

A STUDY ON AFTER SALES SERVICE QUALITY & ITS INFLUENCE ON CUSTOMER SATISFACTION IN SELECTED AUTOMOBILE COMPANIES

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ABSTRACT

In the era of cut-throat competition, companies are attempting to improve their performance and profits by intervening and improving processes and systems at different levels. One of these levels is after sales service provided by companies to their customers through authorised workshops. This study has been conducted in the industrial town of Punjab i.e Ludhiana with the objectives; to compare customer satisfaction on after sales service quality and establish its relationship with the various demographic factors of three automobile companies namely Hyundai Motor, Ford Motor and Tata Motors. The study is descriptive and empirical in nature and the primary data was collected through SERVQUAL questionnaire. For comparison of service quality of the selected companies one way Anova test and Scheffe has been used and it was found that that there is a significant difference in the customer's perception about quality of service for the targeted organization, further it was also concluded that there is no significant difference in customer satisfaction based on quality of service provided by the targeted companies. To test relationship of customer satisfaction with the various demographic factors different statistical techniques like t-test, Pearson Correlation Test has been used and different type of association was found between customer satisfaction and selected variables.

Key Words: Automobile Industry of India, Customer Satisfaction, Service Quality, SERVQUAL Model,

INTRODUCTION

Service quality is the extent to which the service, service process and the service organization can satisfy the expectations of the consumer. The Service Quality forms an important aspect in the perception of services. It can be used as a tool for differentiation and can provide competitive edge. According to **Schiffman** and **Kanuk**, it is more difficult for consumers to evaluate the quality of services than the quality of products. This is true because of certain distinctive characteristics of services such as they are intangible, they are perishable and are simultaneously produced and consumed. To overcome the difficulty consumers rely on surrogate cues (extrinsic cues).According to **Gronroos(1988)** the total Perceived Quality is the gap between the Expected Quality and the Experienced Quality.

Customer satisfaction is important because a customer is the only one and only judge of service quality. The customer satisfaction is the individual's perception of the product or service in relation to his or her expectation. The objective of all marketing efforts should be to maximize customer satisfaction, aside from the experience of using the product itself; Consumers can receive reinforcement from the other elements in the purchase situation. (**Schiffman** et al., 2002) According to them perception is the process by which an individual selects, organizes, and interprets stimuli into a meaningful and coherence picture of the world. If a service satisfies the needs and wants of the customers, it results in higher Customer satisfaction. The higher the level of fulfillment, higher the satisfaction (**Jauhari et al.**). Customers have a set of expectation and on experiencing a service they

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examine the service on the basis of the service features and draw favorable or unfavorable conclusions about the service provided.

AUTOMOBILE INDUSTRY OF INDIA

Automobile sector is one of the major industrial sectors in India. Subsequent to the liberalization, the automobile sector has been aptly described as the sunrise sector of the Indian economy as this sector has witnessed tremendous growth. Automobile Industry was relicensed in July 1991 with the announcement of the New Industrial Policy. The passenger car industry was, however, relicensed in 1993.

No industrial license is required for setting up of any unit for manufacture of automobiles except in some special cases. The norms for Foreign Investment and import of technology have also been progressively liberalized over the years for manufacture of vehicles including passenger cars in order to make this sector globally competitive. At present 100% Foreign Direct Investment (FDI) is permissible under automatic route in this sector including passenger car segment. The import of technology/technological upgradation on the royalty payment of 5% without any duration limit and lump sum payment of USD 2 million is also allowed under automatic route in this sector. With the gradual liberalization of the automobile sector since 1991, the number of manufacturing facilities in India has grown progressively.

REVIEW OF LITERATURE

A number of studies have been conducted on customer satisfaction in different countries from time to time. Few of studies have been reviewed for the current paper:

A consumer needs to spent money, time, efforts and energy to get product (either tangible or intangible) (Zeithaml et al., 1988). The survival in today's competitive environment depend two factors i.e. quality of product and services and customer satisfaction. So, to get competitive advantage in the market one has to understand the different factors that contribute to customer satisfaction.

According to **Zeithmal** et al. **2003** the factors that affect customer satisfaction are product and service features, customer emotions, attributes for service success or failure, perception of equity and fairness.

