

CUSTOMER SERVICE PROCESS AND THE FINANCIAL CONDITION OF THE ENTERPRISE – CASE STUDY OF A COURIER COMPANY

Kamila KOWALIK

Jan Długosz University in Częstochowa, Faculty of Law and Economics; k.kowalik@ujd.edu.pl,
ORCID: 0000-0002-2808-0191

Purpose: The aim of the article is to analyze the impact of the quality of the customer service process on the financial condition of a company providing courier services in the era of digital transformation based on a case study.

Design/methodology/approach: The article uses a critical analysis of literature in the field of quality management, customer service process and digitalization, an examination of documents concerning the company, a diagnostic survey method conducted among customers of a courier company and statistical research.

Findings: The survey results showed that customers assess the quality of customer service and services in the analyzed company at a good level. Considering the lack of precision of this general statement, statistical analyses confirmed the advantage of the competition in the aspect of determinants related to the dimensions of certainty, reliability and materiality. In addition, a more in-depth analysis of the relationship between digitalization and quality showed that the development of digital technologies and the quality of digital services of the analyzed operator negatively affects the use of its offer and increases the advantage of competitors, who are assessed as a better choice. The respondents' answers are influenced to a statistically significant extent by their age and education. Older customers are more likely to choose the surveyed operator, while more educated customers appreciate the quality of service and the digital offer of competitors. In view of the information presented, it can be concluded that digitalization affects the quality of the customer service process in companies providing courier services. The assessment of quality depends on the age and education of the customer. It is necessary to provide support and education in the aspect of digital services for older customers and increase the attractiveness of digital services for younger customers. The impact of digitalization on the quality of the customer service process also affects the financial condition of the company, and the decreasing revenues from courier shipments have already been identified for reasons, the removal of which can improve the financial efficiency of the company.

Research limitations/implications: The presented work may constitute the basis for further research in the field of the courier/postal services market, the impact of digitalization on selected markets and the analysis of changes in consumer preferences in terms of management and marketing. In addition, it may constitute a guide for managers responsible for the effective functioning of courier companies.

Practical implications: The article provides information for both courier service companies and companies that are significantly affected by changes due to digitalization, in which customer service is one of the most important processes. Focusing on ensuring high quality of

the customer service process within quality management, with particular emphasis on digital changes taking place in the company and on the market, can bring tangible effects in the form of improving the economic situation of the company, which has a significant impact on its functioning on the market.

Originality/value: This article fills the identified literature gap. It has been shown that there is a wide range of theoretical studies and research in the field of quality management, customer service process and analysis of the courier services market and the impact of digitalization on business activities. The conducted research indicated that there is a lack of analysis of the connections between the quality of the customer service process and digitalization and the impact of these variables on the financial condition of a company providing courier services. The selection of the type of company is particularly important due to the impact of digitalization on the activities of courier companies and their importance in the modern economy.

Keywords: corporate finances, digitalization, quality management.

Category of the paper: research paper.

1. Introduction

The activity of courier companies, not only in Poland, are undergoing a transformation strongly related to technical progress and digitization. The change in consumer preferences regarding both services and the form, time and method of using them affects the entire activity of this type of organizations, defining their management, marketing and logistics in order to be able to stay on the market in the era of high international competition. A factor of fundamental importance for every type of activity, especially services, is quality. Quality is not only a fundamental aspect that must be provided to the customer, but also a tool for competitive struggle. Different industries are characterized by varying importance of customer service and different impact of digitalization on their business. A modern approach to quality management allows for the adoption of customer service as a process. In service companies, due to the specificity of services, interaction with the customer is of key importance. This means that the customer service process, apart from its extensive scope, can be referred to as a basic process, and therefore its quality is a key factor in their functioning. For the CEP (Courier, Express and Parcels) market, the quality of the customer service process is therefore of strategic importance. This market has also been undergoing intensive technological changes for a dozen or so years, and the digitalization of the operations of these companies determines their survival. Does the economic condition of the company therefore depend on the level of quality of the customer service process in the digital area? The aim of the article is to analyze the impact of the quality of the customer service process on the financial condition of a company providing courier services in the era of digital transformation based on a case study.

