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

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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.

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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 costs were allocated to the person's work. The person had been allocated to the person's work.
4. Hints for the evaluation of the person's work were taken into account.

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