Auditor Compliance Mediate Relationship between Service Quality and Perceived Service Quality of SME Firms in Malaysia: A Conceptual Study

Ashari Bin Ismail[1]*, Mohammed Hariri Bin Bakri[2], Mohd Norazmi Bin Nordin[3], Tan Chi Hau[4], Chan Man Seong[5], Mohd Saleh Abbas[6], Tan Say Peng[7]

[1]Faculty of Technology Management and Technopreneurship, Universiti Teknikal Malaysia Melaka, 76100 Durian Tunggal, Melaka

[2]Faculty of Technology Management and Technopreneurship, Universiti Teknikal Malaysia Melaka, 76100 Durian Tunggal, Melaka

[3]Faculty of Education, Universiti Kebangsaan Malaysia, Bangi, Selangor, Malaysia

[4]Department of Marketing, Faculty of Business and Finance, Universiti Tunku Abdul Rahman.

[5]School of Management, Universiti Sains Malaysia.

[6]INTI International University, Nilai, Negeri Sembilan, Malaysia

[7]Faculty of Social Science and Humanities, Universiti Kebangsaan Malaysia, Bangi, Selangor, Malaysia

Abstract

This study aims to investigate the association between service quality and perceived service. It also aims to test whether this relationship is mediated by auditor compliance of Malaysian SMEs. Survey research was applied to achieve the objective of the research. A convenience sampling technique and a structural questionnaire will apply in this research. The finding is expected to have a significant moderate relationship between service quality and perceived service quality and the mediated relationship between independent and dependent variables in this study. This study is expected to contribute to audit service quality research by providing empirical evidence of the association between service quality, perceived service quality and auditor compliance of audit firm attributes. More imperatively, the study provides evidence on factors that mediate the relationship.

Keywords: *Service quality, perceived service quality, auditor compliance and SMEs*

Introduction

In most literature on service quality, there is a consensus among scholars that service quality is an elusive and abstract concept that is a complexity to define and measure (Hoffman, 2011; Kotler & Armstrong, 2017; Parasuraman, Zeithaml, & Berry, 1985), what consequences related to good service quality practice are the fact that an increase in quality has numerous benefits and can have a dramatic impact on an organization's survival (Hoffman, 2011; I. Ismail, Haron, Ibrahim, & Isa, 2006; Pringviriya, Hanim, Fadzil, Soffian, & Ismail, 2015) It is pivotally for this reason that current research and much debate is done in the field of service quality and service quality measurement. The debate revolves mainly around competing perspectives, the Nordic (Scandinavian or European) and the American schools. The Nordic school defines service quality using broad categorical terms, including technical and functional quality. On the different view, the American school uses descriptive terms and includes, among other things, the five dimensions of reliability, responsiveness, assurance, empathy, and tangible (Brady, Cronin, Brady, & Cronin, 2001). Although both schools of thought highlight vital aspects of service quality, it still seems from the literature that there is no consensus that these definitions fully capture the essence of the variable.

Definitions of service quality in the literature focus primarily on meeting auditees; expectations (Gronroos Nandan, 1984; Hansson, 2016; Hoffman, 2011; Parasuraman et al., 1985). Differences between expected and perceived performances give disconfirmation, either positive or negative. There is often termed the "disconfirmation paradigm'. Expectations in this context are based on individual norms, values, wishes and needs and are therefore very individualistic. Auditee expectations are beliefs about the service that serve as standards or reference points against which quality is judged. Whether or not the auditees matches these expectations will significantly impact their perceived service quality. It should be noted, though, that the expectations between both auditees are not necessarily identical, even if the service delivery is identical.

Gronross (1984) was among the pioneer researchers who called for a conceptual service quality model to understand the concept better. He believes that these models will show how auditees perceive the quality of service. He argues that it will be positive for

the service auditor to manage perceived service quality evaluation by auditees if they understand how auditees will evaluate the services. Conceptual service quality models can be beneficial as they provide an overview of the factors that can influence the service quality of auditing services and identify quality shortfall. In addition, a model will show the relationship between prominent variables and can be a simplified description of reality.