In their study (Ehinlanwo et al., 1996) concluded that nearly 59 per cent of a car dealers' yearly profits come from the after-sales service market. This market is not only profitable but also less effected by economic cyclic ups and downs.

Potluri et. al., 2010 conducted a study titled 'Assessment of After-Sales Service Behaviors of Ethiopia Telecom Customer'. The study was conducted on 450 telecom customers. The authors used SERVQUAL measures in order to asses after sale service behavior on Ethiopia telecom customers. In their findings they reported that on an average 61.86 percent of customers responded positively to the after-sales service offered by the Ethiopian Telecom employees on the dimensions of on responsiveness, reliability, assurance, empathy, and tangibility or appearance.

NEED AND SCOPE OF THE STUDY

In the era of cut-throat competition, companies are bound to perform with ever-included effectiveness. Companies are attempting to improve their performance and profits by intervening and improving processes and systems at different levels One of these levels is after sales service provided by companies to their customers through authorised workshops. This study attempts to study and find the influence of after sales quality of service on customer satisfaction of automobile Companies.

The scope of the study would be customer of automobile companies in industrial town of Punjab i.e. Ludhiana.

RESEARCH METHODOLOGY

The above mentioned and other similar studies made the plot for the present study. The authors attempt to study after sales service quality in three different automobile company's workshops. All the three workshops situated in Ludhiana were studied comprising of three automobile organizations namely **Hyundai Motor**, **Ford Motor** and **Tata motors**.

OBJECTIVES

The main objectives of the study are as follows:

- To compare customer satisfaction on after sales service quality of three automobile companies namely Hyundai Motor, Ford Motor and Tata Motors.
- To study the service quality and customer satisfaction in targeted automobile companies and to establish its relationship with the various demographic factors

HYPOTHESES

H1₀. There is no significant difference in the service quality of three organizations.

H2₀. There is no significant difference in the customer satisfaction for the three organizations.

H3₀- There is no significant difference between the service quality for the customers pursuing business and service.

H4₀- There is no significant difference between the customer satisfactions for the customers pursuing business and service.

H5₀- There is no association of age with the service quality for the customers.

H6₀- There is no association of age with the customer satisfaction for the customers.

H7₀- There does no significant difference in the service quality for the customers own car from different segments.

H8₀- There does no significant difference in the customer satisfaction for the customers own car from different segments.

RESEARCH DESIGN

The study is descriptive and empirical in nature. Three automobile companies' workshops Customers were chosen, all three from Ludhiana using quota sampling (non-random sampling). A total of 85 respondents were approached and their description demographically is given below:

- 36 respondents from Hyundai, 36 from Ford, 13 from Tata.
- 81 males and 4 females
- 53 respondent owning lower segment cars (between 1-5lacs), 27 respondent owning middle segment cars and 5 respondent owning upper segment cars.

Table 1: Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Age of the respondent	85	19	65	34.22	10.037
Valid N (listwise)	85				

Measures

Primary data was collected through SERVQUAL questionnaire. The questionnaire had 22 statements related to customer's expectation about service in first part and customer perception about service in second part. The questionnaire had statements related to five dimensions i.e. tangibility, reliability, responsiveness, assurance and empathy of quality on which customer had to respond on Likert scale. The methodology used to calculate SERVQUAL score is:-

1. Calculate the Gap Score for each of the statements where the Gap Score = Perception – Expectation.
2. Obtain an average Gap Score for each dimension of service quality by assessing the Gap Scores for each of the statements that constitute the dimension and dividing the sum by the number of statements making up the dimension
3. Sum the averages calculated in step 2 above and divide by 5 to obtain an average SERVQUAL score

The score of perceived service quality is given by the second part of the questionnaire. The methodology used to calculate score of perceived service quality was:-

1. Calculate the score of customer perception about quality for each dimension.
2. Sum the scores of five dimensions to get total score on perceived service quality

DATA ANALYSIS

To test 1st and 2nd hypothesis **one way Anova test** and **Scheffe** test was used. The results are shown in table No. 2 and 3 table

