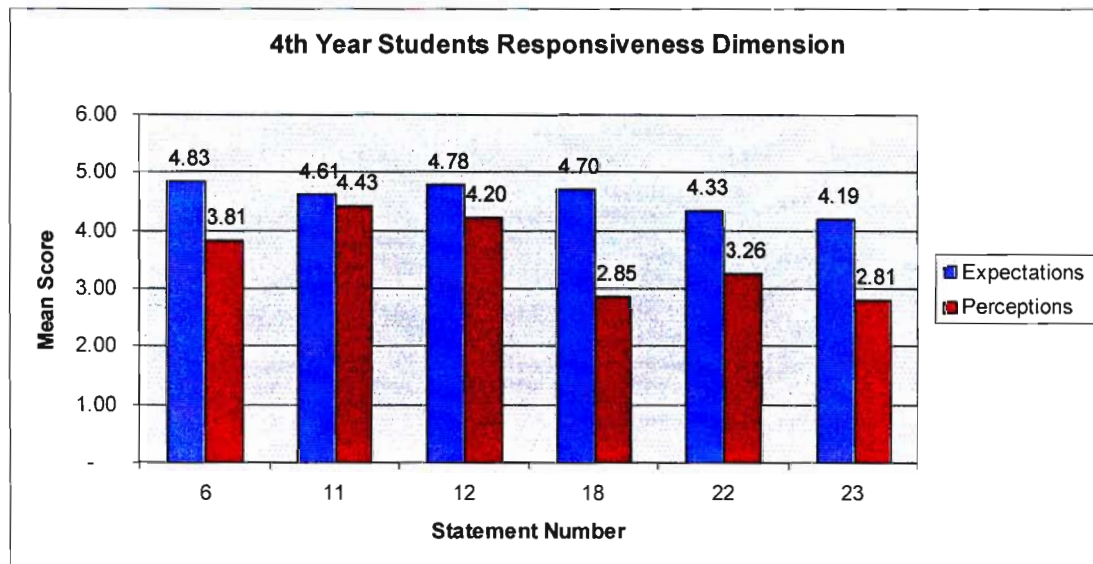
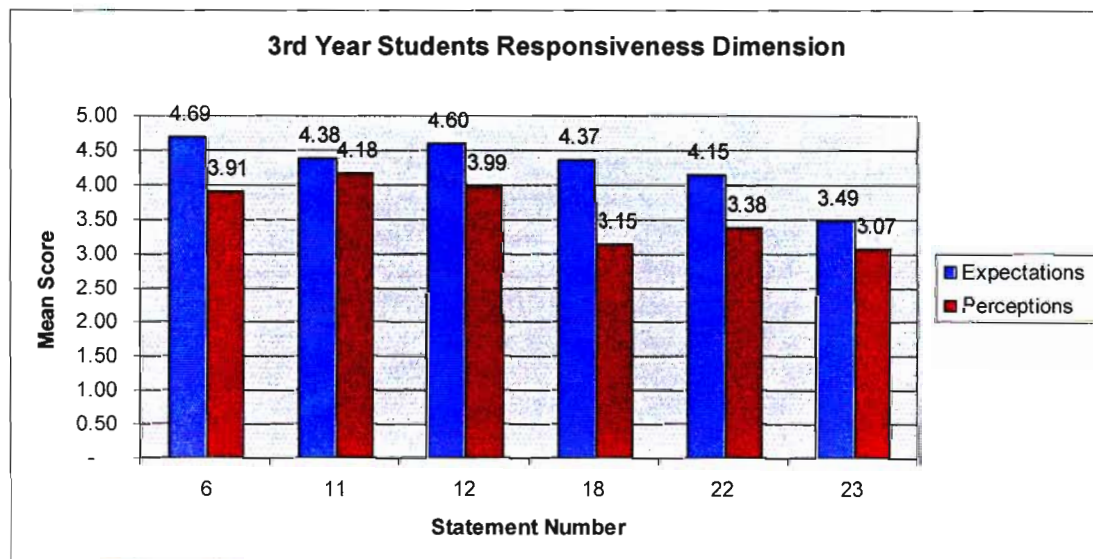


Exhibit 6: 3rd Year Students – Responsiveness Service Quality Dimension



5.2.2.4 THE ASSURANCE DIMENSION

The detailed results pertaining to the reliability dimension are presented in Table 5, and the results of the dimension are summarised in Exhibits 7 and 8.

Table 5 shows that both 3rd and 4th year students had very high expectations in respect of assurance service quality. However, the overall gap score for assurance service quality was negative for both groups of students, thereby indicating that both groups of students were dissatisfied with assurance service quality. The perceptions of service quality in respect of the assurance dimension were worse for the 4th year students (service quality gap = -1.05) as opposed to the 3rd year students where the service quality gap was -0.71.

Table 5 Assurance Service Quality Dimension

Attributes		Expected SQ mean score	Perceived SQ mean score	Gap (P – E)
13: Marking of tests	3 rd year	4.85 (0.40)	3.59 (1.07)	-1.26
	4 th year	4.93 (0.26)	2.78 (1.11)	-2.15
14: Returning of test scripts	3 rd year	4.81 (0.58)	4.56 (0.53)	-0.25
	4 th year	4.93 (0.26)	4.37 (0.81)	-0.56
15: Solutions to tests	3 rd year	4.72 (0.57)	4.03 (0.93)	-0.69
	4 th year	4.81 (0.48)	4.72 (0.56)	-0.09
17: Opportunity to evaluate lecturers	3 rd year	4.15 (0.89)	4.31 (0.87)	0.16
	4 th year	4.33 (0.75)	3.72 (1.09)	-0.61
19: Confidential channels available	3 rd year	4.27 (0.83)	3.07 (1.16)	-1.20
	4 th year	4.61 (0.56)	3.04 (1.10)	-1.57
24: Lecturers are friendly and approachable	3 rd year	4.65 (0.54)	3.99 (0.89)	-0.66
	4 th year	4.83 (0.38)	3.70 (1.06)	-1.13
25: Confident in coverage of work for exams	3 rd year	4.88 (0.44)	3.78 (0.94)	-1.10
	4 th year	4.96 (0.19)	3.46 (1.09)	-1.50

Attributes		Expected SQ mean score	Perceived SQ mean score	Gap (P – E)
26: Students informed of what is needed to succeed	3 rd year	4.71 (0.57)	4.24 (0.74)	-0.47
	4 th year	4.83 (0.38)	3.98 (0.90)	-0.85
27: Lecturers' explanations	3 rd year	4.74 (0.56)	3.84 (0.89)	-0.90
	4 th year	4.91 (0.29)	3.35 (0.97)	-1.56
28: Competence of teaching staff	3 rd year	4.93 (0.26)	4.09 (0.99)	-0.84
	4 th year	4.91 (0.29)	3.78 (0.86)	-1.13
29: Sympathetic and supportive of students needs	3 rd year	4.40 (0.76)	3.60 (1.02)	-0.80
	4 th year	4.52 (0.69)	3.65 (1.07)	-0.87
30: Provision of support for previously disadvantaged students	3 rd year	3.87 (1.13)	3.28 (0.99)	-0.59
	4 th year	4.09 (1.14)	3.54 (1.04)	-0.55
32: Individual attention	3 rd year	3.93 (0.97)	3.31 (1.03)	-0.62
	4 th year	4.28 (0.79)	3.17 (1.06)	-1.11
Overall	3 rd year	4.53	3.82	-0.71
	4 th year	4.69	3.64	-1.05

The largest service quality gap for this dimension was the gap in respect of statement 13: Marking of tests, in respect of the 4th year students. The gap was significantly larger than other gaps at -2.15, thus indicating very poor perceptions of service quality in this regard.

Both groups of students did not believe that confidential channels of communication exist whereby their can raise concerns (statement 19). This was evidenced by service quality gaps of -1.20 and -1.57 for the 3rd and 4th year students respectively.

Significant negative service quality gaps in respect of the 4th year students are also present in respect of lecturers' explanations (gap = -1.56) and competence of teaching staff (gap = - 1.13).