The service quality model has pointed out attention after the revolutionary work of Parasuraman et al. (1985). Their study revealed ten dimensions of service quality measurement and proposed a service gap model. Following that results, they reduced to five dimensions of service quality measurement. They established a questionnaire of 27 items and suggested it as SERVQUAL model. Parasuraman et al., (1991. Parasuraman et al. (1994) further stated that the SERVQUAL model has diagnostic characteristics and practical implications. Ismail et al. (2006) suggest that the SERVQUAL model is multidimensional and can provide more diagnostic information on the auditing sector than other service measurement scales such as SERVPERF. Many academics and service industries have used this SERVQUAL model (Alareeni, 2019; Alhkami & Alarussi, 2016; Awan, Bukhari, & Iqbal, 2011; Fredrick. Mukoma Kalui, 2014; I. Ismail et al., 2006; Morton & Scott, 2007; Personal, Archive, Ali, & Raza, 2015; Pringviriya et al., 2015; Saxby, Ehlen, & Koski, 1985; Saxby & Indiana, 2004; Yuniarti & Zumara, 2013) . These five dimensions of service quality are as follows:-

Reliability relies upon dealing with auditee administrations' issues, performing administrations right the first run through, giving administrations at the guaranteed time, and keeping a mistake-free record. Moreover, they expressed dependability as the most imperative factor in regular administration (El Saghier, 2015). Dependability likewise comprises exact request satisfaction; precise record; precise quote; precise charging; exact figuring of commissions; keep administrations guarantee—additional, specified that reliability is the most critical factor in managing services. Reliability is the effect achieved benefit guarantees, such as giving quick and secured exchanges and a wide variety of items and administrations. Another aspect that needs to be considered carefully is the speed of exchange; it is believed that the speed of exchange is the most critical thing impacting consumer's satisfaction (Janahi & Al Mubarak, 2017)

Responsiveness refers to the willingness and capability of the service provider to meet and adapt to auditees' needs. Thus, it is characterized by the keenness or status of representatives to give benefits. It includes the convenience of administrations (El Saghier, 2015). In addition, it includes seeing the needs and the needs of the clients, reasonable working hours, special consideration given by the staff, thoughtfulness regarding issues and auditees' wellbeing in their exchange value. A previous study shows that responsiveness shows the highest correlation with auditee satisfaction (El Saghier, 2015; Parasuraman, Zeithaml, & Berry, 1994). the trend is shown by which customers in the retail sector reported the highest satisfaction for promptness and speed of service and the accuracy of transactions at the cash counter (Naik, 2010). Workforces should be trained and selected based on their capability to satisfy auditees. Direct contact between the workforces or the service provider and auditee will increase responsiveness. Responsiveness can be incurred among the service provider due to delays and distance. Long distances and delays in time processing in the supply chain can reduce responsiveness. So in that situation, the company and provider of the service set up in-house training to increase the workforce to keep their responsiveness in performing their job and, later on, increase total purchase for the session.

Assurance includes ability, kindness, validity and security. Performance and politeness of workers and their capacity to inspire trust and certainty (Parasuraman, A., Zeithaml, V., & Berry, 1988). The company that delivers the services, such as the legal service provider, is a must to ensure that auditees feel secure with systems and satisfied with the services at the same time. (Naik, 2010), also found in their study that the auditees in retail sectors were satisfied with the processing of transactions and efforts to expedite processing whenever the traffic at the encounters increased. Results of the study conducted in the retail banking sector indicate the four critical dimensions of SERVQUAL (tangibles, empathy, reliability and security, and internet banking), all of which are significant and positive effects upon auditee satisfaction, their trust in the audit firms, and, finally, an auditor's reputation (Hamzah, Lee, & Moghavvemi, 2017; Rahman, A., Hayati, N., Sahiq, M., Nadiah, A., Ismail, S., & Bakri, 2011)

