

The Relationship between Customer Costing and Service Quality with Satisfaction of Female Customers of Sports Clubs in Tabriz

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ABSTRACT: The present research aimed to investigate the relationship between customer costing and service quality with satisfaction of female customers of sports clubs in Tabriz. Its population consisted of all female customers of sports clubs of Tabriz (the infinite). To estimate the sample size, we used the Cochrane Formula for infinite communities that the sample size was 384 persons, by taking $\alpha= 0.05$. The research data was collected through library studies and questionnaire. The used questionnaire consists of four sections: the first section of the questionnaire consisted of demographic information; the second section was the Standard Customer Costing Questionnaire of Matzler (2006); the third section was Standard Service Quality Questionnaire of Yi-Chin Liu¹ (2008); and finally, the fourth section consisted of Standard Customer Satisfaction Questionnaire of Erkan (2012). The Spearman correlation was used to analyze the data. The results showed a positive significant relationship between service quality and all its components with customer satisfaction of female customers of sports clubs in Tabriz. There is also a positive significant relationship between customer costing and all its components with customer satisfaction.

Keywords: Customer Focus, Sports Club, Satisfaction.

INTRODUCTION

Sports and physical activities can help community health in different ways including ensuring physical health of individuals and correct move away from their pollution to spend leisure time. It requires a special attention to athletes, stadium, club and attracting and keeping athletes. Dealing with this issue is not feasible except by recognizing needs of athletes and try to meet the needs (Lashini et al., 2011).

Therefore, understanding and meeting the needs and expectations, communicating effectively with customers and ultimately, creating and delivering value for them are the most important issues for researchers

¹ Yi-Chin Liu, (2008). An Analysis Service Quality, Customer Satisfaction and Customer Loyalty of Commercial Swim Clubs in Taiwan. A Dissertation Project Submitted to the Faculty of the United States Sports Academy in Partial Fulfillment of the Requirements for the degree of Doctor of Sports Management.

and managers of service centers in sports industry. Certainly, providing customer satisfaction and identify factors affecting their satisfaction from sports centers has special importance (Saatchian et al., 2013) because if organizations, clubs and entire sports centers have suitable understanding of factors influencing satisfaction of customers, they can better use from the positive results of having a customer satisfaction base, so that meeting customers' expectations of service quality attributes will lead to higher satisfaction and cause to be loyal to the service and even offer it to other customers (Seyyed Javadin et al., 2010). On the other hand, some approaches have recently attracted attention of most managers to achieve their company's goals such as goal-based costing, value-based pricing, service quality, costing and customer satisfaction (Seyyed Ameri et al., 2012).

Accordingly, sports clubs, which have been set up to improve indicators of health and social well-being, will only achieve their desired results when participation of citizens in activities of the complexes and clubs lead to their satisfaction of the complexes. Therefore, since customers' feedback can directly guide managers to function optimally, it seems extraordinary necessary to establish a feedback mechanism in sports clubs. As a result, there can be detected positive and effective as well as negative and harmful points. However, despite increasing importance of service sector in the national economy and customer satisfaction services, this sector has been neglected in Iran and it has not been considered in management literature. This is especially true in the field of quality of sport service and beyond, in the context of costing.

Thus, according to the importance and the role of participating in physical activity for daily life and health of all classes of society, especially in today's living conditions that poor movement and physical inactivity affect different classes of society; it is necessary to identify the effective ways to attract people to the sports centers and examine important factors to continue their participation in these centers. In this context, it seems that investigating the relationship between customer costing and service quality with satisfaction of female customers of sports clubs in Tabriz can be effective and useful approach. It can also prepare presence of citizens in the series and consequently, increase improving health indicators in the society. Therefore, the present research aimed to investigate the relationship between customer costing and service quality with satisfaction of female customers of sports clubs in Tabriz.

MATERIALS AND METHODS

The research method was descriptive, correlation type. Its population consisted of all female customers of sports clubs of Tabriz. According to Morgan Table, there were selected 384 persons as the sample size. In implementation phase of the research, after primary explanation about the purpose and measuring instrument of the test, there was described how to answer for the participants in detail. About ethical considerations, after obtaining letter of satisfaction and providing necessary information, they were ensured that the received information will be only used in this research and of will be kept from any misuse. The research variables were measured using personal data questionnaire and following three questionnaires:

Standard Customer Costing Questionnaire of Matzler (2006): this questionnaire contains six components (questions 1-4 for cost reliability; questions 5-8 for cost reliable; questions 9-13 for transparency of price and cost; questions 14-19 for relative price; questions 20-24 for cost-quality ratio; and questions 25-28 for fair price) and the 28 items. The questionnaire questions were the closed type. The Likert scale (five-value) was used for measurement (5= strongly agree; 4= agree; 3= neutral; 2= disagree; and 1= strongly disagree). Matzler (2006) confirmed validity of the questionnaire; he also reported 0.7 for its reliability in any six components. It indicates good reliability of Customer Costing Questionnaire of Matzler (Goodarzi et al, 2010).

