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The Cost of Customer Satisfaction: A Framework for Strategic Cost Management in Service Industries

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Pages 499-530 | Published online: 18 Sep 2007

66 Cite this article ▲ https://doi.org/10.1080/09638180701507130

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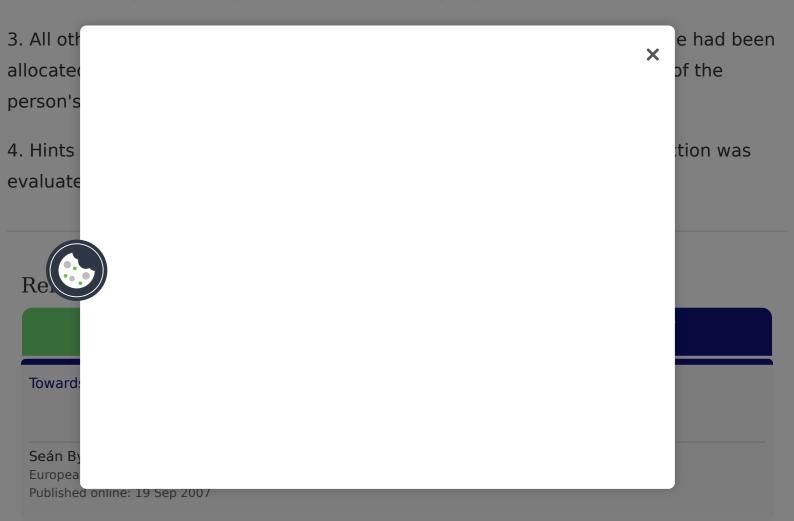
can be used as a key medium to link customer satisfaction to the cost of service

production and delivery. In doing so, we provide guidance for identifying specific sources of customer satisfaction and assessing their cost, thereby extending to service industries previous research on strategic cost management. Acknowledgement The authors are grateful to Silvia Giaretta for her valuable contribution in the data

collection.

Notes

- 1. The same logic does not apply to traditional cost accounting systems, which are based upon cost centres.
- 2. The identification of activities and processes began with an analysis of the work carried out, making use of individual and group interviews, activity diagrams, analysis of previous experiences, questionnaires and sampling.



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