

Intangible Service Quality on Customer Satisfaction of Hotel Guest in Nigeria

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Abstract- Service organisations are significant contributors to the economy of fast developing nations. However, customers of service organisations often encounter dissatisfaction when the delivered service fails to give gratifying height of contentment, and the need to curb dissatisfaction in the face of competition is imminent, especially in the hotel industry. This study investigated the perception of consumers of three to five star hotels towards four intangible dimensions of service quality in Akwa Ibom State, Nigeria. A survey research design was adopted for the study. Data were analysed using frequency distribution statistics, Pearson correlation analysis and regression. The results showed that intangible service quality is a good determinant of customer satisfaction. The intangible dimensions of service quality, assurance, reliability, empathy and responsiveness have positive and significant impact on customer satisfaction of hotels in Akwa Ibom State. The study found that assurance is the best intangible dimension that predicts customer satisfaction while reliability and empathy are good predictors and, customers of three to five star hotels are moderately satisfied with service delivery in Akwa Ibom State. The study recommends that management of hotels should strive to deliver quality services in order to further customer satisfaction.

Index Terms- Assurance, Customer satisfaction, Hotel industry, Intangible service quality

I. INTRODUCTION

Over the years, organisations in the service industry seek for strategies that can enhance its performance, profitability, productivity and market share and service quality emerged as an exciting area of marketing to enable firms live up to expectations (Cui, Lewis and Park, 2003). Service quality is seen as a disparity linked to expectations of service and an assessment of the services rendered, and it is identified as been slanted because it is based on the decision provided by consumers and not the organisation (Machayi and Ahmed, 2016). Service quality is classified as tangible and intangible. Tangibles are the visible appearance of equipment and materials used in performing the services while intangibles are the non-physical component of service quality: reliability, responsiveness, assurance and empathy. Both dimensions of service quality are vital concepts that influence the extent and nature of customer satisfaction.

In the course of providing satisfaction to customers, some factors influence the quality of services rendered. Aggressive

growth due to globalization, economic and political integration, new tourist destinations, and sophisticated nature of consumers play a part in thwarting the effort of management to provide qualitative services, and failure to provide the desired service may result in waste of resources, and dissatisfaction. Stemming customer dissatisfaction is a principal task required of management; however, for hotels to provide satisfaction, management must be aware of the right service quality dimensions which customers expect and this can be achieved through research. Research on service quality and customer satisfaction has been conducted in different industries, and little have been done in the hotel industry in Nigeria. Thus, this paper looks at the intangible dimensions of service quality and its impact on customer satisfaction of hotels in Akwa Ibom State, Nigeria.

II. LITERATURE REVIEW

2.1 Service Quality

Different views exist about quality and earlier studies defined quality as conforming to requirement where goods and services meet predetermined standards (Ekinici and Riley, 1998), but since services are hard to be condensed to a set of standards, the definition cannot be used on service quality. Machayi and Ahmed (2016) provided an explicit definition of service quality as meeting or going beyond customers' anticipation that is, a comparison between delivered service and expectation. Service quality can be achieved when customer's anticipations are matched with performance regularly.

Service Quality is determined from the perspective of the consumers due to the differences consumers' exhibit in taste, values and diverse views of assessment (Chang, 2008). Service evaluation does not depend solely on the final service but also on the production and delivery process; hence the role of employees is relevant in administering the service (Kumar, Smart, Maddern and Maull, 2008; Chang, 2008).

2.2 Intangible Dimensions of Service Quality

The four intangible dimensions of service quality are: reliability, responsiveness, assurance and empathy. *Reliability*: This is the capability of organizations to carry out a service accurately and dependably as promised (Van, Pampallis and Bond, 2002). *Responsiveness*: This is the service providers' disposition to provide immediate service; that is, customers' demands, inquiry and criticisms should be handled instantaneously (Akababa, 2006). *Assurance*: Assurance is the employees' ability and politeness,

and service provider's capability to arouse trust and confidence in its consumers (Jones and Shandiz, 2015; Andaleeb and Conway, 2006). *Empathy*: Empathy is the nurture; distinguished concentration organizations provides its consumers. It involves providing customized services to consumers exclusively, and it can be done when firms are aware of consumer's needs, preferences and name (Jones and Shandiz, 2015).

