Service Quality and Client's Satisfaction:
A Case Study among Employees at a Government Agency in
Kota Samarahan towards Counter Services in
Urban Transformation Centre (UTC) Kuching

*Leviana Andrew[1], Siti Fatimah Abdul Latiff[2] & Haniz Izyan Izzati Ali[3]

[1,2,3]Faculty of Business and Management,
Universiti Teknologi MARA
Cawangan Sarawak,
Samarahan, Sarawak, Malaysia

*Corresponding authors email: leviana141@uitm.edu.my

ABSTRACT

The study of service quality and clients' satisfaction has been used by organisations to deliver better services to their clients. While many studies have been done on this topic from the perspective of the public towards the government service, there were few emphases from the perspective of the government servants (G2G) towards the government services offered by other government agencies. This study aimed to investigate the relationship between service quality and clients' satisfaction among employees at *a government agency* towards counter services at Urban Transformation Centre (UTC) Kuching, Sarawak. The study includes all five elements of Service Quality Dimensions (SERVQUAL) which were Tangible, Reliability, Responsiveness, Assurance, and Empathy. This study includes all employees of a government agency in Kota Samarahan, Sarawak. Questionnaires were distributed to respondents through Google Form with a returned rate of 88%. It was found that empathy and responsiveness variables had a strong and positive correlation with Clients' Satisfaction while Assurance, Reliability, and Tangibility had a moderate and positive correlation with Clients' Satisfaction. These findings implied that clients were more satisfied with services that were handled with care and discretion as well as quickly resolving unexpected issues thus providing insights to government agencies to improve their services.

Keywords: *Service Quality, Customer Satisfaction, Tangibles, Reliability, Responsiveness, Assurance, Empathy*

1.0 INTRODUCTION

Service quality and clients' satisfaction has a clear relationship and service quality has a major impact on clients' satisfaction in a variety of aspects. Kasiri et al. (2017) stated that different studies have shown that higher

customer satisfaction inevitably contributes to stronger consumer engagement and word-of-mouth recommendations. Good service quality will then ensure that the organisations maintain their good image as well as gain loyalty from the customers to keep on using their services. Kasiri et al. (2017) also explained that the solution to customer satisfaction and loyalty is to implement customer-oriented approaches (customisability) that provide superior customer service and ensure that operations operate smoothly and efficiently (uniformity). Fernandes and Pinto (2019) stated that satisfaction has been described not only as cognitive appraisal but also as the affective state of the customer resulting from an overall evaluation of all aspects of the relationship with the firm over time.

As mentioned above, good service quality will ensure clients' satisfaction which will lead to greater clients' loyalty and recommendation of the services to other potential clients. Service quality has been playing a vital role in creating customers' quality (Chien & Chi, 2019). Moreover, Li and Shu (2018) added that improving the quality of service is a crucial factor for business performance. This is because the success of the business relies on how often the customers are using their services and the number of customers that keep coming to use the service provided. Li and Shu (2018) also added that businesses can improve sales volumes by providing high-quality service to improve their share of the market and the efficiency of their business environment.

The purpose of this study is to investigate the relationship between service quality and clients' satisfaction in Malaysia. Research has been done in many countries, for instance, Canada (Haverila et al., 2019), Turkey (Yilmaz & Ari, 2017), United Arab Emirates (UAE) (Ahmad et al., 2019), Nigeria (Izogo & Ogba, 2015) and Malaysia (Hamzah et al., 2017). This research was conducted due to the limited research done in Malaysia, specifically in Borneo. Other than that, this research was carried out as it is also limited to the areas focused on. The research, done by Izogo and Ogba (2015) in Nigeria, specifically emphasizes the automobile repair services sector. Apart from that, another research, which was done by Swain and Kar (2018) in India, precisely focuses on the hospital sector.

2.0 LITERATURE REVIEW

2.1 Clients' Satisfaction

According to Prentice et al. (2019), service quality is widely recognised as a determinant of customer satisfaction and behavioral intent, which, in turn, leads to the profitability of the organization. Customer satisfaction thus depends on a variety of factors, including perceived service quality, customers' mood, emotions, social interactions, and other experience-specific subjective factors (Saha & Theingi, 2019). Kasiri et al. (2017) stated that various studies have found that higher customer service eventually contributes to stronger consumer engagement and word-of-mouth recommendations.

Miranda et al. (2018) stated that although some scholars equate the idea of satisfaction with a game between the expectations and the results of a business, others find it linked to the attitudes and actions of customers. Miranda et al. (2018) also added that "Satisfaction with the actors is regarded as an attitudinal construct that reflects positive evaluation and perceptions of the quality and skill of the acting". Miranda et al. (2018) also stated that all components of the service (personality traits of employees, prior experience with stakeholders, physical setting, among others) will impact the level of customer satisfaction for clients with strong relationships with the company and those with weak connections. Furthermore, Miranda et al. (2018) stated that the overall satisfaction model is still commonly used to measure the overall evaluation based on the cumulative aggregate experience with the business, service, or product in a sustainable manner, i.e., an extended timeframe.

Klementova et al. (2015) explained that many other factors formed from a large part of customer satisfaction, in particular, the person delivering the service; their knowledge, competence, experience, willingness, a culture of disembarkation, communication, and the capacity of an individual approach to the customer. The same study also found that the quality of the design and layout, including the hygiene of the premises, the percentage of

greenery, the lighting, the variety of information systems not only completed with components and technical equipment. Moreover, Klementova et al. (2015) also added that the main reason for measuring customer satisfaction by meeting the criteria was to obtain information that will allow management to make the right decision to optimize customer satisfaction and thus maintain it. Titko et al. (2013) mentioned that customers' decisions are affected by the service support available after delivery of the service. Delivery of high-quality service helps to build and maintain long-term relationships with customers.