Exhibit 7: 4th Year Students – Assurance Service Quality Dimension

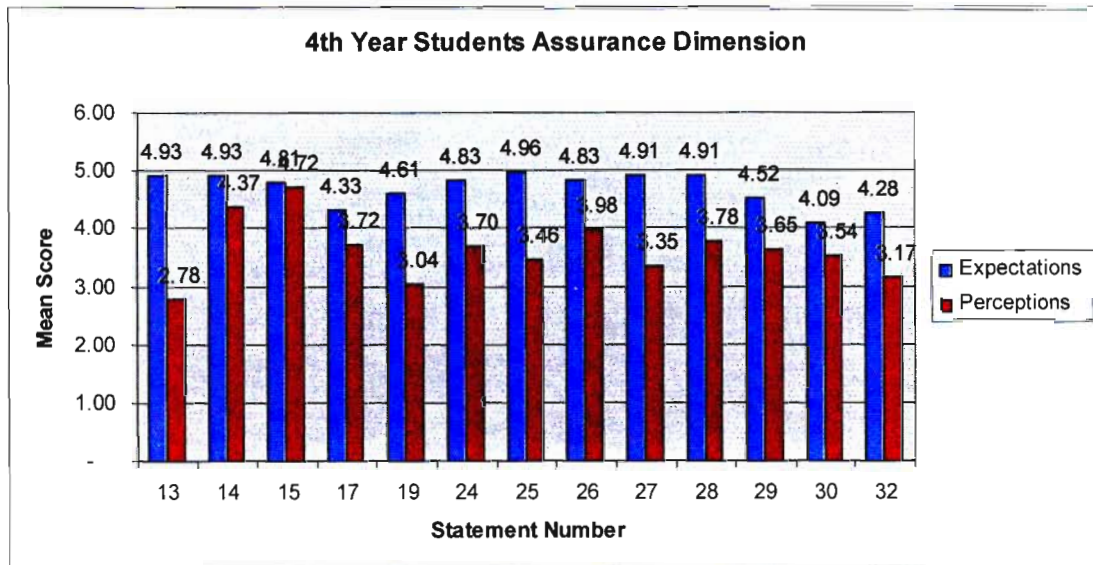
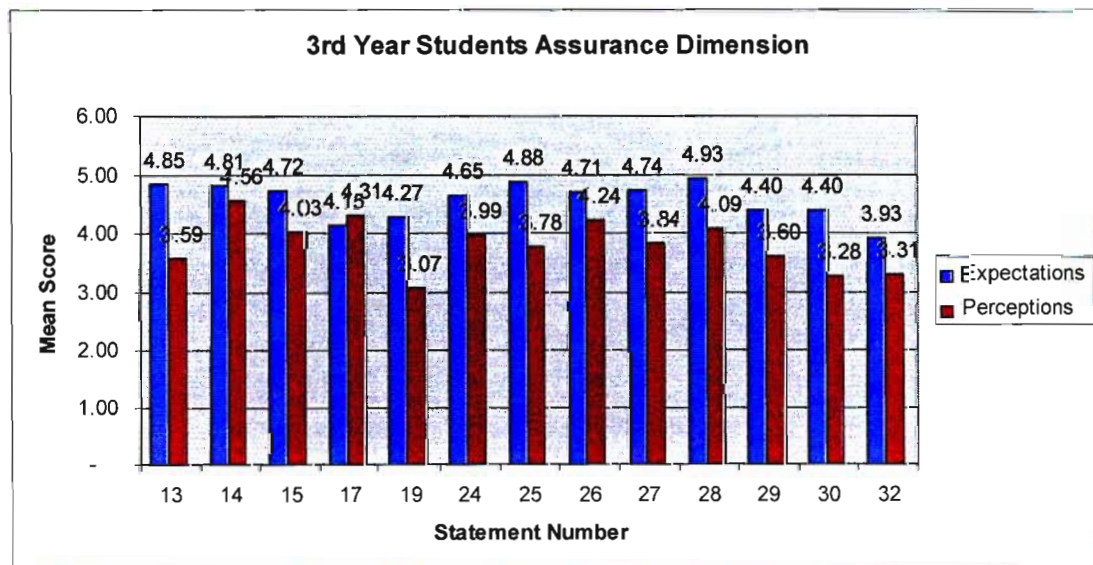


Exhibit 8: 3rd Year Students – Assurance Service Quality Dimension



5.2.2.5 THE EMPATHY DIMENSION

The detailed results pertaining to the reliability dimension are presented in Table 6, and the results of the dimension are summarised in Exhibits 9 and 10.

Table 6 shows that both 3rd and 4th year students had quite high expectations in respect of empathy service quality. However, the overall gap score for empathy service quality was negative for both groups of students, thereby indicating that both groups of students were dissatisfied with empathy service quality. The perceptions of service quality in respect of the empathy dimension were worse for the 4th year students (service quality gap = -1.01) as opposed to the 3rd year students where the service quality gap was -0.69.

Table 6 Empathy Service Quality Dimension

Attributes		Expected SQ mean score	Perceived SQ mean score	Gap (P – E)
16: Additional contact periods for test purposes	3 rd year	4.51 (0.72)	4.09 (0.91)	-0.42
	4 th year	4.74 (0.48)	3.76 (0.87)	-0.98
20: Student advocate	3 rd year	4.13 (0.84)	2.96 (1.19)	-1.17
	4 th year	4.48 (0.69)	3.35 (1.26)	-1.13
31: Awareness of different backgrounds	3 rd year	4.10 (0.95)	3.22 (0.97)	-0.88
	4 th year	4.26 (0.94)	3.17 (1.06)	-1.09
33: Personal relationships	3 rd year	3.66 (1.05)	3.26 (0.99)	-0.40
	4 th year	4.02 (0.94)	3.20 (1.02)	-0.82
34: Willing to go the extra mile	3 rd year	3.87 (1.05)	3.31 (1.00)	-0.56
	4 th year	4.15 (0.83)	3.13 (0.99)	-1.02
Overall	3 rd year	4.06	3.37	-0.69
	4 th year	4.33	3.32	-1.01

The absence of a student advocate (statement 20), poor awareness of students' different backgrounds (statement 31), and failure to “go the extra mile” to help students (statement 34) were all of concern to the 4th year students in particular.

Exhibit 9: 4th Year Students – Empathy Service Quality Dimension

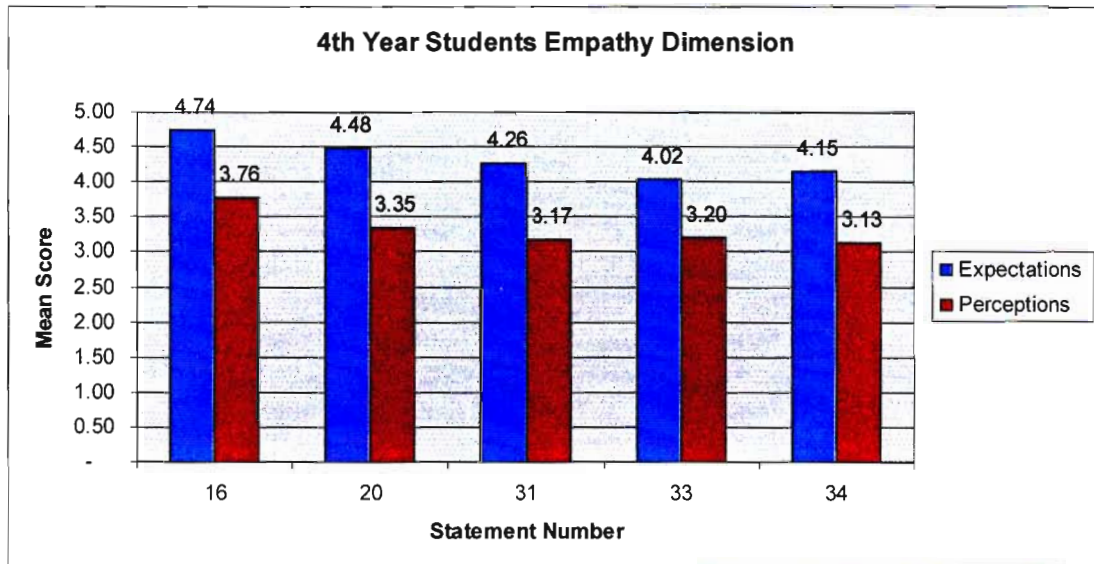
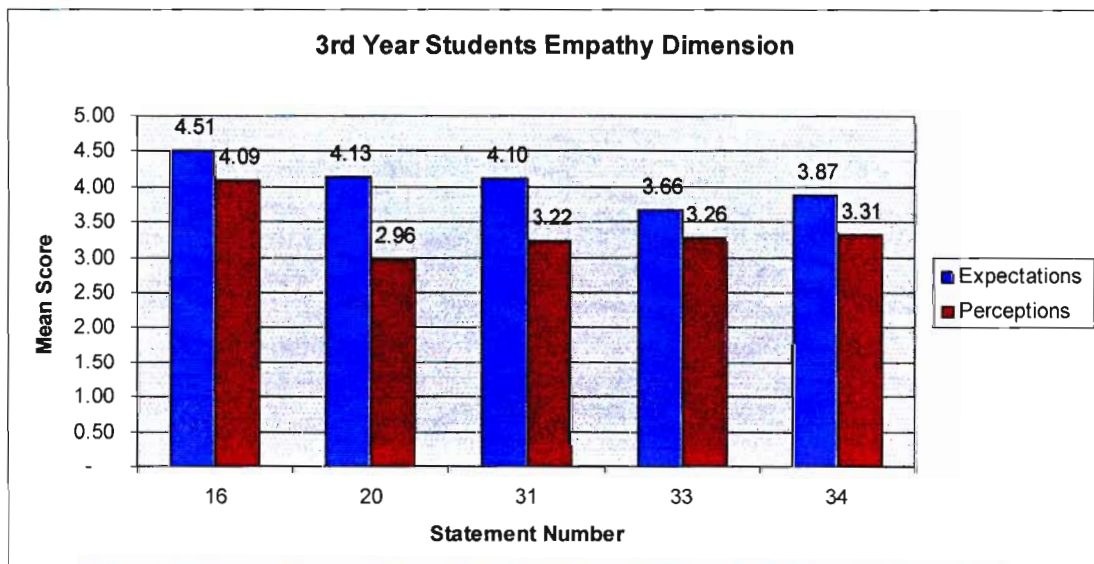


Exhibit 10: 3rd Year Students – Empathy Service Quality Dimension



5.2.3 COMPARISON OF PERCEIVED SERVICE QUALITY AMONGST RACIAL GROUPS

Table 7 shows that perceived service quality was best among the White 4th year students, where although service quality gaps were negative (indicating negative perceptions of service quality), the gaps were less than those for Indian 4th year students and Black African 4th year students. The service quality gaps were largest for Black African students in all dimensions.

Table 7 Differences in expectations and perceptions between racial groups in the 4th year students

Dimension	Service quality gap (P – E)			
	White	Indian	Coloured	Black African
Tangibles	-0.47	-0.85	-1.00	-1.00
Reliability	-0.92	-0.91	-1.33	-1.19
Responsiveness	-0.77	-1.01	-1.17	-1.38
Assurance	-0.71	-1.09	-0.77	-1.51
Empathy	-0.51	-1.02	-0.40	-1.78

The service quality gaps in respect of the various quality dimensions also indicated that the different racial groups had different service quality concerns. This was evident from the different gap sizes across the racial groups for a given service quality dimension. For example, White 4th year students did not appear to have significant service quality concerns in respect of the tangibles dimension (gap = -0.47), while Black African students appeared to be far more concerned in this respect (gap = -1.00).