2.3 Customer Satisfaction

Early theories pinpoint customer satisfaction as evolving around disconfirmation experiences linked with consumers' initial expectations. Customer satisfaction theoretically refers to the aftermath of acquiring and utilizing goods and services. It is the result consumers derive from comparing the advantage, and price paid for consuming goods or services (Pollack and Alexandrov, 2013). The most widely used theory of customer satisfaction is the confirmation/ disconfirmation paradigm of customer satisfaction. This theory states that satisfaction or disconfirmation arises as a contention relating consumers' expectations of goods or services with actual observed performance. The theory is of the view that confirmation arises when performance equates or exceeds expectations (satisfaction) and disconfirmation occurs as a result of performance falling below expectation (dissatisfaction) (Wicks and Roethlein, 2009; Oliver, 1980).

2.4 Relationship between Service Quality and Customer Satisfaction

In consideration, service quality and customer satisfaction are meticulously connected but despite the fact, the precise character of the consumers' assessment and interconnectivity

among them are obscured (De Ruyter, Bloemer and Peters, 1997). Researchers have established that service quality is linked with customer satisfaction, that an increase in the quality of service will result to a synonymous increase in customer satisfaction as shown in the works of Sulieman, (2013); Malik, (2012); Ahmed et al., (2010); Negi, (2009).

Sureshchandar, Rajendran and Anantharaman (2002) study, assessed the relationship service quality and customer satisfaction possess and noticed a vast colony among the constructs, that, more of service quality leads to more satisfaction. Negi's (2009) work in the telecommunication industry established that network quality and reliability are the fundamental determinants of service quality. Accordingly, Ahmed et al., (2010) attested that tangibles, reliability, assurance and responsiveness possess necessary and explicit interconnection with the satisfaction of consumers while empathy indicated an important but contradictory interconnection with customer satisfaction. In the same vein, Malik (2012) study on four service industries: transportation, telecommunication, banking and courier revealed an explicit interconnection between service quality and customer satisfaction. Researchers have conducted study on service quality and customer satisfaction in different industries but there is variability in their findings as a result of testing different dimensions, differences in location, culture and time. Given, this study seeks to examine the intangible dimensions of service quality on the satisfaction of consumers of hotels in Akwa Ibom State, Nigeria and the variables that best predict customer satisfaction.

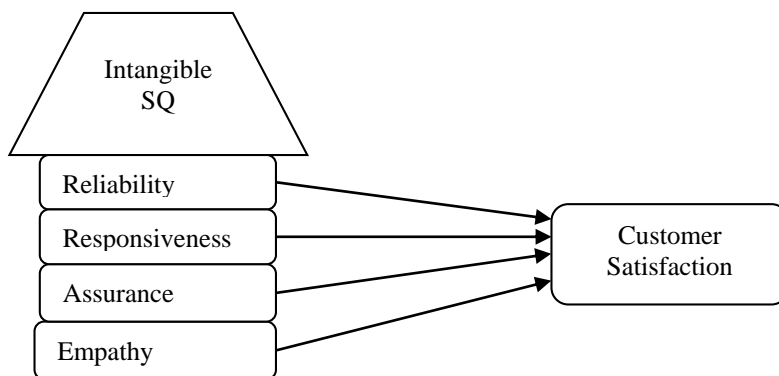


Figure (1): Model of Intangible Service Quality on Customer Satisfaction
Source: The Researcher's Conceptual Framework

The following hypotheses are proposed for the study:

- Ho₁: There is no significant relationship between reliability and customer satisfaction
- Ho₂: There is no significant relationship between responsiveness and customer satisfaction
- Ho₃: There is no significant relationship between assurance and customer satisfaction
- Ho₄: There is no significant relationship between empathy and customer satisfaction