Customer satisfaction is of two different conceptualisations; transaction specific satisfaction (satisfaction based on a specific purchase occasion) and cumulative satisfaction (satisfaction based on the overall evaluation of multiple purchases and purchase experience of service over an extended period) (Abd-El-Salam et al., 2013). George and Kumar (2014) stated that the link between customer satisfaction and customer loyalty has shown a considerable amount of service management literature. Leila et al. (2017) also mentioned that there is sufficient evidence in the literature to support the link between the quality of service, customer satisfaction, and customer loyalty. Although there were extensive studies on the quality of service as a significant building block and its relationship with customer satisfaction and loyalty (George & Kumar, 2014), there were only a few studies that examined the relationship between technical quality, functional quality, and customer satisfaction (De Keyser & Lariviere, 2014). Li and Shu (2018) stated that there was a greater chance that happy service consumers would readily consider repurchasing or reusing a service than those voicing disappointment. Customer satisfaction (CS) has a positive and significant effect on customer behavioural intent after the event (BI).

Tangibility

In the previous research conducted by Omar et al. (2016), tangible dimensions include physical infrastructures, materials, and the appearance of employee personnel to provide customer service. Based on Sricharoenpramong (2018), tangibility is the presentation of the facilities provided, equipment and supplies used to provide the service, the image of employees, and communications materials, including hygiene and disruption from other customers. According to Jeon et al. (2013), tangibility was often used as a cue to assess the ability and quality of the service provider to provide customers with large intangible services. Based on Pantouvakis and Lymperopoulos (2008, as cited in Jeon et al., 2013), tangible service factors were more important compared to intangible service factors in determining customers' judgment of overall satisfaction of the services acquired.

Fitzsimmons and Fitzsimmons (2001, as cited in Al-Azzam, 2015) stated that the tangibility involved representatives of the companies, physical infrastructure, equipment, and supplies, as well as communication materials. In addition, physical environmental conditions tend to be a direct indicator of the care and attention given to the details offered by the service provider and in their study, tangibles were the infrastructure and the financial sector services offered by the Arab bank headquarters providers as perceived by the specific Arab bank customers. According to Sanjuq (2014), tangibility includes facilities provided by the company, their equipment supplies, and the representatives of the company. The existing research has demonstrated a strong correlation between tangibles and customer service and a high level of significance. When financial institutions lessen their hours of operation to five days a week, people found that they will have to use telephone and internet banking instead, since it is difficult to visit the branches directly.

According to Ocampo et al. (2019), tangibility refers to visually pleasing physical facilities that allow agencies to have desirable physical facilities such as office desks, tables, and chairs that can accommodate customers, making them feel more welcome. Apart from that, well-polished and well-dressed employees indicate that employees are well-dressed in their uniforms or formal attire during working hours, as well as another essential part which is the adjustment of physical facilities with services provided. For example, clients who inquire about the terms of registration should be able to use tables, chairs and computers provided. Ocampo et al. (2019) added that the company should be prepared to invest more in the necessary equipment to better deliver and complete the service to its expected customers.

Shokouhyar et al. (2020) also added that tangible quality elements include the availability of information and guidance at the service centre, the location of the customer service centre, modern equipment and fittings,

visually pleasing materials provided, flexible hours of operation, and the price-performance ratio of services provided.

Reliability

According to Ocampo et al. (2019), reliability is related to the following sub-dimensions which are sympathetic and reassuring, dependable, provide services on time and quality of records agreed. Ocampo et al. (2019) also explained that for the stated sub-dimensions, reliability, in general, refers to how the organisations understand their customers ' needs concerning their services, especially when the immediate reaction should be done. Ocampo et al. (2019) added that the organisations should have qualified personnel that can serve customers, work properly, and be able to give further assistance to the customers as the needs arise. Ocampo et al. (2019) also added that the sub-dimension under reliability, which is the most important, is dependability. Services were deemed adequate when workers have experience and knowledge of the resources that an organisation provides. Ocampo et al. (2019) also added that when customers can be dependent on the employees, this will overall show the reliability of the organisation.

Famiyeh et al. (2017) also stated that employees' reliability, which was a measure of employees' ability to manage disputes directly, their competencies, their actions, the delivery of good advice, and the delivery of error-free services, has also been described as the single most important factor influencing customer satisfaction.

According to Yang and Fang (2004, as cited in Iberahim et al., 2016), based on the study they conducted for retail banking services, reliability consists of a proper sequence of results, accurate documentation, accurate quotation, accurate billing, and accurate measurement of commissions that keep the service promising to the customer. Iberahim et al., (2016) also added that reliability focused on consistency as well as dependability.