Table 2 ANOVA

		Sum of Squares	df	Mean Square	F	Sig.
PTan	Between Groups	28.176	2	14.088	.650	.525
	Within Groups	1776.812	82	21.668		
	Total	1804.988	84			
PRel	Between Groups	112.273	2	56.136	1.571	.214
	Within Groups	2931.021	82	35.744		
	Total	3043.294	84			
Pres	Between Groups	199.062	2	99.531	4.188	.019
	Within Groups	1948.938	82	23.768		
	Total	2148.000	84			
PAss	Between Groups	192.965	2	96.482	3.419	.037
	Within Groups	2314.047	82	28.220		
	Total	2507.012	84			
PEmp	Between Groups	312.343	2	156.172	4.187	.019
	Within Groups	3058.880	82	37.303		
	Total	3371.224	84			
GTan	Between Groups	11.300	2	5.650	.208	.813
	Within Groups	2227.688	82	27.167		
	Total	2238.988	84			
GRel	Between Groups	60.269	2	30.134	.663	.518
	Within Groups	3729.331	82	45.480		
	Total	3789.600	84			
GRes	Between Groups	83.118	2	41.559	1.508	.227
	Within Groups	2259.470	82	27.555		
	Total	2342.588	84			
GAss	Between Groups	72.009	2	36.004	1.239	.295
	Within Groups	2382.297	82	29.052		
	Total	2454.306	84			
GEm P	Between Groups	162.057	2	81.029	1.796	.172
	Within Groups	3699.519	82	45.116		

Table 3 Multiple Comparisons

Scheffe

Dependent Variable	(I) organization	(J) organization	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval	
						Lower Bound	Upper Bound
PTan	Hyundai	ford	.94444	1.09718	.692	-1.7910	3.6799
		Tata	-.57692	1.50622	.929	-4.3322	3.1783
	Ford	Hyundai	-.94444	1.09718	.692	-3.6799	1.7910
		Tata	-1.52137	1.50622	.602	-5.2766	2.2339
	Tata	Hyundai	.57692	1.50622	.929	-3.1783	4.3322
	ford		1.52137	1.50622	.602	-2.2339	5.2766
PRel	Hyundai	ford	2.00000	1.40918	.370	-1.5133	5.5133
		Tata	-.91239	1.93454	.895	-5.7355	3.9107
	Ford	Hyundai	-2.00000	1.40918	.370	-5.5133	1.5133
		Tata	-2.91239	1.93454	.327	-7.7355	1.9107
	Tata	Hyundai	.91239	1.93454	.895	-3.9107	5.7355
	ford		2.91239	1.93454	.327	-1.9107	7.7355
Pres	Hyundai	ford	2.97222*	1.14909	.040	.1074	5.8371
		Tata	-.42094	1.57749	.965	-4.3539	3.5120
	Ford	Hyundai	-2.97222*	1.14909	.040	-5.8371	-.1074
		Tata	-3.39316	1.57749	.105	-7.3261	.5398
	Tata	Hyundai	.42094	1.57749	.965	-3.5120	4.3539
	ford		3.39316	1.57749	.105	-.5398	7.3261
Pass	Hyundai	ford	2.61111	1.25211	.120	-.5106	5.7328
		Tata	-1.22009	1.71891	.778	-5.5056	3.0654
	Ford	Hyundai	-2.61111	1.25211	.120	-5.7328	.5106
		Tata	-3.83120	1.71891	.090	-8.1167	.4543
	Tata	Hyundai	1.22009	1.71891	.778	-3.0654	5.5056
	ford		3.83120	1.71891	.090	-.4543	8.1167
PEmp	Hyundai	ford	3.72222*	1.43959	.040	.1331	7.3113
		Tata	-.52991	1.97628	.965	-5.4571	4.3973
	Ford	Hyundai	-3.72222*	1.43959	.040	-7.3113	-.1331
		Tata	-4.25214	1.97628	.105	-9.1793	.6750
	Tata	Hyundai	.52991	1.97628	.965	-4.3973	5.4571
	ford		4.25214	1.97628	.105	-.6750	9.1793
SQsc	Hyundai	ford	.33583	.26421	.449	-.3229	.9945
		Tata	-.09536	.36271	.966	-.9997	.8089
	Ford	Hyundai	-.33583	.26421	.449	-.9945	.3229
		Tata	-.43120	.36271	.496	-1.3355	.4731

	Tata	Hyundai	.09536	.36271	.966	-.8089	.9997
		ford	.43120	.36271	.496	-.4731	1.3355
perceived service quality score	Hyundai	ford	12.25000	5.62314	.100	-1.7693	26.2693
		Tata	-3.66026	7.71952	.894	-22.9062	15.5856
	ford	Hyundai	-12.25000	5.62314	.100	-26.2693	1.7693
		Tata	-15.91026	7.71952	.126	-35.1562	3.3356
	Tata	Hyundai	3.66026	7.71952	.894	-15.5856	22.9062
		ford	15.91026	7.71952	.126	-3.3356	35.1562

*. The mean difference is significant at the 0.05 level.