III. RESEARCH METHODOLOGY

3.1 Design of sample size

The hotel industry in Akwa Ibom State is growing as tourism gains awareness, and the State has a total of 311 hotels and guest houses grouped under five to one star and listed hotels. The study was narrowed to three, four and five star hotels in Uyo, Eket and Ikot Ekpene Local government areas; thus nine hotels

falls under this category. The respondents consists of consumers from the nine hotels. The study utilized the survey research design, and the population of interest consist of 4,851 respondents and, the Taro Yamane formula was employed in determining the sample size

$$n = \frac{N}{1+N(e)^2} \quad \text{-----} \quad (1)$$

Where

n=sample size, N= 4851, 1= constant, and e = assumed error margin or tolerable error taken as 5% (0.05).

$$n= 4851 / (1+ 4851 (0.05)^2)$$

$$n= 4851 / 13.1275$$

$$n= 369.52$$

$$n= 370$$

From the above, 370 copies of questionnaire were distributed, 206 copies in Uyo, 123 in Eket and 41 in Ikot Ekpene to consumers of three to five star hotels. The proportion was derived from dividing the number of hotels in the three LGA with its total and then multiplied with the total number of the questionnaire (for Uyo: $5/9 * 307 = 206$, Eket: $3/9 * 370 = 123$, Ikot Ekpene: $1/9 * 370 = 41$). Data for this research were collected from primary sources (questionnaire). The research instrument consists of 18 items arranged on a scale of 7 from disagree very strongly as 1, to agree very strongly as 7, while the question on the satisfaction level of hotel services was rated; not satisfactory as 1 to very highly satisfactory as 5. The wait and collect method of questionnaire administration was employed.

The study utilized the descriptive statistics, frequency distribution statistics, Pearson Product Moment correlation analysis, simple linear regression and multiple regression analysis. A regression equation to examine the impact of intangible service quality on customer satisfaction of hotels in Akwa Ibom State is expressed mathematically as follows:

$$S = \alpha + \beta_1 (RI) + \beta_2 (RS) + \beta_3 (A) + \beta_4 (E) + e \quad \text{-----}$$

---(2)

Where,

S = the dependent variable representing customer satisfaction

α =Constant,

$\beta_1, \beta_2, \beta_3, \beta_4$, are the respective regression coefficient for RI, RS, A and E respectively.

(RI) = Reliability, (RS) = Responsiveness, (A) = Assurance, (E) = Empathy, e = Error term

A construct validity was used and it was conducted by administering the research instrument to five consumers of hotels services and four academicians who are specialists in the field of marketing. The consumers and academicians agreed that the instrument is suitable for collecting data from the respondents, and this did not form part of the final sample. The Cronbach alpha reliability statistics was also employed to determine the internal consistency of the scale as shown in Table 1.

Table 1: Reliability Statistics

Cronbach's Alpha	No of Items
.757	19

By applying Cronbach's Alpha to test the reliability of the research instrument in Table 1, it was found that the Cronbach's Alpha coefficient value for the 19 items for intangible service quality and customer satisfaction was 0.757, and Nunnally (1967), opined that a coefficient above 0.70 is considered sufficient for exploratory studies. Meaning, the instrument is reliable and indicates high internal consistency among items. The decision of accepting or rejecting the null hypotheses (H_0) of the statistical test is based on 95% confidence interval. The null hypothesis will be accepted if the P-value is more than the 5% level of significance or rejected if the P-value is at or less than the 5% level of significance and the alternative will be accepted.