Sricharoenpramong (2018) also added that reliability refers to the situation when the service is performed accurately on the first occasion, records are up-to-date, and timetables are maintained correctly, and the efficiency of reliable services is when the expectation of the customers that the promised services must be completed on time and without any errors. Shokouhyar et al. (2020) also mentioned that the quality elements of reliability are the consistency of the quality of services provided at the premise as well as the choice and range of service offered by the organization. As for the organization's efficiency, clients expect the agency to be consistent with workers who are qualified and experienced in their field of work (Ocampo et al., 2019)

Responsiveness

According to Parasuraman et al. (1988), the quality elements of responsiveness include prompt detection of defects, interruption in servicing, time is taken to address the complaint, prompt service to customers by employees, and sensitivity to customer complaints. Meanwhile, Iberahim et al. (2016) stated that responsiveness focuses more on the timeliness and technology of the organisation. Timelines were about the way the organization is handling customer complaints on their services within the allotted time frame, while technology refers to the user-friendly system provided, for instance, the way users view the system provided by the organisation as an easy mode to be used, although other users might need assistance from the employees.

Mariappan (2006, as cited in Iberahim et al., 2016), added that the IT revolution has unexpectedly brought many improvements to the business world that have not been influenced by technological innovation. Malhotra and Mukherjee (2004, as cited in Iberahim et al. 2016) stated that to compete more productively with global organizations, it is important for organizations to better understand the changing needs of customers and to implement the latest information technology framework. Through technology, the organizations will be able to perform consistently and provide faster responses in line with the requirements of the customers that will eventually increase the satisfaction level of the customers.

According to Ocampo et al. (2019), the sub-dimension in responsiveness informs clients when the services will be executed, the timeliness of the service, and the readiness of the staff to offer assistance to clients. Ocampo

et al. (2019) also added that promptness of service is the most vital among the other sub-dimensions of responsiveness. The employees who serve at the organization should be able to inform the clients of the specific time the clients are expected to acquire the services and be entertained immediately during the promised time. Hence, it is crucial for employees to assign a proper schedule to the clients at the earliest and the most certain time where the clients can return to the premise according to the schedule provided and ensure that the clients will be released with satisfaction towards the services.

Assurance

Sricharoenpramong et al. (2018) stated that assurance refers to the skills and courtesy of the employees and their ability to express confidence and understanding, courtesy and consideration, good customer contact, and the tidy appearance of the employees who provide the services.

According to Miranda et al. (2018), assurance is employees' knowledge and courtesy, and their ability to inspire confidence and trust. Assurance also includes safety and credibility. Shokouhyar et al. (2020) also added that the quality elements of assurance are competency and experience of employees in the organization, the general attitude, and behaviour of the employees, the way the employees handle the customers and show their professionalism as well as their interpersonal behaviour.

For the dimension of assurance, Ocampo et al. (2019) stated that the important sub-dimensions are being able to give trust to employees and the safety of clients' transactions. Ocampo et al. (2019) added that it is essential that the organizations are trustworthy and that employees can communicate their credibility in the delivery of their service at the time promised. The employees should be able to make customers feel that they are sincere in helping the customers and employees are trustworthy where customers believe and confident that their transactions are completed efficiently and effectively. However, Ocampo et al. (2019) said that while employee trust and transaction safety are in the same dimensions, there is a minor difference between employee trust and transaction safety.

Empathy

Sricharoenpramong et al. (2018) stated that empathy is through offering customer service as well as individualised consideration, including fast customer response and a great deal of effort to consider the individual needs of the consumer. According to Hwang and Kim (2016, as cited in Bahadur et al., 2018), empathy is related to the ability of the employees to understand customer perspectives and feelings during interactions with the services. This will result in a positive customer emotion toward the organization. Moreover, Richard et al. (2016, as cited in Bahadur et al., 2018) stated that empathy plays a moderate role in their analysis against customer satisfaction during service contact. Jones and Shandiz (2015, as cited in Bahadur et al., 2018) mentioned that the service staff's empathic attitude during interpersonal contact between customers and service staff affects engagement, perceived service quality, and satisfaction.

Bahadur et al. (2018) also added that if empathy is portrayed in the interaction between employee and customer, it will lead toward satisfactory service outcomes. Interaction between service employees and customers is essential in in-service environments because the design of the service requires a substantial proportion of communications to fulfil the processes of the services rendered in the organization. Huang (2011, as cited in Bahadur et al., 2018) added that service employees are responsible for these communications because they can build and damage the image of the organization. Itani and Inyang (2015, as cited in Bahadur et al., 2018) also mentioned that Job Demand-Control Theory and JDR Theory suggest that frontline service employees can use customer-friendly behaviour for a successful service meeting. Findings also suggested that the empathy, care, and attention shown to their clients by the frontline service employee will lead to customer satisfaction (Gorry & Westbrook, 2011, as cited in Bahadur et al., 2018). Conversely, lack of an emphatic attitude or customer understanding can harm any service experience and lead to customer dissatisfaction (Agnihatri and Krush, 2015, as cited in Bahadur et al., 2018). Shokouhyar et al. (2020) also said empathy consists of several quality elements, which are individualized interaction between employees serving the customers, personalized attention of

employees, and availability of employees to serve the expected customers.

