



# The Impact of Service Quality on Client Satisfaction: Trust as Mediator, Brand Image as Moderator

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## Abstract

**Purpose:** This study aims to analyze the effect of service quality on trust and client satisfaction, with trust mediating and brand image moderating the relationship between service quality and satisfaction at the Public Accounting Firm Drs. Henry Sugeng Sidoarjo branch.

**Research Methodology:** A quantitative approach with a causal research design was used. The sample consisted of 75 clients who had used the audit services of the firm between 2021 and 2023. Data were collected through questionnaires and analyzed using the Partial Least Square (PLS) method with SmartPLS software version 3.

**Results:** Service quality significantly affects client trust and satisfaction. Trust has a significant positive effect on satisfaction, while brand image does not significantly moderate the relationship between service quality and satisfaction. Trust mediates the effect of service quality on satisfaction.

**Conclusions:** The study concludes that service quality significantly positively affects client trust and satisfaction at Drs. Henry & Sugeng Public Accounting Firm (Sidoarjo Branch) from 2021-2023. Trust and service quality both have a significant positive impact on client satisfaction. However, brand image does not significantly moderate the relationship between service quality and satisfaction..

**Limitations:** This study is limited by its reliance on a specific client sample from Drs. Henry & Sugeng Sidoarjo Branch, and the use of historical data may not predict future trends. Future research could use real-time data or explore other industries to provide broader insights.

**Contributions:** This study provides insights into the relationships between service quality, trust, brand image, and client satisfaction in public accounting.

**Keywords:** Brand Image, Client Satisfaction, Service Quality, Trust

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## 1. Introduction

Public Accounting Firm (KAP) is a form of public accounting organization that obtains a permit in according with laws and regulations that strive in the field of providing professional services in public-accounting practices. The increasing number of local and foreign Public Accounting Firms in Indonesia has made competition increasingly competitive (Ayuningtyas & Iman, 2021; Azizan & Yusr, 2019; Mehta & Tariq, 2020). The existence of competitive competition between audit service providers requires Public Accounting Firms to improve their performance so that they are not abandoned by clients

and continue to maintain business existence. Client satisfaction can be interpreted as a condition in which product/service performance is in accordance with client expectations. Client satisfaction is often discussed in both the service and trade industries. Customer satisfaction occurs when a customer's attitude of satisfaction with the service is in accordance with expectations and the price of the service (Dam & Dam, 2021; Idris et al., 2019; Wahyuningsih et al., 2021).

Public Accounting Firms face various challenges in maintaining their existence and providing services to customers. Several challenges, such as competition, innovation, and technology, are changing the prospects for accounting and audit service providers (Botha & Wilkinson, 2019; Rusmahafi & Wulandari, 2020; Syahrial & Sudono, 2021). This has an impact on traditional accounting services, such as manual tax calculations, which will be replaced by technological developments that facilitate automatic tax calculations through software. There are several factors that influence customer satisfaction, such as service quality, trust, and brand image. Service Quality is a dynamic state that is closely related to products, services, human resources, processes, and environments that can at least meet or even exceed the expected quality of service (Berlian Rms & Wahyuningsih, 2021; Indrasari, 2019; Kuncoro & Harahap, 2021). The trust factor can also influence satisfaction, where individual belief in the service provided will lead to satisfaction in using the service by clients (Santos et al., 2019; Saputro & Soleha, 2021). The increase in the number of Public Accounting Firms requires audit service providers to improve the company's brand image. Brand Image is a representation of a brand that is born from the consumer's memory (Setyawati & Aristiyanto, 2021; Shah et al., 2018).

Based on the phenomena that have been described, it can be seen that the increasing number of Public Accounting Firms has led to the emergence of competitive business competition. This has an impact on Hendry & Good Luck Public Accounting Firm, which has been providing accounting audit services since 2017. According to the results of field observations, there has been a 20% decrease in the number of clients at the Hendry & Sugeng Public Accounting Firm. To improve business processes, Public Accounting Firm Hendry & Sugeng needs to pay attention to Client Satisfaction and other factors such as Service Quality, Trust and Brand Image. Therefore, the author is interested in conducting a study entitled "The Effect of Service Quality on Client Satisfaction Through Trust in Brand Image Moderation at Public Accounting Firm Drs. Henry & Sugeng Sidoarjo Branch".

## 2. Literature Review

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### 2.1 Service Quality and Client Satisfaction

Service quality is a critical factor in determining client satisfaction, especially in service-oriented industries such as public accounting firms. High service quality is often associated with positive customer perceptions and increased client loyalty (Ghobehei et al., 2019; Kaczmarek et al., 2020; Santos et al., 2019). For clients to be satisfied, they must perceive that the service they received meets or exceeds their expectations. Factors like responsiveness, reliability, assurance, and empathy are essential in ensuring that clients feel valued and are more likely to be satisfied with the services provided (Ali et al., 2021; Demir et al., 2021).

