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THE IMPACT OF E-ACCOUNTING SERVICE QUALITY ON CUSTOMER'S REPURCHASE INTENTION: THE ROLE OF CUSTOMER SATISFACTION AS A MEDIATOR - A CASE STUDY IN VIETNAM

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Abstract

E-accounting service is a term that pertains to electronic accounting, which encompasses accounting systems that use computer technology for the recording and handling of financial data within organizations (Noronha & Kulkarni, 2012). The market for e-accounting services in Vietnam is becoming increasingly vibrant and fiercely competitive among service providers (Vu, 2021). This study aims to evaluate the factors influencing the quality of e-accounting services and subsequently determine the impact of e-accounting service quality on customer's repurchase intention through the mediating factor of customer satisfaction. Through a survey of 380 firms that have been using e-accounting services, the study confirms that web design, customer service, security, and fulfillment positively influence the quality of e-accounting service quality. Furthermore, e-accounting service quality has a relatively strong effect on customer repurchase intention. The study also proposes several solutions to encourage e-accounting service quality as a basis for service providers to improve customer satisfaction and intention to repurchase their services.

Keywords

E-Accounting Service, Service Quality, Customer's Repurchase Intention, Customer Satisfaction

1. Introduction

The emergence of the information technology era has brought about a significant transformation in the accounting process, aiming to facilitate effective decision-making and compelling companies to respond to these new changes to maintain their competitiveness (Soudani, 2013). Ghaffar et al. (2019) points out e-accounting refers to the utilization of computer systems (including software and hardware) in the preparation of financial reports and carrying out accounting tasks within organizations. This can involve either utilizing accounting software that is internally developed within the organization or procured from an external vendor. E-accounting offers numerous advantages to businesses: (1) Enhance the speed and reduces the cost associated with processing business activities (Uzrail & Bardai, 2019); (2) Increase the reliability of information and reports, as emphasized by Bataineh (2018). Additionally, electronic accounting simplifies the recording, storage, and transfer of data through software systems (Teru et al., 2019); (3) Eliminates routine and time-consuming tasks typically associated with manual accounting (Jędrzejka, 2019) (4) Ensure data safety and protection from natural disasters, fires.

According to Vu (2021), e- accounting service market in Vietnam has experienced significant development in both service quality and operational scale. By the end of 2020, there were 135 enterprises that were granted business certification (a 14.4% increase compared to 2019) and 386 individuals who were issued professional certificates for e - accounting services (a 19.9% increase compared to 2019). The annual growth rate and number of customers have been expanding rapidly, leading to intensified competition in the field of e- accounting service among providers.

In line with other service industries, it is crucial to analyze electronic accounting services from the customer's perspective to determine the impact of factors on e- service quality and the influence of e-service quality on customer repurchase intention, with customer satisfaction as the mediating factor. Hence, this study aims to examine the effects of factors on the quality of e-accounting services and the subsequent impact of e-accounting

quality on customer's repurchase intentions, with customer satisfaction as a mediator. The findings will serve as valuable guidance for e-accounting service providers in Vietnam to enhance their services, increase customer satisfaction, and ultimately improve customers' likelihood of repurchasing.

2. Literature review

2.1. E- service quality and e service quality dimensions

Service quality refers to the ability of the service to address the needs of the customers (Atef, 2012). Zeithaml et al. (2002), e-service quality is determined by the extent to which a website facilitates and effectively facilitates the procurement, purchase and delivery of products and services. Many researchers have proposed different attributes and dimensions to measure e-service quality.

The SERVQUAL model (Parasuraman et al., 1985) is the most used approach for measuring service quality, and it is still popular and utilized in many studies nowadays. Nonetheless, certain studies have highlighted that the SERVQUAL model was initially designed to measure service quality provided through traditional offline channels, and its application in online channels presents certain difficulties. Consequently, numerous researchers have modified the SERVQUAL model into various models that are more suitable for the context of online businesses.