For the dimension of empathy, Ocampo et al. (2019) stated that it is essential for the organization to provide more convenient operating hours for their clients to acquire their service as well as to give individual attention to clients. For example, the employees give their customers personalized attention by understanding the reasons for their transactions and to provide accurate and relevant services. Ocampo et al. (2019) also added that the organization will observe the exact working and operating hours as specified and conform to the no-noon-break policy to provide consistent accommodation to clients.
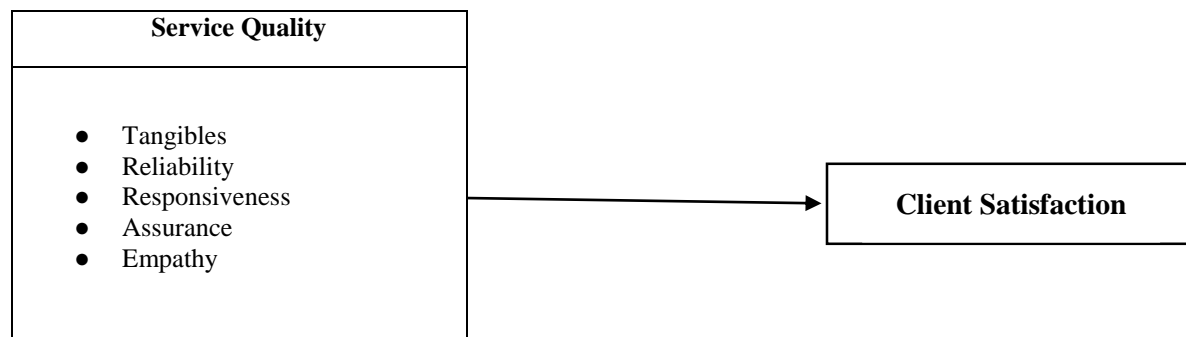
Service Quality
● Tangibles ● Reliability ● Responsiveness ● Assurance ● Empathy

→ | **Client Satisfaction** |

Figure 1: Research Framework Service Quality Dimensions of Previous Researcher Model adopted from Parasuraman et al. (1988)

3.0 METHODOLOGY

This research was aimed to study the Service Quality Dimensions of clients' satisfaction, specifically in determining the relationship between the service quality dimensions and clients' satisfaction. Therefore, correlational research was chosen for the research design. Correlational research is used to determine the relationship between variables. According to George and Kumar (2013), research design provides the structure as a guide in connecting and analysing data. Other than that, this research also practices a quantitative research design that uses a questionnaire as the instrument in gathering numerical data and generalizes it across groups of people. The sampling frame consisted of the clients who visited and used the counter services at the Urban Transformation Center, Kuching, Sarawak. In this case, the employees of *Institut Latihan Perindustrian Kota Samarahan* were selected as the sampling frame. The duration for the distribution of the questionnaire to clients was 5 days. The target population of this study consisted of the employees of *Institut Latihan Perindustrian Kota Samarahan* who used the counter service at Urban Transformation Center Kuching, Sarawak. The total population was 60 (N=60). Therefore, a census was carried out for the data collection procedure. This research used a questionnaire adapted from Parasuraman et al. (1998). All the items in the questionnaire were constructed and chosen according to the research objective and the research question that had been determined in the earlier chapter of this study. The questionnaire consisted of three sections which are Section A (Demographic Background), Section B (5 Dimensions of Service Quality), and Section C (Clients' Satisfaction). The 5-point Likert Scale measures the level of agreement used for this research (1 – Strongly Disagree, 2 – Disagree, 3 – Neutral, 4 – Agree, 5 – Strongly Agree). The data which were collected through the questionnaire were analysed using the IBM Statistical Package for Social Science Software (SPSS) version 25.0.

4.0 RESULT AND DISCUSSION

Analysis using Pearson Product Moment Correlation is used to determine the relationship between the variables and to describe the strength and direction of the linear relationship between two independent

variables and dependent variables. To determine the association between the independent variables and dependent variables, a correlation test needs to be performed.

4.1 Demographic Profile of Respondents

The respondents of the study involved all 60 employees at *Institut Latihan Perindustrian Kota Samarahan, Kuching, Sarawak*. However, only 52 (88%) respondents returned their responses. Based on the results, Section A of the questionnaire in this study contains a demographic background of the respondents to identify their gender, marital status, race, age, highest educational level, frequency, purpose, and agency. Based on Table 1, 25 (48.1%) respondents were males, and 27 (51.9%) were females. In this study, the researcher identified that 4 (7.7%) respondents were single and the rest, 48 (92.3%) respondents were married. Out of 52 respondents, 32 (61.5%) of them were Malay, 15 (28.8%) were *Iban*, 4 (7.7%) were *Bidayuh* and only 1 (1.9%) was Chinese. For the respondents' ages, 2 (3.8%) were between 20 – 29 years old, 23 (44.2%) respondents were between 30 – 39 years old, and 27 (51.9%) were between 40 – 49 years old. As for the respondent's highest educational level, 6 (11.5%) of them have MCE/SPM/SPMV, 25 (48.1%) of them have Diploma/STPM. Meanwhile, 19 (36.5%) of them received their degree, and lastly, only 2 (3.8%) of them obtained their master's. Besides that, as for the frequency of going to UTC, 41 (78.8%) of them had gone there between 1-3 times, eight (15.4%) of them had visited there between 4-6 times, two (3.8%) had visited there between 7-9 times and 1 (1.9%) of them had gone for more than ten times. Furthermore, for the item on the purpose of coming to the service counter in UTC, 13 (25%) of them have gone for payment service, 11 (21.2%) of them have gone for registration service, 13 (25%) of them have gone for the consultancy service and 15 (28.8%) of them have gone for utility service. Last but not least, for the agency that the respondents used to acquire the service, 12 (23.1%) of the respondents have gone to the National Registration Department, or better known as *Jabatan Pendaftaran Negara* (JPN), while 18 (34.6%) of them have gone to the Road Transport Department, or better known as *Jabatan Pengangkutan Jalan* (JPJ), 6 (11.5%) of them have gone to the Immigration Department of

Malaysia (*Jabatan Imigresen Malaysia*), 5 (9.6%) of them have gone to the National Higher Education Fund (*Perbadanan Tabung Pendidikan Tinggi Nasional* (PTPTN)), 4 (7.7%) of them have gone to acquire service from Kuching Waterboard (KWB), both the *Klinik 1 Malaysia* and the *Telekom Malaysia* have the same percentage of visits from the respondents, which was 3 (5.8%) respondents, and lastly, one (1.9%) of the respondents has gone to SESCO.