This goal contributed to posing the following research questions: Is the quality of the customer service process in this company appropriate from the customers' point of view? Can the quality of the customer service process be related to the financial condition of the

company? Does digitalization impact the quality of the customer service process in a courier company? In the paper there is used a critical review of literature, document examination, a diagnostic survey method among customers and consumers of a selected courier company and statistical research. The novelty of the work is the analysis of the relationship between the quality of the customer service process and the financial result in the era of digitalization of courier services market, carried out on the example of the case study. The work provides important information for managers and courier companies, as well as scientists analyzing quality in industries heavily influenced by digital transformation.

2. Literature review

Tables, figures and formulas – continuous numbering in the text. The services sector has been of constant interest to researchers in the field of economics for years, as its share in economic proportions has been steadily growing, but also in management, as in highly developed countries statistical data indicate that employees predominate in the services sector (Kawa, 2010). The reasons that argue for the growing importance of the service sector in the economy include digitalization, globalization, technical progress and innovation, the importance of human capital, the wealth of societies, and changes in lifestyle and the improvement of the quality of life of the population (Jamry, 2019; Dominiak, Kosowski, 2023). The literature also includes repeated phrases such as "service-based economy" (Service Economy), which confirms the importance of research on the sector (Solberg Søylen, 2021).

Services are a diversified part of the economy, which includes numerous branches, industries and types fulfilling various functions. It should be assumed that competition in the services sector is high and development prospects include its further growth. Competition depends on a number of factors, including: market size, number of enterprises providing services, service differentiation, entry barriers and methods of competition. Methods of competing in the modern market, apart from the most popular, traditional price competition, also include non-price competition including, among others, quality (Czapla, 2021; Szowacka-Mokrzycka, 2017).

The assumptions of the functioning of enterprises from the 1990s and early 21st century, according to which quality is not a source of strategic benefits, but a basic requirement for functioning on the market, are still relevant today. After 2010, enterprises perceived their own level of quality in a deceptive way and did not approach its assurance honestly, which resulted in undertaking intensive competitive struggle at other levels. These activities contributed to the reconsideration of quality, the importance of which was also intensified by changes in the economy and society, including, among others: the growing popularity of the process approach focused on improving quality, the emphasis on flexibility, efficiency and improvement,

the increase in the exchange of information between the enterprise and the customer, the growing importance of customer opinions, the ease of establishing business contacts, the pressure to produce/provide services efficiently and in a modern way, and access to information via online channels (Georgiev, Ohtaki, 2016; Sumardi, Fernandes, 2020).

In the literature related to competitiveness and quality, two main strategies of operation of modern enterprises are distinguished: internally oriented quality - thanks to ingenuity, innovation and cooperation, employees are involved in the process of creating a quality offer, and externally oriented quality - creating an offer with a quality level that, in the opinion of customers, exceeds the quality level of the competition (Gillies, 2015). The possibility of gaining a competitive advantage thanks to quality-related activities if possible when: the quality level of a given enterprise's services is higher than that of the competition, customers evaluate the quality level of a given enterprise's services better than that of the competition and improving the quality level is combined with the possibility of setting a higher price for services (Kaur, Kaushik, 2022).