The most well-known of these adapted models are WebQual developed by Loiacono et al. (2002); eTailQ created by Wolfinbarger & Gilly (2003), E-S-Qual, drafted by Parasuraman et al. (2005); PIRQUAL (Francis & White, 2002), and the most recent hierarchical model of e-service quality proposed by Blut et al. (2015)

Loiacono et al. (2002) created the WebQual scale specifically to evaluate websites. A hierarchical model was also developed by Loiacono et al. (2007), called WebQual, which is a comprehensive tool used to measure website quality for companies operating on business-to-business marketplaces. The dimensions of the etail experience, called eTailQ, were determined by Wolfinbarger & Gilly (2003), who also created a dependable and valid scale for evaluating etail quality. The study identified four key factors, including website design, fulfillment/reliability, privacy/security, and customer service, which significantly influenced customer judgments of quality and satisfaction, attitudes toward the website, and customer loyalty.Bottom of Form

Parasuraman et al. (2005) created and evaluated a scale called E-S-QUAL that measures the quality of service provided by online shopping websites. The scale consists of 22 items that are divided into four categories: efficiency, fulfillment, system availability, and privacy.

Blut (2016) identified some weaknesses in current methods of measuring e-service quality in online businesses. The E-S-QUAL and eTailQ measures are inadequate because they lack criteria to evaluate online stores and cannot effectively explain why customers become dissatisfied and switch to other online stores. Additionally, although eTailQ covers 13 out of 16 e-service quality attributes, it ranks only eighth in its ability to predict customer behavior and is not effective in measuring customer service and security. While WebQual is the most accurate in predicting customer behavior, it has a narrow focus and does not cover all aspects of e-service quality.

Blut et al. (2015) suggests that there are four fundamental dimensions of e-service quality, which include website design, fulfilment, customer service, and security/privacy. Subsequently, Blut (2016) conducted an empirical study to examine the model proposed by Blut et al. (2015). The findings demonstrated that the newly developed measurement was more effective than commonly used scales such as WebQual and E-S-Qual in predicting customer behavior. Consequently, the new measurement offers managers a more precise means of evaluating e-service quality and accurately predicting customer behavior. Therefore, in the research, authors would like to inherit the hierarchical model of e-service quality proposed by Blut et al. (2015) to examine the e-service quality of online stores. From that, the research assesses e-service quality on some dimensions as website design, customer service, security/privacy, and fulfilment.

The definition of website quality is the assessment made by users regarding a website's characteristics that meet their requirements and reflect their overall experience on the website (Aladwani & Palvia, 2002). Based on Blut et al. (2015), website quality is defined by information quality, website aesthetics, purchase process, website convenience, product selection, price offerings, website personalization and system availability. If a website is designed with high quality, it can offer convenience to consumers, which can make them feel more at ease while navigating the pages. Bhattacharya et al. (2012) confirmed that a shopping website performs better, it can meet the needs and expectations of customers, resulting in improved service quality. Customers are willing to visit more often to and stay longer time with the attractive websites (Shaw et al, 2000). Some websites aim to provide services to their potential customers while maintaining an attractive and elegant design (Turban et al, 2004). Based on the above inferences, this study has the following research hypothesis:

H1: Website design has a positive impact on the e- service quality

Based on Turban et al. (2002), customer service refers to a set of actions and processes aimed at augmenting customer satisfaction, which pertains to the perception that a product or service has fulfilled the customer's anticipated level of performance. Customer service refers to service level and returns handling/return

policies during and after the sale (Blut, 2016). Some online businesses provide customer service that allows customers to ask for more detailed information regarding the product they want to buy. Therefore, the research proposes the following hypothesis:

H2: Customer service has a positive impact on the e- service quality

Security refers to the safety and security of customer transactions such as credit card payments and private information. Dabholkar (1996) recommended adding the security dimension to future service quality research. For online businesses, the website must emphasize assurance and security to increase the website credibility and service quality (Sun et al., 2015). Therefore, the research proposes the following hypothesis:

H3: Security has a positive impact on the e- service quality

Fulfilment is the ability of online businesses to provide orders correctly, deliver products promptly and make sure products arrived in good condition (Kim & Lee, 2002, Blut, 2016). Ting et al (2016), several studies concluded that fulfillment/reliability has a positive influence on e-satisfaction. Rita et al. (2019), fulfillment had a medium impact on e-service quality. Therefore, the research proposes the following hypothesis:

H4: Fulfilment has a positive impact on the e- service quality

2.2. Customer satisfaction

According to Wilson et al. (2012), customer satisfaction can be defined as the evaluation made by a customer of a product or service, in terms of whether it meets their needs and expectations. Customer satisfaction is a critical element of business methodology, as it determines the effectiveness of service performance. Service quality is a crucial aspect that customers consider when making judgments about their satisfaction. Susskind et al. (2003) suggest that service quality has a direct impact on customer satisfaction, while González et al. (2007) assert that high service quality is linked to increased customer satisfaction and enhances a business's competitiveness in the marketplace. The authors of this study aim to investigate the relationship between e-service quality and customer satisfaction and have formulated the following hypothesis.