Table 1: Demographic Profile of Respondents

ITEMS	LABEL	f	%
Gender	Male	25	48.1
	Female	27	51.9
Marital Status	Single	4	7.7
	Married	48	92.3
Race	Malay	32	61.5
	Chinese	1	1.9
	Iban	15	28.8
	Bidayuh	4	7.7
Age	20 – 29 years old	2	3.8
	30 – 39 years old	23	44.2
	40 – 49 years old	27	51.9

Highest Education Level	Master	2	3.8
	Degree	19	36.5
	Diploma/STPM	25	48.1
	MCE/SPM/SPMV	6	11.5
Frequency	1 – 3 times	41	78.8
	4 – 6 times	8	15.4
	7 – 9 times	2	3.8
	10 times and above	1	1.9
Purpose	Payment service	13	25
	Registration service	11	21.2
	Consultancy service	13	25
	Utility service	15	28.8
Agency	Jabatan Pendaftaran Negara (JPN)	12	23.1
	Jabatan Pengangkutan Jalan (JPJ)	18	34.6
	Jabatan Imigresen Malaysia	6	11.5
	Perbadanan Tabung Pendidikan Tinggi Nasional (PTPTN)	5	9.6
	SESCO	1	1.9
	Klinik 1 Malaysia	3	5.8
	Telekom Malaysia	3	5.8
	Kuching Waterboard	4	7.7

4.2 Reliability Test

Table 2 shows the distribution of Cronbach's Coefficient Alpha of the study. The questionnaire is characterised into three sections, which are Section A for Demographic Background, Section B for Dimensions of Service Quality, and Section C for Clients' satisfaction. The Cronbach's Alpha scores obtained for a pilot study of all Five Dimensions of Service Quality (SERVQUAL) were considered reliable as the Cronbach's Alpha Values for each variable is more than 0.8.

Table 2: Distribution of Cronbach's Coefficient Alpha

Variables	No of Items	Cronbach's Alpha Coefficient
Tangible	5	.872
Reliability	5	.923
Responsiveness	5	.931
Assurance	5	.943
Empathy	5	.919
Clients' Satisfaction	5	.890

4.3 Descriptive Statistics

Descriptive statistics are used to describe the basic features of the data in a study. They provide simple summaries about the sample and the measures. This study used a Five-Likert scale to measure responses from respondents regarding the Service Quality Dimensions (SERVQUAL) and Clients' Satisfaction. There are 5-point Likert Scales to measure the level of agreement used for this research (1-Strongly Disagree, 2-Disagree, 3-Neutral, 4-Agree, 5-Strongly Agree). On average, the respondents agreed that Assurance had a huge impact on clients' satisfaction as the mean was 4.15. Based on Table 3, the findings show that Assurance had the highest mean for Service Quality Dimensions (SERVQUAL) (M = 4.1538, SD = .73310), followed by Reliability (M = 4.0115, SD = .64767), Tangible (M = 3.9962, SD = .66567), Responsiveness (M = 3.8962, SD = .72219) and Empathy (M = 3.8231, SD = .68902). Meanwhile for Clients' Satisfaction, M = 3.9846, SD = .57782. The interpretation of service quality is based on Best's principles (Thaoprom, 2004, as cited in Narehan Hassan, 2015) where the maximum-minimum scores were divided by three ranges of high, medium, and low that was 5-1 / 3 = 1.33. Therefore, the results are as follow:

- Scores 1.00 to 2.33 = Low service quality

- Scores 2.34 to 3.67 = Medium service quality

- Scores 3.68 to 5.00 = High service quality

Based on the results shown above and those in Table 3, it was found that all the variables were at a high level of agreement based on the mean of each variable. Since the mean scores were between 3.8231 – 4.1538 and the standard deviation scores were between .64767 - .73310, it shows that most respondents perceived the service that they experienced at Urban Transformation Centre (UTC) Kuching was of high quality.

Table 3. Descriptive Analysis

Variables	N	Mean	Std. Deviation
Tangible	52	3.9962	.66567
Reliability	52	4.0115	.64767
Responsiveness	52	3.8962	.72219
Assurance	52	4.1538	.73310
Empathy	52	3.8231	.68902
Clients' Satisfaction	52	3.9846	.57782

4.4 Correlation Analysis

According to Salkind (2012), one of the methods used to interpret general indicators of relationships is the "eyeball" method, in which correlations of certain values are associated with a certain nominal degree of relationship. Based on Table 4, the correlation test using Pearson Product Moment Coefficient was conducted. Tangible had a positive, moderate, and significant relationship (r=.346*, n=52, p<0.01) with Clients' Satisfaction. It is in line with the finding from Ali et al. (2017) which showed that there was a relationship between tangible and customer satisfaction. Ali et al. (2017) also stated that the tangible physical environment played a critical part in creating excitement in leisure settings, which played an astonishing role in determining the intentions of customers. It aligns with the finding from Ocampo et al. (2019), which found that tangible had a significant relationship although it was ranked last among the other four dimensions. Ocampo et al. (2019) added that the company should be able to perform maintenance measures and maintain the physical structures well-functioning and physically pleasing to focus more on concrete aspects of the organization such as the organization. This will help maximize the use of facilities provided and clients will create a pleasant impression toward the organisation.