Tangible is explained as significant quality as physical facilities and equipment's nearness (El Saghier, 2015). Tangible also referred to significant quality as latest equipment looks, up to date in terms of technologies, agents are in vogue, and materials are captivating. Additionally, tangible also can be categorized as the appearance of physical facilities, equipment, personnel, and communication materials in the workplace and also found that tangible has a less significant relationship with auditee satisfaction Awan et al., 2011; Awang, Afthanorhan, & Asri, 2015; Parasuraman, Zeithaml, & Malhotra, 2005). Contradict results appears from above in which the tangible factor was significantly influenced not only service quality SERVQUAL but the customer's satisfaction in China's telecommunication industry (Noble, Shinha, & Kumar, 2002). Thus, it is supported by a report from research applied, confirmed a strong and positive relationship between service quality, customer satisfaction and customer loyalty in the utility service in Malawi (Chodzaza & Gombachika, 2013)

Empathy defines compassion as the minding and individual consideration the firm gives its clients (El Saghier & Nathan, 2013). It includes giving clients special consideration and representatives who comprehend the requirements of their clients and business

hours. Others researchers alluded to sympathy in their investigation as giving individual consideration such as best enthusiasm for heart and comprehending auditee's particular needs (A. Ismail et al., 2013). Empathy was also found to have a relationship with auditee satisfaction. The auditee was concerned about their needs and caring by the service provider and, therefore, appreciated that by expressing more satisfaction with the services (Manasra, Zaid, & TaherQutaishat, 2013)

Industrial gap (issues) - Within the auditing service industry, service quality and auditee satisfaction are under-researched topics as the use of these performance criteria is in its infancy (Zuhaila Jamal, Mahamed Ali, & Azmi, 2018). At the same time, daunting challenges in this industry remain. According to Onyango (2006), audit firms' problems within the service delivery sector relate to delays in delivering services due to a lack of timely directions on-field problems. The lack of sufficient knowledge and awareness of the business, auditors' failure to honour commitments, management representatives who lack adequate knowledge to answer auditee's questions, and the lack of communication to its auditees. Poor knowledge of the audit market and its various facets, such as providing service in a timely (Zuhaila Jamal et al., 2018), corporate governance plays a significant role in raising such concerns. Potential auditees seek signs or evidence of good delivery services when making purchasing decisions. (Saidin, Sanuri, Mokhtar, Saad, & Yusoff, 2015). However, the quality of service performance is sometimes inconsistent and unpredictable. Therefore, it varies from one service provider to another (Kotler, 2000). Therefore, service managers need to minimize uncertainty to auditees by providing them with a good quality service and implementing the SERVQUAL model to attract the client to continue receiving audit services

Theoretical gap – Ismail et al. (2006) research on Malaysian Public Listed Companies at KLSE tested the relationship between service qualities, auditee satisfaction, auditee loyalty. Morton and Scott (2007) also did the same research (Morton & Scott 2007; Yuniarti & Zumara 2013) test service quality and audit client satisfaction, Pringviriya et al. (2015) search on the relationships between service quality, auditee satisfaction and auditee loyalty of audit firms in Thailand, while Fredrick and Joab (2014) search on the relationship between service quality and auditee satisfaction of companies quoted at Nairobi. However, there is no such literature to proposed variables in the current study, such as mediating effect of auditor compliance relationship between service quality and perceived service quality here; the researcher do take loophole was left by the previous researchers (Fredrick . Mukoma Kalui, 2014; I. Ismail et al., 2006; Morton & Scott, 2007; Pringviriya et al., 2015; Yuniarti & Zumara, 2013)

Research questions and objectives

The study aims to analyze and determine the relationship between service quality and perceived service quality and the mediating effect of auditor compliance between service quality and perceived service quality of Smalls and Medium Enterprise (SME) firms in Malaysia.

Literature Review

SERVQUAL model

The SERVQUAL model, popular by Parasuraman et al. (1985), is a popular and established measurement model for service quality that has been extensively and vastly applied in many studies focusing on service quality assessment (Zeithaml et al. 2008:154). Zeithaml et al. (2008:151) explain that the SERVQUAL model is one of the first measures explicitly developed and extensively used to measure service quality (SERVQUAL). The SERVQUAL instrument with the five service quality dimensions is the predominant method used to measure auditee perception of service quality. It believes that this model is arguably the best-known instrument to measure auditees' perceptions of service quality. The SERVQUAL instrument with the five dimensions of service quality has become the popular service quality model currently because of the reason following (Parasuraman et al., 1985; 1988; 1991):-

I. The SERVQUAL model is accepted as a standard for assessing different dimensions of service quality.
II. The SERVQUAL until now is shown to be most valid and suitable across various industries.
III. It has demonstrated reliability in that other respondents interpret the question similarly.
IV. It is parsimonious in that it has a limited number of items, and therefore it can be completed in a fast situation.
V. The SERVQUAL model has comprehensively standardized analysis tools to aid in interpreting results.