Quality is a concept that is difficult to characterize unequivocally and universally for two main reasons. The first is the changes resulting from the development of humanity (social, technological, etc.) and the changes in quality (products, services, life, etc. - all "objects" of quality) and the perception of quality that they force. The second reason is the subjectivity of quality and the multitude of its determinants (Bielawa, 2011). While in the case of products, a significant part of the quality assessment may be quantitatively measurable features (e.g. product parameters; although many studies on quality management also emphasize the importance of non-measurable features in the case of products), the quality of services is mainly shaped by non-measurable aspects assessed by people with different opinions. This assessment is based on selected quality determinants and this selection also derives from a huge number of features. Quality is sometimes considered an intuitively understandable and undefinable term due to the lack of acceptance of a single, universal definition, which contributes to terminological chaos and the emergence of derivative issues (Mroczo, 2012; Tetteh, Ammoako-Gyampah, 2021). There are a number of features that characterize service quality. These include: difficulty in measurement, diversity and difficulty in selecting (lack of universal) evaluation criteria, customer satisfaction as a function of met expectations, quality dependence mainly on the service provider, (in many cases) the need for cooperation between the service provider and the service recipient, limited nature of quality control, difficulties in defining standards and customer requirements, lack of tolerance for errors, difficulties in planning, difficult assessment of compliance and non-compliance (Singh, 2016).

In the economy, the customer is referred to as the "driving engine" that determines the survival of contemporary enterprises on the market. Literature on quality based on the ISO standard in the principles of quality management shows that an enterprise is dependent on customers (Gołębiowski, 2015). In the past, customer service was only an inseparable activity supporting the functioning of the enterprise, necessary to finalize the transaction.

Currently, however, the customer plays a key role in manufacturing and service enterprises. This is due to the increasing competition, which causes the differences between individual enterprises to become smaller and smaller. The basis of customer service theory and inspiration for contemporary considerations, customer service can be seen as: all activities necessary to meet customer needs, providing the customer with goods and services at the time and place expected by them, and in a specific way, a series of activities undertaken by various areas of the company's activity to achieve established goals (Kowalik, Bagińska, 2023). From the customer's point of view, service is all elements of using the offer of a given company with which they come into contact. Therefore, it is not only direct interaction during the sale of a product or service, but also all forms of contact with the company, including, among others, material evidence and events taking place before and after the sale/service provision. Individual elements differ depending on the type of goods or services, industry, company size, organizational culture and trends (Zhang, Zhou, 2022). Customer service in the so-called broad sense is the adoption and combination of all three approaches in business practice. It then becomes the mission of the company, to which its functioning is subordinated. In this understanding, the company is oriented towards the customer, whose needs and expectations are the starting point of planning aimed at meeting their needs and expectations based on controlled standards and continuous improvement. Customer service is seen as a philosophy by market leaders who implement the most modern management concepts in order to maintain their position on the market (Fraś, Scholz, Olsztyńska, 2015). To sum up, customer service is an issue that has been presented in scientific literature for a long time, and over time it has begun to occupy a higher place as a subject of interest for researchers. This is mainly related to economic changes, largely caused by the development of technology. These factors have brought the role of the customer in shaping the possibilities of functioning of enterprises on the modern market to the forefront, which has translated into appreciating its importance and perceiving the essence of customer service for economic entities.

3. Methodology

The study was conducted using the diagnostic survey method. This method uses the survey's questionnaire technique. As part of the inductive research path, it consists in obtaining answers to a set of questions important for solving the research problem from precisely defined people (respondents characterized by a set of selected features) (Niemczyk, 2015). Among the advantages of the analyzed research method are the ease of implementation, simplicity and low cost of obtaining a large amount of data (Matejun, 2016). For the purposes of the work, survey questionnaire was developed for customers using the services of this and other courier

companies. The collected data were processed in a descriptive form and using statistical tests. Spearman correlation coefficients were used in the paper.

The study involved 953 customers of the analyzed company providing courier services in Poland and internationally (table 1).

Table 1.
Characteristics of respondents

Customers									
Gender [%]		Age [%]				Education [%]			
Male	Female	18-24	25-39	40-59	60<	primary	vocational	secondary	higher
49,74	50,26	14,17	31,27	38,51	16,05	0,84	16,68	52,15	30,33
Total: 100		Total: 100				Total:100			

Source: Author's calculations.

In addition to the metrics, the survey questionnaire included a set of statements assessed on a Likert scale of 1-5. The questions concerned both selected quality factors of the customer service process in a courier company (selected according to the Servqual methodology and five dimensions of quality) and the impact of digitalization on quality.