Meanwhile, Reliability also had a positive, moderate, and significant relationship (r=.462**, n=52, p<0.01) with Clients' Satisfaction. This is supported by the finding from S. Alnsour et al. (2014), which discovered that

there was a positive relationship between reliability and clients' satisfaction. S. Alnsour et al. (2014) also stated that customers were assured that the firms delivered the promised services reliably and accurately. In other words, when the customers receive what they have paid for, this will eventually raise their satisfaction and loyalty to the organisation. Furthermore, the finding is also supported by the finding from Famiyeh et al. (2018), which showed that reliability had a significant positive relationship with the customers' satisfaction. Famiyeh et al. (2018) also stated that the reliability of the employees measured the willingness of employees to address disputes directly, their skills and knowledge, the continuity of acts, the provision of constructive criticisms, and the provision of error-free services, and this was also described as the single most significant factor influencing customer satisfaction.

Responsiveness showed a positive, strong, and significant relationship with Clients' Satisfaction (r=.537**, n=52, p<0.01). As supported by Omar et al. (2015), responsiveness is related to clients by the amount of time they have to wait for guidance, responses to questions, or responses to problems. This shows that service quality could be improved by responsiveness if, for example, clients are supported promptly as soon as their turn is requested and there is no delay afterward in receiving the promised service. The finding is supported by that of S. Alnsour et al. (2014), where the result showed there was a positive relationship between responsiveness and clients' satisfaction, and it also showed the highest positive correlation. S. Alnsour et al. (2014) added a potential reason for this finding, which is the desire to serve clients and provide timely services. The finding is also supported by that of Ocampo et al. (2019), in which the result of their study showed that responsiveness ranked first as compared to the other four dimensions. This was partly related to the readiness of the organisation to help its clients and because of the punctuality of providing services to their clients. Ocampo et al. (2019) added that responsiveness best reflected the standard of service in the form of the willingness of employees to respond to customers' requests and their capacity to provide swift service at certain times. However, this result contradicts the finding from Famiyeh et al. (2017), which revealed that the responsiveness of employees had no significant positive relationship towards the satisfaction of customers.

Assurance also had a positive, moderate, and significant relationship with Clients' Satisfaction (r=.483**, n=52, p<0.01). This shows that the employees who provided counter service showed a kind attitude towards clients and made sure all clients were well attended to and were approached by competent employees. This is supported by the finding of the study conducted by Omar et al. (2015) which showed that there was a positive correlation between assurance and clients' satisfaction. S. Alnsour et al. (2014) also stated that customer satisfaction or loyalty has to do with the expertise and courtesy of the workers, and they can express faith and confidence. However, the finding from a study conducted by Famiyeh et al. (2017) showed a different result, in which assurance had no significant relationship with customers' satisfaction.

Lastly, Empathy also indicated a positive, strong, and significant relationship with Clients' Satisfaction (r=.568**, n=52, p<0.01). According to Ali et al. (2017), empathy indicates individualized attention and care that an organization provides to its customers. This finding was consistent with the result found in Bahadur et al. (2018), where employee empathy was primary for those service brands that wanted to grasp their investments in customer satisfaction and the sample results also showed a significant relationship. Daniels (2014, as cited in Bahadur et al., 2018) stated that service employees may improve customer loyalty by using their service organisation expertise and skills in tandem with empathic behaviour.

The result indicated that the more responsiveness and empathy that consumers receive related to the services they intend to acquire, the higher their satisfaction is. Similarly, Famiyeh et al. (2017) also found that the quality levels, such as reliability, tangibility, and empathy, were of great importance in Ghana. Furthermore, the finding in Omar et al. (2015) was also similar, where they found positive relationships between all independent variables and customer satisfaction. However, based on the findings from Famiyeh et al. (2017), there was no relationship between assurance, responsiveness, and customer satisfaction. This contradicts with the findings in this study, which showed Assurance had a positive, moderate, and significant relationship with Clients' Satisfaction (r=.483**, n=52, p<0.01) while Responsiveness showed a strong, positive and significant relationship with Clients' Satisfaction (r=.537**, n=52, p<0.01).

Table 4: Correlation Analysis Service Quality Dimensions and Clients' Satisfaction

	CS	Tangibility	Reliability	Responsiveness	Assu	Empathy
Clients' Satisfaction	1	.346*	.462**	.537**	.483**	.568**
Tangibility		1	.662**	.679**	.623**	.732**
Reliability			1	.784**	.711**	.687**
Responsiveness				1	.749**	.766**
Assurance					1	.732**
Empathy						1

**. Correlation is significant at the 0.01 level (2-tailed)

5.0 CONCLUSION

In conclusion, most of the respondents involved in this research were female (51.9%), Malay (61.5%), aged between 40 – 49 years old (51.9%), with the educational background of Diploma/STPM (48.1%), married (92.3%), have gone to UTC 1-3 times (78.8%) for payment and consultancy service (25%) and have gone to the Road Transport Department (Jabatan Pengangkutan Jalan (JPJ)) (34.6%). This research was conducted to find out the relationship between Service Quality and Clients' Satisfaction among employees at *Institut Latihan Perindustrian Kota Samarahan* towards counter service in Urban Transformation Centre (UTC) Kuching. In conclusion, the Five Service Quality Dimensions (SERVQUAL) had an impact on Clients' Satisfaction (Tangible, Reliability, Responsiveness, Assurance, and Empathy). The questionnaire had been distributed to the respondents who were the employees of *Institut Latihan Perindustrian Kota Samarahan* (ILPKS). It can be summarised that Empathy had contributed more level of strength with a strong, positive and significant correlation with Clients' Satisfaction, followed by Responsiveness, Assurance, Reliability and lastly Tangible which gave the least contributions among the rest. It proves that Empathy had the highest strength of correlation with clients' satisfaction among employees at *Institut Latihan Perindustrian Kota Samarahan* (ILPKS) towards counter service in Urban Transformation Centre (UTC) Kuching. The results of this study only focused on 52 samples and cannot be generalised for the entire population of this study.