Table 8 shows that perceived quality levels were higher amongst 3rd year students than amongst the 4th year students. The service quality gaps were also relatively consistent amongst the various racial groups.

Table 8 Differences in expectations and perceptions between racial groups in the 3rd year students

Dimension	Service quality gap (P – E)			
	White	Indian	Coloured	Black African
Tangibles	-0.68	-0.73	N/A	-0.56
Reliability	-1.04	-0.78	N/A	-0.67
Responsiveness	-0.60	-0.81	N/A	-0.58
Assurance	-0.54	-0.91	N/A	-0.69
Empathy	-0.40	-0.93	N/A	-0.81

5.2.4 STUDENT COMMENTS

The following comments have been extracted from the Questionnaires, and have been reproduced verbatim. They are grouped according to broad topic, and the number of comments per broad topic is noted in brackets.

LECTURE VENUES (4 comments):

Comment 1:

Commerce basement rooms are not conducive to learning! Not enough air and are stuffy, especially in summer (3rd year student).

Comment 2:

Basement rooms are not conducive for learning and are too small for tutorials. Not sure whether lecturer evaluations are always taken seriously by the students – it's very subjective (3rd year student)

Comment 3:

The classrooms should be in a temperature suitable to learning (cool not hot) (4th year student).

Comment 4:

Venues should be air-conditioned (4th year student).

AVAILABILITY OF LECTURERS FOR CONSULTATION (3 comments):

Comment 5:

Some lecturers are not available for consultation. I think that this should be changed (3rd year student).

Comment 6:

Lecturers should help students during non-consultation times as well, because it is their job and they are getting paid for it (3rd year student).

Comment 7:

Some lecturers are willing to help us and are generous with their time. Others on the other hand are not.

Also not enough effort if feel is being put into helping students that are in the 45 – 49% bracket. Most of the attention in most cases falls on the top students (4th year students).

MARKING AND RETURNING OF TESTS TO STUDENTS (8 comments):

Comment 8: <i>Tests and marks should be given back more timeously (3rd year student).</i>
Comment 9: <i>Tests should be marked sooner (4th year student).</i>
Comment 10: <i>Tests need to be marked and returned more promptly (4th year student).</i>
Comment 11: <i>I do feel that with marking and returning of tests takes too long. We need to be able to go through our papers before the next test to see where we have gone wrong (4th year student).</i>
Comment 12: <i>Overall the lecture conditions are great, however there are a few improvements regarding specific lecturers. Test scripts need to be handed back more timeously, and recommendations followed up on (4th year student).</i>
Comment 13: <i>It takes too long for test marks to be released. It too 7 weeks for some test 2 results to be released. Some lecturers speed through the work because there's so much to cover, and don't explain properly (4th year student).</i>
Comment 14: <i>I do feel that a greater effort needs to be made to mark tests timeously (3rd year student).</i>
Comment 15: <i>Lecturers vary in their level of interaction and willingness to help. Also, some lecturers mark tests really quickly (Tax) while others take very long (Auditing took seven weeks to mark a 1-hour paper for 75 students) (4th year student).</i>

EVALUATION OF LECTURERS (2 comments):**Comment 16:**

How often is appropriate action taken when a lecturer is being evaluated? From my perspective, I don't believe that the evaluations are taken seriously! (4th year student)

Comment 17:

Can you please evaluate individuals before hiring, not just hire depending/based on qualifications (4th year student).

COMPETENCE OF LECTURERS (4 comments):**Comment 18:**

I do believe that lecturers are not always competent enough to lecture us at the 3rd and 4th year levels. Lecturers are not able to explain to us the concepts clearly enough (4th year student).

Comment 19:

Many of the questions referred to the Faculty collectively. While the majority are excellent, there is always the exception who is not helpful (3rd year student).

I feel that some lecturers do not have the competence to prepare us adequately for the Qualifying Exam. I am worried that I will not be prepared enough.

And I feel that some students are favoured over others (3rd year student).

Comment 20:

Even though the lecturers are qualified, some of them do not know how to explain properly. Prefer the lecturers that took us in 3rd year also (4th year student).

Comment 21:

Lectures are conducted in a manner such that no comprehensive examples are worked through. All the lecturer does is basically read from statements. I am aware that tutorials are meant for comprehensive examples, but how are we supposed to answer tutorials if we don't know or have a basic idea of what it entails? And textbooks provide the simplest examples just to solidify ideas, but no comprehensive examples are given (4th year student).

TEXTBOOKS (3 comments):**Comment 22:**

This year's ManFin textbook was inadequate and of no value to the students (3rd year student).

Comment 23:

The lectures are well-prepared etc.

The ManFin textbook is weak (3rd year student).

Comment 24:

Not happy that for some subjects (Acc, Aud) the tutorial solutions are not given at the start of the semester, like ManFin – makes it difficult to learn and ask questions (3rd year student).

PREVIOUSLY DISADVANTAGED STUDENTS (2 comments):**Comment 25:**

Only some lecturers take the time to build up relationships with students.

Previously disadvantaged students

- *They are attending university*
- *They have to have the relevant grades to get into university*
- *In the years since Apartheid they have had the same opportunities as Advantaged students*
- *They should not be given preference on anything*
- *Its racism, many of us see it (4th year student).*

Comment 26:

Lecture standards are on average very good.

The fact that the white students are not allowed to extra auditing lessons is really unfair, should be open to all students who are willing to spend the extra time.

Tests should be marked and handed back sooner (4th year student).

SUNDRY COMMENTS (7 comments):**Comment 27:**

The School should not limit the number of students at Honours level. If students pass, they must be allowed into the 4th year (3rd year student).

Comment 28:

Some lecturers deserve positive feedback while others deserve negative feedback. So, it is a bit difficult to generalise especially for questions like P24 etc (4th year student).

Comment 29:

Photocopying of notes is sometimes delayed and it inconveniences the lecturer and the class (4th year student).

Comment 30:

My answers are not applicable to all lecturers. Some have been excellent, whereas others are not (4th year student).

Comment 31:

Generally well-run but more attention needs to be given to students' needs (3rd year student).

Comment 32:

UKZN is an average varsity (3rd year student).

Comment 33:

I hope implementation will take place and on Accounting – I just ask him to explain in detail (4th year student).

POSITIVE COMMENTS (1 comment):**Comment 34:**

I am very happy with the lecturers I have this year and honestly believe that they are doing their best for all of us (3rd year student).

CHAPTER 6: DISCUSSION AND CONCLUSIONS

6.1 INTERPRETATION AND DISCUSSION OF THE RESULTS

The results of this study will be interpreted using the conceptual framework of the literature review.

6.2 SUMMARY OF THE STUDY

The main purpose of this study was to investigate students' perceptions of service quality at a higher education institution. This study sought to use the data of student service quality views in four ways:

1. To identify what students' expectations and perceptions of the B.Com (Accounting) and the B.Com (Honours in Accounting) degrees were.
2. To identify the factors that resulted in service quality gaps.
3. To identify the role played by academic staff in the quality of service provided to students.
4. To identify what (if anything) could be done to improve the quality of service offered to the students.

Put simply, the primary focus of this study was to gather data about student perceptions and expectations for use in a quality-improvement initiative. The results of the survey could then be used to identify areas of priority for management intervention. The crucial question posed was whether there were any service quality shortfalls that could be contributing to stakeholders' negative perceptions of the School, and if so, what could be done to remedy the situation.

The literature noted that, in order to improve service quality, the causes of service quality shortfalls need to be identified. Zeithaml, Parasuraman and Berry identified that the primary cause of any service quality shortfall is the fact that discrepancies exist between expected and perceived service quality, from the customer's perspective (Zeithaml et al, 1990, p.36). Zeithaml et al noted that any service quality improvement initiative needs to start by gaining an understanding of the nature and extent of the gap between customers' expectations and perceptions (referred to as Gap 5 in their service quality model), and that this could be achieved by administering SERVQUAL instrument to the organisation's customers (Zeithaml et al, 1990, p.46).

The data obtained through the SERVQUAL instrument could then be used to compute service quality gap scores at different levels of detail. Zeithaml et al (1990, p.177) recommended that scores be calculated at the following levels of detail:

- Combined across all dimensions (i.e. overall).
- For each statement pair.
- For each dimension.

As noted in the literature, it is imperative to identify those areas regarded by students as important (as denoted by high expected service quality means) that are accompanied by low satisfaction (as denoted by large, negative service quality gaps). This would enable management to identify areas in need of intervention (Rowley, 1997, p.11). It is with this argument in mind that the analysis of the results could be performed.

6.3 SUMMARY AND DISCUSSION OF RESULTS

6.3.1 RESULTS FOR EACH STATEMENT AND COMBINED ACROSS ALL SERVICE QUALITY DIMENSIONS

Although the results of the study were presented in two parts, namely the 22 original SERVQUAL statements and the 14 additional statements, the discussion below will not make the same distinction. All statements will be considered together and salient issues raises.

The service quality means of all individual attributes (except statement 4: lecturers' clothing) were negative, revealing that students' overall perceptions of service quality at the School did not live up to their expectations. This is in accordance with the literature that reveals that service quality gap scores are obtained by subtracting the expectation scores from the perception scores. Positive gaps indicate satisfaction or a positive perception of the service consumed, while negative gaps imply that there is dissatisfaction (Tan and Kek, 2004, p.14).

Although it was evident that a service quality improvement initiative was needed, the dilemma was which attributes (and dimensions) to address first. This was particularly important in the light of the fact that so many negative service quality gaps existed. In

deciding which attributes (and dimensions) to address first, the approach suggested in the literature was followed: the literature suggests that it may be necessary to prioritise service quality shortfalls (Rowley, 1997, p.11), and that the rationale for such a decision is that students display preferences in respect of service quality, and tend to rank areas according to their importance to the student. The literature therefore suggests that areas (attributes or dimensions) with high expectations and low satisfaction should be priority areas for management intervention.