H5: E-service quality has a positive impact on customer satisfaction

2.3. Repurchase intention

Hellier et al. (2003) mentioned repurchase intention refers to an individual's decision to purchase services again from the same company based on their present situation and circumstances. Yulisetiarini et al. (2017) have suggested that repurchase intention reflects the inclination of customers to repeatedly buy products based on their preferences. Henkel et al. (2006) have emphasized that satisfied customers in the service industry have a higher tendency to repurchase. Other studies have also highlighted the role of customer satisfaction in repurchase intentions (Cronin Jr et al, 2000; Wolfinbarger & Gilly, 2003; Rauyruen & Miller, 2007; Kitapci et al., 2014). Customers who are satisfied with the products or services they receive are more likely to purchase from the same supplier again. Therefore, the research posits the following hypothesis:

H6: Customer satisfaction has a positive impact on repurchase intention

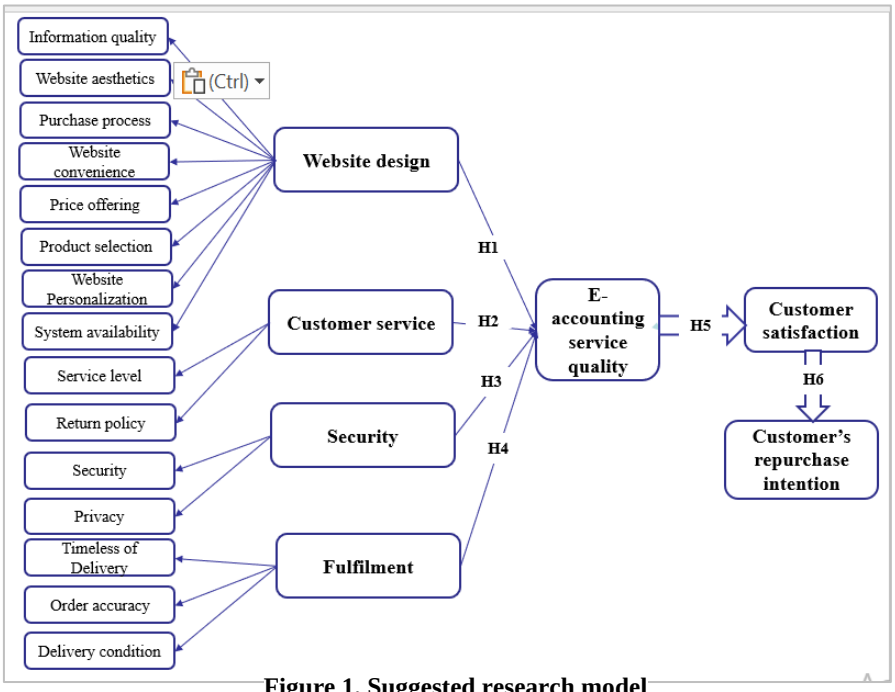

Figure 1. Suggested research model

Source: Suggested by the authors

3. Methodology

Based on Blut's (2016) e-service quality scale, the author conducted a survey with some experts in the accounting and management field to refine the scale in accordance with the research context in Vietnam and e-accounting services. Subsequently, a preliminary questionnaire was developed and distributed to 10 customers and experts to evaluate the scale's clarity, and accuracy. The results of the pilot survey served as a foundation for the author to further refine the scale and finalize the official questionnaire.

The official questionnaire, based on the refined scale, was then distributed to 823 customers who have been utilizing e-accounting services from various e-accounting service providers in Vietnam. The participants were instructed to access a website through a shared link to complete the questionnaire. A five-point scale, ranging from 1 (strongly disagree) to 5 (strongly agree), was employed to measure all the constructs and reflective items.