The result of One way Anova test shows the significant difference (p-value<.05) in perceived service quality (p-value=.042), and its dimensions perceived empathy (PEmp, p-value=.019), perceived assurance (PAss, p-value=.037) and perceived responsiveness (Pres, p-value=.019) for customers of three organizations, therefore for all these dimensions and overall perceived service quality 1st null hypothesis (H1₀) is rejected. For all other sub scales the Anova test shows insignificant difference (p-value>.05) so for those dimensions 1st null hypothesis (H1₀) is not rejected or may be accepted.

Further Scheffe test shows the significant difference in perceived responsiveness (P-value=.040) for hyundai and ford customers, Significant difference in perceived empathy (p-value=.040) for Hyundai and ford customers.

The result of Oneway Anova test suggests insignificant difference (p-value>.05) in SQscm(Customer Satisfaction) (p-value=0.334) and its dimensions tangibility gap (GTan, p-value=0.813), reliability gap (GRel, p-value=0.518), responsiveness gap (GRes, p-value=0.227), assurance gap (GAss, pvalue-0.295), empathy gap (GEmp, p-value=0.172) for customers of targeted companies, therefore 2nd null hypothesis (H2₀), is not rejected or may be accepted for all these dimensions and over all SQsc(Customer Satisfaction).

To test 3rd and 4th null hypothesis Independent sample t test was used and the results are shown in following table:

Table 4: Independent Samples test

		Levene's Test for Equality of Variances	
		F	Sig.
PTan	Equal variances assumed	.438	.510
	Equal variances not assumed		
PRel	Equal variances assumed	1.863	.176
	Equal variances not assumed		
Pres	Equal variances assumed	1.818	.182
	Equal variances not assumed		
PAss	Equal variances assumed	.533	.468
	Equal variances not assumed		
PEmp	Equal variances assumed	1.674	.200
	Equal variances not assumed		

GTan	Equal variances assumed	.125	.725
	Equal variances not assumed		
GRel	Equal variances assumed	2.734	.102
	Equal variances not assumed		
GRes	Equal variances assumed	.860	.357
	Equal variances not assumed		
GAss	Equal variances assumed	.094	.760
	Equal variances not assumed		
GEmp	Equal variances assumed	.017	.895
	Equal variances not assumed		
SQsc	Equal variances assumed	.293	.590
	Equal variances not assumed		
Perceived service quality score	Equal variances assumed	.527	.470
	Equal variances not assumed		

The result of Independent sample t test suggests a Insignificant difference(p-value>.05) in perceived service quality (p-value=.470) and its dimensions perceived tangibility(p-value=0.510), perceived reliability (p-value=0.176), perceived responsiveness (p-value=0.182), perceived assurance (p-value=0.468), perceived empathy (p-value=0.200) for customers in business and service, therefore 3rd null hypothesis (H3₀), is not rejected or may be accepted for all dimensions and overall perceived service quality.

The result of independent sample t test suggests a insignificant difference (p-value>.05) in SQsc (customer satisfaction) (p-value=.590) and its dimensions tangibility gap(p-value=.725), reliability gap (p-value=0.102), responsiveness gap (p-value=0.357), assurance gap (p-value=0.760), empathy gap (p-value=0.895) for customers in business and service, therefore 4th null hypothesis (H4₀), is not rejected or may be accepted for all dimensions and overall SQsc (customer satisfaction).