Table 2: Measures used in the study on a seven-point Likert scale

Reliability

When hotels promise to do something by a specific time, it does so

When customers have problems, hotels shows sincere interest in solving it

Hotels perform its services right the first time

Hotels provide its services at the time it promises to do so

Responsiveness

Employees of hotels says correctly when services will be performed

Hotel employees provide prompt services to customers

Hotel employees are always willing to help customers

Hotels are never too busy to respond to customers' requests

Assurance

The behaviour of hotel employees instil confidence in customers

Customers feel safe in their transactions with hotels

Customers are safe and secured during their stay in hotels

Employees of hotels are polite and courteous to customers

Employees of hotels are knowledgeable to answer customers' questions

Employees of hotels have the skills to perform the service

Empathy

Hotels give individual attention to customers

Hotels have employees who give personal attention to customers

Hotels have their customers' best interests at heart

Hotels understand the specific needs of customers

IV. DATA ANALYSIS

The data were analysed using descriptive statistics, frequencies, correlation, simple linear and multiple regression analysis. The analysis was performed with the use of statistical package for social sciences version 21.0. Three hundred and seventy copies of questionnaire were administered to customers of nine hotels in Uyo, Eket and Ikot Ekpene Local Government Area's. One hundred and fifty four respondents showed positive response, and out of these, 21 copies of the questionnaire were incompletely and wrongly filled; thus the researcher utilized the responses from 133 respondents, making it 36.0% of the total sample.

4.1 Descriptive Statistics

Table 3: Descriptive Statistics

	Mean	Std. Deviation	N
CS	3.47	.702	133
Reliability	5.6805	.89736	133
Responsiveness	5.1748	.60926	133

Assurance	4.8997	.58745	133
Empathy	4.9192	.70412	133

Table 3 shows the number of respondents = 133 (N), mean averages and standard deviation of the intangible dimensions and customer satisfaction (CS).

Table 4: Customer Satisfaction Level with Hotel Services

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Poorly Satisfactory	1	.8	.8	.8
	Moderately Satisfactory	84	63.2	63.2	88.7
	Highly Satisfactory	33	24.8	24.8	25.6
	Very Highly Satisfactory	15	11.3	11.3	100.0
Total		133	100.0	100.0	

The customer satisfaction level with hotel services indicates that customers are moderately satisfied with hotel services in Akwa Ibom State. The result shows that 8% of hotel consumers are poorly satisfied, 63.2% are moderately satisfied, 24.8%, are highly satisfied, and 11.3% have very high satisfaction.

The Pearson Product Moment Correlation Analysis was performed to find out if there exist a relationship between reliability, responsiveness, assurance, and empathy on customer satisfaction and Table 5 shows the result from the statistical analysis.

4.2 Correlation Analysis

Table 5: Correlations between Intangible Service Quality and Customer Satisfaction

		CS	Reliability	Responsiveness	Assurance	Empathy
Customer Satisfaction	Pearson Correlation	1	.425**	.339**	.469**	.410**
	Sig. (2-tailed)		.000	.000	.000	.000
	N	133	133	133	133	133
Reliability	Pearson Correlation	.425**	1	.157	-.014	.049
	Sig. (2-tailed)	.000		.072	.874	.577
	N	133	133	133	133	133
Responsiveness	Pearson Correlation	.339**	.157	1	.199*	.127
	Sig. (2-tailed)	.000	.072		.021	.145
	N	133	133	133	133	133
Assurance	Pearson Correlation	.469**	-.014	.199*	1	.299**
	Sig. (2-tailed)	.000	.874	.021		.000
	N	133	133	133	133	133
Empathy	Pearson Correlation	.410**	.049	.127	.299**	1
	Sig. (2-tailed)	.000	.577	.145	.000	
	N	133	133	133	133	133

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

* . Correlation is significant at the 0.05 level (2-tailed).

Table 5 shows the correlation between customer satisfaction and reliability, responsiveness, assurance and empathy. The number of cases (N) is 133 cases. The direction of the relationship for *reliability* is positive and the correlation coefficient (0.425) indicates a positive correlation which, when squared indicates 18.06% shared variance. Reliability helps to

explain nearly 18.06 percent of the variance in respondents' scores on customer satisfaction. *Responsiveness* has a positive relationship with customer satisfaction, and its coefficient is 0.339 which when squared indicates 11.49 percent shared variance. Responsiveness helps to explain nearly 11.49 percent of the variance in respondents' scores on customer satisfaction.