In this study, Structural Equation Modeling (SEM) was employed to examine and assess the multivariate causal relationships. SEM stands out from other modeling approaches as it examines both the direct and indirect effects on pre-established causal relationships.

4. Research results

4.1. Descriptive statistics

The research identified a set of 54 observed variables and, following the recommendation of Hair et al. (2010), a sample size of 823 was selected. The study specifically targeted a sample size of 823 businesses utilizing e-accounting services, and a total of 380 valid questionnaires were collected and processed. Out of the 380 surveyed enterprises, there were 125 small-scale businesses, accounting for 32.89%; 148 medium-sized businesses, comprising 38.95%; and 107 large-scale businesses, representing 28.16%. Regarding the types of businesses using e-accounting services, there were 105 limited liability companies, accounting for 27.63%; 193 joint-stock companies, constituting 50.79%; 52 privately owned enterprises, representing 13.68%; and 30 businesses falling under other categories, making up 7.89% of the sample.

4.2. Cronbach's Alpha reliability analysis

The variables with an item-total correlation of less than 0.5 are considered useless and are eliminated from the model. A Cronbach's Alpha coefficient of over 0.7 is considered acceptable for the scale (Hair et al., 2010). The results of the Cronbach's Alpha test, which examined the reliability of the variables eligible for inclusion in the study, are shown in Table 1.

Item	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Information quality: 0.793				
INF1	6.11	2.922	0.649	0.704
INF2	6.32	3.328	0.602	0.755
INF3	6.32	2.761	0.662	0.691
Website aesthetics: 0.819				
WEB1	6.06	3.599	0.67	0.754
WEB2	5.92	3.664	0.697	0.726
WEB3	5.98	3.979	0.652	0.771
Purchase process: 0.812				
PUR1	6.72	3.563	0.672	0.731
PUR2	6.76	3.405	0.645	0.761
PUR3	6.72	3.602	0.67	0.734
Website condition: 0.832				
CON1	6.61	3.622	0.674	0.784
CON2	6.43	3.681	0.71	0.749
CON3	6.34	3.628	0.689	0.768
Price offering: 0.924				
PRI1	6.64	2.921	0.663	0.697
PRI2	6.68	3.278	0.643	0.721
PRI3	6.75	3.168	0.616	0.747
Product selection: 0.726				
SEL1	6.76	2.991	0.538	0.652
SEL2	6.91	3.132	0.579	0.601
SEL3	6.65	3.299	0.527	0.662

Website personalization: 0.795				
PER1	7.67	2.962	0.601	0.764
PER2	7.61	3.014	0.659	0.701
PER3	7.59	3.018	0.658	0.701
System availability: 0.811				
SYS1	6.57	3.465	0.666	0.738
SYS2	6.53	3.326	0.66	0.742
SYS3	6.4	3.148	0.66	0.745
Service level: 0.898				
SEV2	7.62	4	0.784	0.867
SEV3	7.46	3.98	0.83	0.828
SEV1	7.38	3.861	0.784	0.868
Return policy: 0.911				
Retur1	6.98	2.757	0.824	0.875
Retur2	7.01	2.665	0.875	0.834
Retur3	7.05	2.739	0.778	0.915
Security: 0.908				
Secu1	7.26	2.947	0.847	0.899
Secu2	7.23	2.831	0.869	0.882
Secu3	7.29	3.139	0.843	0.904
Privacy: 0.876				
Priv1	7.15	2.844	0.779	0.809
Priv2	7.26	2.925	0.764	0.823
Priv3	7.27	2.719	0.743	0.843
Timeliness of delivery: 0.870				
Time1	6.84	2.904	0.795	0.781
Time2	6.79	2.862	0.795	0.78
Time3	6.86	2.784	0.679	0.894
Order accuracy: 0.883				
Accur1	6.96	2.748	0.779	0.829
Accur2	7.02	2.601	0.783	0.825
Accur3	7.02	2.654	0.757	0.848
Delivery condition: 0.870				
Deli1	7.29	2.706	0.718	0.909
Deli2	7.26	2.523	0.823	0.818
Deli3	7.33	2.574	0.831	0.812
E-service quality: 0.875				
SQ1	6.87	2.76	0.676	0.897
SQ2	6.85	2.499	0.793	0.793
SQ3	6.84	2.429	0.815	0.772
Customer satisfaction: 0.872				
Satis1	7.42	1.854	0.749	0.825
Satis2	7.36	1.946	0.809	0.777
Satis3	7.44	1.831	0.715	0.859
Repurchase intention: 0.892				
Repur1	7.38	1.597	0.831	0.889
Repur2	7.31	1.623	0.841	0.871
Repur3	7.3	1.582	0.857	0.865