5.1 Recommendation for the organisation

There were many suggestions made by previous studies in identifying the relationship between Service Quality and Clients' Satisfaction. In this study, the researcher would like to recommend several aspects that can help improve the service quality which will eventually increase the level of clients' satisfaction. As for the organization, which is Urban Transformation Centre (UTC) Kuching, it is recommended that the organisation provides more accessible facilities in its surrounding areas, such as increasing the number of seats in the waiting area, the parking spots available for clients, the number of service counters to accommodate the high demand of the facilities. It is also advisable for the organisation to provide more training for the employees in the aspect of handling their clients more efficiently, in regard to responsiveness, reliability, assurance as well as empathy to the clients. This is because some employees may have difficulty communicating well with the clients or having trouble understanding the clients' needs as well as delivering their services well to the expected clients. Besides that, from the training, employees will be able to become more motivated and more interested in the job they are doing which will eventually lead them to serve the clients more happily with excellent manners. Hence, there is a higher possibility that clients will become more satisfied with the services delivered by the competent employees, and this will increase the clients' loyalty towards the organisation and allow the organisation to maintain its good image in the public.

5.2 Recommendation for employees

As for the employees of Urban Transformation Centre (UTC) Kuching, it is recommended for them to put more effort into the way they dress to show professionalism and neat appearances for daily interactions with expected clients. If the employees could dress smartly, their level of confidence will increase, which will ultimately lead to a better quality of work done. It is also advisable for the employees to enhance their skills and broaden their knowledge, especially about the services that are offered in their organisation so that they will be able to provide promised service quickly, accurately and the clients can be dependent on the employees. If the employees show a high level of knowledge and can answer clients' inquiries smoothly, the clients will be able to put their trust in the services acquired. It is also recommended for the employees to seize the opportunity in participating in the training provided by the organisation to improve their services in terms of reliability, responsiveness, assurance, and empathy. This training is important so that the employees will be able to detect and improve their weaknesses and fully utilise their strengths and expertise.

5.3 Recommendation for future research

This study should involve other respondents as well for future research. As the current research was conducted in one organisation only where there is a limitation of respondents, hence the results could not be used to generalize the population. Therefore, it is also recommended for the future researcher to conduct the study in other companies to get different results that will offer future studies with different findings. It is also recommended for future research to collect data from a wider geographical area, such as in different parts of different cities in Malaysia, to broaden the results and make a comparison. It is also important for future research to study other industries, such as the hotel industry, hospitals or health sector, banks, and many more, instead of focusing on the counter service in Urban Transformation Centre (UTC) only.

REFERENCES

Abd-El-Salam, E. M., Shawky, A. Y., & El-Nahas, T. (2013). The impact of corporate image and reputation on service quality, customer satisfaction and customer loyalty: testing the mediating role. Case analysis in an international service company. *The Business & Management Review, 3(2),* 177.

Ahmad, S.Z., Ahmad, N. & Papastathopoulos, A. (2019). Measuring service quality and customer satisfaction of the small- and medium-sized hotels (SMSHs) industry: lessons from United Arab Emirates (UAE). *Tourism Review, 74(3)*, 349-370.

Al-Azzam, A. F. M. (2015). The impact of service quality dimensions on customer satisfaction: A field study of Arab bank in Irbid city, Jordan. *European Journal of Business and Management*, 7(15), 45-53.

Ali, S. S., Basu, A., & Ware, N. (2017). Quality measurement of Indian commercial hospitals – using a SERVQUAL framework. *Benchmarking: An International Journal, 25*, 815–837. https://doi.org/10.1108/BIJ-05-2016-0060

Bahadur, W., Aziz, S., Zulfiqar, S. (2018). Effect of employee empathy on customer satisfaction and loyalty during employee–customer interactions: The mediating role of customer affective commitment and perceived service quality. *Cogent Business & Management, 5*, 1-21.

Chien, L., & Chi, S. (2019). Corporate image as a mediator between service quality and customer satisfaction: difference across categorized exhibitors. *Heliyon*, 5(3), e01307.

De Keyser, A., & Lariviere, B. (2014). How technical and functional service quality drive consumer happiness: moderating influences of channel usage. *Journal of Service Management*.

Famiyeh, S., Asante-Darko, D. & Kwarteng, A. (2018). Service quality, customer satisfaction, and loyalty in the banking sector: The moderating role of organizational culture. *International Journal of Quality & Reliability Management, 35*, 1546-1567.

Fernandes, T. & Pinto, T. (2019). Relationship quality determinants and outcomes in retail banking services: The role of customer experience. *Journal of Retailing and Consumer Services, 50*, 30–41. https://doi.org/10.1016/j.jretconser.2019.01.018

George, A., & Kumar, G. G. (2014). Impact of service quality dimensions in internet banking on customer satisfaction. *Decision*, *41*(1), 73-85.