In accordance with this, the data was analysed with a view to identifying attributes with high expected service quality means (thereby indicating high student expectations), and high, negative service quality gaps (thereby indicating low student satisfaction levels).

Seven attributes with very high overall expected service quality means (i.e. greater than 4.80) were identified in Chapter 5, and are detailed in Table 1. These attributes were as follows:

- E2 – Safety in the learning environment (expected service quality mean = 4.85)
- E3 – Prescribed textbook (expected service quality mean = 4.89)
- E8 – Preparation by lecturers for lectures and tutorials (expected service quality mean = 4.91)
- E13 – Marking of tests (expected service quality mean = 4.89)
- E25 – Confidence that work covered in class will properly prepare the student for examinations (expected service quality mean = 4.92)
- E27 – Lecturers' explanations (expected service quality mean = 4.81)
- E28 – Competence of lecturing staff (expected service quality mean = 4.92)

It was noted that these results appeared promising, as the statements with the highest expectations were congruent with anecdotal evidence obtained from students over time, and in light of student comments contained in the completed questionnaires.

In accordance with the approach suggested by the literature above, these seven attributes could potentially form the basis for future service quality improvement initiatives. However, the literature also reveals that expectations are probably already formed by the time the student arrives at university, and that they are most likely shaped by their

previous educational experiences. As a result, students' expectations could be unrealistic (Hill, 1995, p.20; Rowley, 1997, p.12). The literature cautions educational institutions to (first) assess whether customers' expectations are realistic, and to find ways to shape the expectations of prospective students to make them as realistic as possible (Hill, 1995, p.13). In light of this, it was noted that it would be prudent to first examine the appropriateness of expectations before including the particular attribute in a service-quality improvement strategy.

When identifying attributes for service quality intervention, as discussed above the literature notes that in addition to high service quality expectations, low satisfaction with the present state of affairs is also needed. Low satisfaction, as noted in the literature, may be denoted by large, negative service quality gaps. This is in accordance with the Expectancy-Disconfirmation Model that states that when expectations and perceptions are not equal, disconfirmation occurs which may be positive or negative. Negative disconfirmation occurs when perceptions of the service fail to live up to the customer's expectations, and he/she is dissatisfied with the service (Hoffman and Bateson, 1997, p.271). Accordingly, the focus of such a review of the survey results should be on the negative gaps.

When students' service quality perceptions and the resultant service quality gaps for the identified attributes were reviewed, two attributes were no longer considered serious potential service-quality shortfalls: safety in the learning environment (E2), which had a perceived service quality mean of 4.15, and preparation by lecturers for lectures and tutorials (E8), which had a perceived service quality mean of 4.01. The higher perceived service quality mean meant that there would be smaller (although negative) service quality gaps. However, as the service quality gaps are still negative, corrective action will still be required at a later stage.

Accordingly, based on criteria explained in the literature and described above, the attributes tagged for further attention were as follows:

- Attribute 3 – Prescribed textbook (service quality gap = -1.52)
- Attribute 13 – Marking of tests (service quality gap = -1.66)
- Attribute 25 – Confidence that work covered in class will properly prepare the student for examinations (service quality gap = -1.28)

- Attribute 27 – Lecturers' explanations (service quality gap = -1.19)
- Attribute 28 – Competence of lecturing staff (service quality gap = -0.97)

Although the above listing of attributes for service quality intervention has been derived using criteria laid out in the literature, the literature does warn that service quality can mean different things to different people in different circumstances, that this can have implications for organisations as they seek to provide quality services for their customers (Ghobadian et al, 1994, p.43), and that most would agree that there is no such thing as a universal, all-encompassing definition of what service quality is (John-Peters, 1999, p.6). This implies that several different attributes would need to be addressed in order to satisfy all students' quality needs. However, in light of the fact that this study is an initial investigation, only attributes that are important to the majority of the students would be considered at this stage.

As outlined in Chapter 1, one of the major concerns at present in the School is the fact that several stakeholders (including students, SAICA, and the Profession) have very poor perceptions of the School as a whole. As a consequence, the inclusion of the above-listed attributes for service-quality intervention appears reasonable. Quality improvement in respect of these particular attributes will potentially result in better performance in the QE, and better stakeholder perceptions. It is important to note that the attributes identified above are very closely related to the lecturing staff, and that changes made by lecturing staff could influence service-quality of these attributes significantly, in a positive way.

One attribute that did, of necessity, receive special attention was Statement 30 (provision of support for previously disadvantaged students), even though expectations did not appear high (expected service quality mean = 3.97) in this regard, and the gap score was low (gap score = -0.58) in comparison to other attributes. This attribute is a good example of the fact that students do come from different backgrounds, and may perceive the same service in different ways (Edvardsson, 1998, p.142). The variability of responses suggested differences in opinion as to whether support should be provided, and whether enough support was being provided. The variability of responses indicated that not all students were in favour of previously disadvantaged students receiving additional

support from the School. This was evidenced by some of the comments included in the students' responses to the survey:

Comment 25:

Previously disadvantaged students

- *They are attending university*
- *They have to have the relevant grades to get into university*
- *In the years since Apartheid they have had the same opportunities as Advantaged students*
- *They should not be given preference on anything*
- *Its racism, many of us see it (4th year student).*

Comment 26:

The fact that the white students are not allowed to extra auditing lessons is really unfair, should be open to all students who are willing to spend the extra time (4th year student).

However, as outlined in Chapter 1, it is one of SAICA's priorities to ensure that all universities provide adequate support for previously disadvantaged students, and that any improvement in this regard would result in improvement in SAICA's perceptions of the School. Accordingly, even though the attribute does not meet the criteria laid out in the literature for inclusion in the initial service-quality improvement plan, it should be included.

In conclusion, using the conceptual framework outlined in Chapter 2, it has been possible to identify that in general, students' expectations of the service offered by the School are very high, but that further work is required to ensure that such expectations are in fact realistic. Furthermore, various factors (or attributes) have been identified that are possible causes of service quality gaps, and many of the problems identified are lecturer-based. Strategies for improvements will be discussed in Chapter 7.

It is noted in the literature that data obtained through the use of the SERVQUAL instrument can also be used to compute service quality gap scores at the dimension level (Ziethaml et al, 1990, p. 177). Accordingly, the results have also been analysed at the

dimension level in order to ascertain whether any further immediate action is considered necessary.

6.3.2 SERVICE QUALITY IN TERMS OF THE VARIOUS SERVICE QUALITY DIMENSIONS

The literature reveals that students become more discerning over time, and that their perceptions of service quality are likely to change (Hill, 1995, p.13). So far, students' perceptions of service quality had been looked at on an overall basis i.e. no distinction had been made between the two academic years. However, the results indicated that there were some differences between the two years. Accordingly, when addressing the results of the five dimensions, a distinction was drawn between the 3rd and 4th year results, to consider whether the literature (noted above) is applicable in the current study.

The results of the study on a dimension basis are shown below in Exhibit 11, and in Table 9. From the results, it is evident that

- Both groups of students were most dissatisfied with assurance service quality.
- Both groups of students were most satisfied with tangibles service quality.
- There was disagreement between the two groups of students as to the ranking of the remaining three dimensions in terms of satisfaction with the dimensions. The 3rd year students rank the three remaining dimensions as follows (from worst to best): (2) reliability, (3) empathy, (4) responsiveness, while the 4th year students ranked the dimensions as follows: (2) responsiveness, (3) empathy, (4) reliability.

It was also apparent that students' perceptions of quality were better for some dimensions than others, and the 4th year students' perceptions were not always aligned with those of the 3rd year students.

Exhibit 11: 3rd and 4th Year Students – Service Quality Gaps by Dimension

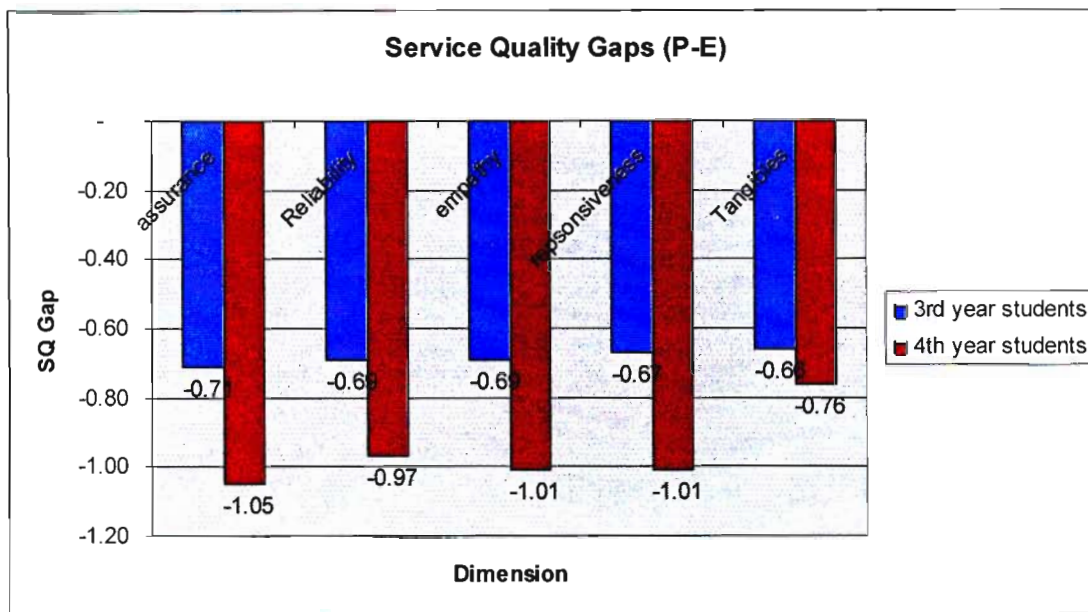


TABLE 9 SERVICE QUALITY GAPS ACCORDING TO YEAR OF STUDY

	3 rd Year Students		
	Expected SQ mean score	Perceived SQ mean score	Gap (P – E)
Assurance	4.53	3.82	-0.71
Reliability	4.06	3.37	-0.69
Empathy	4.06	3.37	-0.69
Responsiveness	4.28	3.61	-0.67
Tangibles	4.65	3.98	-0.66
	4 th Year Students		
	Expected SQ mean score	Perceived SQ mean score	Gap (P – E)
Assurance	4.69	3.64	-1.05
Responsiveness	4.57	3.56	-1.01
Empathy	4.33	3.32	-1.01
Reliability	4.84	3.87	-0.97
Tangibles	4.65	3.89	-0.76