The analyzed company is an experienced operator. The financial documents provided indicate a slight increase in net sales revenues (by 0.98%) in the last fiscal year compared to the previous year, with a simultaneous gross loss on sales (an increase of 91.82%) and a loss on operating activities. This means that the analyzed company is in an unfavorable financial situation that is getting worse every year.

However, it operates among the ten main postal operators, which together have over 99% of the volume share. It operates in a highly competitive market - the postal services market is referred to as a market of dynamic changes. Domestic trends coincide with the trends of global postal markets. In recent years, the number of traditionally sent letter items has been regularly decreasing, with a simultaneous increase in the number of parcels. In addition, there is an increase in the importance of courier items in postal services (which are the most popular postal service, accounting for over 70% of the volume of postal services - in 2023, over a billion of them were sent) and an increase in the number of parcels sent abroad.

After a period of stagnation observed in the years 2010-2016, since 2017 there has been an increase in the value of the Polish postal market (currently, year on year by over 13%). The increase in revenues from postal services is mainly due to the increase in the value of parcels and courier shipments from e-commerce. In Poland, the e-commerce market, currently estimated at around PLN 100 billion, is considered a market with great potential for further growth (UKE Reports, 2018-2024).

In view of the information presented, the following research questions were asked: Is the quality of the customer service process in this company appropriate from the customers' point of view? Can the quality of the customer service process be related to the financial condition of the company? Does digitalization impact the quality of the customer service process in a courier company? Can digitization impact the financial condition of the company?

4. Research Results and Discussion

In the first part of the questionnaire, respondents from the customer group assessed the quality of selected features of the customer service process. Due to the high average ratings, the relationship between the frequency of using services and the assessment of the determinant was examined using statistical methods (table 2).

Table 2.

Values of correlation coefficients between the use of courier shipment/receipt in company and the assessment of the status of individual quality features of the customer service process

Pair of variables:	Rs frequency of services' use
modernity of equipment	0,014
professional presentation of employees	-0,003
availability of materials	0,007
punctuality	-0,005
faultlessness	0,034
help with problems	-0,134
compliance with the offer	0,002
competence	0,044
courtesy	-0,089
building trust	-0,045
feeling of safety	-0,102
speed and efficiency of service	-0,114
providing information	-0,003
response to requests	0,017
individual treatment	-0,095
paying attention	-0,017
understanding needs	-0,030

Source: Author's calculations.

Respondents using the services of the analyzed company mostly highly evaluate their quality. In contrast to these evaluations, there are five negative correlations between the frequency of using courier services and the evaluation of the quality of services, including receiving help with problems (Rs = -0.134), politeness of staff (Rs = -0.089), sense of safety (Rs = -0.102), efficiency and speed of service (Rs = -0.114) and individual treatment (Rs = -0.095; $p = 0.003$).

Due to the multitude of assessed statements and the research conducted for the analyzed operator and its competitors, the quality determinants were grouped into five standard dimensions for the purpose of comparison (table 3).

The courier company subjected to the study is significantly better assessed by customers in terms of quality factors included in the responsiveness group. Moreover, respondents significantly lower assess the material aspects of service. In the opinion of customers, the competition is characterized by statistically significantly higher assessments of the quality of the materiality, reliability and reliability dimension factors, which seems to be closely related not so much to the customer service process, but to the logistical aspect of providing services.

Table 3.

Values of correlation coefficients between the frequency of using courier services and the assessment of the quality dimensions of the analyzed operator and competition

Quality dimension	Rs analyzed operator	Rs other operators
empathy	0,042	-0,060
tangibility	-0,119	0,186
reliability	0,033	0,111
assurance	-0,004	0,104
responsiveness	0,071	0,123

Source: Author's calculations.

Next, respondents from the customer group were asked how digitalization affects their use of the offers of this and other operators (table 4).

Table 4.