In addition, consistent improvement in service quality can strengthen long-term relationships between firms and clients. When firms continuously evaluate and enhance their service processes, they can better adapt to changing client needs and expectations. This continuous improvement not only increases satisfaction but also contributes to building a competitive advantage in the market (Priyono et al., 2021; Shah et al., 2018).

## **2.2 The Role of Trust in Service Relationships**

Trust plays a significant role in building strong, long-lasting client relationships. In the context of public accounting firms, trust acts as a mediator between service quality and client satisfaction. When clients trust the firm, they are more likely to express higher satisfaction, leading to repeat business and loyalty (Haghkhah et al., 2020; Saputra & Kusnadi, 2021; Sitorus & Yustisia, 2018). Trust is built through consistent service delivery, transparency, and positive past experiences. It fosters confidence in the firm's ability to meet or exceed client expectations, which directly impacts satisfaction (Boonlertvanich, 2019; Özkan et al., 2020).

Furthermore, trust reduces perceived risk in service transactions, particularly in professional services such as auditing where information asymmetry is high. Clients who trust their service providers are more willing to rely on recommendations and are less likely to switch to competitors, thereby enhancing client retention (Özkan et al., 2020; Suyanto et al., 2021).

## **2.3 Brand Image and Client Perception**

Brand image is an essential aspect of how clients perceive a service provider. A positive brand image can significantly influence customer expectations and satisfaction (Chairunnisa, 2018; Diputra & Yasa, 2021; Sumaryadi & Kusnadi, 2021). In the competitive landscape of public accounting, firms with a strong brand image are likely to attract and retain more clients (Heriyanto, 2021; Nunuh & Wulandari, 2021; Satria, 2021). However, the relationship between brand image and client satisfaction is complex and can be moderated by factors such as service quality and trust. While brand image can enhance perceptions, it must be supported by high-quality service and trustworthy interactions to have a lasting impact on client satisfaction (Azizan & Yusr, 2019; Dam & Dam, 2021; Keke et al., 2021).

Moreover, a strong brand image can serve as a signal of credibility and professionalism in the eyes of potential clients. This perception can influence initial decision-making when selecting a service provider, making brand image a strategic asset that supports marketing and positioning efforts (Agusinta et al., 2021; Rusmahafi & Wulandari, 2020).

## **2.4 Moderation and Mediation Effects in Service Quality**

Previous studies have explored the moderation and mediation effects of variables like trust and brand image in the relationship between service quality and client satisfaction (Aprillita & Perkasa, 2021; Chen et al., 2019; Kurniawan & Sari, 2017). Trust has been found to mediate the impact of service quality on satisfaction, meaning that service quality leads to higher satisfaction primarily through the trust it builds with clients (Parmenas, 2021; Ricardianto et al., 2021; Susanto et al., 2021). However, brand image does not always serve as a strong moderator in this relationship. In some cases, the effect of service quality on satisfaction remains significant even when brand image is factored in, highlighting the importance of trust as the primary mediator (Abdullah, 2021; Mehta & Tariq, 2020; Setyawati et al., 2021).

Additionally, understanding these relationships helps organizations design more effective strategies to improve client satisfaction. By focusing on variables that have stronger mediating effects, such as trust, firms can allocate resources more efficiently and maximize the impact of service quality improvements on overall client outcomes (Anggraini, 2021; Solihin, 2021; Susanto & Parmenas, 2021).

## **3. Methodology**

This study used a quantitative research method. This study uses a causal research type, which is a causal relationship (Sugiyono, 2019). This research was conducted at the Public Accounting Firm (KAP) Drs. Henry & Sugeng Sidoarjo branch is located in Pondok Tjandra Indah Housing, Jl. Delima West V No. 37, Waru, Sidoarjo. The criteria for determining the research sample were clients who had used the audit

services of the Public Accounting Firm Drs. Henry and Sugeng Sidoarjo Branch twice in the period 2021 - 2023. Therefore, the number of samples was 75. The data collection technique used is by using the questionnaire method where in a data collection study, accurate and reliable data can be obtained with data collection techniques through questionnaires or questionnaires. Data analysis was carried out using the Partial Least Square (PLS) method using SmartPLS software version 3.

## 4. Results and Discussion

### 4.1 Results

Model analysis using partial least squares (PLS) with the Smart PLS program yielded the following results:

#### 4.1.1 Hypothesis Test

Table 1. Hypothesis Test Results

Variable Relationship	Original Sample	Sample Mean	t-statistic	P Values	Results
Service Quality (X) -> Trust (Z1)	0.703	0.707	9,886	0,000	Significant
Trust (Z1) -> Satisfaction (Y)	0.248	0.236	2,282	0.023	Significsnt
Service Quality (X) -> Satisfaction (Y)	0.318	0.314	2,378	0.018	Significant
Service Quality (X) * Brand Image (Z2) -> Satisfaction (Y)	0.014	0.002	0.266	0.790	Significant
Service Quality (X) -> Trust (Z1) -> Satisfaction (Y)	0.174	0.166	2,213	0.027	Significant

Based on Table 1, the study found that service quality has a significant positive effect on trust (T-statistic = 9.886, p-value = 0.000), and trust significantly influences client satisfaction (T-statistic = 2.282, p-value = 0.023). Additionally, service quality directly affects client satisfaction (T-statistic = 2.378, p-value = 0.018). However, the interaction between service quality and brand image did not show a significant impact on satisfaction (T-statistic = 0.266, p-value = 0.790). Lastly, the indirect effect of service quality on satisfaction through trust was significant (T-statistic = 2.213, p-value = 0.027).