To test 5th and 6th null hypothesis **Pearson Correlation** test was used

Table 5: Pearson Correlation test

		Age of the respondent
Age of the respondent	Pearson Correlation	1
	Sig. (2-tailed)	
	N	85
PTan	Pearson Correlation	.071
	Sig. (2-tailed)	.519
	N	85
PRel	Pearson Correlation	.053
	Sig. (2-tailed)	.628
	N	85

Pres	Pearson Correlation	.086
	Sig. (2-tailed)	.435
	N	85
Pass	Pearson Correlation	.049
	Sig. (2-tailed)	.658
	N	85
PEmp	Pearson Correlation	.073
	Sig. (2-tailed)	.508
	N	85
GTan	Pearson Correlation	-.177
	Sig. (2-tailed)	.105
	N	85
GRel	Pearson Correlation	-.014
	Sig. (2-tailed)	.901
	N	85
GRes	Pearson Correlation	-.041
	Sig. (2-tailed)	.712
	N	85
GAss	Pearson Correlation	-.016
	Sig. (2-tailed)	.883
	N	85
GEmp	Pearson Correlation	-.026
	Sig. (2-tailed)	.811
	N	85
SQsc	Pearson Correlation	-.064
	Sig. (2-tailed)	.562
	N	85
perceived service quality score	Pearson Correlation	.074
	Sig. (2-tailed)	.501
	N	85

The result of Pearson Correlation test suggests a insignificant correlation(p -value $>.05$) of age with perceived service quality score (p -value=.501) and its dimensions perceived tangibility (p -value=0.519), perceived reliability (p -value=0.628), perceived responsiveness (p -value=0.435), perceived assurance(p -value=0.658), perceived empathy(p -value=0.508), therefore 5th null hypothesis (H_{50}), is not rejected or may be accepted for all dimensions and over all perceived service quality.

The result of Pearson correlation test suggests a insignificant correlation(p -value $>.05$) of age with SQsc (customer satisfaction) (p -value=.562) and its dimensions tangibility gap (p -value=0.105), reliability gap(p -value=0.901), responsiveness gap (p -value=0.712), assurance gap (p -value=0.883)

and empathy gap (p-value=0.811) therefore 6th null hypothesis (H_0), is not rejected or may be accepted for all dimensions and overall SQsc (customer satisfaction)

To test 7th and 8th Hypothesis **one way Anova** test and **Scheffe** test with mean difference at the 0.05 level significant level was used

Table 6: ANOVA test and Scheffe

		Sum of Squares	Df	Mean Square	F	Sig.
PTan	Between Groups	120.549	2	60.275	2.934	.059
	Within Groups	1684.439	82	20.542		
	Total	1804.988	84			
PRel	Between Groups	85.175	2	42.587	1.181	.312
	Within Groups	2958.119	82	36.075		
	Total	3043.294	84			
Pres	Between Groups	230.287	2	115.144	4.923	.010
	Within Groups	1917.713	82	23.387		
	Total	2148.000	84			
Pass	Between Groups	227.402	2	113.701	4.090	.020
	Within Groups	2279.610	82	27.800		
	Total	2507.012	84			
PEmp	Between Groups	402.099	2	201.050	5.552	.005
	Within Groups	2969.125	82	36.209		
	Total	3371.224	84			
GTan	Between Groups	42.352	2	21.176	.790	.457
	Within Groups	2196.636	82	26.788		
	Total	2238.988	84			
GRel	Between Groups	36.091	2	18.046	.394	.675
	Within Groups	3753.509	82	45.774		
	Total	3789.600	84			
GRes	Between Groups	115.131	2	57.565	2.119	.127
	Within Groups	2227.458	82	27.164		
	Total	2342.588	84			
GAss	Between Groups	217.564	2	108.782	3.988	.022
	Within Groups	2236.742	82	27.277		
	Total	2454.306	84			
GEmp	Between Groups	488.652	2	244.326	5.940	.004
	Within Groups	3372.924	82	41.133		
	Total	3861.576	84			
SQsc	Between Groups	6.294	2	3.147	2.593	.081
	Within Groups	99.534	82	1.214		
	Total	105.828	84			
perceived service quality score	Between Groups	4777.303	2	2388.651	4.291	.017
	Within Groups	45648.886	82	556.694		
	Total	50426.188	84			