The values of the correlation coefficients between the use of the company's services and the assessment of the impact of the development of digital services on them

Pair of variables: the impact of digitalization	Rs total	Rs age	Rs education
sending/receiving more parcels	0,178	-0,262	0,152
sending/receiving less parcels	-0,074	0,199	-0,146
using this operator more often	-0,245	0,051	0,023
using this operator less often	0,229	-0,092	0,079
using other operators more often	0,091	-0,257	0,211
using other operators less often	-0,052	0,234	-0,081

Source: Author's calculations.

The data in the table confirms literature research, which indicates an increasing frequency of using courier services. A statistically significant relationship was demonstrated between the assessment of the impact of digitalization and the frequency of using parcels ($R_s = 0,178$). In addition, a significant statistical relationship was identified between the impact of digitalization and the frequency of using this and other operators. Respondents who perceive a large impact of digitalization on courier shipments choose the services of the analyzed company significantly less often, and the services of other operators significantly more often. Moreover, with the increase in the age of respondents, the frequency of using parcels decreases, contrary to the influence of education - more educated respondents send more parcels. It was also noticed that older respondents significantly more often choose the analyzed company and significantly less often its competitors. In addition, more educated respondents declare more frequent choice of competitors.

The next question in the questionnaire concerned the general assessment of the quality of traditional and digital services of the analyzed company and its competitors (table 5).

Table 5.

The values of the correlation coefficients between the age and education of the respondents and the overall assessment of the quality of services provided by the analyzed company and its competitors

Pair of variables: the impact of digitalization	Rs age	Rs education
Quality of traditional courier services of this operator	<u>0,227</u>	<u>-0,102</u>
Quality of digital services of this operator	-0,010	-0,030
Quality of traditional courier services of other operators	<u>-0,146</u>	0,039
Quality of digital services of other operators	<u>-0,344</u>	<u>0,195</u>
Digitization contributes to improving the quality of services of this operator	<u>-0,102</u>	0,037
Digitization contributes to improving the quality of services of other operators	<u>-0,262</u>	<u>0,160</u>

Source: Author's calculations.

The quality of traditional courier services in the analyzed company is assessed higher and higher with the increasing age of the respondents from the customer group, contrary to the relationship related to the increase in education - the more educated the customer, the lower he or she assesses the traditional services of this company. Age also affects the perception of the quality of digital courier services, regardless of the operator. As age increases, the assessment of the importance of digitalization as a factor improving the quality of courier services, regardless of the company, also decreases. In addition, the higher the education, the better customers assess the impact of digitalization on the quality of competitors' services.

Respondents from the customer group also assessed their compliance with a set of statements the impact of digitalization on selected aspects of customer service (table 6).

Table 6.

Values of correlation coefficients between the use of courier services and the assessment of the impact of digitalization on customer service in company X

Pair of variables:	Rs frequency of services' use
facilitating the use of services	<u>0,201</u>
extending the range of services	<u>0,079</u>
reducing the waiting time for service	<u>0,177</u>
reducing the service time	<u>0,127</u>
improving the accuracy of service	<u>0,179</u>
increasing staff knowledge	<u>0,263</u>
increasing convenience	<u>0,129</u>
increasing trust to the operator	<u>0,173</u>

Source: Author's calculations.

With the increase in the frequency of using the courier services of the analyzed company, customers significantly more often notice the impact of digitization on improving the quality of all selected aspects presented in the table.

It was also checked whether there were any relationships between the age and education of the respondents from the customer group and the assessment of the impact of digitization on selected aspects of service in the analyzed company (table 7).

Table 7.

Values of correlation coefficients between the frequency of using courier services and the reasons for choosing the offer of other operators

Pair of variables: the impact of digitalization	Rs age	Rs education
making it easier to use services	-0,168	0,076
expanding the range of services	-0,188	0,169
shortening the waiting time for service	-0,078	0,088
shortening the service time	-0,184	0,136
improving the accuracy of service	-0,092	0,056
increasing staff knowledge	0,047	0,026
increasing the convenience of using services	-0,197	0,138
increasing trust	-0,030	0,094

Source: Author's calculations.