Table 1. Results of the Cronbach's Alpha reliability analysis

Source: Results of SPSS data processing

4.3. Results of Exploratory factor analysis (EFA)

The KMO test and Bartlett's Test results of variables in the research model are shown in Table 2. The KMO value is 0.867, indicating that the correlation among variables is moderate to high, and the Bartlett's Test of Sphericity is statistically significant ($p<0.001$), indicating that the correlation matrix is not an identity matrix, and the data is suitable for factor analysis. Therefore, exploratory factor analysis results indicate that the application of exploratory factor analysis is completely appropriate.

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		0.867
Bartlett's Test of Sphericity	Approx. Chi-Square	13220.385
	df	1431
	Sig.	0.000

Table 2. KMO test and Bartlett's Test of variables in the research model

Source: Results of SPSS data processing

The Bartlett test conducted on the correlation of observed variables with a significance level (Sig.) of 0.000, which is less than 0.05, indicates that the observed variables are not correlated with each other in the population. Consequently, the null hypothesis that the factor model is not suitable is rejected, indicating that the data is completely appropriate for factor analysis. The observed variables are divided into 18 factor groups, as in the original model. Moreover, all the observed variables have factor loading coefficients > 0.5, which indicates that the factor analysis is appropriate.

4.4. CFA results

The critical model comprises of established factors that are interrelated freely. The CFA analysis results indicate that the Chi-square/df value of 1.568; Comparative Fit Index (CFI) value of 0.944, Tucker-Lewis Index (TLI) value of 0.935 (both greater than 0.9), Goodness of Fit Index (GFI) value of 0.849 (greater than 0.8) and Root Mean Square Error of Approximation (RMSEA) value of 0.039 (less than 0.8) are all satisfactory. The factor weights of each observed variable are greater than 0.5, indicating the model's convergent validity. Furthermore, the model indices are consistent with market data.

Factor	*Items*	*Loadings*	*Composite Reliability (CR)*	Average variance extracted (AVE)
SYS	SYS3	.795	0.765	0.521
	SYS1	.770		
	SYS2	.658		
Repur	Repur3	.979	0.935	0.827
	Repur1	.884		
	Repur2	.851		
Secu	Secu2	.908	0.915	0.782
	Secu1	.883		
	Secu3	.879		
SQ	SQ3	.931	0.910	0.773
	SQ2	.878		
	SQ1	.677		
Time	Time1	.891	0.862	0.680
	Time2	.870		
	Time3	.733		
Del	Deli3	.923	0.884	0.721
	Deli2	.917		
	Deli1	.660		
SEV	SEV3	.932	0.888	0.726
	SEV2	.818		
	SEV1	.794		
Accur	Accur2	.909	0.912	0.777
	Accur3	.806		
	Accur1	.798		
Priv	Priv1	.842	0.848	0.651
	Priv3	.828		
	Priv2	.803		
PUR	PUR1	.818	0.803	0.577
	PUR3	.773		
	PUR2	.713		
INF	INF3	.865	0.762	0.517
	INF1	.702		
	INF2	.632		
CON	CON2	.819	0.801	0.573
	CON1	.782		
	CON3	.729		
PRI	PRI2	.827	0.795	0.564
	PRI1	.794		
	PRI3	.549		

SEL	SEL2	.712	0.778	0.541
	SEL3	.670		
	SEL1	.632		
PER	PER2	.804	0.796	0.565
	PER3	.775		
	PER1	.682		
WEB	WEB2	.820	0.787	0.553
	WEB3	.768		
	WEB1	.736		
Satis	Satis2	.918	0.874	0.699
	Satis1	.814		
	Satis3	.784		
Return	Retur2	.943	0.907	0.766
	Retur1	.880		
	Retur3	.759		

Table 3. Results of composite Reliability and Average variance extracted

Source: Results of SPSS data processing

Table 3 presents the total variance extracted and composite reliability coefficient of the scales used in the research model. The results indicate that both values exceed 0.5, confirming the scales' convergent and unidirectional validity. Hence, the scales satisfy the requirements for analysis. Additionally, the correlation coefficients between each pair of concepts and their standard deviations are significantly different from 1 at a 95% confidence level (P-value=0.000). Therefore, the factors in the model exhibit discriminant validity regarding the correlation between the scale components. The CFA analysis also shows satisfactory levels of convergence, discriminant validity, correlation, and reliability of the scale components.