In social science management, the SERVQUAL model is viewed by academics, researchers, scientists, and scholars of service quality as the gap between auditee expectations and perceived performance. The model suggests that the more significant the gap or distance between the two variables where version supersedes expectations, the higher the service quality (Wilson et al.,2008). Wilson et al. (2008) have identified the following purposes of the SERVQUAL model:-

I. Service organizations may identify average gaps for each service attribute by identifying differences between the auditee's perceptions and expectations.
II. It is easy to use the five SERVQUAL dimensions to assess the service organization's service quality.
III. Auditee perceptions and expectations of the service organization can be monitored using individual service attributes or SERVQUAL dimensions.
IV. Service organizations may compare the service quality ratings against competing organizations.
V. The business organization of service performance measurements may identify and examine differences in auditee segments.
VI. The department or division can be measured internally using the SERVQUAL model.

The SERVQUAL instrument contains 19 service attributes and comprises five service quality dimensions: assurance, empathy, reliability, responsiveness, tangibles, perceived service with four items and auditor compliance have four items and altogether 27 items to measure service quality, perceived service and auditor compliance of SMEs firm (Zeithaml, Parasuraman, & Berry, 1985). The model was specifically designed to measure the auditee's expectations and perceptions of the service quality.

The conceptualization, dimensionality, operationalization, measurement, and applications of the SERVQUAL model have been subjected to some criticisms, which include the dimensions (assurance, empathy, reliability, responsiveness, and tangible) is not being universal and that the model fails to draw on constituted economic, statistical and psychological theory (F. Buttle, 1996; F. A. Buttle, 2002; F. Buttle, Ang, & Iriana, 2006) Despite these criticisms of the effectiveness of SERVQUAL across different service settings, there is a universal, there is a universal agreement that the twenty-two items are reasonably good predictors of service quality in totally (Sureshchandar et al., 2002). The model remains the complete attempt to conceptualize and measure service. Nyeck et al. (2002) mention that although the model has critics, it does not render the measuring tool moot; rather, the criticisms received may have more to do with how researchers, academics, scientists, and scholars use it. Parasuraman et al. (1991) denied that, with minor modification, SERVQUAL could be tailored or adapted to any service organization. They also add that all information on service quality gaps may help marketers diagnose where performance improvement can best be targeted.

Based on the five SERVQUAL dimensions, the gap between auditees' expectations for excellence and the actual service delivery perceptions will be measured with the SERVQUAL instrument. The instrument helps service organizations understand both auditee expectations and perceptions of specific services as well as quality improvements over time (Parasurman et al., 1988:26)

Compliance auditing

Compliance auditing is something businesses with strict regulatory main favourable terms should regularly be doing. Essentially, compliance auditing reviews and checks whether a company or organization with the correct regulations. For an instant, financial institutions and freelancers like banks, freelance accountants, and financial advisors, as well as individual solicitors and other consultants need to be up to date with the rules and regulations governing their industries (Lim, 2012; Malaysian Institute of Accountants, 2015)

Depending on the type of company or organization, different approaches to a compliance audit can be taken. In most cases, a specially trained auditor is assigned to work through a checklist, ensuring that all requirements are met. Nothing falls short of regulation. For Financial Institutions and Service providers, the audit includes personal data security, disaster recovery, or information backup. For medical facilities, compliance auditing might require similar points of information. At the same time, IT consultancies are often subject to queries about processes, data storage, and protection (Lim, 2012; Malaysian Institute of Accountants, 2015). Requirements and regulations will differ from country to country and industry to industry. Many governments put compliance requirements to protect both enterprises and their consumers. In short, the auditor's report provides determines whether or not the company or organization complies with the applicable rules (Lim, 2012; Malaysian Institute of Accountants, 2015)