Assurance exhibit a positive relationship with customer satisfaction and its coefficient is 0.469 which when squared indicates 22.01 percent shared variance. Assurance helps to explain nearly 22.01 percent of the variance in respondents' scores on customer satisfaction. Empathy has a positive relationship with customer satisfaction, and its coefficient is 0.410 which, when squared indicates 16.81 percent shared variance. Empathy helps to explain nearly 16.8 percent of the variance in respondents' scores on customer satisfaction.

4.3 Regression Analysis

The simple linear regression analysis was employed to examine each of the intangible service quality dimension on customer satisfaction while the multiple regression analysis was used to determine the collective impact of the intangible service quality dimensions (reliability, responsiveness, assurance and empathy) on customer satisfaction.

Table 6: Model Summary for Reliability, Responsiveness, Assurance and Empathy

Model	R Square	Adjusted R Square	Std. Error of the Estimate
Reliability	0.180	0.174	0.638
Responsiveness	0.115	0.108	0.663
Assurance	0.220	0.214	0.623
Empathy	0.168	0.162	0.643

Table 7: Anova^a for Reliability, Responsiveness, Assurance and Empathy

Dimensions	Model	Sum of Squares	df	Mean Square	F	Sig.
Reliability	Regression	11.731	1	11.731	28.796	0.000 ^b
	Residual	53.367	13	4.097		
	Total	65.098	14			
Responsiveness	Regression	7.494	1	7.494	17.041	0.000 ^b
	Residual	57.604	13	4.431		
	Total	65.098	14			
Assurance	Regression	14.330	1	14.330	36.975	0.000 ^b
	Residual	50.768	13	3.898		
	Total	65.098	14			
Empathy	Regression	10.943	1	10.943	26.472	0.000 ^b
	Residual	54.154	13	4.166		
	Total	65.097	14			

Table 8: Coefficients for Reliability, Responsiveness, Assurance and Empathy

Model	Unstd Coefficients		Std. Coefficient s Beta	t	Sig.
	B	Std. Error			
Constant	1.579	0.356		4.436	0.000
	0.332	0.062	0.425	5.366	0.000
Constant	1.442	0.494		2.922	0.004
	0.391	0.095	0.339	4.128	0.000
Constant	0.718	0.455		1.578	0.117
	0.561	0.092	0.469	6.081	0.000
Constant	1.455	0.395	0.410	3.683	0.000
	0.409	0.079		5.145	0.000

4.3.1 Reliability and Customer Satisfaction: The regression analysis for reliability is discussed with the aid of the Model Summary, Anova and Coefficient Table in Table 6, 7 and 8. The model summary table (Table 6) describes the standard error of estimate, goodness of fit (R square) and Adjusted R Square. This summary tells how strong the independent variables are related to the dependent variable. It serves as the proportions of the variation in the dependent variable (customer satisfaction) being explained by the variation in the independent variable (reliability). The result shows that 17.4% (the value of adjusted R square) variations in customer satisfaction is explained by reliability. The standard error of estimate tells us about the dispersion of actual values from the regression line. This model gives a value of standard error of estimate as (0.638), meaning the actual data is 63.8% dispersed from the regression line.

The Anova table in Table 7 reveals a p-value less than the significance level 0.05 meaning that, there is a significant impact of reliability on customer satisfaction. The coefficient value for reliability in Table 8 is 0.332; that is a unit increase in reliability would result to an increase in customer satisfaction by 0.332. This shows that there is a positive impact of reliability on customer satisfaction. This explains hypothesis one:

H01: There is no significant relationship between reliability and customer satisfaction

From the coefficient table in Table 8, reliability is significant at a 0.05% significance level, indicating that the null hypothesis should be rejected and, the alternative hypothesis accepted. Implying that, there is a positive significant relationship between reliability and customer satisfaction of hotels in Akwa Ibom State.