Hamzah, Z. L., Lee, S. P., & Moghavvemi, S. (2017). Elucidating perceived overall service quality in retail banking. *International Journal of Bank Marketing*.

Haverila, M., Haverila, K. & Arora, M. (2019). Comparing the service experience of satisfied and non-satisfied customers in the context of wine tasting rooms using the SERVQUAL model. *International Journal of Wine Business Research, 32(2)*, 301-324.

Iberahim, H., Taufik, N. M., Adzmir, A. M., & Saharuddin, H. (2016). Customer satisfaction on reliability and responsiveness of self service technology for retail banking services. *Procedia Economics and Finance*, *37*, 13-20.

Izogo, E. E., & Ogba, I.E. (2015). Service Quality, Customer Satisfaction And Loyalty In Automobile Repair Services Sector. *International Journal Of Quality & Reliability Management,* 32 (3), 250 – 269. Doi : 10.1108/IJQRM-05-2013-0075

Jeon, S. M., Magnini, V. P., Kim, I., & Hyun, S. S. (2013). Causal relationships between table game players' perceptions of service quality, perceived winning, and game spending: Moderating effects of demographic factors. *International Journal of Contemporary Hospitality Management*.

Kasiri, L. A., Cheng, K. T. G., Sambasivan, M., & Sidin, S. M. (2017). Integration of standardization and customization: Impact on service quality, customer satisfaction, and loyalty. *Journal of Retailing and Consumer Services*, *35*, 91-97.

Klementova, J., Zavadsky, J., & Zavadska, Z. (2015). The measurement and evaluation of the service quality through customers 'satisfaction. *Procedia Economics and Finance, 26*, 126 – 130.

Leila A. K., Kenny T. G. C., Murali Sambasivan & Samsinar Md. Sidin (2017). Integration of standardization and customization: Impact on service quality, customer satisfaction, and loyalty. *Journal of Retailing and Consumer Services, 35*, 91–97.

Li, H. C. & Shu, Y. C. (2018). Corporate image as a mediator between service quality and customer satisfaction: difference across categorized exhibitors. *Heliyon.*

Miranda, S., Tavares, P., & Queiró, R. (2018). Perceived service quality and customer satisfaction: A fuzzy set QCA approach in the railway sector. *Journal of Business Research, 89*, 371–377.

Narehan Hassan, Syahrina Hayati, Rohana Mat Som, Nur Zainie Abd Hamid & Nor Azmaniza Azizam (2015). The Relationship between Emotional Intelligence and Teaching Effectiveness among Lecturers at Universiti Teknologi MARA, Puncak Alam, Malaysia. *International Journal of Social Science and Humanity, 5*, 1-5.

Ocampo, L., Alinsub, J., Casul, R., A., Enguig, G., Luar, M., Panuncillon, N., Bongo, M. & Ocampo, C., O. (2019). Public service quality evaluation with SERVQUAL and AHP-TOPSIS: A case of Philippine government agencies. *Socio-Economic Planning Sciences, 68.*

Parasuraman, A., Zeithaml, V.A. & Berry, L.L. (1988), "SERVQUAL: a multiple item scale for measuring consumer perceptions of service quality", *Journal of Retailing*, *64*(1),12-12.

Prentice, C., Xuequn Wang, Loureiro, S. M. C (2019). The influence of brand experience and service quality on customer engagement. *Journal of Retailing and Consumer Services, 50*, 50–59.

Omar, M. S., Ariffin, H. F., & Ahmad, R. (2016). Service quality, customers' satisfaction and the moderating effects of gender: A study of Arabic restaurants. *Procedia-Social and Behavioral Sciences*, *224*, 384-392.

S. Alnsour, M., Abu Tayeh, B. & Awwad Alzyadat, M. (2014). Using SERVQUAL to assess the quality of service provided by Jordanian telecommunications Sector. *International Journal of Commerce and Management, 24*, 209-218.

Saha, G.C., Theingi, (2019). "Service quality, satisfaction, and behavioral intentions -A study of low-cost airline carriers in Thailand-", *Managing Service Quality, 19(3)*, 350-372.

Sanjuq, G. (2014). The impact of service quality delivery on customer satisfaction in the banking sector in Riyadh, Saudi Arabia. *International Journal of Business Administration*, *5*(4), 77.

Shokouhyara, S., Shokoohyar, S., & Safari, S. (2019). Research on the influence of after-sales service quality

factors on customer satisfaction. *Journal of Retailing and Consumer Services, 56*.

Sricharoenpramong, S. (2018). Service quality improvement of ground staff at Don Mueang International Airport Kasetsart. *Journal of Social Sciences, 39(1)*, 15-21. DOI: 10.1016/j.kjss.2017.12.001

Swain, S., & Kar, N. C. (2018). Hospital service quality as antecedent of patient satisfaction–a conceptual framework. *International Journal of Pharmaceutical and Healthcare Marketing*.

Titko, J.; Lace, N.; Kozlovskis, K (2013). Service quality in banking: Developing and testing measurement instrument with Latvian sample data. *Acta Universitatis Agriculturae et Silviculturae Mendelianae Brunensis*, *61*, 507–515.

Yilmaz, V., & Ari, E. (2017). The effects of service quality, image, and customer satisfaction on customer complaints and loyalty in high-speed rail service in Turkey: a proposal of the structural equation model. *Transportmetrica A: Transport Science*, *13*(1), 67-90.