According to the literature, in addition to identifying the key dimensions that require attention, it is also important to identify facets within those dimensions on which to focus quality improvement initiatives (Zeithaml et al, 1990, p.176). Accordingly, a more detailed analysis of each dimension was undertaken:

6.3.2.1 TANGIBLES DIMENSION

The literature reveals that the primary difference between a good and a service is intangibility (Hoffman and Bateson, 1997, p.5) where intangibility refers to the fact that a service lacks physical substance and cannot be judged by the customer's senses (Hoffman and Bateson, 1997, p.43). As a result, the customer needs to rely on physical cues, which surround the service, when making service quality evaluations (Hoffman and Bateson, 1997, p.26).

Detail in respect of the tangibles dimension is contained in Table 2.

Students' overall assessments of service quality on the tangibles dimension were relatively high, as evidenced by the relatively small service quality gaps for both groups of students. The overall service quality gaps are -0.66 and -0.76 respectively for the 3rd and 4th year students. The overall tangibles service quality gap increased from the 3rd year of study to the 4th year, and confirms the point raised in the literature; namely that students do become more discerning over time (Hill, 1995, p.13).

Looking more closely at the attributes making up the dimension, it was noted that the only positive service quality gap was in this dimension: namely, statement 4, which relates to the appearance of lecturers. A positive service quality gap of 0.13 and 0.14 for 3rd and 4th year students respectively existed.

A positive service quality gap indicates that customers' perceptions surpass expectations and the result is a satisfied customer (Hoffman and Bateson, 1997, p.271). This factor affects service quality perceptions as the literature reveals that lecturers who are neat, well-presented, and organised may be perceived as being more in control and competent (Hill, 1995, p.14)

It is noted that the positive service quality gap in respect of statement 4 improved the overall service quality score in respect of the tangibles dimension, and that this could create false complacency in this regard. Even though the service quality gap appeared acceptable, there were significant service quality issues that needed to be addressed in respect of this dimension.

One of the most visible physical clues in an education setting is the classroom. As noted in Chapter 3, some of the classrooms do not have air-conditioning, and this is a factor that several students perceived as being a problem.

The following comments attest to this:

Comment 1:

Commerce basement rooms are not conducive to learning! Not enough air and are stuffy, especially in summer (3rd year student).

Comment 2:

Basement rooms are not conducive for learning and are too small for tutorials. Not sure whether lecturer evaluations are always taken seriously by the students – it's very subjective (3rd year student)

Comment 3:

The classrooms should be in a temperature suitable to learning (cool not hot) (4th year student).

Comment 4:

Venues should be air-conditioned (4th year student).

However, the literature reveals that where expectations are unrealistic and have a negative influence on perceived service performance (Hill, 1995, p.15), management of student expectations becomes essential if acceptable levels of service quality are to be achieved. This is necessary in respect of expectations regarding air-conditioning of venues. The lack of air-conditioning is unavoidable and caused by electricity shortages to the university. This fact must be communicated to the students.

The most contentious issue in this dimension related to statement 3 (prescribed textbooks). Here the service quality gap was large and negative, indicating poor service quality. The gap was -1.50 for the 3rd year students and -1.56 for the 4th year students. Although the quality of textbooks was a priority for all students, as is evidenced by the low standard deviation of expected service quality mean (3rd year: 0.42, 4th year: 0.26), there appeared to be considerable disagreement as to whether the books were helpful to students in their studies, as is evidenced by the high standard deviation of perceived service quality (3rd year: 1.04, 4th year: 0.92).

In light of the fact that students rely heavily on their textbooks for guidance in their studies, it is expected that service quality in this regard will be a priority for students, and the School must address this matter in order to ensure acceptable service quality.

The following comment from the questionnaire is indicative of student sentiment in this regard:

Comment 22:

This year's ManFin textbook was inadequate and of no value to the students (3rd year student).

It was concluded that although overall tangibles service quality did not appear to be an immediate threat to perceived service quality, the issue of textbooks should be addressed. If service quality is improved for this attribute, tangibles service quality will be acceptable to students. It is noted that this attribute has already been earmarked for immediate attention above when individual attributes were considered.

6.3.2.2 RELIABILITY DIMENSION

The literature reveals that customers value reliability of a service above all else; it is the core of service quality (Zeithaml et al, 1990, p. 26; Berry et al, 1994, p. 34; Walker et al, 2003, p. 246), and failure to provide a reliable service generally translates into an unsuccessful company (Hoffman and Bateson, 1997, p.307). In addition, research has shown that more companies are deficient in respect of reliability than any other dimension (Zeithaml et al, 1990, p. 26; Berry et al, 1994, p. 34; Walker et al, 2003,

p. 246). The results of this study appear to contradict the literature, as students did not appear to be most dissatisfied with the reliability service quality dimension.

Detail in respect of the reliability dimension is contained in Table 3.

Students' overall assessments of service quality on the reliability dimension were relatively high, as evidenced by the relatively small service quality gaps for both groups of students. The overall service quality gaps were -0.69 and -0.97 respectively for the 3rd and 4th year students. In contrast to the norms established in the literature, the School appeared more deficient in other dimensions of service quality (as evidenced by larger service quality gaps).

The literature also reveals that one of the attributes of reliability is potentially one of the major sources of student dissatisfaction: students are frequently concerned with various aspects of the assessment process. Concerns include: fairness of marking, adherence to standards in assessment, the identification of assessment criteria, and feedback to students on their successes or failures (Rowley, 1997, p.10).

The applicability of this was confirmed in the study, with the service quality gap for Statement 9 (records of students' marks) recording a service quality gap of -1.00 for the 4th year students, and -0.83 for the 3rd year students. This appeared reasonable in light of the fact that it had already been established that students become more discerning as they progress in their studies, and in light of the fact that these students were approaching the end of their academic career and there was more at stake. Good service quality is essential to them at this stage, and the School must address the matter.

Comments related to assessment from the completed questionnaires include:

Comment 8:

Tests and marks should be given back more timeously (3rd year student).

Comment 26:

Tests should be marked and handed back sooner (4th year student).

Comment 9:

Tests should be marked sooner (4th year student).

Comment 10:

Tests need to be marked and returned more promptly (4th year student).

Comment 11:

I do feel that with marking and returning of tests takes too long. We need to be able to go through our papers before the next test to see where we have gone wrong (4th year student).

Comment 12:

Test scripts need to be handed back more timeously, and recommendations followed up on (4th year student).

Comment 13:

It takes too long for test marks to be released. It too 7 weeks for some test 2 results to be released (4th year student).

It was concluded that although overall reliability service quality does not appear to be an immediate threat to perceived service quality, the issue of records of students' marks should be addressed. By doing so, significant improvements to reliability service quality will be made. It is noted that this attribute was not earmarked for attention when individual attributes were considered, and the attribute will be added to the preliminary list for attention.

6.3.2.3 RESPONSIVENESS DIMENSION

The literature reveals that responsiveness reflects the company's commitment to provide its services in a timely manner. It relates to the willingness and/or readiness of employees to provide the service. Responsiveness also reflects the company's preparedness to provide the service (Hoffman and Bateson, 1997, p. 308).

Detail in respect of the responsiveness dimension is contained in Table 4.

Although a negative overall service quality gap existed in respect of this dimension (3rd year: -0.67, 4th year: -1.01), it appeared that on the whole that students were relatively satisfied with most attributes within this dimension. However, it was apparent that student perceptions in respect of one attribute within the dimension were very poor.

Although student expectations in respect of statement 18 (implementation of student recommendations) were high (expected service quality mean score: 4.37 (3rd year), 4.70 (4th year)), perceptions amongst both groups of students were amongst the lowest for all attributes (perceived service quality mean score: 3.15 (3rd year), 2.85(4th year)), and it was apparent from the student comment below that they do not believe anything will be done to address their service quality concerns.

Comment 16:

How often is appropriate action taken when a lecturer is being evaluated? From my perspective, I don't believe that the evaluations are taken seriously! (4th year student)

The literature reveals that service quality is defined by the customer and that improving service quality comes from continuous learning about customers' expectations and perceptions (Berry et al, 1994, p.33). It is essential for an organisation to become a "listening organisation" and to make use of service quality surveys on a regular basis (Berry et al, 1994, p.34). At present, the perception exists amongst students that their concerns are not being addressed. If the School is to achieve any lasting service quality improvements, it is essential that this perception be changed.

The literature also reveals that excellently managed companies are focused on identifying their customers' needs and that they make it easy for customers to complain. In addition, systems are in place that will ensure that complaints are addressed quickly (Kolter, 1994, p.476). At present the School is not adhering to this practice. It is essential that lecturer evaluations be taken more seriously and that student recommendations are implemented where possible. It is important that the School be seen to be making progress in respect of service quality; student evaluations are a good starting point.

It was concluded that although overall responsiveness service quality does not appear to be an immediate threat to perceived service quality, the issue of student

recommendations should be addressed. By doing so, significant improvements to responsiveness service quality will be made. It is noted that this attribute was not earmarked for attention when individual attributes were considered, and the attribute will be added to the preliminary list for attention.