Standard Service Quality Questionnaire of Yi-Chin Liu¹ (2008): the questionnaire contains 21 questions about 5 elements (questions 1-3 for the tangible qualitative; questions 4-8 for credit; questions 9-12 for accountability; questions 13-16 for commitment; and questions 17-21 for empathy). The questionnaire questions were the closed type. The Likert scale (five-value) was used for measurement (5= strongly agree; 4= agree; 3= neutral; 2= disagree; and 1= strongly disagree). In their study, Dehghanpoori et al (2013) confirmed validity of Service Quality Questionnaire of Yi-Chin Liu (2008); they reported 0.96 for the questionnaire reliability using Cronbach's alpha that indicates good reliability of the used questionnaire.

Standard Customer Satisfaction Questionnaire of Erkan (2012): the questionnaire contains 4 elements (questions 1-6 for organization image; questions 7-10 for customer expectations; questions 11-15 for the perceived quality; and questions 16-17 for the perceived value) and 17 items. The questionnaire questions were the closed type. The Likert scale (five-value) was used for measurement (5= very much; 4= much; 3= medium;

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2= little; 1= very little). Erkan (2012) and Amani (2010) confirmed validity of the questionnaire. Its reliability for the four dimensions of the questionnaire was obtained more than 0.7 indicating its good reliability (Nowroozi, 2013). In the present research, there were asked comments of five experts and professors of sport management to ensure validity of the used questionnaires. There was ensured validity of the questionnaires after confirming them. For more ensuring, reliability of each questionnaire was examined using Cronbach's alpha. The obtained results showed 0.95, 0.94 and 0.94 for customer pricing, service quality and customer satisfaction respectively, which shows good reliability of measurement instruments. Data was analyze using Pearson Correlation.

RESULTS

Kolmogorov-Smirnov test results showed normal distribution of the data ($p > 0.05$). Table 1 shows results of correlation between the research variables. According to the table, it can be said that there is a significant positive correlation between capability of customer costing with customer satisfaction of female customers of sports clubs in Tabriz ($p < 0.01$, $r = 0.629$); cost reliability with female customers of sports clubs in Tabriz ($p < 0.01$, $r = 0.432$); cost trust with female customers of sports clubs in Tabriz ($p < 0.01$, $r = 0.571$); transparency of price and cost with female customers of sports clubs in Tabriz ($p < 0.01$, $r = 0.543$); relative price with female customers of sports clubs in Tabriz ($p < 0.01$, $r = 0.536$); cost-quality ratio with female customers of sports clubs in Tabriz ($p < 0.01$, $r = 0.606$); fair price with female customers of sports clubs in Tabriz ($p < 0.01$, $r = 0.492$); service quality with female customers of sports clubs in Tabriz ($p < 0.01$, $r = 0.761$); the tangible quality with female customers of sports clubs in Tabriz ($p < 0.01$, $r = 0.692$); credit with female customers of sports clubs in Tabriz ($p < 0.01$, $r = 0.706$); responsibility (accountability) with female customers of sports clubs in Tabriz ($p < 0.01$, $r = 0.666$); commitment (confidence) with female customers of sports clubs in Tabriz ($p < 0.01$, $r = 0.68$); empathy with female customers of sports clubs in Tabriz ($p < 0.01$, $r = 0.622$).

Table 1. Correlation between the research variables.

	Customer costing	Price reliability	Cost trust	Transparency of price and cost	Relative price	Cost-quality ratio	Fair price	Service quality	The tangible quality	Credit	Responsibility	Commitment	Empathy
r	0.629	0.432	0.571	0.543	0.536	0.606	0.492	0.761	0.692	0.706	0.666	0.68	0.622
p	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001	0.001

DISCUSSION AND CONCLUSION

The present research aimed to investigate the relationship between customer costing and service quality with satisfaction of female customers of sports clubs in Tabriz. The results showed a significant positive correlation between customers costing with customer satisfaction of female customers of sports clubs in Tabriz. This finding is consistent with the obtained results in the conducted study by Paul and colleagues (2010) abroad the country. In their study, the researchers found a significant relationship between costing with satisfaction. Cost and price can also influence in consumer behavior and impact customer satisfaction and purchase. On the other hand, this finding is not consistent with the obtained results in the conducted study by Goodarzi and Rmazanpoor Nameghi (2010).