As the age of respondents increases, the value of perceived advantages caused by digitalization in the service and services of the company decreases significantly. This results, among other things, in a decrease in trust in the company. Moreover, as the education of the surveyed people increases, they significantly better assess the quality of individual aspects and the impact of technological progress on them. No statistically significant correlation was identified regarding the increase in staff knowledge.

Due to the lack of differentiation in the results, respondents also indicated reasons for using the services of other courier operators (table 8).

Table 8.

Values of correlation coefficients between the frequency of using courier services, age and education of respondents and the reasons for choosing the offer of other operators

Pair of variables:	Rs frequency of services' use	Rs age	Rs education
greater convenience	0,123	-0,434	0,300
better availability	0,100	-0,394	0,313
lower prices	0,106	-0,419	0,272
different range of services	-0,081	-0,376	0,270
better adaptation to needs	0,091	-0,377	0,291
necessity - lack of choice	0,049	-0,095	0,203

Source: Author's calculations.

In the opinion of respondents, courier services of other operators (including their digital aspects) are characterized by statistically significant greater convenience (Rs = 0,123), availability (Rs = 0,100), lower price (Rs = 0,106) and better adaptation to needs (Rs = 0,091). Compared to other operators, the analyzed company is better assessed in terms of the scope of services. No statistically significant relationship was found in the need to use the services of a given operator (e.g. in terms of professional or geographical). As age increases, respondents significantly less often choose other operators due to the indicated advantages. The examined relationships concern all the aspects examined. Education has a completely opposite effect on customer choice. As education increases, all the advantages of other operators causing a change in the choice of a courier company are statistically significantly more often noticed.

5. Conclusions, Proposals, Recommendations

In the first part of To sum up, the conducted literature research, document examination and the use of the survey method enable the achievement of the aim of the work and the answer to the formulated research questions and contribute to the formulation of additional conclusions. Literature research has shown a transformation of the postal and courier services market, the causes of which include changes in consumer preferences, lifestyle, modern economy and digitalization. Digitalization has a direct impact on it (the emergence of an increasingly wide range of digital services) and indirectly (the increase in the attractiveness of the courier services sector due to, for example, the increasingly popular e-commerce, which increases revenues in the sector). The analyzed postal services market is a market with further growth potential, which is significantly affected by the digitalization of postal services. The surveyed company, despite the market prospects, is in a difficult financial situation. The conducted survey indicated a good assessment of the quality of traditional courier services, but at the same time, the advantage of the competition in quality dimensions such as materiality, certainty and reliability, which are closely related to the logistical aspect of providing courier services.

The research results also allow us to conclude that digitalization affects the quality of the customer service process in companies providing courier services. In addition, the opinions of respondents regarding its impact and influence on the quality and quality of selected aspects of the customer service process, as well as the comparison of the quality level of the analyzed company with the competition, are influenced by the metric characteristics of the respondents, such as age and education. Older customers appreciate the quality of the analyzed operator's services and use their digital aspects significantly less often. More educated customers prefer the services of competitors, assess their quality higher and significantly more appreciate the impact of digitization on quality and notice the higher quality of competing companies. The conducted research allows for the formulation of the following answers: the quality of the customer service process in the analyzed company providing courier services is at a satisfactory level from the point of view of customers. The quality of the customer service process may be related to the financial condition of the company, especially if it is strongly influenced by a selected factor in this case digitization. This means that digitization is a factor influencing the financial condition of the company providing courier services.

The presented work may constitute the basis for further research in the field of the courier/postal services market, the impact of digitalization on selected markets and the analysis of changes in consumer preferences in terms of management and marketing. In addition, it may constitute a guide for managers responsible for the effective functioning of courier companies.