6.3.2.4 ASSURANCE DIMENSION

This dimension addresses, amongst other things, the service provider's competence and considers whether the service provider's staff possesses the required skills to complete the service on a professional basis (Hoffman and Bateson, 1997, p.309).

Detail in respect of the assurance dimension is contained in Table 5.

The service quality gap in respect of the assurance dimension was the largest gap for both 3rd and 4th year students. This indicates that the School is more deficient in the assurance dimension than any other dimension, and there are several attributes that require attention from the School in order to improve service quality. It is submitted that by addressing assurance service quality concerns, the School would be able to improve its standing with students, SAICA, and the Profession to a greater degree than with any other effort. Student comments reinforce the urgency of the matter:

Comment 18:

I do believe that lecturers are not always competent enough to lecture us at the 3rd and 4th year levels. Lecturers are not able to explain to us the concepts clearly enough (4th year student).

Comment 20:

Even though the lecturers are qualified, some of them do not know how to explain properly. Prefer the lecturers that took us in 3rd year (4th year student).

Comment 19:

I feel that some of the lecturers do not have the competence to prepare us adequately for the Qualifying Exam. I am worried that I will not be prepared enough.

Although it has already been established that, in general, customers value reliability of a service above all else and that more companies are deficient in respect of reliability than any other dimension (Zeithaml et al, 1990, p. 26; Berry et al, 1994, p. 34; Walker et al, 2003, p. 246), it appears that assurance is the core of service quality in this higher education context. Above all else, students needed to feel that their lecturers were competent to teach them in their chosen fields, and that their lecturers would prepare them adequately for their examinations.

From the results of the study, it is apparent that the School is more deficient in respect of assurance than any other dimension, and this is supported by the fact that the service quality gap in respect of assurance was the largest gap for both 3rd and 4th year students.

In conclusion, three attributes within the assurance dimension have already been earmarked for attention; they are statement 25 (confidence that work covered in class will properly prepare the student for examinations), statement 27 (lecturers' explanations), and statement 28 (competence of lecturing staff). Although other attributes within the dimension could be addressed also, it is submitted that simply by addressing the mentioned attributes, perceived assurance service quality will increase significantly.

6.3.2.5 EMPATHY DIMENSION

The literature reveals that empathy service quality relates to the service provider's ability to understand their customers' needs, and their willingness to make their services accessible to them through convenient hours of business (Hoffman and Bateson, 1997, p.310). Organisations that understand the importance of their customers' needs are referred to as responsive organisations (Kotler and Fox, 1994, p.35). Such a customer-focus is a characteristic of all successful service companies (Kotler, 1994, p.476). In addition, the literature notes that since customers come from different backgrounds, their expectations may differ, and the service provider must be sensitive to this; only by meeting the customer's expectations can the service provider delivery service quality (Edvardsson, 1998, p.142).

Detail in respect of the empathy dimension is contained in Table 6.

Both the 3rd and 4th year students appeared to be moderately dissatisfied with the level of empathy service quality received from the School. However, once again the 4th year students believed that the service quality in respect of this dimension was poorer than the 3rd year students do. This is evidenced by the fact that the 4th year students' overall service quality gap for empathy was -1.01, and the 3rd year students' gap was -0.69.

Even though the empathy dimension was only ranked third by both years' students in terms of poor service quality, there are some worrying attributes within the dimension, particularly in respect of the 4th year students. The 4th year students appeared to be concerned about the quality of service in respect of statement 16 (additional contact periods), statement 20 (the lack of a student advocate), statement 31 (awareness of students' different backgrounds) and statement 34 (willingness to go the extra mile). The service quality gap scores in respect of these attributes lay between -0.98 and -1.13. In light of the fact that it is clearly evident from the literature that a strong-customer focus is a prerequisite for a successful service company, perceptions amongst the students that the School is not sympathetic to their needs or concerns is disturbing. The 4th year students face a daunting academic year, and it is submitted that anything that the School can do to make their task easier should be implemented; content students are more likely to pass the QE, and thereby improve the School's reputation within the Accounting community.

Although the 3rd year students' assessment of empathy service quality was considerably better than that of the 4th year students, it has already been established that they will probably become more discriminating or demanding over time (Rowley, 1997, p.11); it is therefore submitted that addressing the current 4th year students' concerns will have a positive impact on next year's Honours (4th year) class.

It should be noted that students' responses to this dimension's questions appeared to be more varied than for the other dimensions (as evidenced by higher standard deviations of both expected and perceived means). This reinforces the literature that notes that there is no such thing as a universal, all-encompassing definition of what service quality is, and that quality is a very personal matter that can only be assessed by the individual (John-Peters, 1999, p.6). Accordingly, as with all other dimensions, further research into students' needs is required, and suggestions made in the literature regarding the gathering

of data about students' expectations and needs at various points in their academic careers (Rowley, 1997, p.11) should be noted

In conclusion, even though there are attributes within the dimension that appear to require attention, student perceptions of empathy service quality were only moderately poor, and there is significant variation of opinion amongst students as to the importance of the attributes (as evidenced by high standard deviations). Accordingly, no attributes from this dimension will be added to the initial list for attention.

6.3.3 COMPARISON OF PERCEIVED SERVICE QUALITY BETWEEN RACIAL GROUPS

Detailed analysis of differences in students' expectations and perceptions according to their racial group was beyond the scope of this study. Suffice to say that, as noted in the literature, since customers have different values and backgrounds, they may perceive the same service in different ways (Edvardsson, 1998, p.142), and that this must be taken into account when considering what constitutes service quality.

Although there did not appear to be significant inconsistency in respect of service quality perceptions amongst the various racial groups of the 3rd year students, the size of the service quality gaps (for all dimensions) were larger for the 4th year Black African students. This is cause for concern in light of the fact that, as noted in Chapter 1, the School is under significant pressure to provide Chartered Accountants that are from previously disadvantaged backgrounds, and this must be the primary focus for the School's service quality initiatives over the coming years. However, such a focus should not be at the expense of other racial groups.

6.4 CONCLUSION

From the outset of this study, it was anticipated that the results of the survey would indicate that the quality of the service rendered at the School would not be good. From the analysis conducted on the results of the survey, it appears that this is true; the accounting students on the Pietermaritzburg campus of UKZN appeared dissatisfied with the level of service quality being received from the institution, and it appears that a large proportion of their dissatisfaction can be directly attributed to the teaching staff of the School, as is evidenced by the type of concerns that the students appeared to have. Clearly, much of the quality improvement work must be directly at the teaching staff. It

remains to be seen whether any improvements that are effected will have the desired effect of improving the School's image with its stakeholders.

It was, however, difficult to pinpoint one area (or dimension) that is responsible for these negative perceptions. Although all of the dimensions' service quality gaps were negative, some were more so than others, and it would be negligent, or remiss, to exclude any dimension from a service-quality improvement initiative as there are attributes within each dimension that require attention, and that are contributing to the overall poor perceptions of service quality.

Since there appear to be so many negative service quality gaps, it is therefore necessary to focus on those areas where improvement is needed most, and the following attributes have been included in the initial list for management intervention:

- Attribute 3 – Adequacy of prescribed textbooks
- Attribute 9 – Records of students' marks
- Attribute 13 – Marking of tests
- Attribute 18 – Implementation of students' recommendations
- Attribute 25 – Confidence that work covered in class will properly prepare the student for examinations
- Attribute 27 – Lecturers' explanations
- Attribute 28 – Competence of lecturing staff
- Attribute 30 – Provision of support to previously disadvantaged students

Although relatively few areas have been selected for the initial quality improvement initiative, it must be borne in mind that this is a preliminary improvement initiative and other concerns can be addressed at a later stage.

Having identified those attributes, it is now necessary to consider what should be done to address the matters at hand.

CHAPTER 7: RECOMMENDATIONS

7.1 INTRODUCTION

There are presently several pressing quality problems at the School of Accounting, and the current study highlights many of these problem areas. Recommendations will be made in respect of the matters identified. The recommendations to be made are intended to address several problems concurrently, as it is thought that many of the problems are rooted in the same inadequacy.

The recommendations relate directly to the service mix provided by the School, and are in respect of the “People” and “Process” elements of the mix. At present, the other elements of the mix will remain unchanged.

7.2 RECOMMENDATIONS

7.2.1 DEVELOPMENT OF SERVICE STANDARDS

According to the literature, service standards should be defined in terms of customer expectations (Berry et al, as cited in Skinner, 1990, p.648). If the School is to make any progress in respect of service quality improvement, this is an essential component of the service quality improvement initiative.

It is apparent that students are concerned about how long it takes to mark a test and release the results to students. A response to such a concern could be to implement a policy that states that test marks will be released within a given time period, and where it is not possible to adhere to such date, students must receive an adequate explanation. Lecturing staff who do not adhere to such a policy must know that action will be taken to address the matter. However, the literature also notes that service quality levels should be realistic (Walker et al, 2003, p.246), and such a policy should be realistic, and take into account circumstances that are beyond the control of the staff member. A similar policy could be implemented in respect of student marks, to ensure that marks are recorded accurately and changed where needed.

7.2.2 LISTENING TO CUSTOMERS AND A CUSTOMER FOCUS

From the service quality gaps and the comments made by several students, it is obvious that the students do not believe that they are important within the School, and that this is contributing significantly to the negative perceptions within the student body. There appears to be a complete lack of focus in respect of the students, and the lecturers do not appear to be listening to their students' concerns. This is contrary to the literature which suggests that organisations must be "listening" organisations (Berry et al, 1994, p.34) and there must be a focus on customer needs (Edvardsson, 1998, p.148) if they wish to have acceptable service quality standards.