Multiple Comparisons

Scheffe

Dependent Variable	(I) car segment of the respondents	(J) car segment of the respondent	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval	
						Lower Bound	Upper Bound
PTan	Lower	middle	2.59399	1.07163	.059	-.0777	5.2657
		upper	1.07547	2.12037	.879	-4.2109	6.3619
	Middle	lower	-2.59399	1.07163	.059	-5.2657	.0777
		upper	-1.51852	2.20663	.790	-7.0200	3.9829
	Upper	lower	-1.07547	2.12037	.879	-6.3619	4.2109
		middle	1.51852	2.20663	.790	-3.9829	7.0200
PRel	Lower	middle	1.67575	1.42012	.501	-1.8648	5.2163
		upper	3.29057	2.80991	.507	-3.7149	10.2961
	Middle	lower	-1.67575	1.42012	.501	-5.2163	1.8648
		upper	1.61481	2.92421	.859	-5.6757	8.9053
	Upper	lower	-3.29057	2.80991	.507	-10.2961	3.7149
		middle	-1.61481	2.92421	.859	-8.9053	5.6757
Pres	Lower	middle	2.93012*	1.14343	.042	.0794	5.7809
		upper	5.02642	2.26243	.091	-.6142	10.6670
	Middle	lower	-2.93012*	1.14343	.042	-5.7809	-.0794
		upper	2.09630	2.35447	.674	-3.7737	7.9663
	Upper	lower	-5.02642	2.26243	.091	-10.6670	.6142
		middle	-2.09630	2.35447	.674	-7.9663	3.7737
PAss	Lower	middle	3.18169*	1.24666	.044	.0736	6.2898
		upper	4.21132	2.46669	.239	-1.9385	10.3611
	Middle	lower	-3.18169*	1.24666	.044	-6.2898	-.0736
		upper	1.02963	2.56703	.923	-5.3704	7.4296
	Upper	lower	-4.21132	2.46669	.239	-10.3611	1.9385
		middle	-1.02963	2.56703	.923	-7.4296	5.3704
PEmp	Lower	middle	4.29560*	1.42276	.013	.7484	7.8428
		upper	5.36226	2.81513	.169	-1.6563	12.3808
	Middle	lower	-4.29560*	1.42276	.013	-7.8428	-.7484
		upper	1.06667	2.92965	.936	-6.2374	8.3707
	Upper	lower	-5.36226	2.81513	.169	-12.3808	1.6563
		middle	-1.06667	2.92965	.936	-8.3707	6.2374

GTan	Lower	middle	1.52411	1.22376	.464	-1.5269	4.5751
		upper	.10189	2.42138	.999	-5.9350	6.1387
	Middle	lower	-1.52411	1.22376	.464	-4.5751	1.5269
		upper	-1.42222	2.51988	.853	-7.7047	4.8602
	Upper	lower	-.10189	2.42138	.999	-6.1387	5.9350
		middle	1.42222	2.51988	.853	-4.8602	7.7047
GRel	Lower	middle	.09993	1.59969	.998	-3.8883	4.0882
		upper	2.79623	3.16521	.678	-5.0951	10.6876
	Middle	lower	-.09993	1.59969	.998	-4.0882	3.8883
		upper	2.69630	3.29397	.716	-5.5161	10.9087
	Upper	lower	-2.79623	3.16521	.678	-10.6876	5.0951
		middle	-2.69630	3.29397	.716	-10.9087	5.5161
GRes	Lower	middle	1.72607	1.23232	.379	-1.3463	4.7984
		upper	4.20755	2.43831	.232	-1.8715	10.2866
	Middle	lower	-1.72607	1.23232	.379	-4.7984	1.3463
		upper	2.48148	2.53750	.622	-3.8449	8.8078
	Upper	lower	-4.20755	2.43831	.232	-10.2866	1.8715
		middle	-2.48148	2.53750	.622	-8.8078	3.8449
GAss	Lower	middle	3.12020*	1.23488	.046	.0414	6.1989
		upper	4.09057	2.44339	.252	-2.0012	10.1823
	Middle	lower	-3.12020*	1.23488	.046	-6.1989	-.0414
		upper	.97037	2.54278	.930	-5.3692	7.3099
	Upper	lower	-4.09057	2.44339	.252	-10.1823	2.0012
		middle	-.97037	2.54278	.930	-7.3099	5.3692
GEmp	Lower	middle	4.94060*	1.51643	.007	1.1599	8.7213
		upper	4.99245	3.00046	.256	-2.4881	12.4730
	Middle	lower	-4.94060*	1.51643	.007	-8.7213	-1.1599
		upper	.05185	3.12251	1.000	-7.7330	7.8367
	Upper	lower	-4.99245	3.00046	.256	-12.4730	2.4881
		middle	-.05185	3.12251	1.000	-7.8367	7.7330
SQsc	Lower	middle	.52014	.26050	.143	-.1293	1.1696
		upper	.73155	.51543	.370	-.5535	2.0166
	Middle	lower	-.52014	.26050	.143	-1.1696	.1293
		upper	.21141	.53640	.925	-1.1259	1.5487
	Upper	lower	-.73155	.51543	.370	-2.0166	.5535
		middle	-.21141	.53640	.925	-1.5487	1.1259
perceived service quality score	Lower	middle	14.67715*	5.57870	.036	.7686	28.5857
		upper	18.96604	11.03822	.235	-8.5539	46.4860
	Middle	lower	-14.67715*	5.57870	.036	-28.5857	-.7686