It can be said that reasons for inconsistency may be due to differences in types of statistical population, questionnaires, variable or pricing in the research. Customer costing is an important factor in profitability of clubs. Therefore, they should pay attention to the demands of customers and gain their satisfaction, in order to achieve optimal benefit consent. As we know club should provide cost reliability, cost trust, cost transparency

and fair price for customers against their paid costs; in other words, the club should have no hidden charges, meet all its promises, the customer know that what gets services for his/her paid costs and the paid costs to the club should be affordable. Naturally, the above-mentioned cases affect customers' satisfaction. Therefore, the findings seem normal.

Other findings showed a significant positive correlation between cost reliability with satisfaction of female customers of sports clubs in Tabriz. This finding is consistent with the obtained results in the conducted study by Paul and colleagues (2010) abroad the country. In their study, the researchers found a significant relationship between cost reliability with customers' satisfaction. On the other hand, this finding is not consistent with the obtained results in the conducted study by Goodarzi and Rmazanpoor Nameghi (2010). It can be said that reasons for this inconsistency may be due to differences in types of questionnaires, number of statistical population and existing condition in the research. Cost reliability is a case that can play an important role in customers' satisfaction. Therefore, cost reliability should be paid attention to satisfy customers. As we know reliability is related with price changes, notify the changes timely and lack of the hidden charges. Naturally, the above-mentioned cases can affect customers' satisfaction. Therefore, the finding seems normal.

There is a significant positive correlation between cost trust with satisfaction of female customers of sports clubs in Tabriz. This finding is not consistent with the obtained results in the conducted study by Feiz and colleagues (2011). In their study, cost trust and the perceived value have a direct significant impact on customers' satisfaction. Perhaps the reasons for this inconsistency may be due to differences in the provided services or the studied population. Club customers must ensure that what gets services for their paid costs. Cost confidence is one of cases that should be considered to satisfy customers. As we know, cost confidence requires meet all promises of the club, good conditions of club and lower costs than other clubs. Naturally the mentioned cases will affect customer satisfaction. Therefore, the finding seems normal.

There is a significant positive correlation between transparency of price and cost with satisfaction of female customers of sports clubs in Tabriz. This finding is consistent with the obtained results in the conducted study by Paul and colleagues (2010) abroad the country. In their study, the researchers found a significant relationship between transparency of price and cost with satisfaction. This finding is not consistent with the obtained results in the conducted study by Feiz and colleagues (2011). It can be said that reasons for this inconsistency may be due to differences in types of questionnaires, number of statistical population and existing condition in the research. According to these findings, it can be said that there is an acceptable price span that cost of production or services and the most price and acceptable cost for customer are its minimum and maximum respectively. We also know that transparency of price and cost is related with the right and adequate information about price, what gets services for their paid costs and understandable the provided services. Therefore, the finding seems normal.

There is a significant positive correlation between relative prices with satisfaction of female customers of sports clubs in Tabriz. This finding is not consistent with the obtained results in the conducted study by Feiz and colleagues (2011) and Ghafoori and colleagues (2010). It can be said that reasons for this inconsistency may be differences in how to price, number of statistical population and questionnaires type in the research. In their research, the mix of "price" had the least important in customer's satisfaction. Price is one of the most important factors that lead to profitability and customer satisfaction should also be considered in this context. Service price should be reasonable to satisfy customer. As we know, relative price is related with providing better service than others, proper services with customer needs, proper cost and giving special discounts to customers. Of course, the above-mentioned cases are effective in customer satisfaction. Therefore, the finding seems normal.

There is a significant positive correlation between cost-quality ratio with satisfaction of female customers of sports clubs in Tabriz. The cost and price should be proportionate with goods and how to delivery of services. In customer satisfaction, we should consider cost-quality issue. As we know, cost-quality ratio is related with appropriateness of costs, customer needs, appropriate costs, quality of club service and its fair cost. Naturally, the above-mentioned cases can affect customers' satisfaction. Therefore, the finding seems normal.

There is a significant positive correlation between fair prices with satisfaction of female customers of sports clubs in Tabriz. The finding is consistent with the obtained results by Honari (2010). In their study, the researchers concluded that there is a significant relationship between fair prices with satisfaction. Generally appropriate paid cost is an important factor in customer satisfaction. Therefore, price should be appropriate with the perceived image of product by customer because if he/she feels that price of the provided services is high against their value, the club will lose. As we know, fair price can affect customer satisfaction in different ways. Therefore, the finding seems normal.