4.5. The results of the Structural Equation Modeling (SEM)

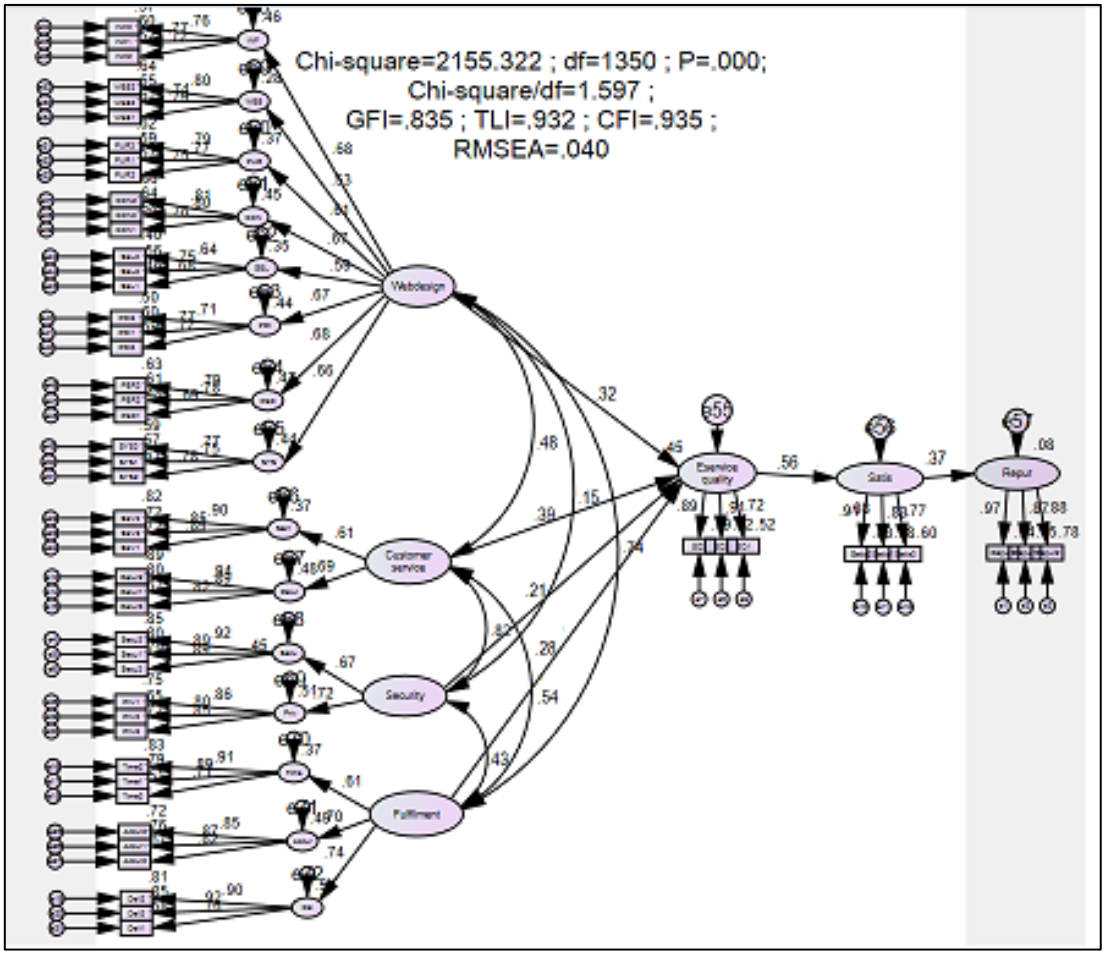

Figure 2. The results of the Structural Equation Modeling

Source: Results of SPSS data processing

This study utilized the linear structural model SEM to assess the fitness of the research model and examine the

relationships among the factors. The SEM analysis yielded the following results: degrees of freedom (df) = 1350, Chi-square = 2155.322, p = 0.000 < 0.05, Chi-square/df = 1.597 < 3, CFI = 0.935, TLI = 0.932, all greater than 0.9; GFI = 0.835 > 0.8, and RMSEA = 0.04 < 0.08. These results confirm that the model is consistent with the market data. Table 4 displays the results of estimating the cause-and-effect relationships among the factors in the research model.