References

1. Bielawa, A. (2011). Postrzeganie i rozumienie jakości- przegląd definicji jakości. *Zeszyty Naukowe Uniwersytetu Szczecińskiego. Studia i Prace Wydziału Nauk Ekonomicznych i Zarządzania*, 21, 143-152.
2. Czapła, A. (2021). Istota i rola zarządzania jakością w naukach o zarządzaniu. *Zeszyty Naukowe Wyższej Szkoły Humanitas Zarządzanie*, 22(3), 143-157.
3. Dominiak, J., Kossowski, T. (2023). Zmiany regionalnych struktur sektora usług w krajach UE w latach 2010-2020. *Rozwój regionalny i polityka regionalna*, 65, 53-62.
4. Frańś, J., Scholz, I., Olsztyńska, I. (2015). Jakość obsługi klienta w logistycznych procesach gospodarki odpadami. *Logistyka*, 5, 841-846.
5. Georgiev, S., Ohtaki, S. (2016). Evolution and implementation of quality management practices in the manufacturing sector in Eastern Europe after the end of communism: The case of Bulgaria. *International Journal of Quality & Reliability Management*, 33(6), 804-829.
6. Gillies, A.C. (2015). Tools to support the development of a quality culture in a learning organization. *The TQM Journal*, 27(4), 471-482.
7. Gołębiowski, M. (2015). Zasady zarządzania jakością w aspekcie działań innowacyjnych w organizacji. *Zeszyty Naukowe Uniwersytetu Szczecińskiego. Studia i Prace Wydziału Nauk Ekonomicznych i Zarządzania*, 39(1), 35-44.
8. Jamry, T. (2019). Geograficzne i ekonomiczne aspekty rozwoju sektora usług biznesowych. *Prace Geograficzne*, 158, 70-75.
9. Kaur, H., Kaushik, S. (2022). Examining the integration of continuous improvement and strategic planning in select pharmaceutical companies in India: a case study. *The TQM Journal*, 34(5), 1145-1168.
10. Kawa, M. (2010). Tendencje zmian zatrudnienia w sektorze usług w Polsce na tle krajów Unii Europejskiej. *Nierówności społeczne a wzrost gospodarczy*, 17, 413-422.
11. Kowalik, K., Bagińska, I. (2023). The SWOT-TOWS analysis as a tool for quality management for an enterprise with PKD 85.59b – extracurricular forms of education. *Scientific Papers of Silesian University of Technology – Organization and Management Series*, 178, 351-361.
12. Matejun, M. (2016). Metodologia badań ankietowych w naukach o zarządzaniu - ujęcie modelowe. In: M. Lisiński, B. Ziębicki (Ed.), *Współczesne problemy rozwoju metodologii zarządzania*. Kraków: Fundacja Uniwersytetu Ekonomicznego.
13. Mroczko, F. (2012). *Zarządzanie jakością*. Wałbrzych: Wałbrzyskiej Wyższej Szkoły Zarządzania i Przedsiębiorczości.
14. Niemczyk, J. (2015). Metodologia nauk o zarządzaniu. In: W. Czakon (Ed.), *Podstawy metodologii badań w naukach o zarządzaniu*. Warszawa: Wolters Kluwer.

15. Singh, A. (2016). Service quality models: A gap study. *Business and Economic Research*, 6(1), 464-480.
16. Solberg Søilen, K. (2021). The fallacy of the service economy: a materialist perspective. *European Business Review*, 24(4), 308-319.
17. Sumardi, S., Fernandes, A.A.R. (2020). The influence of quality management on organization performance: service quality and product characteristics as a medium. *Property Management*, 38(3), 53-72.
18. Szowacka-Mokrzycka, J. (2017). Czynniki konkurencyjności przedsiębiorstw przemysłu spożywczego w Polsce. *Studia Ekonomiczne. Zeszyty Naukowe Uniwersytetu Ekonomicznego w Katowicach*, 330, 205-213.
19. Tetteh, G.A., Amoako-Gyampah, K., Twumasi, J. (2021). Developing a quality assurance identity in a university: a grounded theory approach. *Quality Assurance in Education*, 29(2/3).
20. Zhang, L., Yi, Y., Zhou, G. (2022). Cultivate customer loyalty in national culture: a meta-analysis of electronic banking customer loyalty. *Cross Cultural & Strategic Management*, 29(3), 698-728.