There is a significant positive correlation between quality of service with satisfaction of female customers of sports clubs in Tabriz. The finding is consistent with the obtained results by Saidi et al (2015), Ismaili et al (2014), Saatchian et al (2013), Seyyed Ameri et al (2012), Ghafoori et al (2010) and Seyyed Javdin et al (2012) locally, as well as Nicholas et al (2013), Mangesh and Alpha (2013), Sonia and Mohit (2013), Rahmati and Honari (2013), Hakan and Mine (2011) and Ferran et al (2008) in abroad. In their study, the researchers

concluded that there is a significant positive correlation between quality of service with satisfaction. Quality of services is one important factor in customer satisfaction. As we know, quality of services, qualitative cases, club credit, club responsiveness to problems, reassure customers and empathy with customers are factors affecting customer satisfaction because club members because club should meet security its members. It should also provide a beautiful and clean space, meet necessary requirements of its members and protect their rights. Naturally, the cases can affect customer satisfaction. Therefore, the finding seems normal.

There is a significant positive correlation between tangible quality with satisfaction of female customers of sports clubs in Tabriz. The finding is consistent with the obtained results by Saidi et al (2015), Ismaili et al (2014) and Saatchian et al (2013) locally, as well as Nicholas et al (2013), Nor et al (2012) and Jung (2010) in abroad. In their study, the researchers concluded that there is a significant relationship between tangible quality with customers' satisfaction. Tangible aspects in sports clubs can indicate club form and its physical features such as brightness, health services, equipments, buffet, parking and information tools. Thus, employing expert and efficient workforce is effective to improve performance and customer satisfaction. Qualitative cases must be considered in debate of satisfaction. As we know qualitative cases are related with good and updated devices, nice and clean space and smooth wear of trainers. Naturally, the cases can affect customer satisfaction. Therefore, the finding seems normal.

There is a significant positive correlation between credit (reliability) with satisfaction of female customers of sports clubs in Tabriz. The finding is consistent with the obtained results by Saidi et al (2015) and Saatchian et al (2013) locally, as well as Nicholas et al (2013), Mangesh and Alpha (2013) and Hakan and Mine (2011) in abroad. In their study, the researchers concluded that there is a significant relationship between credit with customers' satisfaction. As we know credit is related with club accountability to its members, keeping members' privacy and their security. Naturally, the cases can affect customer satisfaction. Therefore, the finding seems normal.

There is a significant positive correlation between responsibility (accountability) with satisfaction of female customers of sports clubs in Tabriz. The finding is consistent with the obtained results by Saidi et al (2015), Ismaili et al (2014) and Saatchian et al (2013) locally, as well as Nicholas et al (2013), Nor et al (2012), Azman et al (2009) and Ferran et al (2008) in abroad. In their study, the researchers concluded that there is a significant relationship between responsibility with customers' satisfaction. Responsibility is one of cases that that satisfy customers. As we know responsibility is related with the provided services by club, providing essential needs of members and considering more values for permanent members. Naturally, the cases can affect customer satisfaction. Therefore, the finding seems normal.

There is a significant positive correlation between commitment (assurance) with satisfaction of female customers of sports clubs in Tabriz. The finding is consistent with the obtained results by Saidi et al (2015), Ismaili et al (2014), Saatchian et al (2013) and Ghafoori et al (2010) locally, as well as Nicholas et al (2013) and Azman et al (2009) in abroad. In their study, the researchers concluded that there is a significant relationship between commitment with customers' satisfaction. On the other hand, the finding is not consistent with the obtained results by Nor et al (2012). It can be said that reasons for inconsistency may be due to differences in types of statistical population, questionnaires, variable or pricing in the research. As we know, reliability is related with special commitment of club to its members as well as having good public image and knowledgeable and skilled trainers. Naturally, the cases can affect customer satisfaction. Therefore, the finding seems normal.

There is a significant positive correlation between empathy with satisfaction of female customers of sports clubs in Tabriz. The finding is consistent with the obtained results by Saidi et al (2015), Ismaili et al (2014) and Saatchian et al (2013) locally, as well as Nicholas et al (2013), Jung et al (2010) and Ferran et al (2008) in abroad. In their study, the researchers concluded that there is a significant relationship between empathy with customers' satisfaction. On the other hand, the finding is not consistent with the obtained results by Nor et al (2012). It can be said that reasons for inconsistency may be due to differences in types of statistical population, questionnaires and management in the research. As we know, empathy is related with different factors such as understand members' needs by club authorities, keeping their rights, happiness to help members and suitability of working hours of the club. Naturally, the cases can affect customer satisfaction. Therefore, the finding seems normal.

In general, it can be said that today, there is no opportunity for the organizations to ignore expectations and needs of their customers. Managers and officials of organizations should take necessary actions to create and increase their customers' satisfaction because it has many advantages such as cost reduction, customer persuasion, customer loyalty, increasing credit, growth etc. On the other hand, customer satisfaction in service organizations is very important. Thus, service organizations should consider a variety of measures for providing their proper services to customers to be successful in offering their services and customer satisfaction. Therefore, desirable quality of the provided services and costing can increase customer satisfaction in service organizations generally, and sports clubs particularly.

Conflict of interest

The authors declare no conflict of interest

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