	upper	4.28889	11.48726	.933	-24.3505	32.9283
Upper	lower	-18.96604	11.03822	.235	-46.4860	8.5539
	middle	-4.28889	11.48726	.933	-32.9283	24.3505

*. The mean difference is significant at the 0.05 level.

The result of One way Anova test suggests a significant difference ($p\text{-value} < .05$) in perceived service quality ($p\text{-value} = .017$) and its dimensions perceived responsiveness ($p\text{-value} = .010$), perceived assurance ($p\text{-value} = .020$), perceived empathy ($p\text{-value} = .005$) between the owners of cars from different segments, therefore for all these dimensions and overall perceived service quality the 7th null hypothesis (H_{7_0}) is rejected. For perceived tangibility ($p\text{-value} = 0.525$) and perceived reliability ($p\text{-value} = 0.214$) it suggests insignificant difference ($p\text{-value} > .05$) there for these dimensions 7th null hypothesis (H_{7_0}) is not rejected or may be accepted. Further the Scheffe test suggest significant difference ($p\text{-value} < .05$) in perceived responsiveness ($P_{res} = .042$) for lower and middle segment, in perceived assurance ($P_{Ass} = .044$) for lower and middle segment, in perceived empathy ($P_{Emp} = .013$) for lower and middle segment, in overall perceived quality for lower and middle segment.

The result of One way Anova test suggests a insignificant difference ($p\text{-value} < .05$) in SQsc (customer satisfaction) ($p\text{-value} = .081$) and its dimensions tangibility gap ($p\text{-value} = 0.457$), reliability gap ($p\text{-value} = 0.657$), responsiveness gap ($p\text{-value} = 0.127$) between owners of cars from different segments, therefore 8th null hypothesis (H_{8_0}), is not rejected or may be accepted for these dimensions and over all SQsc (customer Satisfaction). The test also suggests a significant difference assurance gap ($p\text{-value} = 0.022$), empathy gap ($p\text{-value} = 0.004$) therefore for these dimensions 8th null Hypothesis (h_{8_0}) is not rejected or may be accepted. Further Scheffe test shows significant difference in assurance gap ($p\text{-value} = 0.046$), empathy gap ($p\text{-value} = 0.007$) between owners of cars in lower and middle segment.

FINDING AND CONCLUSION

- Analysis of 1st hypothesis concludes that there is a significant difference in the customer's perception about quality of service for the targeted organizations.
- Analysis of 2nd hypothesis concludes that there is no significant difference in customer satisfaction based on quality of service provided by the targeted companies.
- Analysis of 3rd hypothesis concludes that there is no significant difference in the quality perceived by customers' pursuing business or service.
- Analysis of 4th hypothesis concludes that there is no significant difference in the customer satisfaction for the customers pursuing business or service.
- Analysis of 5th hypothesis concludes that there is no significant association of customer's age with perceived quality of services.
- Analysis of 6th hypothesis concludes that there is no significant association of customer's age with customer satisfaction.
- Analysis of 7th hypothesis concludes that there is significant difference in perceived quality of service for the customers owning car of different segments.
- Analysis of 8th hypothesis concludes that there is no significant difference in customer satisfaction for the customers owning cars of different car segments.
- Most important dimension of service quality came out to be reliability and second most important dimension was responsiveness.

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