Laws, requirements, guidelines, and regulations are prone to change, much like everything else in life, as it turns out. As these rules change, companies must adapt their compliances to match or risk losing accreditations and their ability to do business. These rules and regulations are in place to protect consumers and the industries that serve them. Ensuring that all providers offer the same standard, both legally and covering all necessary parameters. Failure to comply can lead to all sorts of trouble, including fines and, in the worst case, shutdowns (Lim, 2012; Malaysian Institute of Accountants, 2015)

That depends. Some organizations use internal systems for auditing their processes and procedures. In contrast, others outsource third-party auditors to investigate and complete tasks. In some instances, where the compliance regulations are stringent and complicated, it pays to have a specialist come in and go through the whole system piece by piece (Lim, 2012; Malaysian Institute of Accountants, 2015)

Perceived service quality

Various authors have tried to conceptualize perceived service quality with varying illustrations, especially the dimensions used in their studies. (Gronroos, 1984) In his seminal paper on service, quality defined the perceived quality of a given service as the result of an evaluation process, in which the consumer compares his expectations with his perception of the service received; in other words, he places the perceived usefulness and the expected service opposite one another. When evaluating service quality in the same study, consumers consider two factors: functional quality and technical quality. The latter is service delivery, and the former is what consumers receive from the service. Parasuraman et al. (1988) identified five dimensions in their SERVQUAL model. These were tangible elements, which are the physical surrounding of the place where the service is delivered, for instance, how the table is set or room furnishings, reliability, which is the seller's capability to supply the promised outputs at the stated level and responsiveness determined as the capability to respond to and satisfy the auditee's wishes. Others are assurance-employees' knowledge, politeness and trustworthiness and empathy- willingness and ability to respond to individual auditee desires, for example, making the report look like a confidant to stakeholders as requested by a customer (Dib & Al-msallam, 2015; MOHD NOOR et al., 2020; Samaan Almsalam, 2014; Whah & Lim, 2018)

The mediating effect of auditor compliance between service quality and perceived service quality

Service quality can be defined as "the difference between auditee' expectations for service performed before the service encounter and their perceptions of the service received" (Asubomteng, McCleary and Swan, 1996).

Compliance - A compliance audit is a comprehensive review of an organization's adherence to regulatory guidelines. Audit reports evaluate the strength and thoroughness of compliance preparations, security policies, user access controls, and risk management procedures over a compliance audit.

Perceived service quality refers to the consumer's assessment of the organization's superiority or inferiority (Parasuraman, A., Zeithaml, V., & Berry, 1988). Service quality is the heart and soul of any service organization. It contributes to the firm's success and survival (Zuhaila Jamal et al., 2018). Several authors have tried to conceptualize perceived service quality with varying illustrations, especially the dimensions applied in their studies. For example, Gronroos (1984), in his seminal paper on service quality, defined the perceived quality of a given service as the result of an assessment process, in which the auditees compares his expectations with his/her perception of the service received; in other words, he places the perceived usefulness and the expected service opposite one another. When evaluating service quality in the same study, consumers consider two factors: functional quality and technical quality. The latter is service delivery, and the former is what consumers receive from the service. (Dib & Al-msallam, 2015; MOHD NOOR et al., 2020; Samaan Almsalam, 2014; Whah & Lim, 2018)

In their study, Saqib et al. (2016) found a significant moderating effect of Shari'ah compliance relationship between service quality and customer satisfaction. This research was conducted using Shari'ah compliance of the Islamic banking sector of Pakistan. At the same time, another study used the same variable of Shari'ah compliance of the Islamic banking sector in Pakistan. This study was added the shari'ah compliance to the dimension of service quality. the study also has a significant relationship with customer satisfaction (Ali & Raza, 2017; Khan, Lima, & Mahmud, 2021; Supriyanto, Wiyono, & Burhanuddin, 2021)

Based on a theoretical point of view, academics and researchers had established the conceptual definition of service quality, corporate image, compliance audit, and perceived service quality. Hence, this study is based on these developed sets of hypotheses, which are summarized and stated below:

H1   There is a positive relationship between service quality and perceived service quality

H2   There is a mediating effect of auditor compliance between service quality (SERVQUAL) towards perceived service quality