Correlations			**Estimate**	**S.E.**	**C.R.**	**P**	**Hypothesis**
Eservice_quality	<---	Webdesign	.322	.088	5.432	***	H1 accepted
Eservice_quality	<---	Customer_service	.151	.025	3.578	***	H2 accepted
Eservice_quality	<---	Security	.208	.038	4.988	***	H3 accepted
Eservice_quality	<---	Fulfilment	.284	.062	5.195	***	H4 accepted
Satis	<---	Eservice_quality	.563	.165	6.717	***	H5 accepted
Repur	<---	Satis	.367	.102	5.946	***	H6 accepted

Table 4. The results of estimating the causal relationships among the factors

Source: Results of SPSS data processing

The results presented in Table 4 demonstrate the support for all hypotheses (H1, H2, H3, H4), indicating that web design, customer service, security, and fulfillment impact the quality of e-accounting services. Additionally, the research reveals a positive and significant relationship between e-accounting service quality and customer satisfaction, with a standardized estimate coefficient of 0.563, thereby accepting H5. Consequently, customer satisfaction also positively influences the customer's intention to repurchase, with a standardized estimate coefficient of 0.367, confirming H6.

5. Conclusions and recommendations

The primary objective of this research is to investigate the impact of web design, customer service, security, and fulfillment on the quality of e-accounting services. The study provides evidence supporting the positive influence of web design, customer service, security, and fulfillment on the quality of e-accounting services.

These findings are consistent with previous studies conducted by Wu & Yang Z (2012), Sun et al. (2015), Blut (2016), Ting et al. (2016), and Rita et al. (2019). Furthermore, the research establishes a strong and positive relationship between the quality of e-accounting services and customer satisfaction, aligning with the findings of Susskind et al. (2003) and González et al. (2007).

Lastly, the study confirms that customer satisfaction plays a significant role in influencing the customer's intention to repurchase, which is in line with the studies conducted by Wolfinbarger & Gilly (2003), Rauyruen & Miller (2007), and Kitapci et al. (2014).

From the research findings, there are some recommendations given to e-accounting service providers as follows:

Firstly, enterprises offering e-accounting services are advised to allocate substantial investments and effectively using information technology in the development of web design that guarantees high-quality information, features a contemporary interface, facilitates user-friendly navigation, and offers personalized content tailored to individual customers. This strategic approach aims to enhance the overall quality of e-accounting services, fostering customer satisfaction and engendering a sustained intention to utilize the services provided by the enterprise.

Secondly, it is crucial to continuously enhance the level of customer service, with a particular focus on post-sale services and warranty provisions, in accordance with contemporary trends and advancements. By doing so, enterprises can further nurture customer satisfaction and loyalty, thereby strengthening their competitive positioning in the market.

Thirdly, it is imperative to prioritize the reinforcement of security measures within e-accounting services. This includes implementing robust safeguards and protocols to safeguard sensitive information and data, as it plays a pivotal role in maintaining and augmenting customer trust and satisfaction.

Lastly, e-accounting services must strive for timeliness, accuracy, and efficiency in their operations. By ensuring promptness in service delivery, precision in financial reporting, and streamlined processes, enterprises can effectively meet customer expectations and solidify their reputation as reliable and efficient service providers.

By diligently adhering to these recommendations, enterprises in the e- accounting sector can elevate the overall quality of their services, cultivate high levels of customer satisfaction, and cultivate customer’s repurchase intention.

In addition to the attained outcomes, the study also exhibits several limitations. One of its limitations is that the research identifies the influential factor groups on e-accounting service quality based on the study of Blut's (2016) e-service quality. Furthermore, the study solely examines the impact of various dimensions of e-accounting service quality on customer satisfaction and customer's repurchase intention, without surveying customer loyalty. These limitations necessitate further investigations to provide clarification and deeper understanding in subsequent research endeavors.

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