It is essential that the School's management begin to address students' concerns in respect of matters such as the failure to implement their recommendations, the problems that they are encountering with their textbooks, and the matter of support to previously disadvantaged students. Addressing students' concerns is essential for ensuring that positive word-of-mouth recommendations are possible.

Student lecturer and course evaluations need to be taken seriously by the academic staff and attempts must be made to implement student recommendations. Where this is not possible, students should receive feedback from their lecturers detailing why a recommendation cannot be considered for implementation.

Students' opinions regarding their textbooks should be taken into account when decisions are being made regarding prescribed books. Although the lecturers should have the final word on the matter, student concerns should be taken into account.

The matter of assistance to previously disadvantaged students is a contentious one. Although such students must receive any possible help, other students' concerns should not be ignored. It appears that students from the other racial groups would also like the opportunity to attend extra lessons. Extra lessons at the 4th year level (in particular) would benefit all students, and increase their chances of passing the QE. Although the support is aimed primarily at previously disadvantaged students, the suggestion could be made to make such support available to anybody willing to spend the extra time on their studies.

Such recommendations could possibly ensure that students begin to believe that the School does have their interests at heart; that the School is customer-focused. Such actions could go along way to improving relations between the School and its primary customers.

7.2.3 EDUCATION OF THE WORKFORCE

It is apparent that, even though lecturers are qualified to teach at the 3rd and 4th year level (as they have passed the QE), many students do not believe that all lecturers are competent to teach. In light of these perceptions, it is clear that the teaching staff require training in order to be able to teach properly. Once again this is contrary to what the literature recommends: employees (lecturers) should be trained so that they can fulfil the organisation's promises (Tschohl, 1988, p.421). In the case of a university, promises made by the institution would include having competent staff on hand to teach students.

At present, no teaching qualification is required to teach in the School. It would greatly enhance the lecturers' image with students if they were all required to attend classes in teaching practice. Again, such a policy should be enforced within the School to ensure compliance.

7.2.4 MEASUREMENT OF QUALITY

It is essential that service quality within the School be measured regularly (using for example SERVQUAL) to determine whether progress is being made. This is in line with recommendations made in the literature (Edvardsson, 1998, p.147). If the measurement process indicates that progress is not being made, alternative recommendations should be instituted. In order to give the changes chance to take effect, regular measurement every six months is recommended.

Although comparison against another institution would be valuable, this may not be possible in light of the limited work being done in respect of service quality. However, it is suggested that the School should approach the QPA for guidance in this regard.

7.3 LIMITATIONS OF THE RESEARCH

Although the results from the study were encouraging as they reinforced preconceived ideas about service quality issues within the School, there were some limitations in respect of the study.

Firstly, it is suspected that some of the students did not understand some of the questions, and that their answers were somewhat random. This could account for some of the statements where variability is greater. In addition, the fact that the wording of the statements was changed may have led to problems in interpreting the questions.

Secondly, the students were relatively opposed to participating in the study due to past experience with surveys, and the results may appear to be worse than they are in reality. The need for regular service quality measurement, to establish whether this is so, is vital.

Thirdly, the use of 14 additional questions may have contributed to the negative overall results. The additional questions were included deliberately to address perceived problem areas, and this may have led to different results than might otherwise have occurred.

7.4 AREAS FOR FUTURE RESEARCH

7.4.1 CHANGES IN STUDENTS PERCEPTIONS OF SERVICE QUALITY OVER THE DURATION OF THEIR UNIVERSITY CAREER

As indicated in the literature, students' perceptions of service quality do not appear to be static. There is a need for a longitudinal study that tracks students' perceptions over their 4-year stay at the university, with a view to understanding what needs to change in the lecturers' approach to students as they progress through their degree.

This would require identifying potential students before they enter the School i.e. while still at tertiary level, and tracking their progress through the School's programme.

7.4.2 DIFFERENCES IN EXPECTATIONS AND PERCEPTIONS BETWEEN THE VARIOUS RACIAL GROUPS

It is apparent from the current study that students from different backgrounds do perceive the same service differently. A more detailed study that identifies the source of such differences is required. This is particularly relevant in light of the changing demographics within the School, and SAICA's policy of improving the number of successful Black QE candidates.

7.5 CONCLUSION

Even though the results of the study are not conclusive, it is encouraging that real problems have been identified, and the results provide a valuable platform for future improvement in the School.

However, it remains to be seen whether all interested parties (e.g. the lecturing staff) will see the potential benefits of the recommended initiatives. At present, there are a number of staff members who stubbornly cling to the old ways, and refuse to acknowledge that there is a new breed of student in the horizon who will vote with their feet if their needs are not met.

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APPENDICES

Appendix 1 Questionnaire distributed to participants in survey

SCHOOL OF MANAGEMENT STUDIES

QUESTIONNAIRE TO EVALUATE STUDENTS' PERCEPTIONS OF THE QUALITY OF EDUCATION OFFERED IN THE SCHOOL OF ACCOUNTING (PIETERMARITZBURG CAMPUS)

In this questionnaire you will be asked your opinion on various aspects of teaching in the School of Accounting. You do not need to sign your name and all information is confidential. Please complete as accurately and honestly as possible. Thank you for your cooperation.

Aims of the project:

The principal aim of this research project is to assess whether Accounting students are satisfied with the quality of education being received, and whether they have any suggestions as to how the quality of education may be improved.

Contact details of investigators:

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Criteria for inclusion of the participant:

Participants are registered in 2006 for (1) their final year of study of the B.Com (Acc) degree or (2) the B.Com (Hons in Acc) on the Pietermaritzburg campus.

Procedure to be followed by participants:

Participants will be asked to complete a questionnaire during class. Each question will take the form of a statement to which the participant should indicate the extent to which he/she agrees with the statement. The participant will be asked to tick the most appropriate response in the space provided.

Potential benefits to participants:

It is hoped that the results of the survey will give rise to improvements in the quality of teaching provided to Accounting students.

Payments or reimbursements to participants:

Participants will not be reimbursed for their participation in the study.

Recordings (written, audio or video) to be made of the proceedings:

Written evidence in the form of completed questionnaires will be the only evidence of the proceedings.

Disposal of data gathered during the investigation:

When no longer required, the completed questionnaires will be shredded.

Assurance of confidentiality:

Participants are assured of complete confidentiality and are requested to complete the questionnaires anonymously.

INFORMED CONSENT

I hereby confirm that I understand the contents of this document, and the nature of the research project, and that I consent to participating in the research project.

I understand that I am at liberty to withdraw from the project at any time, should I so desire.

SIGNATURE OF PATICIPANT:

.....

DATE:

.....

In each question you are presented with a statement to which you should indicate the EXTENT of your agreement/disagreement. Please tick the most appropriate response in the space provided. Your possible answers are:

1 = strongly disagree 2 = disagree 3 = neutral response 4 = agree 5 = strongly agree

	Question	1. Strongly disagree	2. Disagree	3. Neutral response	4. Agree	5. Strongly agree
E1	The teaching environment (lecture room/tutorial room) should be conducive to learning.					
E2	Students should feel safe and free from physical intimidation in their learning environment.					
E3	Prescribed textbooks should be user-friendly and assist in the learning process.					
E4	Lecturers should be appropriately dressed and appear neat.					
E5	Where a member of staff promises to do something for the students, he/she should do so.					
E6	Lecturers should be considerate of the problems that students face in their studies, and should show a genuine willingness to help.					
E7	Where a lecturer is unable to provide a student with the solution to a problem, he/she should follow up the matter and provides the student with a solution timeously.					
E8	Lecturers should be properly prepared for each lecture and tutorial that they deliver, and should be able to deal with students' queries comprehensively.					
E9	Students' mark records should be accurately maintained and revised timeously where needed.					
E10	Lectures and tutorials should be held at the specified time; lectures and tutorials should not be cancelled without adequate prior warning.					
E11	Lectures and tutorials should only be cancelled for legitimate reasons; such cancellations only happen rarely.					
E12	Where lectures or tutorials are unavoidably cancelled, adequate notice should be given to students of when and where the replacement lecture or tutorial will be held.					

	Question	1. Strongly disagree	2. Disagree	3. Neutral response	4. Agree	5. Strongly agree
E13	Tests should be marked fairly and accurately, and returned timeously.					
E14	Students believe that their test scripts should be returned to them promptly, so that they can identify where their problems lie.					
E15	Suggested solutions to tests should be distributed timeously after the test has been written.					
E16	Lecturers should be willing to schedule additional contact periods close to tests and exams to assist students with problem areas.					
E17	Students should be given the opportunity to evaluate their lecturers.					
E18	Students should be confident that recommendations made by students, during Lecturer Evaluations, are implemented.					
E19	Confidential channels should exist whereby students can offer ideas and suggestions regarding their academic needs.					
E20	A "student advocate" should be available who will assist students in resolving queries, obtaining student feedback, issuing reports to School leadership regarding quality matters.					
E21	Lecturers should be available at designated consultation times. Consultation times should not be changed on the spur-of-the-moment.					
E22	Lecturers should be willing to help students at times other than their consultation times.					
E23	Lecturers should be available daily, and should not have outside interests that interfere with their teaching responsibilities.					
E24	Students should find their lecturers friendly and approachable.					
E25	Students should be confident that the work covered in lectures and tutorials will prepare them adequately for university examinations, and the Qualifying Exam.					
E26	At the start of the academic year, lecturers should tell students exactly what is expected of them in order to succeed in the particular subject.					
E27	Lecturers' explanations should be thorough enough to allow the student to understand the relevant concepts.					
E28	Teaching staff should be competent to teach their respective subjects.					

	Question	1. Strongly disagree	2. Disagree	3. Neutral response	4. Agree	5. Strongly agree
E29	Lecturers should be sympathetic and supportive of their students' needs.					
E30	The School should provide previously disadvantaged students with sufficient academic support.					
E31	Lecturers should be aware of the different backgrounds that students come from, and take this into account in their dealings with different students.					
E32	Lecturers should give students enough individual attention.					
E33	Lecturers should take the time to build up personal relationships with their students.					
E34	Lecturers should be willing to "go beyond the call of duty" to help a student with a problem.					