Methodology

Figure 1 illustrates the conceptual model of the study. The SERVQUAL measurement model The study shows auditor compliance between service quality and perceived service quality; figure 1 further depicted the relationship between service quality and customer satisfaction.
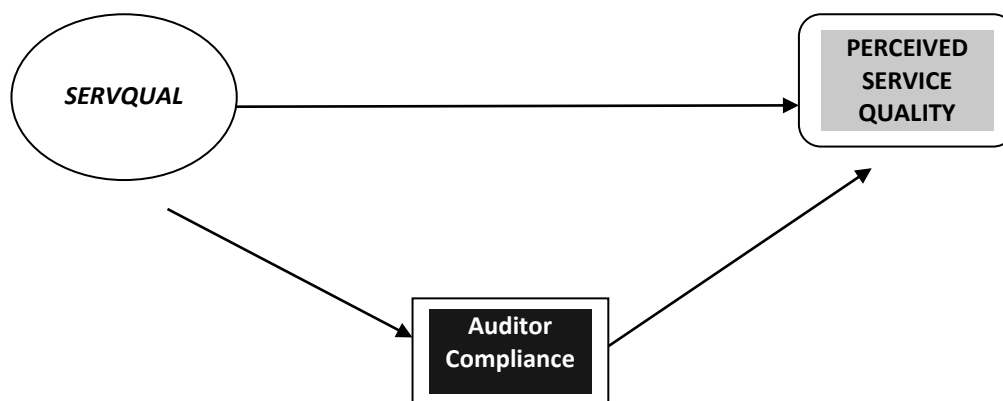

Figure 1: Research Framework

Measurement instrument

Questionnaire items were modified and substituted thoroughly in the audit service industry, specifically Malaysian SMPs. In addition, all items in the instrument were translated into English, whereas scholars and market specialists confirmed their content validity. A pilot study was also conducted, and the questionnaire was distributed to academic and market professionals who have experience in audit firms. Therefore, it is confirmed that all items are relevant, and it is convenient to understand the instrument.

A 10-point Likert scale (1) 'strongly disagree' and (10) 'strongly agree' was used to measure audit firms' perception of service quality. In addition to service quality for auditing, pringviriya et al., (2015) studies were used to adapt the appropriate items and incorporate them into our research. Furthermore, items for auditee satisfaction in audit firms were identified from past literature (Anderson, Fornell, & Lehmann, 1994). These items reflect auditee satisfaction with audit firms products and services. Lastly, demographic information is also collected from the respondents of our study.

Sample data are used, and data collection is done via the survey method. This study aims to target those auditees who have at least audit firm experience. Data collection is based on a 10-point Likert scaling questionnaire adopted in the previous literature. The present study was conducted from December 2021 – to January 2022, and a non-probability sampling technique (convenience sampling) was applied.

Discusion and Conclusion

This study determines the relationship between service quality and perceived service quality and the mediating effect of the auditor compliance variable relationship between service quality and perceived service quality in SMEs firms in Malaysia. This research is expected to have a significant relationship between service quality and perceived service quality in line with the previous researchers (Fredrick . Mukoma Kalui, 2014; I. Ismail et al., 2006; Morton & Scott, 2007; Pringviriya et al., 2015; Yuniarti & Zumara, 2013). The research also expected that auditor compliance has a significant mediated relationship between service quality and perceived service quality (Ali & Raza, 2017; Khan et al., 2021; Supriyanto et al., 2021)

Recommendations and policy implication

Overall, by keeping another variable instead of service quality, such as compliance audit, firms may focus on strategic choice and provide innovative services to gain a competitive advantage. Nowadays, a potential target market for SMPs is available where they have no choice other than to develop, attract and retain auditee satisfaction. In addition, the present study also pointed out the service quality perception, particularly in the auditing industry of Malaysia. in fact, this study makes a unique contribution to the auditing industry of Malaysia. It lays a foundation towards a SERVQUAL model by introducing the auditor compliance variable. However, auditees of SMPs in Malaysia were found to be more satisfied and support the service quality level of SMPs. However, our newly introduced variable attracts our attention mainly and recommends audit managers to consider auditor compliance variables in providing service quality of audit services. SMPs should promote a variable of auditor compliance and apply strategic decisions to gain a more significant market share.

Acknowledgements

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