4.3.2 *Responsiveness and Customer Satisfaction:*

The model summary table (Table 6) shows that 10.8% (the value of adjusted R square) variations in customer satisfaction is explained by responsiveness. The standard error of estimate 0.663 shows that the actual data is 66.3% dispersed from the regression line. ANOVA table in Table 7 reveals a p-value less than the significance level 0.05 meaning, there is a significant impact of responsiveness on customer satisfaction. The coefficient value for responsiveness in Table 8 is 0.391; that is, a unit increase in responsiveness would result in an increase in customer satisfaction by 0.391. This shows that there is a significant positive impact of responsiveness on customer satisfaction, and explains hypothesis two:

Ho₂: There is no significant relationship between responsiveness and customer satisfaction.

The coefficient table in Table 8, shows responsiveness as significant at 0.05% significance level, thus, the null hypothesis is rejected and, the alternative accepted. Implying that, there is a positive significant relationship between responsiveness and customer satisfaction of hotels in Akwa Ibom State.

4.3.3 *Assurance and Customer Satisfaction:*

The model summary table (Table 6) shows that 21.4% (the value of adjusted R square) variations in customer satisfaction is explained by assurance. The standard error of estimate 0.623 shows that the actual data is 62.3% dispersed from the regression line. The Anova table in Table 7 reveals a p-value less than the significance level 0.05 meaning, there is a significant impact of assurance on customer satisfaction. The coefficient value for assurance in Table 8 is 0.561, that is, a unit increase in assurance would result to an increase in customer satisfaction by 0.561. This shows that there is a positive impact of assurance on customer satisfaction, and explains hypothesis three:

Ho₃: There is no significant relationship between assurance and customer satisfaction.

The coefficient table in Table 8, shows assurance as significant at 0.05% significance level, thus, the null hypothesis is rejected and, the alternative accepted. Implying that, there is a positive significant relationship between assurance and customer satisfaction of hotels in Akwa Ibom State.

4.3.4 *Empathy and Customer Satisfaction:*

The model summary table (Table 6) shows that 16.2% (the value of adjusted R square) variations in customer satisfaction is explained by empathy. The standard error of estimate 0.643 shows that the actual data is 64.3% dispersed from the regression line. The Anova table in Table 7 reveals a p-value less than the significance level 0.05 meaning, there is a significant impact of empathy on customer satisfaction. The coefficient value for empathy in Table 8 is 0.409, that is, a unit increase in empathy would result to an increase in customer satisfaction by 0.409. This shows that there is a positive impact of empathy on customer satisfaction. The P-value shows there exist a significance between empathy and customer satisfaction and explains hypothesis four:

Ho₄: There is no significant relationship between empathy and customer satisfaction.

The coefficient table in Table 8, shows empathy as significant at a 0.05% significance level, thus, the null hypothesis is rejected and, the alternative hypothesis accepted. Implying that, there is a positive significant relationship between empathy and customer satisfaction of hotels in Akwa Ibom State.

4.3.5 *Intangible Service Quality Dimensions and Customer Satisfaction:* To find out the overall impact that service quality has on customer satisfaction, a multiple regression analysis was done, and Table 9, 10 and 11 reveals the finding.

Table 9: Model Summary^b for Intangible Service Quality

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.708 ^a	.501	.485	.504

a. Predictors: (Constant), Empathy, Reliability, Responsiveness, Assurance

b. Dependent Variable: Customer Satisfaction

Table 10: ANOVA^a for Intangible Service Quality

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	32.608	4	8.152	32.117	.000 ^b
Residual	32.489	128	.254		
Total	65.098	132			

a. Dependent Variable: CS

b. Predictors: (Constant), Empathy, Reliability, Responsiveness, Assurance

The Model summary Table in Table 9 and the ANOVA Table, Table 10 include the R Square value, which serves as the proportions of the variation in the dependent variable (customer satisfaction) being explained by the variation in the independent

variable (intangible service quality). In other words, this means that the R Square depicts how good the regression model is at explaining the variance in Customer Satisfaction. It can be observed that the coefficient of determination (R²) is 0.501

representing 50% of customer satisfaction can be explained by reliability, responsiveness, assurance and empathy.

