

European Accounting Review >
Volume 16, 2007 - Issue 3

2,059 Views | 24 CrossRef citations to date | 0 Altmetric

Original Articles

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

Antonella Cugini , Antonella Carù & Fabrizio Zerbini

Pages 499-530 | Published online: 18 Sep 2007

 Cite this article  <https://doi.org/10.1080/09638180701507130>

Sample our
Economics, Finance,
Business & Industry Journals
>> [Sign in here](#) to start your access
to the latest two volumes for 14 days

 Full Article  Figures & data  References  Citations  Metrics

 Reprints & Permissions

Read this article

Abstract

Customer satisfaction has long been considered a milestone in the path towards company profitability. Although it is widely acknowledged that customer satisfaction leads to higher and more stable revenues, the relationship between customer satisfaction levels and the costs that the company incurs in producing and delivering

About Cookies On This Site

We and our partners use cookies to enhance your website experience, learn how our site is used, offer personalised features, measure the effectiveness of our services, and tailor content and ads to your interests while you navigate on the web or interact with us across devices. You can choose to accept all of these cookies or only essential cookies. To learn more or manage your preferences, click "Settings". For further information about the data we collect from you, please see our [Privacy Policy](#).

Accept All

Essential Only

Settings

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.
3. All other expenses (e.g. passive rents, electricity), not directly attributable had been allocated to the different activities on the basis of percentage of allocation of the person's time.
4. Hints on opening hours have been derived from surveys in which satisfaction was evaluated with reference to the attributes underlying components.

Related



About Cookies On This Site

We and our partners use cookies to enhance your website experience, learn how our site is used, offer personalised features, measure the effectiveness of our services, and tailor content and ads to your interests while you navigate on the web or interact with us across devices. You can choose to accept all of these cookies or only essential cookies. To learn more or manage your preferences, click “Settings”. For further information about the data we collect from you, please see our [Privacy Policy](#).

Accept All

Essential Only

Settings

Information for

Authors

R&D professionals

Editors

Librarians

Societies

Opportunities

Reprints and e-prints

Advertising solutions

Accelerated publication

Corporate access solutions

Open access

Overview

Open journals

Open Select

Dove Medical Press

F1000Research

Help and information

Help and contact

Newsroom

All journals

Books

Keep up to date

Register to receive personalised research and resources by email

 Sign me up



Copyright © 2024 Informa UK Limited [Privacy policy](#) [Cookies](#) [Terms & conditions](#)

[Accessibility](#)

 Taylor & Francis Group
an informa business

About Cookies On This Site

We and our partners use cookies to enhance your website experience, learn how our site is used, offer personalised features, measure the effectiveness of our services, and tailor content and ads to your interests while you navigate on the web or interact with us across devices. You can choose to accept all of these cookies or only essential cookies. To learn more or manage your preferences, click “Settings”. For further information about the data we collect from you, please see our [Privacy Policy](#).

 Accept All

Essential Only

Settings