	Question	1. Strongly disagree	2. Disagree	3. Neutral response	4. Agree	5. Strongly agree
P1	The teaching environment (lecture room/tutorial room) is conducive to learning.					
P2	Students feel safe and free from physical intimidation in their learning environment.					
P3	Prescribed textbooks are user-friendly and assist in the learning process.					
P4	Lecturers are appropriately dressed and appear neat.					
P5	Where a member of staff promises to do something for the students, he/she does so.					
P6	Lecturers are considerate of the problems that students face in their studies, and show a genuine willingness to help.					
P7	Where a lecturer is unable to provide a student with the solution to a problem, he/she follows up the matter and provides the student with a solution timeously.					
P8	Lecturers are properly prepared for each lecture and tutorial that they deliver, and are able to deal with students' queries comprehensively.					
P9	Students' mark records are accurately maintained and revised timeously where needed.					
P10	Lectures and tutorials are held at the specified times; lectures and tutorials are not cancelled without adequate prior warning.					

	Question	1. Strongly disagree	2. Disagree	3. Neutral response	4. Agree	5. Strongly agree
P11	Lectures and tutorials are only cancelled for legitimate reasons; such cancellations only happen rarely.					
P12	Where lectures or tutorials are unavoidably cancelled, adequate notice is given to students of when and where the replacement lecture or tutorial will be held.					
P13	Tests are marked fairly and accurately, and returned timeously.					
P14	Students believe that it is important that their test scripts are returned to them, so that they can identify where their problems lie.					
P15	Suggested solutions to tests are distributed timeously after the test has been written.					
P16	Lecturers are willing to schedule additional contact periods close to tests and exams to assist students with problem areas.					
P17	Students are given the opportunity to evaluate their lecturers.					
P18	Students are satisfied that recommendations made by students, during Lecturer Evaluations, are implemented.					
P19	Confidential channels exist whereby students can offer ideas and suggestions regarding their academic needs.					
P20	A "student advocate" is available to assist students in resolving queries, obtaining student feedback, issuing reports to School leadership regarding quality matters.					
P21	Lecturers are available at designated consultation times. Consultation times are not changed on the spur-of-the-moment.					
P22	Lecturers are willing to help students at times other than their consultation times.					
P23	Lecturers are available daily, and do not have outside interests that interfere with their teaching responsibilities.					
P24	Students find their lecturers friendly and approachable.					
P25	Students are confident that the work covered in lectures and tutorials will prepare them adequately for university examinations, and the Qualifying Exam.					
P26	At the start of the academic year, lecturers tell students exactly what is expected of them in order to succeed in the particular subject.					
P27	Lecturers' explanations are thorough and					

Appendix 2 Reconciliation of Original SERVQUAL Questionnaire to Document Administered in this Study

Original SERVQUAL doc	Present Study's Statement Ref no.	Present Study's Document
Tangibles		Tangibles
Modern looking equipment	E/P 1	The teaching environment (lecture room/tutorial room) should be conducive to learning.
Visually appealing facilities	E/P 2	Students should feel safe and free from physical intimidation in their learning environment.
Visually appealing materials	E/P 3	Prescribed textbooks should be user-friendly and assist in the learning process.
Neat appearance of employees	E/P 4	Lecturers should be appropriately dressed and appear neat.
Reliability		Reliability
Delivery of promises	E/P 5	Where a member of staff promises to do something for the students, he/she should do so.
Dependability of handling problems	E/P 7	Where a lecturer is unable to provide a student with the solution to a problem, he/she should follow up the matter and provides the student with a solution timeously.
Correct performance of the service the first time	E/P 8	Lecturers should be properly prepared for each lecture and tutorial that they deliver, and should be able to deal with students' queries comprehensively.
Maintenance of error-free records	E/P 9	Students' mark records should be accurately maintained and revised timeously where needed.
Delivery of service at time promised	E/P 10	Lectures and tutorials should be held at the specified time; lectures and tutorials should not be cancelled without adequate prior warning.
EXTRA QUESTION – 1	E/P 21	EXTRA QUESTION: Lecturers should be available at designated consultation times. Consultation times should not be changed on the spur-of-the-moment.

Original SERVQUAL doc	Present Study's Statement Ref no.	Present Study's Document
Responsiveness		Responsiveness
Genuine willingness to help	E/P 6	Lecturers should be considerate of the problems that students face in their studies, and should show a genuine willingness to help.
Keeping the customer informed about when the service will be performed	E/P 11	Lectures and tutorials should only be cancelled for legitimate reasons; such cancellations only happen rarely.
EXTRA QUESTION – 2	E/P 12	Where lectures or tutorials are unavoidably cancelled, adequate notice should be given to students of when and where the replacement lecture or tutorial will be held.
Responsiveness to customer requests	E/P 18	Students should be confident that recommendations made by students, during Lecturer Evaluations, are implemented.
Prompt service	E/P 22	Lecturers should be willing to help students at times other than their consultation times.
Accessibility to customers	E/P 23	Lecturers should be available daily, and should not have outside interests that interfere with their teaching responsibilities.
Assurance		Assurance
Making customers feel safe in their transactions	E/P 13	Tests should be marked fairly and accurately, and returned timeously.
EXTRA QUESTION – 3	E/P 14	Students believe that their test scripts should be returned to them promptly, so that they can identify where their problems lie.
EXTRA QUESTION – 4	E/P 15	Suggested solutions to tests should be distributed timeously after the test has been written.
EXTRA QUESTION – 5	E/P 17	Students should be given the opportunity to evaluate their lecturers.
EXTRA QUESTION – 6	E/P 19	Confidential channels should exist whereby students can offer ideas and suggestions regarding their academic needs.
Courteous staff	E/P 24	Students should find their lecturers friendly and approachable.
Ability to instil confidence in customers	E/P 25	Students should be confident that the work covered in lectures and tutorials will prepare them adequately for university examinations, and the Qualifying Exam.

Original SERVQUAL doc	Present Study's Statement Ref no.	Present Study's Document
EXTRA QUESTION – 7	E/P 26	At the start of the academic year, lecturers should tell students exactly what is expected of them in order to succeed in the particular subject.
EXTRA QUESTION – 8	E/P 27	Lecturers' explanations should be thorough enough to allow the student to understand the relevant concepts.
Knowledge of staff to answer questions	E/P 28	Teaching staff should be competent to teach their respective subjects.
EXTRA QUESTION – 9	E/P 29	Lecturers should be sympathetic and supportive of their students' needs.
EXTRA QUESTION – 10	E/P 30	The School should provide previously disadvantaged students with sufficient academic support.
EXTRA QUESTION – 11	E/P 32	Lecturers should give students enough individual attention.
Empathy		Empathy
Convenient operating hours	E/P 16	Lecturers should be willing to schedule additional contact periods close to tests and exams to assist students with problem areas.
EXTRA QUESTION – 12	E/P 20	A "student advocate" should be available who will assist students in resolving queries, obtaining student feedback, issuing reports to School leadership regarding quality matters.
Understanding customers' requirements	E/P 31	Lecturers should be aware of the different backgrounds that students come from, and take this into account in their dealings with different students.
Acknowledging customers by name	E/P 33	Lecturers should take the time to build up personal relationships with their students.
Providing individualised attention	E/P 34	Lecturers should be willing to "go beyond the call of duty" to help a student with a problem.

Appendix 3 Ethical Clearance Document



RESEARCH OFFICE (GOVAN MBEKI CENTRE)
WESTVILLE CAMPUS
TELEPHONE NO.: 031 – 2603587
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19 JULY 2006

MS. C SMITH (882216018)
MANAGEMENT STUDIES

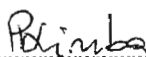
Dear Ms. Smith

ETHICAL CLEARANCE APPROVAL NUMBER: HSS/06363A

I wish to confirm that ethical clearance has been granted for the following project:

"Expected service quality measurement in accountancy higher education on the Pietermaritzburg campus of the school of accounting, University of KwaZulu-Natal, South Africa"

Yours faithfully


.....
MS. PHUMELELE XIMBA
RESEARCH OFFICE

PS: The following general condition is applicable to all projects that have been granted ethical clearance:

THE RELEVANT AUTHORITIES SHOULD BE CONTACTED IN ORDER TO OBTAIN THE NECESSARY APPROVAL SHOULD THE RESEARCH INVOLVE UTILIZATION OF SPACE AND/OR FACILITIES AT OTHER INSTITUTIONS/ORGANISATIONS. WHERE QUESTIONNAIRES ARE USED IN THE PROJECT, THE RESEARCHER SHOULD ENSURE THAT THE QUESTIONNAIRE INCLUDES A SECTION AT THE END WHICH SHOULD BE COMPLETED BY THE PARTICIPANT (PRIOR TO THE COMPLETION OF THE QUESTIONNAIRE) INDICATING THAT HE/SHE WAS INFORMED OF THE NATURE AND PURPOSE OF THE PROJECT AND THAT THE INFORMATION GIVEN WILL BE KEPT CONFIDENTIAL.

cc. Faculty Officer (Post-Graduate Office)
cc. Supervisor (Prof. D Vigar-Ellis)

Appendix 4 Approval from Head of School of Accounting



26 September 2006

To whom it may concern

Charmaine Smith: student number 882216018

This is to confirm that I was aware of the research conducted on the Pietermaritzburg campus by the above student.

Kind regards

A handwritten signature in black ink, which appears to read "L. Mitchell", is written over a horizontal line. Below the line, the name "Professor Lindsay Mitchell" is printed in a standard font.

Professor Lindsay Mitchell

Head of School of Accounting

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