This is a useful finding, but to find out if it is significant, the Analysis of variance Table in Table 10 reveals a p-value less than the significance level 0.05. This indicates that the overall

model is reasonable fit, and there is a statistically significant association between intangible service quality (reliability, responsiveness, assurance and empathy) and customer satisfaction.

Table 11: Coefficients^a for Intangible Service Quality Coefficients^a

Model	Unstd Coefficients		Std Coefficients	t	Sig.	Correlations			Collinearity Statistics	
	B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
(Constant)	-2.698	.562		-4.805	.000					
Reliability	.305	.050	.390	6.152	.000	.425	.478	.384	.971	1.029
Responsive...	.199	.075	.173	2.673	.009	.339	.230	.167	.931	1.074
Assurance	.433	.080	.362	5.444	.000	.469	.434	.340	.881	1.135
Empathy	.260	.066	.261	3.969	.000	.410	.331	.248	.904	1.106

a. Dependent Variable: Customer Satisfaction

From the unstandardized coefficients value in Table 11, the regression equation was derived and the results are as follows:
 $S = -2.698 + 0.305RI + 0.199RS + 0.433A + 0.260E + e$ ----- (3)

4.4 Discussion of findings

The findings identified reliability as a good predictor of customer satisfaction in the hotel industry in Akwa Ibom State. It shows reliability as having a positive significant impact on customer satisfaction such that, an increase in reliability would cause an increase in customer satisfaction. This finding is consistent with that of Theresia and Bangun (2017), Sulieman (2013), Markovic and Jankovic (2013) and Agarwal, Singh and Thakur (2013). It contradicts the works of Omar, Ariffin and Ahmad (2016), Idris (2014) and, Wong, Lau and Lau (2012) who sees service providers as lacking in integrity and most times fails to fulfill their promises.

Responsiveness had a positive significant impact on customer satisfaction of hotels in Akwa Ibom State. Employees of hotels tend to welcome its consumers and give prompt response to its consumers. This finding is consistent with that of Theresia and Bangun (2017), Agarwal *et al.*, (2013), Sulieman (2013), and Badara *et al.*, (2013) but it contradicts the works of Omar *et al.*, (2016) and Kumar *et al.*, (2009). This is because of the first impression service providers' exhibit and slow response to customer's demand.

The result shows assurance as having positive significant impact on customer satisfaction and best predicts customer satisfaction of hotels in Akwa Ibom State. This finding is consistent with that of Sulieman (2013), Badara *et al.*, (2013), Idris (2014), Omar *et al.*, (2016) and Theresia and Bangun (2017) who found assurance as a favourable perception of service quality.

The findings also revealed that empathy positively impact on hotels customer satisfaction in Akwa Ibom State. Hotels in Akwa Ibom State tends to provide specific needs of its customers to portray that the customers best interest is their priority. This finding is consistent with the works of Agarwal *et al.*, (2013), Idris (2014), Omar *et al.*, (2016) and Theresia and Bangun (2017), although it contradicts the works of Badara *et al.*, (2013) and Saghier (2015). They are of the view that customers derive satisfaction when employees show willingness to provide assistance and perform the promised service promptly.

V. CONCLUSION

In line with the findings of the study, the following conclusions were reached; the study has established that intangible service quality has a positive and significant impact on customer satisfaction of hotels in Akwa Ibom State, Nigeria. The four intangible dimensions of service quality: assurance, reliability, empathy and responsiveness possess positive significant impact on customer satisfaction.

The study also revealed that assurance is the best predictor of hotel customer satisfaction in Akwa Ibom State followed by reliability while responsiveness is the least dimensions. The customers of 3 to 5-star hotels in Akwa Ibom State are moderately satisfied with the services rendered by the hotels. Although the customers are satisfied on a moderate basis, hotels still need to deliver more qualitative service continuously because a customer that feels satisfied with a service today may perceive that same service as unsatisfactory the next visit or demands more after receiving a more pleasant service in another hotel. This depicts that the perception of consumers changes with time and taste.

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