### 4.2 Discussion

#### 4.2.1 The Effect of Service Quality on Trust

The results of this study indicate that the T-Statistic value of the relationship between the Service Quality variable and the trust of clients who have used the audit services of the Public Accounting Firm Drs. Henry and Sugeng Sidoarjo Branch in 2021-2023 is 9,886, which means it is greater than 1.96, so that Service Quality has a significant effect on Trust directly. This is in line with the research of [Muzammil et al. \(2017\)](#), who stated that service quality has a positive and significant effect on customer trust.

#### 4.2.2 The Effect of Trust on Satisfaction

The results of this study indicate that the T-Statistic value of the relationship between the trust variable and the satisfaction of clients who have used the audit services of the Public Accounting Firm Drs. Henry and Sugeng Sidoarjo Branch in 2021-2023 is 2,282, which means it is greater than 1.96, so that Trust has

a significant effect on Satisfaction directly. This is in line with the research of [Leninkumar \(2017\)](#), who found a significant positive relationship between customer satisfaction and customer trust.

#### *4.2.3 The Effect of Service Quality on Satisfaction*

The results of this study indicate that the T-Statistic value of the relationship between the Service Quality variable and the satisfaction of clients who have used the audit services of the Public Accounting Office of Drs. Henry and Good luck, Sidoarjo Branch in 2021-2023 is 2,378, which this means that it is greater than 1.96, so that Service Quality has a significant effect on satisfaction directly. This is in line with the research of [Angraini \(2021\)](#) and [Sembiring et al. \(2019\)](#), who found that service quality has a significant positive effect on customer satisfaction.

#### *4.2.4 The Effect of Service Quality on Satisfaction is moderated by Brand Image*

The results of this study indicate that the T-Statistic value of the relationship between the Service Quality variable and satisfaction is moderated by the Brand Image of clients who have used the audit services of the Public Accounting Office of Drs. Henry and Good luck Sidoarjo Branch in 2021-2023 is 0.266 which means it is smaller than 1.96, so that Service Quality has no significant effect on Satisfaction moderated by Brand Image. This is in line with the research of [Botha and Wilkinson \(2019\)](#) and [Ghobehei et al. \(2019\)](#), who stated that a positive relationship between quality and brand image can lead to better consumer satisfaction.

#### *4.2.5 The Effect of Service Quality on Satisfaction Mediated by Trust*

The results of this study indicate that the T-Statistic value of the relationship between the Service Quality variable and satisfaction mediated by the trust of clients who have used the Audit Services of the Public Accounting Firm Drs. Henry and Good luck Sidoarjo Branch in 2021-2023 is 2.213, which is greater than 1.96, so that Service Quality has a significant effect on satisfaction mediated by trust. This is in line with the research of [Pratiwi and Suparna \(2018\)](#), who found that trust can mediate the influence of service quality variables on customer satisfaction.

## **5. Conclusions**

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Based on the results of data analysis and discussion that have been carried out, several conclusions were obtained that Service Quality has a significant positive effect on the Trust of clients who have used the Audit Services of the Public Accounting Office of Drs. Henry and Sugeng, Sidoarjo Branch in 2021-2023. Furthermore, Trust and Service Quality have a significant positive effect on the satisfaction of clients who have used the Audit Services of the Public Accounting Office of Drs. Henry and Good luck, Sidoarjo Branch in 2021-2023. Service Quality has an insignificant positive effect on satisfaction moderated by Brand Image in clients who have used the Audit Services of the Public Accounting Office of Drs. Henry and Sugeng, Sidoarjo Branch in 2021-2023. Service Quality has a significant positive effect on satisfaction, mediated by trust in clients who have used the Audit Services of the Public Accounting Office of Drs. Henry and Sugeng, Sidoarjo Branch in 2021-2023.

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## **Author Contributions**

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M conceptualized the research, conducted the data analysis, and wrote the manuscript. S provided assistance with the literature review, data collection, and methodology development. SB contributed to the theoretical framework and revised the manuscript. All authors approved the final manuscript for submission.

## **Conflicts of Interest**

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The authors declare that there is no conflict of interest regarding the publication of this study. This research was conducted independently, and no financial or personal relationships influenced the results or interpretation of the findings.

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