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# The Effect of Service Quality on Client Satisfaction Through Trust in Brand Image Moderation at Public Accounting Firm Drs. Henry & Sugeng Sidoarjo Branch

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**Abstract:** *The purpose of the study was to analyze the effect of service quality on trust; trust on client satisfaction and service quality on client satisfaction at the Public Accounting Firm Drs. Henry and Sugeng Sidoarjo branch; and to analyze the effect of Brand image in mediating the effect of service quality on satisfaction; and analyze the effect of trust in mediating the effect of service quality on client satisfaction at the Public Accounting Firm Drs. Henry and Sugeng Sidoarjo branch. Method* The research approach uses a quantitative method. The type of research is causal, in addition, the study also uses a Survey research type. The sample of this study was determined by the Non-Prabability sampling technique, namely Purposive Sampling. The criteria for determining the research sample are clients who have used the audit services of the Public Accounting Firm Drs. Henry and Sugeng Sidoarjo Branch twice in the period 2021 - 2023. So the number of sample populations is 75. The data collection technique uses the questionnaire method. Data analysis was carried out using the Partial Least Square (PLS) method using SmartPLS software version 3. **The results** of the analysis can be concluded that Service Quality has a significant positive effect on Client Trust and Satisfaction; and Trust has a significant positive effect on Client Satisfaction; while Service Quality has an insignificant positive effect on Satisfaction moderated by Brand Image on clients; however, Service Quality has a significant positive effect on Satisfaction mediated by Trust on clients who have used the Audit Services of the Public Accounting Firm Drs. Henry and Sugeng Sidoarjo Branch in 2021-2023.

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

## INTRODUCTION

Public Accounting Firm (KAP) is a form of public accounting organization that obtains a permit in accordance 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. 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 where product/service performance is in accordance with client expectations. Client satisfaction is an issue that is often discussed in both the service and trade industries. Customer satisfaction occurs when there is a customer's attitude of satisfaction with the Service that is in accordance with expectations, and in accordance with the price with the Service (Idris et al., 2019).

Public Accounting Firms face various challenges in maintaining their existence in 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). 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 the help of software. There are several factors that influence Customer Satisfaction such as Service Quality, Trust and Brand Image factors. Service Quality is a dynamic state that is closely related to products, services, human resources, and processes and environments that can at least meet or even exceed the expected quality of Service (Indrasari, 2019). The trust factor can also influence satisfaction where individual belief in the Service provided will lead to satisfaction in using the Service by clients (Kasinem, 2020). 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 (Eva & Widya, 2021).

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 the Hendry & Sugeng Public Accounting Firm as a provider of accounting audit services that has been established since 2017. According to the results of field observations, there has been a decrease in the number of clients at the Hendry & Sugeng Public Accounting Firm by 20%. 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. So 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".

## **METHOD**

This study uses a quantitative research method. The study uses a causal research type which is a causal relationship (Sugiyono, 2019). This research will be conducted at the Public Accounting Firm (KAP) Drs. Henry & Sugeng Sidoarjo branch located in Pondok Tjandra Indah Housing, Jl. Delima Barat V No. 37, Waru, Sidoarjo. The criteria for determining the research sample are clients who have used the audit services of the Public Accounting Firm Drs. Henry and Sugeng Sidoarjo Branch twice in the period 2021 - 2023. So the number of samples is 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. Then the data analysis was carried out using the Partial Least Square (PLS) method using SmartPLS software version 3.

## RESULTS AND DISCUSSION

Model analysis using Partial Least Square (PLS) using the Smart PLS program gave the following results:

### Hypothesis Test

<b>Variable Relationship</b>	<b>Original Sample (O)</b>	<b>Sample Mean (M) ( O/STDEV )</b>	<b>T Statistics</b>	<b>P Values</b>	<b>Results</b>
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	Significant
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	Not Significant
Service Quality (X) -> Trust (Z1) -> Satisfaction (Y)	0,174	0,166	2,213	0,027	Significant

Source: Researcher Processed Data (2024)

### Discussion

#### 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) which states that service quality has a positive and significant effect on customer trust.

#### 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) which found that there is a significant positive relationship between customer satisfaction and customer trust.

#### 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 Sugeng, Sidoarjo Branch in 2021-2023 is 2.378, which

means 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 Sembiring et al. (2019) where service quality has a significant positive effect on customer satisfaction.

### **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 Sugeng 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 Ghobehei et al., (2019) which states that a positive relationship between quality and brand image can lead to better consumer satisfaction.

### **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 Sugeng Sidoarjo Branch in 2021-2023 is 2.213 which means it 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 & Suparna, (2018) trust can mediate the influence of service quality variables on customer satisfaction.

## **CONCLUSION**

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 Sugeng, Sidoarjo Branch in 2021-2023. Then 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. While 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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